



St. Bernard
Parish Government

Historic Past, Promising Future

2017 Proposed Operating & Capital Budget





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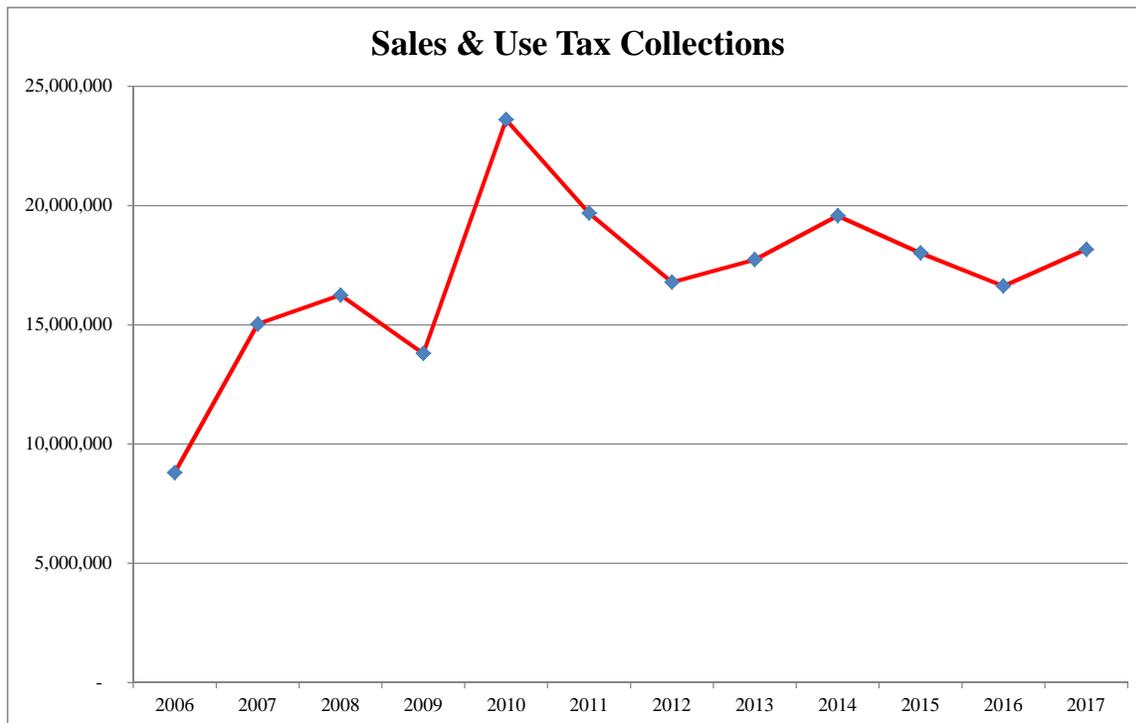
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History of Sales and Use Tax Collections

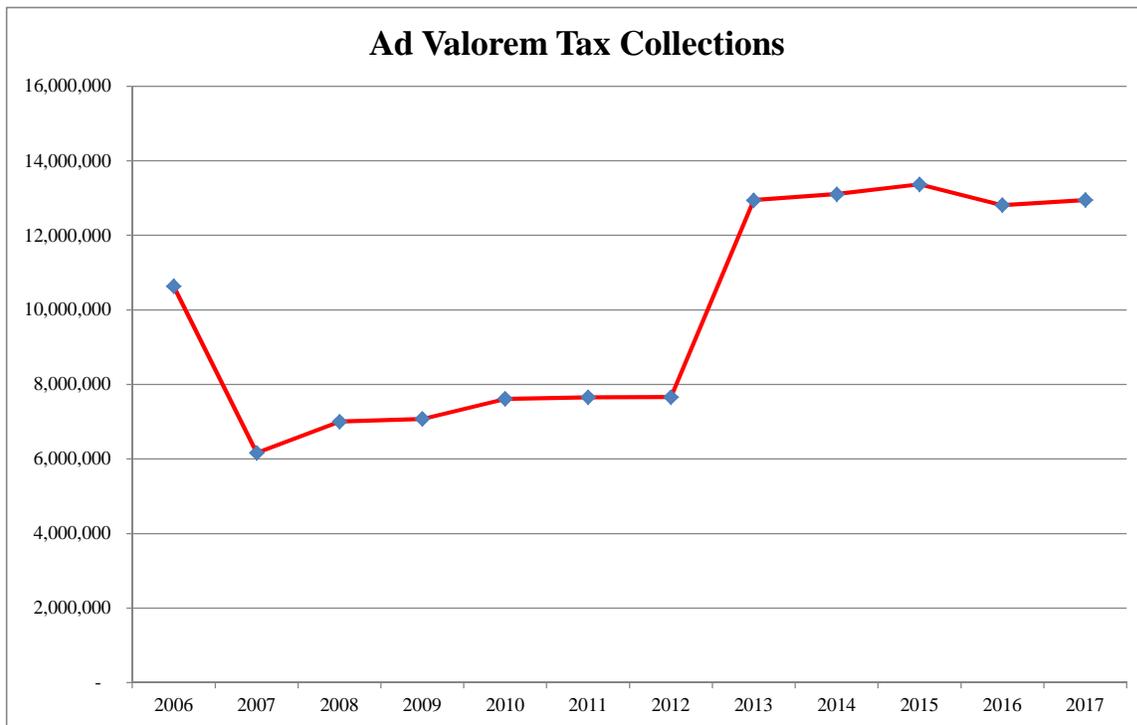
Year		Collections	Percentage of Change
2006	Actual	8,798,064	-58.16%
2007	Actual	15,033,905	70.88%
2008	Actual	16,247,490	8.07%
2009	Actual	13,799,933	-15.06%
2010	Actual	23,601,618	71.03%
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	17,731,485	5.64%
2014	Actual	19,570,985	10.37%
2015	Actual	18,010,917	-7.97%
2016	Projected	16,627,251	-7.68%
2017	Budgeted	18,166,666	9.26%

Note: Additional Sales Tax resulting from audits in March and July of 2013 totaling \$2,074,443 have been excluded from the 2013 total.



History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
2006	Actual	10,635,155	112.98%
2007	Actual	6,163,170	-42.05%
2008	Actual	7,002,465	13.62%
2009	Actual	7,073,024	1.01%
2010	Actual	7,611,730	7.62%
2011	Actual	7,652,880	0.54%
2012	Actual	7,658,899	0.08%
2013	Actual	12,941,340	68.97%
2014	Actual	13,104,156	1.26%
2015	Actual	13,366,239	2.00%
2016	Projected	12,808,678	-4.17%
2017	Budgeted	12,943,391	1.05%





Projected Authorized and Levied Ad Valorem Taxes for 2017

Tax Use	Millage Rate
General:	
General governmental services	2.75
Special Revenues:	
Fire Protection District No. 1	7.33
Fire Protection District No. 2	8.14
St. Bernard Council on Aging	0.94
Recreation	2.17
Road District No. 1	3.05
Road Lighting District No. 1	1.22
Public Health	0.62
Garbage District No. 1	3.05
Parishwide Fire Protection Facilities	20.00
	<hr/> 49.27

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
2006	102,525,465	174,734,920	277,260,385	(55,882,439)	221,377,946
2007	87,471,257	178,911,263	266,382,520	(36,117,327)	230,265,193
2008	124,850,048	200,837,534	325,687,582	(46,255,247)	279,432,335
2009	143,915,887	195,649,366	339,565,253	(51,782,932)	287,782,321
2010	152,336,273	195,854,906	348,191,179	(55,273,736)	292,917,443
2011	162,492,455	195,185,678	357,678,133	(57,776,586)	299,901,547
2012	164,635,938	207,766,965	372,402,903	(59,431,584)	312,971,319
2013	170,805,390	199,367,569	370,172,959	(60,306,544)	309,866,415
2014	169,463,272	220,936,376	390,399,648	(61,126,258)	329,273,390
2015	173,343,983	209,561,261	382,905,244	(62,981,600)	319,923,644
2016	**	**	**	**	**

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2014	2015	As of August 2016 Adopted Budget	2017 Budgeted
Council	10	10	10	10
Cable Station	1	1	1	1
JPs & Constables	22	22	22	22
Registrar of Voters	3	3	3	3
Administration	6	5	13	13
Legal	4	4	-	-
Purchasing	3	3	3	3
Public Hearing Officer	1	1	-	-
Resident Services	11	11	-	-
Information Technology	2	2	3	3
Finance	13	12	10	10
Personnel Department	2	2	2	2
Parish Coroner	1	1	1	1
Recovery	16	13	8	7
OEP	2	2	2	2
Animal Control	8	7	8	7
Property Plant & Maintenance	12	11	12	14
34th Judicial Court	33	35	37	37
Civic Auditorium	2	2	3	3
Community Development	13	15	16	16
Fire	111	111	109	112
Recreation	11	14	19	15
Tourism	3	4	4	4
Grants	-	-	1	1
GIS	-	-	1	1
Coastal	-	-	2	1
Housing	9	9	11	12
Transit	9	8	9	9
CDBG	1	1	1	1
HMGP	5	5	1	-
Public Works	68	62	57	55
Sanitation	4	5	8	8
Insurance	4	4	5	5
Water & Sewer	53	53	69	70
	<u>443</u>	<u>438</u>	<u>451</u>	<u>448</u>



St. Bernard
Parish Government

Historic Past, Promising Future

Fiscal Year

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,342	\$ 74,800	\$ 84,990	\$ 98,722	\$ 109,215
Restricted	-	-	-	-	-	161,345	91,185	91,185	3,404,667	3,992,868
Committed	-	-	-	-	-	3,944	-	-	-	-
Assigned	-	-	-	-	-	84,639	-	-	587,321	5,421,492
Unassigned	-	-	-	-	-	8,223,388	2,887,607	2,436,466	-	733,079
Reserved	50,587	50,587	50,587	50,587	20,474	-	-	-	-	-
Unreserved	13,151,912	1,593,426	4,904,595	759,068	8,310,748	-	-	-	-	-
Total general fund	<u>\$13,202,499</u>	<u>\$ 1,644,013</u>	<u>\$ 4,955,182</u>	<u>\$ 809,655</u>	<u>\$ 8,331,222</u>	<u>\$ 8,553,658</u>	<u>\$ 3,053,592</u>	<u>\$ 2,612,641</u>	<u>\$ 4,090,710</u>	<u>\$10,256,654</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,171	\$ 96,690	\$ 113,744	\$ 89,552	\$ 134,009
Restricted	-	-	-	-	-	28,697,633	7,328,584	9,379,192	12,533,044	11,243,754
Committed	-	-	-	-	-	3,078,436	2,209,969	1,803,029	956,733	956,564
Assigned	-	-	-	-	-	7,235,508	7,749,171	7,097,625	6,665,667	6,363,714
Unassigned	-	-	-	-	-	229	(29,138,816)	(5,495,701)	(4,681,726)	(3,547,526)
Reserved	2,499,715	2,498,953	2,209,406	2,209,405	139,933	-	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	3,011,955	(21,435,666)	11,557,505	23,366,879	25,210,058	-	-	-	-	-
Debt service funds	903,808	1,465,272	1,049,283	1,085,006	749,826	-	-	-	-	-
Capital projects funds	2,811,663	19,816,780	16,589,454	14,248,693	8,797,149	-	-	-	-	-
Total all other governmental funds	<u>\$ 9,227,141</u>	<u>\$ 2,345,339</u>	<u>\$31,405,648</u>	<u>\$40,909,983</u>	<u>\$34,896,966</u>	<u>\$39,132,977</u>	<u>\$(11,754,402)</u>	<u>\$12,897,889</u>	<u>\$15,563,270</u>	<u>\$15,150,515</u>

Note: In 2011, the Parish implemented GASB Statement No. 54 which changed the classification of fund balances. Amounts prior to 2011 have not been restated to reflect the new classifications.



St. Bernard
Parish Government *Historic Past, Promising Future*

Expenses	Fiscal Year							
	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:								
General government								
Judicial	\$ 1,122,629	\$ 1,239,869	\$ 1,240,694	\$ 1,255,100	\$ 1,902,450	\$ 607,122	\$ 796,068	\$ 885,726
Other general government	102,095,372	51,490,276	54,558,813	71,245,678	50,301,853	29,878,021	22,942,805	33,157,803
Public safety	5,966,248	8,572,283	14,724,975	8,025,968	9,231,076	10,548,513	10,242,189	10,872,392
Public works	15,907,795	15,040,416	16,780,112	17,987,950	20,700,870	14,751,885	15,580,221	16,398,444
Sanitation	-	-	-	-	-	4,682,338	4,769,494	5,596,379
Culture and recreation	4,630,375	6,933,377	16,486,993	2,046,703	2,475,372	2,889,701	3,787,646	3,010,246
Health and welfare	1,035,787	1,232,493	1,525,528	6,943,880	6,322,104	6,692,893	6,832,287	9,154,803
Interest on long-term debt	910,582	720,139	794,589	256,336	580,332	1,860,282	1,328,696	1,305,453
Water and sewer	-	-	-	-	-	-	-	-
Event Facilities	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	<u>131,668,788</u>	<u>85,228,853</u>	<u>106,111,704</u>	<u>107,761,615</u>	<u>91,514,057</u>	<u>71,910,755</u>	<u>66,279,406</u>	<u>80,381,246</u>
Business-Type Activities:								
Water and sewer	8,365,425	9,018,989	9,789,934	9,024,042	10,195,851	10,153,902	11,165,143	22,753,572
Event Facilities	-	-	-	-	-	-	2,079	938,067
Interest on long-term debt	2,587,634	2,237,399	2,327,328	2,040,501	756,740	494,988	240,516	164,219
Total Business-Type Activities Expenses	<u>10,953,059</u>	<u>11,256,388</u>	<u>12,117,262</u>	<u>11,064,543</u>	<u>10,952,591</u>	<u>10,648,890</u>	<u>11,407,738</u>	<u>23,855,858</u>
Total Primary Government Expenses	<u>\$ 142,621,847</u>	<u>\$ 96,485,241</u>	<u>\$ 118,228,966</u>	<u>\$ 118,826,158</u>	<u>\$ 102,466,648</u>	<u>\$ 82,559,645</u>	<u>\$ 77,687,144</u>	<u>\$ 104,237,104</u>
Program Revenues								
Governmental Activities:								
Charges for services	\$ 3,818,988	\$ 4,110,351	\$ 6,593,177	\$ 4,774,785	\$ 3,886,902	\$ 4,799,254	\$ 3,032,385	\$ 3,381,027
Operating grants and contributions	120,854,988	211,448,246	136,356,968	178,346,532	17,562,703	23,905,810	10,370,636	21,131,977
Capital grants and contributions	8,903,982	5,306,348	9,993,697	52,848,455	84,179,047	55,330,827	38,860,849	32,249,132
Total Governmental Activities Program Revenues	<u>133,577,958</u>	<u>220,864,945</u>	<u>152,943,842</u>	<u>235,969,772</u>	<u>105,628,652</u>	<u>84,035,891</u>	<u>52,263,870</u>	<u>56,762,136</u>
Business-Type Activities:								
Charges for services	4,323,168	4,786,098	5,238,160	5,977,404	5,818,753	5,748,284	5,875,915	12,060,280
Operating grants and contributions	-	135,714	602,925	6,917,743	2,966,919	12,550	31,560	516,129
Capital grants and contributions	-	-	-	-	40,502,738	5,690,363	-	-
Total Business-Type Activities Program Revenues	<u>4,323,168</u>	<u>4,921,812</u>	<u>5,841,085</u>	<u>12,895,147</u>	<u>49,288,410</u>	<u>11,451,197</u>	<u>5,907,475</u>	<u>12,576,409</u>
Total Primary Government Program Revenues	<u>\$ 137,901,126</u>	<u>\$ 225,786,757</u>	<u>\$ 158,784,927</u>	<u>\$ 248,864,919</u>	<u>\$ 154,917,062</u>	<u>\$ 95,487,088</u>	<u>\$ 58,171,345</u>	<u>\$ 69,338,545</u>
Net (Expense)/Revenue								
Governmental activities	\$ 1,909,170	\$ 135,636,092	\$ 46,832,138	\$ 128,208,157	\$ 14,114,595	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)
Business-type Activity	(6,629,891)	(6,334,576)	(6,276,177)	1,830,604	38,335,819	802,307	(5,500,263)	(11,279,449)
Total Primary Government Net Expense	<u>\$ (4,720,721)</u>	<u>\$ 129,301,516</u>	<u>\$ 40,555,961</u>	<u>\$ 130,038,761</u>	<u>\$ 52,450,414</u>	<u>\$ 12,927,443</u>	<u>\$ (19,515,799)</u>	<u>\$ (34,898,559)</u>



General Revenues and Other Changes in Net Position

	Fiscal Year							
	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:								
Taxes:								
Ad valorem taxes	\$ 7,002,465	\$ 7,073,024	\$ 7,611,730	\$ 7,652,880	\$ 7,658,899	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834
Sales taxes	13,001,658	11,042,025	19,010,239	15,901,969	13,446,184	15,844,744	16,096,696	14,408,732
Severance	850,027	907,576	907,534	922,529	951,475	971,328	985,553	622,785
E telephone	307,482	307,310	322,638	359,703	370,042	378,840	451,084	379,001
Other taxes	34,712	55,387	39,076	51,368	109,234	111,949	240,741	328,390
Fines and forfeitures	-	-	-	-	-	-	151,781	210,550
State revenue sharing (unrestricted)	-	-	-	-	-	-	92,912	72,560
Parish road royalty	-	-	-	-	-	-	935,697	426,803
Other general revenues (expenses)	511,234	9,263,736	4,836,771	4,479,623	647,605	1,168,627	640,021	705,028
Interest and investment earnings	7,988,190	1,765,948	3,030,683	2,816,336	108,213	195,208	187,198	188,079
(Loss)/Gain on Disposal of Assets	-	-	(3,741,297)	(6,215,108)	(6,539,142)	(149,742)	83,974	(415,762)
Gain on sale of investments land held for sale	-	-	-	-	-	-	546,240	282,702
Forgiveness of CD Loans	-	-	19,820,654	-	-	5,403,510	-	-
Proceeds from insurance settlement	-	-	-	-	-	-	62,466	128,930
Proceeds from litigation settlement	-	-	-	-	-	-	-	9,359,306
Transfers	-	-	-	-	-	-	(219,376)	2,306,733
Capital contributions	-	-	-	-	-	-	(13,215,123)	-
Miscellaneous revenues	-	-	-	-	-	-	-	772,340
Total Governmental Activities	29,695,768	30,415,006	51,838,028	25,969,300	16,752,510	36,865,804	20,427,459	43,018,011
Business-Type Activities:								
Sales taxes	3,245,832	2,757,908	4,591,379	3,774,778	3,338,375	3,961,184	4,024,174	3,602,185
Other general revenues (expenses)	378,941	213,485	123,575	357,186	(2,358,661)	330,835	262,529	203,078
Interest and investment earnings	717,088	228,247	204,672	36,706	36,852	37,106	39,188	51,670
(Loss)/Gain on Disposal of Assets	-	-	-	-	-	-	11,100	(10,149)
Proceeds from insurance settlement	-	-	-	-	-	-	-	35,211
Transfers	-	-	-	-	-	-	219,376	(2,306,733)
Capital contributions	-	-	-	-	-	-	13,215,123	-
Total Business-Type Activities	4,341,861	3,199,640	4,919,626	4,168,670	1,016,566	4,329,125	17,771,490	1,575,262
Total Primary Government	\$ 34,037,629	\$ 33,614,646	\$ 56,757,654	\$ 30,137,970	\$ 17,769,076	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273
Changes in Net Position								
Governmental Activities	\$ 31,604,938	\$ 166,051,098	\$ 98,670,166	\$ 154,177,457	\$ 30,867,105	\$ 48,990,940	\$ 6,411,923	\$ 19,398,901
Business-type activities	(2,288,030)	(3,134,936)	(1,356,551)	5,999,274	39,352,385	5,131,432	12,271,227	(9,704,187)
Total Primary Government	\$ 29,316,908	\$ 162,916,162	\$ 97,313,615	\$ 160,176,731	\$ 70,219,490	\$ 54,122,372	\$ 18,683,150	\$ 9,694,714



St. Bernard
Parish Government

Historic Past, Promising Future

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ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2017 Proposed Capital & Operating Budget

DEPARTMENT	2017 Budgeted Revenues	2017 Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<i>GENERAL FUND:</i>								
001 General Fund	\$ 5,023,628	\$ 9,094,348	\$ (4,070,720)	\$ 3,511,943	\$ 563,600	\$ 4,823	\$ 5,533,372	\$ 5,538,195
005 34th Judicial Court	25,000	2,661,547	(2,636,547)	2,636,547	-	-	-	-
050 Sales Tax	10,900,000	872,000	10,028,000	(10,028,000)	-	-	-	-
052 Civic Auditorium	-	119,004	(119,004)	119,004	-	-	-	-
060 Community Development	770,067	857,777	(87,710)	87,710	-	-	-	-
060 LLT	800,000	1,232,248	(432,248)	-	-	(432,248)	3,622,890	3,190,642
Total General Fund	\$ 17,518,695	\$ 14,836,924	\$ 2,681,771	\$ (3,672,796)	\$ 563,600	\$ (427,425)	\$ 9,156,262	\$ 8,728,837
<i>SPECIAL REVENUE FUNDS:</i>								
053 Criminal Court 34th	\$ 119,000	\$ 84,000	\$ 35,000	\$ -	\$ (35,000)	\$ -	\$ 39,569	\$ 39,569
054 Fire Department	9,165,326	10,406,956	(1,241,630)	-	(269,350)	(1,510,980)	1,972,229	461,249
059 Council on Aging	291,945	305,995	(14,050)	14,050	-	-	336,105	336,105
061 Recreation	1,223,367	1,907,032	(683,665)	643,085	40,580	-	-	-
062 Public Works	3,021,467	4,542,651	(1,521,184)	1,268,737	252,447	-	-	-
063 Road Lighting	783,727	783,727	-	-	-	-	-	-
064 Sanitation	4,593,193	4,325,213	267,980	-	-	267,980	15	267,995
066 Assessor's Office	34,500	52,790	(18,290)	18,290	-	-	-	-
067 WIA	1,798,361	1,795,906	2,455	-	(21,600)	(19,145)	36,493	17,348
071 Health	202,451	188,865	13,586	-	-	13,586	818,849	832,435
073 Communications District	370,080	348,750	21,330	-	-	21,330	582,658	603,988
077 Housing & Redevelopment	6,349,500	6,290,014	59,486	-	(42,000)	17,486	748,821	766,307
079 U.M.T.A.	524,898	637,298	(112,400)	-	(200,000)	(312,400)	633,841	321,441
086 Deputy Witness Fees	35,000	70,000	(35,000)	-	35,000	-	-	-
160 CDBG	1,635,800	1,635,800	-	-	-	-	-	-
170 HMGP	24,920,100	24,920,100	-	-	-	-	-	-
190 State & Federal Grants	4,490,058	5,993,880	(1,503,822)	538,855	964,967	-	-	-
829 Hurricane Katrina	24,111,574	24,007,903	103,671	-	(48,671)	55,000	(55,000)	-
901 Hurricane Gustav	545,000	600,000	(55,000)	-	-	(55,000)	55,000	-
905 Hurricane Isaac	400,000	400,000	-	-	-	-	-	-
906 Hurricane Ike	500,000	500,000	-	-	-	-	-	-
Total Special Revenue Funds	\$ 85,115,347	\$ 89,796,880	\$ (4,681,533)	\$ 2,483,017	\$ 676,373	\$ (1,522,143)	\$ 5,168,580	\$ 3,646,437

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2017 Proposed Capital & Operating Budget

DEPARTMENT	2017 Budgeted Revenues	2017 Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<i>DEBT SERVICE FUNDS:</i>								
212 2012 Sales Tax Refunding Bond	\$ -	\$ 4,169,300	\$ (4,169,300)	\$ 1,042,325	\$ 3,126,975	\$ -	\$ 2,967,602	\$ 2,967,602
454 2014 Fire Sinking Fund	-	269,350	(269,350)	-	269,350	-	201,565	201,565
Total Debt Service Funds	\$ -	\$ 4,438,650	\$ (4,438,650)	\$ 1,042,325	\$ 3,396,325	\$ -	\$ 3,169,167	\$ 3,169,167
<i>CAPITAL PROJECT FUNDS:</i>								
143 Courthouse Capital Fund	\$ -	\$ 294,025	\$ (294,025)	\$ -	\$ -	\$ (294,025)	\$ 294,025	\$ -
162 Capital Project Fund	-	-	-	-	(916,296)	(916,296)	916,296	-
Total Capital Project Funds	\$ -	\$ 294,025	\$ (294,025)	\$ -	\$ (916,296)	\$ (1,210,321)	\$ 1,210,321	\$ -
<i>INTERNAL SERVICE FUNDS:</i>								
350 Self Insurance	\$ 1,306,141	\$ 1,390,291	\$ (84,150)	\$ 147,454	\$ -	\$ 63,304	\$ (63,304)	\$ -
375 W&S Self Insurance	485,872	560,200	(74,328)	-	74,328	-	837,244	837,244
Total Internal Service	\$ 1,792,013	\$ 1,950,491	\$ (158,478)	\$ 147,454	\$ 74,328	\$ 63,304	\$ 773,940	\$ 837,244
<i>BUSINESS-TYPE ACTIVITIES:</i>								
400 Water & Sewerage Fund	\$ 12,735,284	\$ 9,135,667	\$ 3,599,617	\$ -	\$ (3,590,811)	\$ 8,806	\$ 211,990,557	\$ 211,999,363
401 W&S 50M Bond Fund	500	-	500	-	-	500	240,134	240,634
429 SF-SW99 1/2 Cent Sales Tax Fund	3,633,333	290,667	3,342,666	-	(3,066,666)	276,000	666,886	942,886
430 50 M Bond Sales Tax Debt Service	-	65,375	(65,375)	-	65,375	-	(138,561)	(138,561)
432 W&S 2008 Refinanced ST Debt Service	-	818,852	(818,852)	-	818,852	-	(2,861,588)	(2,861,588)
433 Water & Sewer Loans Debt Service	-	819,500	(819,500)	-	819,500	-	-	-
457 W&S Capital Projects	-	14,800,000	(14,800,000)	-	1,200,000	(13,600,000)	(13,572,660)	(27,172,660)
Total Water & Sewer	\$ 16,369,117	\$ 25,930,061	\$ (9,560,944)	\$ -	\$ (3,753,750)	\$ (13,314,694)	\$ 196,324,768	\$ 183,010,074
<i>OTHER BUSINESS-TYPE ACTIVITIES:</i>								
Recreational Facilities	\$ 1,219,618	\$ 1,227,018	\$ (7,400)	\$ -	\$ (40,580)	\$ (47,980)	\$ 47,980	\$ -
Total Recreational Facilities	\$ 1,219,618	\$ 1,227,018	\$ (7,400)	\$ -	\$ (40,580)	\$ (47,980)	\$ 47,980	\$ -
TOTAL ALL FUNDS	\$ 122,014,790	\$ 138,474,049	\$ (16,459,259)	\$ -	\$ -	\$ (16,459,259)	\$ 215,851,018	\$ 199,391,759

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2017 Budget

General Fund - The General Fund is the chief operating fund of the Parish. It is used to account for all financial resources except those required to be accounted for in other funds. The following departments are accounted for in the General Fund:

Parish Council
Cable Station
JPs and Constables
Office of Motor Vehicles
Registrar of Voters
Administration
Legal
Public Hearing Officer
Purchasing
Information Technology
Finance

Personnel
Parish Coroner
New Jail
Animal Control
Property, Plant & Maintenance
Parks and Parkways Commission
Economic Development Committee
34th Judicial Court
Sales Tax
Civic Auditorium
Community Development

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2010 - Parish Council
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 22,423	\$ 21,550	\$ 20,750
Salaries by Position:				
Clerk of Council			83,340	83,340
Deputy Clerk			42,000	42,000
Council Assistant/Paralegal			40,000	40,000
Councilman at Large			17,400	17,400
Councilman at Large			19,800	19,800
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Salaries Total	505456	207,005	277,540	277,540
Taxes - Payroll	505466	5,975	11,440	11,400
Insurance-Hospital & Life	520434	49,197	35,000	34,832
Insurance-Work.Comp.	520435	794	-	-
Total PERSONNEL EXPENDITURES		285,394	345,530	344,522
OPERATING EXPENDITURES				
Dues & Subscriptions	510427	7,530	7,700	7,530
Entertainment & Prom	510429	19,316	-	-
Official Journal	510443	46,794	29,100	25,000
Recording Fees	510459	9,709	6,500	6,500
Stationary & Office Supplies	510460	4,425	3,500	4,000
Supplies-Operating	510461	1,872	1,400	2,500
Postage	510463	44	100	100
Shipping Handling, & Installation	511463	257	275	250
Uniforms	515478	592	4,000	1,500
Auto Insurance	520401	873	765	765
General Liability Insurance	520402	1,120	-	-
Telephone Svcs	525469	1,564	900	1,800
Cell Phone	525471	6,208	5,050	6,540
Gasoline	530403	1,098	1,500	1,500
R & M Vehicles	530440	119	1,500	1,500
R & M Machinery & Equipment	530441	-	750	-
Rent - Equipment	530451	3,551	3,085	3,500
Rent - Building	530452	1,460	1,560	1,440
R & M - Bldg & Facilities	530453	-	1,000	-
Professional Services-Legal	535446	7,200	-	-
Professional Service	535448	94,448	120,000	125,886
Professional Service - Accounting/Audit	536436	89,135	90,000	90,000
Professional Service - Legal, Testimony	536440	-	-	-
Election Expense	540428	18,333	30,000	30,000
Travel, Training, & Etc.	545472	10,385	5,000	10,000
Small Equipment	560114	1,029	-	1,500
Total OPERATING EXPENDITURES		327,062	313,685	321,811
Total EXPENDITURES		612,456	659,215	666,333

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2010 - Parish Council (continued)
(In Whole Numbers)

	<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
CHANGE IN FUND BALANCE	\$ (612,456)	\$ (659,215)	\$ (666,333)
FUND BALANCE, Beginning of Year	<u>607,831</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year	<u>\$ (4,625)</u>	<u>\$ (659,215)</u>	<u>\$ (666,333)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2015 - Administration Cable Station
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Rents and Leases	440342	\$ 3,350	\$ 2,000	\$ 3,500
Cable Franchise Fee	440350	420,438	400,000	432,000
BellSouth Franchise Fee	440370	104,263	88,000	86,000
Reimbursement	480310	800	-	-
Film Revenue	480400	1,250	-	-
Total REVENUES		<u>530,101</u>	<u>490,000</u>	<u>521,500</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	8,304	7,625	7,296
Salaries by Position:				
Editor/Videographer - PT - Term			5,979	-
Director Government Access			58,364	58,364
Salaries Total	505456	67,488	64,343	58,364
Taxes - Payroll	505466	2,758	1,325	846
Insurance-Hospital & Life	520434	6,345	6,100	6,064
Insurance-Work.Comp.	520435	546	-	-
Total PERSONNEL EXPENDITURES		<u>85,441</u>	<u>79,393</u>	<u>72,570</u>
OPERATING EXPENDITURES				
Dues & Subscriptions	510427	5,000	-	8,000
Entertainment & Prom	510429	1,485	1,500	2,500
Stationary & Office Supplies	510460	290	350	500
Shipping Handling, & Installation	511463	11	100	50
Auto Insurance	520401	196	-	-
General Liability Insurance	520402	251	-	-
Telephone Svcs	525469	-	1,000	960
Cell Phone	525471	1,192	950	1,104
Gasoline	530403	62	450	400
R & M Vehicles	530440	356	250	-
R & M Machinery & Equipment	530441	4,056	1,000	1,000
Professional Service	535448	6,338	5,000	6,000
Travel, Training, & Etc.	545472	4,472	-	1,000
Miscellaneous expenditure	550442	2,640	-	-
Computer Equipment	560104	1,349	2,000	2,000
Operating Grants	560482	238	-	-
Equipment	570355	-	13,000	-
Total OPERATING EXPENDITURES		<u>27,936</u>	<u>25,600</u>	<u>23,514</u>
Total EXPENDITURES		<u>113,377</u>	<u>104,993</u>	<u>96,084</u>
CHANGE IN FUND BALANCE		416,724	385,007	425,416
FUND BALANCE, Beginning of Year		(272,778)	-	-
FUND BALANCE, End of Year		<u>\$ 143,946</u>	<u>\$ 385,007</u>	<u>\$ 425,416</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2120 - JPs and Constables
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 14,619	\$ 13,200	\$ 19,801
Salaries by Position:				
JP Ward A			7,200	7,200
JP Ward B			7,200	7,200
JP Ward C			7,200	7,200
JP Ward D			7,200	7,200
JP Ward E			7,200	7,200
JP Ward F			7,200	7,200
JP Ward G			7,200	7,200
JP Ward H			7,200	7,200
JP Ward I			7,200	7,200
JP Ward J			7,200	7,200
JP Ward K			7,200	7,200
Constable Ward A			7,200	7,200
Constable Ward B			7,200	7,200
Constable Ward C			7,200	7,200
Constable Ward D			7,200	7,200
Constable Ward E			7,200	7,200
Constable Ward F			7,200	7,200
Constable Ward G			7,200	7,200
Constable Ward H			7,200	7,200
Constable Ward I			7,200	7,200
Constable Ward J			7,200	7,200
Constable Ward K			7,200	7,200
Salaries Total	505456	169,296	158,400	158,400
Taxes - Payroll	505466	6,289	6,100	2,297
Insurance-Hospital & Life	520434	134,427	125,100	105,778
Insurance-Work.Comp.	520435	2,835	-	-
Total PERSONNEL EXPENDITURES		<u>327,466</u>	<u>302,800</u>	<u>286,276</u>
OPERATING EXPENDITURES				
Auto Insurance	520401	510	-	-
General Liability Insurance	520402	654	-	-
Travel, Training, & Etc.	545472	11,200	12,500	12,000
Total OPERATING EXPENDITURES		<u>12,364</u>	<u>12,500</u>	<u>12,000</u>
Total EXPENDITURES		<u>339,830</u>	<u>315,300</u>	<u>298,276</u>
CHANGE IN FUND BALANCE		(339,830)	(315,300)	(298,276)
FUND BALANCE, Beginning of Year		<u>355,801</u>	-	-
FUND BALANCE, End of Year		<u>\$ 15,971</u>	<u>\$ (315,300)</u>	<u>\$ (298,276)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2175 - Office of Motor Vehicles
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Drivers License Fee	440390	\$ 80,897	\$ 79,000	\$ 75,000
Total REVENUES		<u>80,897</u>	<u>79,000</u>	<u>75,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Insurance-Work.Comp.	520435	47	-	-
Total PERSONNEL EXPENDITURES		<u>47</u>	<u>-</u>	<u>-</u>
OPERATING EXPENDITURES				
Auto Insurance	520401	146	-	-
General Liability Insurance	520402	187	-	-
Utilities - Water	525427	2,737	2,100	3,000
Utilities - Electric	525429	8,872	8,100	9,500
Rent - Building	530452	68,272	64,183	48,000
Total OPERATING EXPENDITURES		<u>80,214</u>	<u>74,383</u>	<u>60,500</u>
Total EXPENDITURES		<u>80,261</u>	<u>74,383</u>	<u>60,500</u>
CHANGE IN FUND BALANCE		636	4,617	14,500
FUND BALANCE, Beginning of Year		<u>14,487</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 15,123</u>	<u>\$ 4,617</u>	<u>\$ 14,500</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2210 - Registrar of Voters
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement	480310	\$ 822	\$ -	\$ 1,000
Total REVENUES		<u>822</u>	<u>-</u>	<u>1,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	7,531	7,350	7,079
Salaries by Position:				
Registrar			14,706	14,706
Chief Clerk Registrar			10,168	10,168
Confidential Asst.			7,301	7,301
Salaries Total	505456	<u>32,297</u>	<u>32,175</u>	<u>32,175</u>
Salaries - OT	505460	-	-	4,000
Taxes - Payroll	505466	454	500	500
Insurance-Hospital & Life	520434	19,036	18,200	18,196
Insurance-Work.Comp.	520435	292	-	-
Total PERSONNEL EXPENDITURES		<u>59,610</u>	<u>58,225</u>	<u>61,950</u>
OPERATING EXPENDITURES				
Dues & Subscriptions	510427	-	-	750
Stationary & Office Supplies	510460	1,727	2,000	2,500
Postage	510463	2,673	1,200	3,000
Auto Insurance	520401	94	-	-
General Liability Insurance	520402	121	-	-
Public Servant Surety Bond	520432	-	300	-
Travel, Training, & Etc.	545472	2,050	1,500	1,000
Miscellaneous Expense	550442	(561)	-	-
Computer Software	560105	-	-	500
Total OPERATING EXPENDITURES		<u>6,104</u>	<u>5,000</u>	<u>7,750</u>
Total EXPENDITURES		<u>65,714</u>	<u>63,225</u>	<u>69,700</u>
CHANGE IN FUND BALANCE		(64,892)	(63,225)	(68,700)
FUND BALANCE, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (64,892)</u>	<u>\$ (63,225)</u>	<u>\$ (68,700)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2310 - Administration
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 536	\$ -	\$ -
Refunds	480200	170	-	-
Reimbursement	480310	936	-	2,400
Insurance Proceeds	480316	<u>1,730</u>	-	-
Total REVENUES		<u>3,372</u>	-	<u>2,400</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	57,562	76,563	103,076
Salaries by Position:				
Parish President			146,213	146,213
Executive Assistant to Parish President			45,000	45,000
Executive Assistant to Parish President			55,000	55,000
Chief Administrative Officer			124,700	124,700
Executive Assistant			65,529	65,529
Administrative Assistant			56,355	56,355
Clerical Specialist II			33,156	33,156
Internal Auditor			48,000	48,000
Clerical Specialist I - Front Desk			25,698	25,698
Public Information Officer			62,473	62,473
Community Service - PT			12,480	12,480
Security Officer - Vacant			-	75,000
Compliance Officer			<u>37,500</u>	<u>75,000</u>
Salaries Total	505456	400,837	712,104	824,604
Taxes - Payroll	505466	5,775	10,528	11,957
Insurance- Cobra	520425	2,246	-	-
Insurance-Hospital & Life	520434	36,686	60,408	66,600
Insurance-Work.Comp.	520435	<u>4,310</u>	-	-
Total PERSONNEL EXPENDITURES		<u>507,416</u>	<u>859,603</u>	<u>1,006,237</u>
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	40	20	200
Taxes & Lic. Other	500463	251	260	200
Advertising	510401	2,989	1,500	-
Dues & Subscriptions	510427	634	2,000	3,000
Meeting & Conferences	510431	225	500	1,500
Recording Fees	510459	123	500	500
Stationary & Office Supplies	510460	6,694	15,000	7,000
Supplies- Operating	510461	365	-	1,500
Postage	510463	-	12,000	3,000
Shipping Handling, & Installation	511463	64	100	100
Auto Insurance	520401	10,493	7,800	8,205
General Liability Insurance	520402	13,464	-	-
Insurance-Property	520428	-	-	2,400
Insurance Cost Bonds	520432	3,642	-	-
Legal Liability-Public Officials	520440	261,474	300,000	300,000
Cell Phone	525471	4,993	5,700	5,500
Gasoline	530403	955	2,500	5,000
R & M Vehicles	530440	2,657	1,500	1,500
Rent- Equipment	530451	4,747	-	4,000
Rent- Building	530452	9,323	-	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2310 - Administration (continued)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
OPERATING EXPENDITURES (continued)				
Professional Services- Legal	535446	\$ 950	\$ -	\$ -
Professional Service	535448	18,687	20,000	5,000
Professional Services-Cobra	536240	3,424	5,500	5,500
Professional Svcs-Grant Mgt	536424	38,774	-	-
Travel, Training, & Etc.	545472	2,280	7,500	10,000
Miscellaneous Expense	550442	(63,786)	-	-
Furniture & Fixtures	560107	836	22,940	-
Total OPERATING EXPENDITURES		<u>324,298</u>	<u>405,320</u>	<u>364,105</u>
Total EXPENDITURES		<u>831,714</u>	<u>1,264,923</u>	<u>1,370,342</u>
CHANGE IN FUND BALANCE		(828,342)	(1,264,923)	(1,367,942)
FUND BALANCE, Beginning of Year		<u>908,971</u>	-	-
FUND BALANCE, End of Year		<u><u>\$ 80,629</u></u>	<u><u>\$ (1,264,923)</u></u>	<u><u>\$ (1,367,942)</u></u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2311 - Administration-Legal
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Copy Fees-Ord/Resolutions/Other	440351	\$ 49	\$ -	\$ -
Lawsuit Settlement	480330	8,125	-	-
Adjudicated Property Revenue	480335	266,338	50,000	40,000
Total REVENUES		<u>274,512</u>	<u>50,000</u>	<u>40,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	38,629	5,051	-
Salaries	505456	267,352	40,980	-
Taxes - Payroll	505466	3,758	634	-
Insurance-Hospital & Life	520434	32,168	832	-
Insurance-Work.Comp.	520435	1,761	-	-
Total PERSONNEL EXPENDITURES		<u>343,668</u>	<u>47,497</u>	<u>-</u>
OPERATING EXPENDITURES				
Advertising	510401	3,672	-	-
Dues & Subscriptions	510427	935	-	-
Legal Books/Software Support-Westlaw	510456	16,262	-	-
Recording Fees	510459	2,927	-	3,000
Stationary & Office Supplies	510460	1,220	5,000	5,000
Postage	510463	1,310	250	1,000
Shipping Handling, & Installation	511463	143	85	-
Auto Insurance	520401	772	-	-
General Liability Insurance	520402	1,021	-	-
Insurance Cost Bonds	520432	1,249	2,082	-
Legal Liab-Employed Lawyers	520441	11,949	1,011	-
Rent - Equipment	530451	4,620	776	-
Professional Service	535448	110,439	35,000	-
Prof Svcs-Transcripts/Depositions	536438	460	155	-
Prof Svcs- Expert Testimony	536439	8,800	-	-
Professional Service - Legal, Testimony	536440	72,455	16,900	-
Prof Svcs-Land Surveys	536453	1,735	-	-
Prof Svcs- Appraisals	536475	300	-	-
Court Filing Fees	540415	1,812	-	-
Court costs	540416	53	-	-
Lawsuit Settlement Cost	540418	1,794,926	40,000	25,000
Travel, Training, & Etc.	545472	1,230	-	-
Miscellaneous Expense	550442	(5,488)	-	-
Total OPERATING EXPENDITURES		<u>2,032,802</u>	<u>101,259</u>	<u>34,000</u>
Total EXPENDITURES		<u>2,376,470</u>	<u>148,756</u>	<u>34,000</u>
CHANGE IN FUND BALANCE		(2,101,958)	(98,756)	6,000
FUND BALANCE, Beginning of Year		<u>(793,727)</u>	-	-
FUND BALANCE, End of Year		<u>\$ (2,895,685)</u>	<u>\$ (98,756)</u>	<u>\$ 6,000</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2313 - Administration-Purchasing
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 17,498	\$ 16,000	\$ 15,375
Salaries by Position:				
Purchasing Agent			53,554	53,554
Accounting Clerk II			35,675	35,675
Courier			33,772	33,772
Salaries Total	505456	121,112	123,001	123,001
Taxes - Payroll	505466	1,613	1,850	1,784
Insurance-Hospital & Life	520434	27,262	26,100	26,100
Insurance-Work.Comp.	520435	822	-	-
Total PERSONNEL EXPENDITURES		168,307	166,951	166,260
OPERATING EXPENDITURES				
Stationary & Office Supplies	510460	1,391	3,500	2,690
Postage	510463	243	220	500
Auto Insurance	520401	256	-	-
General Liability Insurance	520402	329	-	-
Cell Phone	525471	1,813	1,280	800
Gasoline	530403	1,452	1,500	1,400
R & M Vehicles	530440	118	400	-
Rent - Equipment	530451	-	-	700
Travel, Training, & Etc.	545472	-	-	1,500
Total OPERATING EXPENDITURES		5,602	6,900	7,590
Total EXPENDITURES		173,909	173,851	173,850
CHANGE IN FUND BALANCE		(173,909)	(173,851)	(173,850)
FUND BALANCE, Beginning of Year		175,469	-	-
FUND BALANCE, End of Year		\$ 1,560	\$ (173,851)	\$ (173,850)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2314 - Public Hearing Officer
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	450331	\$ 26,605	\$ 25,000	\$ 25,000
Total REVENUES		<u>26,605</u>	<u>25,000</u>	<u>25,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	9,024	678	-
Salaries by Position:				
Hearing Officer			7,977	-
Salaries	505456	62,468	7,977	-
Taxes - Payroll	505466	901	116	-
Insurance-Hospital & Life	520434	6,363	-	-
Total PERSONNEL EXPENDITURES		<u>78,756</u>	<u>8,771</u>	<u>-</u>
OPERATING EXPENDITURES				
Recording Fees	510459	1,980	560	2,000
Stationary & Office Supplies	510460	1,440	-	-
Postage	510463	1,196	365	2,000
Cell Phone	525471	531	30	-
Professional Services	535448	-	23,625	27,000
Prof Svcs- Transcripts/Depositions	536438	254	-	-
Travel, Training, & Etc.	545472	400	-	-
Computer Equipment	560104	38	-	-
Total OPERATING EXPENDITURES		<u>5,839</u>	<u>24,580</u>	<u>31,000</u>
Total EXPENDITURES		<u>84,595</u>	<u>33,351</u>	<u>31,000</u>
CHANGE IN FUND BALANCE		(57,990)	(8,351)	(6,000)
FUND BALANCE, Beginning of Year		<u>1,623</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (56,367)</u>	<u>\$ (8,351)</u>	<u>\$ (6,000)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2317 - Administration-IT
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Grant Revenue	430327	\$ 4,836	\$ -	\$ -
State Reimb - LAGAP	430509	24,748	18,042	-
Sign Rental	440349	12,150	3,000	2,500
Reimbursement	480310	2,307	3,000	-
Insurance Settlement	480326	7,200	-	-
Total REVENUES		51,241	24,042	2,500
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	15,688	22,207	22,207
Salaries by Position:				
Information Technology Manager			82,572	89,000
IT Analyst			52,245	52,245
Help Desk Tech			36,413	36,413
Salaries Total	505456	112,471	171,230	177,658
Taxes - Payroll	505466	1,624	2,753	2,576
Insurance-Hospital & Life	520434	18,817	22,150	18,300
Insurance-Work.Comp.	520435	779	-	-
Total PERSONNEL EXPENDITURES		149,379	218,340	220,741
OPERATING EXPENDITURES				
Taxes & Lic. Other	500463	5,250	7,875	10,000
Stationary & Office Supplies	510460	547	1,000	1,200
Fees & Charges	510471	38	-	-
Shipping Handling, & Installation	511463	54	450	500
Auto Insurance	520401	785	-	-
General Liability Insurance	520402	1,007	-	-
Utilities - Electric	525429	5,958	6,468	5,200
Telephone Svcs	525469	176,613	-	-
Cell Phone	525471	4,426	3,750	3,000
Professional Services - Software Support	531009	33,210	25,220	40,000
Professional Service - Storage	535315	37,362	37,362	37,362
Professional Service	535448	54,158	34,226	10,000
Travel, Training, & Etc.	545472	-	2,000	4,000
Computer Equipment	560104	40,903	23,816	10,000
Computer Software	560105	1,141	4,000	-
Total OPERATING EXPENDITURES		361,452	146,167	121,262
Total EXPENDITURES		510,831	364,507	342,003
CHANGE IN FUND BALANCE		(459,590)	(340,465)	(339,503)
FUND BALANCE, Beginning of Year		506,906	-	-
FUND BALANCE, End of Year		\$ 47,316	\$ (340,465)	\$ (339,503)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2320 - Finance
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 843,216	\$ 836,302	\$ 854,548
Beer Tax	400302	67,569	62,000	32,000
Prior Year Advalorem	400307	119,648	50,000	35,000
Sales Tax Audit Revenue	400308	-	180,000	-
Severance Tax	400322	622,785	385,936	650,000
Occupational License	410313	1,020,860	917,000	950,000
Liquor & Beer Lic.	410314	24,172	31,200	28,000
Fed Reimb-CDBG	420160	150,000	-	-
Fed Revenue - PILT Program	420320	22,535	21,000	22,000
Federal Grants	420324	-	91,000	381,030
Gulf of Mexico Energy Revenue	420801	9,485	1,194	2,000
State Rev. Shar.	430321	11,310	11,000	12,600
Fairgrounds OTB	430390	110,098	113,000	110,000
Video Poker	430391	464,829	475,000	510,000
Reimbursement-FEMA	430442	2,708,006	-	-
State Reimb-LGAP	430509	40,349	-	-
Rents and Leases	440342	98,890	100,000	92,250
Interest - Other	460356	38,422	37,500	2,000
Reimb-Workmen's Compensation	480317	350	450,000	350,000
Rebates	480205	1,172	-	-
Insurance Settlement	480326	95,000	-	-
Lawsuit Settlement	480330	9,351,181	-	-
Donations	480392	500	-	-
Misc. Revenue	480425	23,680	1,200	1,000
Total REVENUES		<u>15,824,677</u>	<u>3,763,332</u>	<u>4,032,428</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	74,938	65,600	61,593
Salaries by Position:				
Director of Finance			89,000	89,000
Assistant Director of Finance			79,596	79,596
Senior Accountant			55,515	55,515
Payroll Supervisor			48,485	48,485
Accountant			40,472	40,472
Accountant			39,076	39,076
Accounts Receivable/Payable			31,754	31,754
Accounting Clerk III/Recovery			30,030	30,030
Finance Specialist Recovery			51,000	51,000
Accounting Clerk I			27,812	27,812
Accounting Clerk II			35,022	-
Student Workers			15,000	-
Salaries Total	505456	<u>519,288</u>	<u>542,762</u>	<u>492,740</u>
State Supplemental	505457			
Benefits Expense	505458			
Taxes - Payroll	505466	7,315	9,240	7,145
Insurance-Hospital & Life	520434	72,169	64,805	59,000
Insurance-Work.Comp.	520435	4,541	-	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2320 - Finance (continued)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
Insurance Retirees Health & Life	520438	\$ 955,628	\$ 1,050,000	\$ 1,050,000
Total PERSONNEL EXPENDITURES		1,633,879	1,732,407	1,670,478
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	153,129	169,400	142,500
Ad Valorem Pension Expense	500406	27,140	25,090	23,950
Interest Expense	500439	10,044	-	15,000
Bad Debt Expense	500499	(54,123)	-	-
Dues & Subscriptions	510427	115	150	760
Stationary & Office Supplies	510460	7,047	9,476	10,000
Postage	510463	2,184	2,000	3,000
Fees & Charges	510471	1,775	1,000	1,500
Shipping Handling, & Installation	511463	78	100	100
Auto Insurance	520401	2,831	-	-
General Liability Insurance	520402	3,650	-	-
Public Servant Surety Bond	520432	1,418	1,500	1,900
Cell Phone	525471	1,938	1,924	1,464
Gas	530403	-	-	200
R & M Machinery & Equipment	530441	1,065	2,000	2,000
Rent - Equipment	530451	2,216	2,150	2,500
Rent - Building	530452	11,640	13,300	13,300
Professional Services - Software Support	531009	-	-	5,000
Professional Services-Legal	535446	2,358,062	4,000	-
Professional Service	535448	30,060	28,820	30,000
Travel, Training, & Etc.	545472	726	3,000	5,000
Miscellaneous Expense	550442	(1,591)	-	-
Computer Equipment	560104	-	-	2,500
Computer Software	560105	3,738	-	-
Small Equipment	560114	625	-	-
Construction In Progress- Capital Outlay	570493	134,580	-	-
Total OPERATING EXPENDITURES		2,698,347	263,910	260,674
Total EXPENDITURES		4,332,226	1,996,317	1,931,152
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	2,409,056	7,143,449	3,511,943
Transfer from Criminal Court 34th Fund	499053	15,818	-	-
Transfer from WIA	499067	-	5,000	-
Transfer from District Attorney	499070	3,183	-	-
Transfer from Contingency Court A	499075	12,176	-	-
Transfer from Recreational Facilities	499078	-	50,000	-
Transfer from Deputy Witness	499086	15,265	-	-
Transfer from Courthouse Capital Fund	499143	443,744	-	-
Transfer from Housing	499077	-	7,500	-
Transfer from Water & Sewer Service Fee	499400	-	1,750,000	500,000
Transfer from FEMA	499829	-	947,932	-
Total OTHER FINANCING SOURCES		2,899,242	9,903,881	4,011,943

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2320 - Finance (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING USES				
Transfer to Recreation	599061	\$ 15,165	\$ -	\$ -
Transfer to State & Federal Grants	599190	-	100,000	-
Transfer to Capital Projects	599157	384,978	-	-
Total OTHER FINANCING USES		<u>400,143</u>	<u>100,000</u>	<u>-</u>
CHANGE IN FUND BALANCE		13,991,550	11,570,896	6,113,219
FUND BALANCE, Beginning of Year		<u>(13,951,824)</u>	<u>278,925</u>	<u>5,533,372</u>
FUND BALANCE, End of Year		<u>\$ 39,726</u>	<u>\$ 11,849,821</u>	<u>\$ 11,646,591</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2330 - Personnel Department
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 11,944	\$ 12,400	\$ 11,912
Salaries by Position:				
Human Resource Director			65,000	65,000
Human Resource Assistant			30,296	30,296
Salaries	505456	82,675	95,296	95,296
Taxes - Payroll	505466	1,195	1,400	1,382
Insurance-Hospital & Life	520434	5,415	10,150	16,115
Insurance-Work.Comp.	520435	515	601	601
Total PERSONNEL EXPENDITURES		101,744	119,847	125,306
OPERATING EXPENDITURES				
Dues & Subscriptions	510427	-	-	240
Stationary & Office Supplies	510460	859	1,000	1,000
Postage	510463	221	350	350
Shipping Handling, & Installation	511463	-	100	100
Auto Insurance	520401	175	12,313	12,313
General Liability Insurance	520402	205	129,121	129,121
Cell Phone	525471	388	950	650
Professional Service	535448	25,155	-	-
Prof Svcs-Drug Testing	540473	453	1,500	1,500
Professional Services-Employee Physicals	540475	7,605	13,000	7,500
Travel, Training, & Etc.	545472	494	1,000	3,760
Total OPERATING EXPENDITURES		35,555	159,334	156,534
Total EXPENDITURES		137,299	279,181	281,840
CHANGE IN FUND BALANCE		(137,284)	(279,181)	(281,840)
FUND BALANCE, Beginning of Year		149,819	-	-
FUND BALANCE, End of Year		\$ 12,535	\$ (279,181)	\$ (281,840)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
3100 - Parish Coroner
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	450331	\$ 7,525	\$ 6,800	\$ 7,400
Total REVENUES		<u>7,525</u>	<u>6,800</u>	<u>7,400</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	5,709	5,200	4,920
Salaries by Position:				
Coroner			39,359	39,359
Salaries	505456	39,510	39,359	39,359
Taxes - Payroll	505466	573	580	580
Insurance-Hospital & Life	520434	113	120	120
Insurance-Work.Comp.	520435	229	-	-
Total PERSONNEL EXPENDITURES		<u>46,134</u>	<u>45,259</u>	<u>44,979</u>
OPERATING EXPENDITURES				
General Liability Insurance	520402	288	-	-
Prof Svcs-Stipend	535447	36,000	36,000	36,000
Professional Services-Coroner	536423	84,550	100,000	80,000
Total OPERATING EXPENDITURES		<u>120,838</u>	<u>136,000</u>	<u>116,000</u>
Total EXPENDITURES		<u>166,972</u>	<u>181,259</u>	<u>160,979</u>
CHANGE IN FUND BALANCE		(159,447)	(174,459)	(153,579)
FUND BALANCE, Beginning of Year		<u>161,429</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 1,982</u>	<u>\$ (174,459)</u>	<u>\$ (153,579)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
3200 - New Jail
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement	480310	\$ 76,709	\$ 105,000	\$ 145,000
Total REVENUES		<u>76,709</u>	<u>105,000</u>	<u>145,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Janitorial	510120	27,048	29,500	27,000
Advertising	510401	193	200	200
Supplies-Operating	510461	29,100	32,000	50,000
Supplies - Medical	510465	30,000	45,000	15,000
Fees & Charges	510471	205	200	200
Auto Insurance	520401	2,355	-	-
General Liability Insurance	520402	3,022	-	-
Insurance-Property	520428	39,199	50,000	42,000
Insurance-Flood	520431	2,041	2,900	2,500
Utilities - Water	525427	83,340	96,000	62,000
Utilities - Natural Gas	525428	32,493	40,000	40,000
Utilities - Electric	525429	122,506	117,000	110,000
Telephone Svcs.	525469	-	816	735
Cell Phone	525471	744	584	700
R & M Machinery & Equipment	530441	13,080	25,000	25,000
R & M Bldgs.	530442	71,018	51,650	55,000
R & M Bldg - HVAC	530458	37,649	38,350	38,950
Professional Service	535448	306,595	420,000	600,000
Court attendance	540411	36,074	30,000	35,000
Juvenile detention	540413	119,700	155,000	145,000
Record Requests-Court Cases	540441	-	2,000	2,000
Prisoners- Maintenance	540446	482,076	480,000	490,000
Miscellaneous Expense	550442	(16,931)	-	-
Buildings-Capital Outlay	570485	-	-	50,000
Total EXPENDITURES		<u>1,421,507</u>	<u>1,616,200</u>	<u>1,791,285</u>
CHANGE IN FUND BALANCE		(1,344,798)	(1,511,200)	(1,646,285)
FUND BALANCE, Beginning of Year		<u>1,616,386</u>	-	-
FUND BALANCE, End of Year		<u>\$ 271,588</u>	<u>\$ (1,511,200)</u>	<u>\$ (1,646,285)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4040 - Animal Control
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
State Reimb LGAP	430509	\$ 1,290	\$ 103,500	\$ 75,000
Veterinary Services	440310	6,943	15,000	15,500
Adoption Fees	440311	17,918	-	-
Service Fee - Intake & Pick-Up	440313	12,016	7,000	6,500
Lawsuit Settlement	480330	-	60,000	-
Donations	480392	1,345	50,500	60,000
Total REVENUES		39,512	236,000	157,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	27,362	25,500	24,115
Salaries by Position:				
Animal Control Manager			43,510	43,510
Kennel Manager			32,594	32,594
Office Manager			27,376	27,376
Animal Control Officer			20,800	20,800
Animal Control Officer			22,880	22,880
Kennel Assistant			22,880	22,880
Kennel Assistant			22,880	22,880
Salaries Total	505456	206,149	192,920	192,920
Salaries - OT	505460	210	1,000	10,000
Taxes - Payroll	505466	8,891	3,000	2,797
Insurance-Hospital & Life	520434	33,982	36,550	30,630
Insurance-Work.Comp.	520435	6,666	31,985	31,985
Total PERSONNEL EXPENDITURES		283,260	290,955	292,447
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	20	80	80
Taxes & Lic. Other	500463	100	200	200
Supplies-Janitorial	510120	2,108	2,000	2,000
Stationary & Office Supplies	510460	707	700	1,200
Supplies-Operating	510461	32,604	29,832	40,000
Fees & Charges	510471	334	100	100
Uniforms	515478	2,280	1,820	1,700
Auto Insurance	520401	1,229	-	-
General Liability Insurance	520402	1,576	7	-
Insurance-Property	520428	4,475	6,100	3,500
Insurance-Flood	520431	1,884	2,900	2,900
Utilities - Water	525427	2,266	2,700	1,000
Utilities - Natural Gas	525428	1,390	3,000	1,500
Utilities - Electric	525429	9,922	10,950	10,000
Telephone Svcs	525469	-	11,500	11,000
Cell Phone	525471	1,815	1,846	1,800
Diesel	530402	73	300	200
Gasoline	530403	1,698	2,500	2,750
R & M Vehicles	530440	2,026	2,000	2,000
R & M - Bldg & Facilities	530453	768	2,000	2,000
R & M Bldg - HVAC	530458	1,882	1,918	1,950
Professional Services-Veterinarian	536460	34,358	35,500	32,000
Travel, Training, & Etc.	545472	1,522	1,800	2,000
Miscellaneous Expense	550442	(2,728)	-	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4040 - Animal Control (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Construction in Progress	570493	\$ -	\$ 213,500	\$ 135,000
Total OPERATING EXPENDITURES		<u>102,309</u>	<u>333,253</u>	<u>254,880</u>
Total EXPENDITURES		<u>385,569</u>	<u>624,208</u>	<u>547,327</u>
CHANGE IN FUND BALANCE		(346,057)	(388,208)	(390,327)
FUND BALANCE, Beginning of Year		<u>376,164</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 30,107</u>	<u>\$ (388,208)</u>	<u>\$ (390,327)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4042 - Physical Plant and Maintenance
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Rents and Leases	440342	\$ -	\$ -	\$ 14,400
Refunds	480200	60	-	-
Reimbursement	480310	2,600	-	-
Total REVENUES		2,660	-	14,400
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	42,110	41,250	45,553
Salaries by Position:				
Superintendent/Courthouse			50,293	50,293
Facilities Manager			45,000	45,000
Security Officer			42,000	42,000
Custodian - PT			9,049	9,049
Custodian			21,931	21,931
Custodian			27,857	27,857
Custodian			22,367	22,367
Custodian			22,669	22,669
Custodian			23,420	23,420
Laborer			-	18,720
Laborer			-	20,800
Laborer			20,800	20,800
Laborer			20,800	20,800
Laborer			18,720	18,720
Salaries Total	505456	300,947	324,906	364,426
Salaries - OT	505460	2,710	-	-
Taxes - Payroll	505466	4,797	5,400	5,284
Insurance-Hospital & Life	520434	65,494	65,450	77,040
Insurance-Work.Comp.	520435	8,703	534	534
Total PERSONNEL EXPENDITURES		424,761	437,540	492,837
OPERATING EXPENDITURES				
Supplies-Janitorial	510120	8,324	11,000	11,000
Entertainment & Prom	510429	-	6,500	6,500
Supplies-Operating	510461	404	3,200	3,200
Small Tools & equipment	515460	-	1,500	-
Fees & Charges	510471	12	100	100
Shipping Handling, & Installation	511463	12	100	100
Uniforms	515478	5,899	4,333	4,500
Auto Insurance	520401	1,162	-	-
General Liability Insurance	520402	1,492	-	-
Insurance-Property	520428	58,516	60,000	6,200
Insurance-Flood	520431	3,429	3,700	4,000
Utilities - Water	525427	12,144	12,000	15,000
Utilities - Natural Gas	525428	287	21,000	25,000
Utilities - Electric	525429	180,496	180,000	180,000
Telephone Svcs	525469	-	40,300	40,300
Cell Phone	525471	-	-	2,000
Diesel	530402	1,336	500	500
Gasoline	530403	5,476	5,500	5,500
R & M Vehicles	530440	526	700	2,500

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4042 - Physical Plant and Maintenance
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
OPERATING EXPENDITURES (continued)				
R & M Machinery & Equipment	530441	\$ 2,577	\$ 3,000	\$ 6,500
R & M Bldgs.	530442	23,910	150,000	90,000
Rent - Equipment	530451	330	-	10,000
R & M Bldg - HVAC	530458	22,590	23,010	23,370
Generator contracts	535442	-	-	41,385
Terminate and Pest Control	535443	-	-	21,600
Fire Alarm Monitoring	535459	360	400	400
Prof Svcs-Contracting	536456	-	30,800	30,800
Miscellaneous Expense	550442	(11,402)	-	-
Furniture & Fixtures	560107	-	10,885	10,885
Small Equipment	560114	2,066	12,500	30,500
Total OPERATING EXPENDITURES		<u>319,946</u>	<u>581,028</u>	<u>571,840</u>
Total EXPENDITURES		744,707	1,018,568	1,064,677
OTHER FINANCING SOURCES				
Transfer from WIA	499067	-	-	21,600
Transfer from Housing	499077	-	-	42,000
Total OTHER FINANCING SOURCES		<u>-</u>	<u>-</u>	<u>63,600</u>
CHANGE IN FUND BALANCE		(742,047)	(1,018,568)	(986,677)
FUND BALANCE, Beginning of Year		<u>814,590</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 72,543</u>	<u>\$ (1,018,568)</u>	<u>\$ (986,677)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
6501 - Parks and Parkways Commission
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Parks and Parkways Commission	560321	\$ -	\$ -	\$ 25,000
Total OPERATING EXPENDITURES		<u>-</u>	<u>-</u>	<u>25,000</u>
CHANGE IN FUND BALANCE		-	-	(25,000)
FUND BALANCE, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,000)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
6510 - Economic Development Comm.
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Grant-Economic Development	560319	\$ 150,000	\$ 150,000	\$ 150,000
Total OPERATING EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
CHANGE IN FUND BALANCE		(150,000)	(150,000)	(150,000)
FUND BALANCE, Beginning of Year		<u>150,000</u>	-	-
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ (150,000)</u>	<u>\$ (150,000)</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
005 - 34th Judicial Court
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Facility Rental- Building Rental	440339	\$ 10,000	\$ -	\$ -
Clerk of Court	450337	23,865	25,000	25,000
Reimbursement	480310	-	86,621	-
Misc. Revenue	480425	54	-	-
Miscellaneous Revenue - Prior Year	480426	7,025	-	-
Total REVENUES		40,944	111,621	25,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	193,209	179,550	179,550
Salaries by Position:				
District Attorney			45,314	45,314
Assistant District Attorney			38,455	38,455
Assistant District Attorney			38,455	38,455
Assistant District Attorney			38,454	38,454
Assistant District Attorney			38,454	38,454
Assistant District Attorney			38,454	38,454
Assistant District Attorney			38,454	38,454
Assistant District Attorney			38,454	38,454
Assistant District Attorney			38,454	38,454
Assistant District Attorney			38,454	38,454
Chief Juv Prob Off.			64,380	64,380
Juv. Prob Off.			51,343	51,343
Families INS Officer			48,166	48,166
Probation Off./Comm. Service			10,192	10,192
Office Manager			53,550	53,550
Victims Assistant			38,000	38,000
Victims Assistant			30,000	30,000
Court Reporter			57,450	57,450
Court Reporter			57,453	57,453
Court Reporter			57,453	57,453
Court Reporter			57,453	57,453
Court Reporter			57,453	57,453
Court Reporter			57,453	57,453
Division A Secretary			51,323	51,323
Division B Secretary			51,323	51,323
Division C Secretary			51,323	51,323
Division D Secretary			51,323	51,323
Division E Secretary			51,323	51,323
Secretary			52,350	52,350
Secretary			51,323	51,323
Secretary			39,535	39,535
Secretary			39,535	39,535
Secretary			39,535	39,535
Atty (Law Clerk)			52,020	52,020

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
005 - 34th Judicial Court (continued)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
Salaries by Position (continued):				
	Clerical Specialist I		\$ 40,594	\$ 40,594
	Receptionist		38,760	38,760
	Clerk I		24,515	24,515
	Salaries Total	505456 1,616,608	1,666,530	1,666,530
	Taxes - Payroll	505466 24,039	25,220	25,220
	Insurance-Hospital & Life	520434 229,160	236,600	227,462
	Insurance-Work.Comp.	520435 17,923	-	-
	Total PERSONNEL EXPENDITURES	2,080,939	2,107,900	2,098,762
OPERATING EXPENDITURES				
	Supplies-Janitorial	510120 5,453	6,000	6,000
	Advertising	510401 7,128	6,200	6,200
	Dues & Subscriptions	510427 3,448	8,000	8,000
	Legal Books/Software Support-Westlaw	510456 3,005	2,500	2,500
	Stationary & Office Supplies	510460 16,294	21,000	21,000
	Supplies-Operating	510461 1,907	2,000	2,000
	Postage	510463 956	1,200	1,200
	Fees & Charges	510471 340	550	550
	Uniforms	515478 2,231	1,800	1,800
	Auto Insurance	520401 17,101	-	-
	General Liability Insurance	520402 21,942	379	379
	Insurance-Property	520428 83,135	85,300	85,300
	Insurance-Flood	520431 10,763	16,200	16,200
	Legal Liab-Employed Lawyers	520441 2,761	12,125	12,125
	Utilities - Water	525427 5,396	4,000	4,000
	Utilities - Natural Gas	525428 19,997	17,000	17,000
	Utilities - Electric	525429 244,200	202,012	202,012
	Heat, Light & Water	525430 7,596	-	-
	Telephone Svcs	525469 4,336	4,400	4,400
	Cell Phone	525471 744	600	700
	R & M Machinery & Equipment	530441 23,972	10,000	10,000
	R & M Bldgs.	530442 7,667	12,000	12,000
	Rent - Equipment	530451 10,682	14,500	14,500
	R & M - Bldg & Facilities	530453 470	970	970
	R & M Bldg - HVAC	530458 37,649	37,399	38,949
	Professional Services - Software Support	531009 3,594	3,500	3,500
	Professional Service	535448 -	200	200
	Fire Alarm Monitoring	535459 720	1,100	1,100
	Prof Svcs-Transcripts/Depositions	536438 9,305	10,200	10,200
	Court attendance	540411 21,540	16,500	16,500
	Court Filing Fees	540415 -	500	500
	Court costs	540416 20,055	18,000	18,000
	Jurors & Witnesses	540440 46,428	45,000	45,000
	Computer Equipment	560104 4,836	-	-
	Furniture & Fixtures	560107 2,037	-	-
	Operating Grants	560482 10,000	-	-
	Total OPERATING EXPENDITURES	657,688	561,135	562,785
	Total EXPENDITURES	2,738,627	2,669,035	2,661,547

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
005 - 34th Judicial Court (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	\$ 2,106,239	\$ 3,393,406	\$ 2,636,547
Total OTHER FINANCING SOURCES		<u>2,106,239</u>	<u>3,393,406</u>	<u>2,636,547</u>
CHANGE IN FUND BALANCE		(591,444)	835,992	-
FUND BALANCE, Beginning of Year		<u>(244,545)</u>	<u>(835,992)</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (835,989)</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
050 - SALES TAX
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Sales Tax	400304	\$ 10,806,549	\$ 9,958,822	\$ 10,900,000
Interest - Other	460356	59	-	-
Total REVENUES		10,806,608	9,958,822	10,900,000
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	934,245	796,706	872,000
Miscellaneous Expense	550442	3,532	-	-
Total EXPENDITURES		937,777	796,706	872,000
OTHER FINANCING USES				
Transfer to General fund	599001	2,409,056	7,143,449	3,511,943
Transfer to 34th Judicial Court	599005	2,106,239	3,393,406	2,636,547
Transfer to Civic Auditorium	599052	129,850	483,176	119,004
Transfer to Council of Aging	599059	-	36,000	14,050
Transfer to Community Development	599060	603,734	1,296,601	87,710
Transfer to Recreation	599061	746,648	876,157	643,085
Transfer to Public Works	599062	1,533,012	1,328,656	1,268,737
Transfer to Road Lighting	599063	426,747	344,736	-
Transfer to Sanitation	599064	163,418	122,835	-
Transfer to Assessor's Office	599066	31,205	-	18,290
Transfer to Capital Project	599157	179,315	-	-
Transfer to State & Federal Grants	599190	-	331,866	538,855
Transfer to 2012 Sales Tax Refund Bond	599212	1,006,094	1,150,000	1,042,325
Transfer to Self Insurance	599350	321,875	-	147,454
Total OTHER FINANCING USES		9,657,193	16,506,882	10,028,000
CHANGE IN FUND BALANCE		211,638	(7,344,766)	-
FUND BALANCE, Beginning of Year		7,133,128	7,344,766	-
FUND BALANCE, End of Year		\$ 7,344,766	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
052 - CIVIC AUDITORIUM
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
OPERATING EXPENDITURES				
Stationary & Office Supplies	510460	\$ 79	\$ -	\$ -
Auto Insurance	520401	2,028	-	-
General Liability Insurance	520402	9,338	386	-
Insurance-Property	520428	41,470	-	45,000
Cell Phone	525471	1,025	-	-
R & M Machinery & Equipment	530441	360	-	-
R & M Bldgs.	530442	125	-	-
R & M Bldg - HVAC	530458	71,533	71,000	74,004
Miscellaneous Expense	550442	(612)	-	-
Computer Software	560105	86	-	-
Total OPERATING EXPENDITURES		<u>125,432</u>	<u>71,386</u>	<u>119,004</u>
Total EXPENDITURES		125,432	71,386	119,004
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	129,850	483,176	119,004
Total OTHER FINANCING SOURCES		<u>129,850</u>	<u>483,176</u>	<u>119,004</u>
CHANGE IN FUND BALANCE		4,418	411,790	-
FUND BALANCE, Beginning of Year		<u>(416,208)</u>	<u>(411,790)</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (411,790)</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Building Permits	410355	\$ 148,567	\$ 137,863	\$ 246,500
Demolition Permit	410356	280	200	340
Electric Permits	410357	37,218	40,000	68,000
Electrical Licenses	410358	11,631	15,000	13,500
Plumbing Permits	410359	13,901	22,378	31,450
Plumbing Licenses	410360	7,123	10,000	8,000
Aircond. Permits	410361	12,212	15,500	21,250
Aircond. Licenses	410362	6,634	12,000	7,500
Coastal Permits	410363	8,450	-	1,000
DNR Grant	410364	35,260	35,260	35,260
Zoning Compliance	410365	-	-	100
Zoning BZA	410366	13,317	15,000	25,500
Gas Permits	410367	7,119	6,400	11,050
License Fees	410369	350	400	300
Permit Fees	410372	2,602	2,228	2,500
Federal Grants	420324	376,947	250,000	226,517
Federal Reimbursement	420410	725	-	-
Grant Revenue	430327	73,150	-	-
Program Income - LLT Sales	430333	6,895	40,000	-
Grass Cutting Fees	440335	135,906	-	60,000
Sign Rental	440349	1,440	1,071	1,500
Copy Fees-Ord/Resolutions/Other	440351	3,226	3,000	3,000
Subdivision Fees	440364	4,687	4,332	6,800
Inspection/Reinspection Fees	440368	2,401	4,300	-
Reimbursement	480310	23,347	11,600	-
Donations	480392	32,235	-	-
Misc. Revenue	480425	2,769	-	-
Total REVENUES		968,392	626,532	770,067
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	85,738	88,150	75,237
Salaries by Position:				
Director of Comm Development			69,339	69,339
Assistant Director Community			57,222	57,222
Coastal Zoning Administrator			60,834	60,834
Planning Tech			30,593	30,593
Building Official			55,205	55,205
Office Manager III			43,510	43,510
Case Manager			19,201	-
Case Manager			32,794	32,794
Community Development Inspector			30,129	31,996
Community Development Inspector			31,996	31,996
Chief Compliance Inspector			48,246	48,246
LLT Marketing Coordinator			43,697	43,697
Board Member			3,163	3,163
Board Member			3,163	3,163
Board Member			3,163	3,163
Board Member			3,163	3,163
Board Member			3,163	3,163

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
Salaries by Position: (continued)				
	Case Manager		\$ 34,148	\$ 34,148
	Recovery Planner II		46,500	46,500
	Clerical Specialist II		12,389	-
	Clerical Specialist I PT		4,532	-
	CDBG Property Manager		54,857	-
	CDBG Property Manager		37,885	-
	LLT Marketing Coordinator		43,697	-
	Salaries Total	505456 673,105	772,589	601,895
	Salaries- OT	505460 302	-	-
	Taxes - Payroll	505466 14,419	15,650	8,727
	Insurance-Hospital & Life	520434 95,618	99,000	71,000
	Insurance-Work.Comp.	520435 7,540	-	-
	Total PERSONNEL EXPENDITURES	876,722	975,389	756,859
OPERATING EXPENDITURES				
	Fees-Vehicle Licenses/Tags	500460 -	50	350
	Advertising	510401 2,509	102,200	2,500
	Dues & Subscriptions	510427 944	1,200	1,250
	Recording Fees	510459 14,103	15,000	20,000
	Stationary & Office Supplies	510460 3,949	5,889	3,500
	Supplies - Operating	510461 -	1,600	1,500
	Postage	510463 4,656	4,700	12,000
	Shipping Handling, & Installation	511463 360	250	200
	Auto Insurance	520401 2,993	-	-
	General Liability Insurance	520402 3,840	-	-
	Cell Phone	525471 4,153	3,200	6,300
	Diesel	530402 561	-	-
	Gasoline	530403 1,819	1,600	1,500
	R & M Vehicles	530440 158	400	1,000
	R & M Machinery & Equipment	530441 209	600	500
	Rent - Equipment	530451 4,929	4,500	7,000
	Rent - Building	530452 1,440	1,000	3,000
	Parks and Parkways Commission	560321 -	25,000	-
	Professional Service	535448 766,595	677,661	-
	Professional Services-Inspections	536425 4,250	5,100	-
	Professional Services-Plan Reviews	536459 -	-	10,000
	Travel, Training, & Etc.	545472 2,791	3,500	3,000
	Regional Planning Commission Expense	560125 -	27,318	27,318
	Operating Grants	560482 34,147	11,820	-
	Total OPERATING EXPENDITURES	854,406	892,588	100,918
	Total EXPENDITURES	1,731,128	1,867,977	857,777
OTHER FINANCING SOURCES				
	Transfer from Sales Tax Fund	499050 603,734	1,296,601	87,710
	Total OTHER FINANCING SOURCES	603,734	1,296,601	87,710

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT (continued)
(In Whole Numbers)

	<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
CHANGE IN FUND BALANCE	\$ (159,002)	\$ 55,156	\$ -
FUND BALANCE, Beginning of Year	<u>1,390,510</u>	<u>3,636,990</u>	<u>-</u>
FUND BALANCE, End of Year	<u>\$ 1,231,508</u>	<u>\$ 3,692,146</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT - LLT (7805)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Auction Proceeds	430334	\$ 861,202	\$ 900,000	\$ -
Builder Bundle		-	-	300,000
Lot Next Door		-	-	300,000
All Other Programs		-	-	200,000
Total REVENUES		861,202	900,000	800,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	-	17,569
Salaries by Position:				
CDBG Property Manager			54,857	54,857
CDBG Property Manager			37,885	42,000
LLT Marketing Coordinator			43,697	43,697
Salaries Total	505456	-	136,439	140,554
Taxes - Payroll	505466	-	-	2,010
Insurance-Hospital & Life	520434	-	-	22,115
Total PERSONNEL EXPENDITURES		-	136,439	182,248
OPERATING EXPENDITURES				
Advertising	510401	-	100,000	100,000
Professional Service	535448	766,595	677,661	950,000
Total OPERATING EXPENDITURES		766,595	777,661	1,050,000
Total EXPENDITURES		766,595	914,100	1,232,248
CHANGE IN FUND BALANCE		94,607	(14,100)	(432,248)
FUND BALANCE, Beginning of Year		-	3,636,990	3,622,890
FUND BALANCE, End of Year		\$ 94,607	\$ 3,622,890	\$ 3,190,642

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2017 Budget

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources or earmarked revenues sources, which by law are designated to finance particular functions or activities of the Parish and which, therefore, cannot be diverted to other funds. The Special Revenue Funds reported by the Parish are as follows:

Criminal Court Fund - This fund was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950. Fines and forfeitures imposed by the District Court and District Attorney’s conviction fees in criminal cases are transferred to the Parish treasurer and deposited into a special “Criminal Court Fund” account. These funds are used for expenses of the criminal court of the Parish Government. Expenditures are made from this fund on motion of the District Attorney and approval by the District Judges.

Consolidated Fire Protection District No. 1-2 - This special revenue fund accounts for maintenance and operations of the fire protection facilities. Revenues are derived from ad valorem taxes, state revenue sharing, and 2% of the State of Louisiana distribution of fire insurance premium taxes.

Council on Aging Fund - This fund is used to account for the receipt and disbursement of a one-mill property tax levy for the maintenance and operation of the Senior Citizens Center.

Recreation Fund - This fund is used to account for the maintenance and operations of the recreation facilities within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing. The Recreation Fund is broken into the following departments: Recreation Administration, LA Co-op extension, Tourism, and the Farmers Market.

Public Works Fund - This fund is used to account for the operations and maintenance of all parish infrastructure (roads, bridges, rights of way, neutral grounds, including ditches and drainage, and operation of the mosquito control program). Revenues of this fund are substantially derived from the Parish Transportation Fund, Parish Road Royalty Fund, and a Parish ad valorem tax. Public Works is broken into the following departments: Public Works Main, Roads, and Mosquito Control.

Road Lighting - This fund is used to account for the maintenance of the lighting facilities of the roads, alleys, and public places within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing.

Sanitation Fund -This fund is used to account for the Parish’s garbage collection and disposal system. These services are presently being contracted out to private firms. Revenues are derived from ad valorem taxes, state revenue sharing, and ½% dedicated sales tax for garbage collection.

Assessor's Fund - This fund was established under LA R.S. 47:1906 which authorizes alternative means for funding the salary and expense of the assessor's office by setting up a fund for the payment of salaries and allowances of the assessor and all recipients of Ad Valorem taxes shall contribute to the fund.

Workforce Investment Act Fund - This fund, formerly known as the Jobs Training Partnership Act Fund (JTPA), is used to account for the collection and payment of Jobs Training Partnership Act funds and Workforce Investment Act funds on behalf of other agencies, governing bodies, and/or other funds.

Health Fund - This fund is used to account for the activities that contribute to the health monitoring services provided by the state health unit within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing.

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2016 Budget

Communications Fund - This fund is used to account for the cost of the 911 Emergency Service number. Revenues are derived from a telephone tax.

Housing and Redevelopment Fund - This fund was established to administer St. Bernard Parish's public housing assistance

Urban Mass Transportation Administration Fund ("UMTA") - This fund is used to account for the operations of the public transit system. The system is partly funded by an operating grant received from the Federal Transit Authority.

Deputy Witness Fee Fund - This fund is used to account for the fees paid to deputies for court appearances. The fund is financed from court costs collected by the clerk of court and remitted to the Parish Government.

CDBG Disaster Fund - This special revenue fund is used to track Community Development Block Grant revenues and expenditures.

Hazard Mitigation Fund - This fund is used to account for the proceeds and expenses associated with Hazard Mitigation Grant Program funds.

State and Federal Grants Fund - This fund is used to account for the proceeds and expenses associated with State and Federal funds, as well as, the cost to administrator the grant. Included in this fund is grant administration, CDBG GIS, Recovery, Office of Emergency Prep, Battered Women's Shelter, and Coastal Impact.

Disaster Recovery Funds - This special revenue fund accounts for grants received from the Federal Emergency Management Agency (FEMA) for natural disasters. The Parish currently has Hurricane Katrina, Hurricane Gustav, Hurricane Isaac, and Hurricane Ike still open.

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
053 - CRIMINAL CT. 34TH
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	450331	\$ 165,316	\$ 127,000	\$ 119,000
Misc. Revenue	480425	41,681	-	-
Total REVENUES		<u>206,997</u>	<u>127,000</u>	<u>119,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Taxes & Lic. Other	500463	1,771	1,750	1,900
Dues & Subscriptions	510427	9,420	-	-
Recording Fees	510459	3,573	-	-
Stationary & Office Supplies	510460	1,892	-	-
Supplies- Operating	510461	1,442	-	-
Postage	510463	18,529	13,000	13,000
Auto Insurance	520401	254	-	-
General Liability Insurance	520402	326	-	-
Utilities- Electric	525429	209	-	-
Pest Control Expense	525455	95	-	-
Telephone Svcs	525469	6,016	-	-
R&M Bldgs	530442	6,442	-	-
Rent- Building	530452	8,400	-	-
Prof Svcs-Technical Support	531008	-	6,000	6,000
Professional Service- Storage	535315	4,927	-	-
Professional Service	535448	14,500	18,000	18,000
Prof Svcs-Accounting	536435	4,540	-	-
Travel, Training, & Etc.	545472	2,377	-	-
Computer Equipment	560104	24,868	20,000	35,600
Furniture & Fixtures	560107	15,782	9,500	9,500
Vehicles	560113	24,996	-	-
Total OPERATING EXPENDITURES		<u>150,359</u>	<u>68,250</u>	<u>84,000</u>
Total EXPENDITURES		<u>150,359</u>	<u>68,250</u>	<u>84,000</u>
OTHER FINANCING USES				
Transfer to General Fund	599001	15,819	-	-
Transfer to Deputy Witness	599086	25,000	35,000	35,000
Total OTHER FINANCING USES		<u>40,819</u>	<u>35,000</u>	<u>35,000</u>
CHANGE IN FUND BALANCE		15,819	23,750	-
FUND BALANCE, Beginning of Year		-	15,819	39,569
FUND BALANCE, End of Year		<u>\$ 15,819</u>	<u>\$ 39,569</u>	<u>\$ 39,569</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
054 - FIRE
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 8,427,356	\$ 8,358,375	\$ 8,529,854
Prior Year Advalorem	400307	432,222	350,000	350,000
Fire Permits	410325	23,450	25,000	25,000
State Appropriations	430315	968	950	950
State Rev. Shar.	430321	11,761	8,000	13,197
State Funds-2% Fire	430322	198,730	178,219	179,000
Fire Insp. Reports	440317	558	325	325
Fire Service	440347	99,647	16,000	30,000
Interest - Other	460356	15,988	12,000	12,000
Refunds	480200	312	-	-
Reimbursement	480310	30,088	-	-
Reimb-Workmen's Compensation	480317	7,980	43,468	25,000
Donations	480392	7,000	-	-
Misc. Revenue	480425	122,962	-	-
Total REVENUES		9,379,022	8,992,337	9,165,326
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	1,551,080	1,588,000	1,588,000
Salaries	505456	4,965,806	4,927,000	5,124,080
Salaries - OT	505460	686,662	858,328	892,661
Taxes - Payroll	505466	76,288	82,121	87,243
Insurance-Hospital & Life	520434	883,129	912,676	912,676
Insurance-Work.Comp.	520435	409,690	838,570	838,570
Total PERSONNEL EXPENDITURES		8,572,655	9,206,695	9,443,230
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	271,267	232,200	238,836
Interest Expense	500439	20,804	7,500	7,500
Fees-Vehicle Licenses/Tags	500460	488	300	300
Bad Debt Expense	500499	6,114	-	-
Supplies-Janitorial	510120	4,447	5,000	5,000
Advertising	510401	277	450	450
Dues & Subscriptions	510427	629	850	850
Recording Fees	510459	1,303	-	-
Stationary & Office Supplies	510460	3,629	3,500	3,500
Supplies-Operating	510461	13,939	11,715	12,000
Postage	510463	411	250	250
Supplies - Medical	510465	2,741	3,300	3,500
Fees & Charges	510471	36	150	150
Uniforms	515478	71,175	75,000	75,000
Assessor's Expense Reimbursement	510562	-	30,000	30,000
Auto Insurance	520401	10,000	32,705	32,705
General Liability Insurance	520402	4,601	-	-
Insurance-Property	520428	39,276	41,200	41,200
Insurance-Flood	520431	29,323	37,800	37,800
Utilities - Water	525427	8,327	9,200	10,700
Utilities - Natural Gas	525428	4,747	6,400	5,200
Utilities - Electric	525429	87,463	87,000	90,000
Telephone Svcs	525469	20,985	41,800	22,000
Cell Phone	525471	8,134	7,000	10,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
054 - FIRE (continued)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
OPERATING EXPENDITURES (continued)				
Diesel	530402	\$ 31,808	\$ 34,000	\$ 34,000
Gasoline	530403	18,774	21,000	21,000
R & M Vehicles	530440	74,770	60,000	75,000
R & M Machinery & Equipment	530441	19,580	19,000	19,000
Rent - Equipment	530451	1,308	1,300	1,300
R & M - Bldg & Facilities	530453	21,041	18,000	18,000
R & M Bldg - HVAC	530458	11,295	11,505	11,685
Professional Services - Software Support	531009	5,655	7,000	7,000
Professional Services-Legal	535446	24,075	-	-
Professional Service	535448	7,000	25,350	25,350
Fire Alarm Monitoring	535459	12,413	6,100	5,000
Professional Services-Inspections	536425	3,825	4,950	4,950
Prof Svcs-Drug Testing	540473	2,825	2,500	2,500
Professional Services-Employee Physicals	540475	6,352	6,400	6,400
Mileage	545471	488	600	600
Travel, Training, & Etc.	545472	28,369	25,000	25,000
Furniture & Fixtures	560107	13,599	15,000	10,000
Small Equipment	560114	32,144	30,000	70,000
Total OPERATING EXPENDITURES		<u>925,437</u>	<u>921,025</u>	<u>963,726</u>
Total EXPENDITURES		9,498,092	10,127,720	10,406,956
OTHER FINANCING USES				
Transfer to Capital Projects	599157	60,440	-	-
Transfer to 2014 Fire Sinking Fund	599454	286,053	270,044	269,350
Transfer to Fire Capital Project Fund	599554	-	35,000	-
Total OTHER FINANCING USES		<u>346,493</u>	<u>305,044</u>	<u>269,350</u>
CHANGE IN FUND BALANCE		(465,563)	(1,440,427)	(1,510,980)
FUND BALANCE, Beginning of Year		<u>3,586,719</u>	<u>3,412,656</u>	<u>1,972,229</u>
FUND BALANCE, End of Year		<u>\$ 3,121,156</u>	<u>\$ 1,972,229</u>	<u>\$ 461,249</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
059 - COUNCIL ON AGING
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 288,495	\$ 285,863	\$ 291,945
Prior Year Advalorem	400307	15,448	-	-
Interest - Other	460356	574	-	-
Total REVENUES		<u>304,517</u>	<u>285,863</u>	<u>291,945</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	363	15	-
Ad Valorem Pension Expense	500406	9,277	9,000	8,175
Auto Insurance	520401	414	-	-
General Liability Insurance	520402	532	-	-
Insurance-Property	520428	8,037	10,700	10,700
Insurance-Flood	520431	3,340	3,350	3,350
Utilities - Electric	525429	-	36,000	-
Grant Distribution-Council on Aging	560059	293,564	262,798	283,770
Total OPERATING EXPENDITURES		<u>315,527</u>	<u>321,863</u>	<u>305,995</u>
Total EXPENDITURES		<u>315,527</u>	<u>321,863</u>	<u>305,995</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	-	36,000	14,050
Total OTHER FINANCING SOURCES		<u>-</u>	<u>36,000</u>	<u>14,050</u>
CHANGE IN FUND BALANCE		(11,010)	-	-
FUND BALANCE, Beginning of Year		<u>347,115</u>	<u>336,105</u>	<u>336,105</u>
FUND BALANCE, End of Year		<u>\$ 336,105</u>	<u>\$ 336,105</u>	<u>\$ 336,105</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6110 - Recreation Administration
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 665,339	\$ 659,918	\$ 672,082
Prior Year Advalorem	400307	36,446	30,634	30,000
Federal Grants	420324	6,000	-	-
State Rev. Shar.	430321	8,924	10,000	10,000
Walmart Grant	430430	-	2,500	-
Forfeit Fees	440316	2,000	-	-
Registration - Baseball/Softball/T-ball	440328	950	49,840	72,060
Registration - Basketball	440329	3,160	20,000	36,000
Registration - Cheerleading	440330	190	1,000	1,725
Registration - Football	440331	4,325	24,000	28,680
Registration - Soccer	440333	-	30,560	42,900
Registration - Volleyball	440334	2,315	2,400	4,620
Registration - Adult Leagues	440337	15,435	15,770	28,000
Registration - All Stars		-	-	16,800
Sign Rental	440349	600	3,000	1,200
Registration Fee	440355	121,397	-	-
Interest - Other	460356	1,325	1,300	1,300
Refunds	480200	22	-	-
Reimbursement	480310	47,231	-	-
Insurance Settlement	480326	-	37,180	-
Total REVENUES		915,659	888,102	945,367
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	65,521	75,000	48,400
Salaries by Position:				
Director Parks & Recreation			75,000	75,000
Program Manager Parks & Recreation			60,927	60,927
Operations Coordinator			54,000	54,000
Facilities Manager Parks & Recreation			37,885	37,885
Leisure Coordinator			38,000	-
Boys League Coordinator			35,000	35,000
Courthouse Concessions Manager			18,720	-
Weekend Manager - PT			15,600	-
Concessions Manager - Val Reiss Park			31,200	-
Laborer Parks & Recreation			24,766	-
Laborer Parks & Recreation			22,073	-
Laborer Parks & Recreation			22,073	22,073
Laborer Parks & Recreation			22,515	22,515
Laborer Parks & Recreation			18,720	-
Laborer Parks & Recreation			18,720	-
Laborer Parks & Recreation			15,720	20,080
Laborer Parks & Recreation			18,720	-
Office Manager I			30,000	30,000
Clerical Specialist I			29,257	29,257
Gym Supervisor PT			12,481	12,481
Laborer Parks & Recreation PT			16,848	16,848
Environmental Specialist			18,200	-
Salaries Total	505456	537,463	636,425	416,066
Taxes - Payroll	505466	12,417	14,000	8,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6110 - Recreation Administration (continued)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
Insurance-Hospital & Life	520434	\$ 81,346	\$ 95,420	\$ 58,950
Insurance-Work.Comp.	520435	14,771	985	985
Total PERSONNEL EXPENDITURES		711,518	821,830	532,401
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	21,416	23,500	18,820
Fees-Vehicle Licenses/Tags	500460	60	-	50
Bad Debt Expense	500499	(1,255)	-	-
Supplies-Janitorial	510120	4,673	4,850	4,000
Advertising	510401	601	-	-
Stationary & Office Supplies	510460	1,056	1,200	1,600
Supplies-Operating	510461	12,214	30,000	27,500
Postage	510463	-	-	500
Fees & Charges	510471	10,348	19,500	20,000
Reimb. Uniforms	515447	23,150	32,000	27,000
Uniforms	515478	857	970	1,000
Auto Insurance	520401	10,043	1,039	1,039
General Liability Insurance	520402	19,623	24,910	24,910
Insurance-Sports Accidents	520426	23,220	20,000	22,000
Insurance-Property	520428	65,607	-	69,000
Insurance-Flood	520431	21,706	24,200	26,400
Utilities - Water	525427	4,546	9,000	9,000
Utilities - Natural Gas	525428	10,420	18,000	12,000
Utilities - Electric	525429	111,445	110,000	120,000
Telephone Svcs	525469	-	600	800
Cell Phone	525471	3,609	2,100	3,700
Diesel	530402	1,171	1,600	1,100
Gasoline	530403	12,029	10,000	10,000
R & M Vehicles	530440	1,661	1,440	3,000
R & M Machinery & Equipment	530441	13,000	9,270	7,000
R & M-Playgrounds	530443	13,473	14,500	15,000
R & M - Bldg & Facilities	530453	28,921	59,180	30,000
Rentals/Leases	530456	656	500	1,000
R & M Bldg - HVAC	530458	112,948	115,048	116,850
Professional Services	535448	-	24,000	24,000
Fire Alarm Monitoring	535459	1,579	1,750	1,800
Professional Services-Contracting	536456	-	-	97,000
Team Expense	545468	32,127	43,215	45,000
Trophies & Awards	545470	4,147	7,000	5,000
Miscellaneous Expense	550442	(119,008)	-	-
Land-Capital Outlay	570483	6,600	-	-
Buildings-Improvements	570853	17,350	-	-
Total OPERATING EXPENDITURES		469,993	609,372	746,069
Total EXPENDITURES		1,181,511	1,431,202	1,278,470

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6110 - Recreation Administration (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from General Fund	499001	\$ 15,165	\$ -	\$ -
Transfer from Sales Tax Fund	499050	391,890	543,100	292,523
Transfer from Recreational Facilities	499078	-	-	40,580
Total OTHER FINANCING SOURCES		<u>407,055</u>	<u>543,100</u>	<u>333,103</u>
CHANGE IN FUND BALANCE		141,203	-	-
FUND BALANCE, Beginning of Year		<u>(1,852,066)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (1,710,863)</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6120 - La CO OP Extention - recreation
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Financial Support-LA CO OP Extension/LSU Ag	560330	\$ 36,000	\$ 40,000	\$ 40,000
Total EXPENDITURES		<u>36,000</u>	<u>40,000</u>	<u>40,000</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	36,000	40,000	40,000
Total OTHER FINANCING SOURCES		<u>36,000</u>	<u>40,000</u>	<u>40,000</u>
CHANGE IN FUND BALANCE				
		-	-	-
FUND BALANCE, Beginning of Year				
		-	-	-
FUND BALANCE, End of Year				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6200 - Tourism
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
State Grants	430325	\$ 19,845	\$ 18,000	\$ 18,000
Grant Revenue	430327	-	20,000	80,000
State Enterprise Funds	430378	114,629	140,000	140,000
Rents and Leases	440342	63,550	16,200	10,000
Reimbursement	480310	-	-	15,000
Donations	480392	-	14,578	15,000
Total REVENUES		198,024	208,778	278,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	20,642	18,800	20,800
Salaries by Position:				
Tourism Coordinator			58,262	59,427
Parish Historian			54,837	55,934
Assistant Tourism Manager			31,188	31,812
Clerical Specialist I			18,200	18,564
Clerical Specialist I - PT			7,020	15,000
Salaries Total	505456	169,467	169,507	180,737
Taxes - Payroll	505466	4,330	4,400	3,650
Insurance-Hospital & Life	520434	20,740	22,200	28,200
Insurance-Work.Comp.	520435	1,073	-	-
Total PERSONNEL EXPENDITURES		216,252	214,907	233,387
OPERATING EXPENDITURES				
Advertising	510401	49,224	51,000	115,000
Dues & Subscriptions	510427	1,530	1,500	1,900
Entertainment & Prom	510429	29,997	26,000	31,000
Meeting & Conferences	510431	40	2,500	1,000
Stationary & Office Supplies	510460	703	1,300	1,500
Postage	510463	2,001	100	5,000
Auto Insurance	520401	655	-	-
General Liability Insurance	520402	840	-	-
Insurance-Property	520428	36,682	36,300	36,300
Insurance-Flood	520431	19,643	19,700	25,000
Utilities - Water	525427	1,608	3,500	3,500
Utilities - Natural Gas	525428	6,284	12,000	12,000
Utilities - Electric	525429	60,707	64,000	64,000
Telephone Svcs	525469	8,213	6,000	22,000
R & M Machinery & Equipment	530441	582	450	-
R & M Bldgs.	530442	2,115	1,525	1,500
R & M- Bldg & Facilities	530453	800	-	-
R & M Bldg - HVAC	530458	18,825	19,175	19,475
Professional Service	535448	7,650	13,000	7,500
Fire Alarm Monitoring	535459	1,095	1,400	1,500
Professional Services - Engineering	536441	250	-	-

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6200 - Tourism
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Travel, Training, & Etc.	545472	\$ 2,154	\$ 1,200	\$ 1,500
Miscellaneous Expenditures	550442	(23,889)	-	-
Small Equipment	560114	140	-	-
Operating Grants	560482	16,901	-	-
Construction In Progress-Capital Outlay	570493	68,306	-	-
Total OPERATING EXPENDITURES		<u>313,056</u>	<u>260,650</u>	<u>349,675</u>
Total EXPENDITURES		529,308	475,557	583,062
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	<u>307,871</u>	<u>287,557</u>	<u>305,062</u>
Total OTHER FINANCING SOURCES		<u>307,871</u>	<u>287,557</u>	<u>305,062</u>
CHANGE IN FUND BALANCE		(23,413)	20,778	-
FUND BALANCE, Beginning of Year		<u>44,191</u>	-	-
FUND BALANCE, End of Year		<u>\$ 20,778</u>	<u>\$ 20,778</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6550 - Farmers Market
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Advertising	510401	\$ 2,052	\$ 2,500	\$ 2,500
Entertainment & Prom	510429	5,099	2,200	2,200
Fees & Charges	510471	1,201	800	800
Total OPERATING EXPENDITURES		<u>8,352</u>	<u>5,500</u>	<u>5,500</u>
Total EXPENDITURES		8,352	5,500	5,500
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	10,113	5,500	5,500
Total OTHER FINANCING SOURCES		<u>10,113</u>	<u>5,500</u>	<u>5,500</u>
CHANGE IN FUND BALANCE		1,761	-	-
FUND BALANCE, Beginning of Year		<u>(1,761)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4010 - Public Works Main
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Prior Year Advalorem	400307	\$ 62,577	\$ 43,057	\$ 40,000
Drainage Permits	410350	-	-	1,000
Federal Grants	420324	20,000	459,107	459,107
State Rev. Shar.	430321	1,526	-	-
Road Royalty Funds	430330	-	150,000	400,000
Reimbursement- FEMA	430442	26,552	-	-
Project Permits	440319	6,785	-	14,000
Interest - Other	460356	1,862	-	-
Reimbursement	480310	241	-	-
Total REVENUES		119,543	652,164	914,107
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	66,034	88,474	85,071
Salaries by Position:				
PW Director			85,000	85,000
Office Manager III			50,272	50,272
Office Manager			34,678	34,678
Project Inspector			65,800	65,800
Project Inspector			64,498	64,498
Project Inspector			64,497	64,497
Project Inspector			65,800	65,800
Project Inspector			45,000	45,000
Project Inspector			53,060	53,060
Project Inspector			50,000	50,000
Staff Engineer			65,800	65,800
Accounts Receivable/Payable			36,166	36,166
Salaries Total	505456	457,063	680,571	680,571
Taxes - Payroll	505466	4,963	9,900	9,868
Insurance-Hospital & Life	520434	58,988	62,450	68,922
Insurance-Work.Comp.	520435	12,030	-	-
Total PERSONNEL EXPENDITURES		599,078	841,395	844,432
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	30,100	-	-
Fees-Vehicle Licenses/Tags	500460	40	50	50
Supplies-Janitorial	510120	2,793	2,895	2,800
Advertising	510401	250	2,850	500
Dues & Subscriptions	510427	25	500	500
Recording Fees	510459	1,250	455	2,000
Stationary & Office Supplies	510460	3,546	4,500	3,700
Supplies-Operating	510461	59	100	100
Postage	510463	705	600	600
Fees & Charges	510471	1,100	-	-
Shipping Handling, & Installation	511463	-	50	50
Auto Insurance	520401	1,283	-	-
General Liability Insurance	520402	1,646	-	-
Insurance-Property	520428	12,552	13,500	17,000
Insurance-Flood	520431	21,760	29,300	32,000
Utilities - Water	525427	482	1,500	600
Utilities - Natural Gas	525428	-	2,873	-

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4010 - Public Works Main (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Utilities - Electric	525429	\$ 26,275	\$ 24,422	\$ 20,000
Telephone Svcs	525469	915	1,455	1,500
Cell Phone	525471	3,954	3,200	5,000
Diesel	530402	9,855	7,380	8,900
Gasoline	530403	9,314	9,510	10,200
R & M Vehicles	530440	2,595	4,000	400
Lease-Property	530450	1,800	3,492	1,800
Rent - Equipment	530451	4,358	4,000	6,700
R & M - Bldg & Facilities	530453	1,526	3,100	8,000
R & M Bldg - HVAC	530458	7,530	7,670	7,790
Professional Service	535448	250	16,000	5,000
Fire Alarm Monitoring	535459	-	388	400
Travel, Training, & Etc.	545472	1,047	1,500	8,500
Miscellaneous Expense	550442	39,224	-	-
Total OPERATING EXPENDITURES		<u>186,234</u>	<u>145,290</u>	<u>144,090</u>
Total EXPENDITURES		785,312	986,685	988,522
OTHER FINANCING SOURCES				
Transfer from Water & Sewer	499400	-	51,670	52,447
Transfer from Sales Tax Fund	499050	665,769	282,851	21,968
Total OTHER FINANCING SOURCES		<u>665,769</u>	<u>334,521</u>	<u>74,415</u>
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		-	-	-
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4015 - Road Department
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 946,172	\$ 927,535	\$ 945,781
Prior Year Advalorem	400407	(11,964)	-	-
Federal Grants	420324	-	23,623	-
State Rev. Shar.	430321	-	-	14,079
State Grants-Miles	430323	22,704	26,909	25,000
State Grants-Population	430324	454,545	490,000	460,000
Scrap Metal Revenue	430329	26,378	26,132	-
Road Royalty Funds	430330	426,803	-	-
Grass Cutting Fees	440335	86,510	86,510	86,500
Refunds	480200	-	-	-
Drainage and Canal Maintenance Fee	xxxxxx	-	-	576,000
Insurance Proceeds	480316	25,000	-	-
Misc. Revenue	480425	9,115	5,000	-
Total REVENUES		1,985,263	1,585,709	2,107,360
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	205,412	175,000	146,461
Salaries by Position:				
Assistant Manager			62,570	62,570
Assistant Manager			57,222	57,222
Road Supervisor			26,708	26,708
Assistant Foreman/Laborer			28,143	-
Assistant Manager			50,900	50,900
Assistant Foreman/Laborer			43,302	43,302
Assistant Foreman/Laborer			41,542	41,542
Assistant Foreman/Laborer			37,679	37,679
Maintenance Mechanic			30,395	30,395
Mechanic I			31,565	31,565
Mechanic I			22,073	22,073
Mechanic I			24,280	24,280
Office Manager III			35,317	35,317
Equip Oper III			35,847	35,847
Equip Oper II			31,167	31,167
Equip Oper II			17,626	-
Equip Oper II			45,572	45,572
Equip Oper II			27,636	27,636
Equip Oper I			68,666	68,666
Equip Oper I			12,251	-
Equip Oper I			27,656	27,656
Equip Oper I			25,119	-
Equip Oper I			26,488	26,488
Equip Oper I			24,017	24,017
Equip Oper I			13,334	-
Equip Oper I			16,864	16,864
Equip Oper I			25,009	25,009
Equip Oper I			27,019	27,019
Sign Shop Coordinator			26,488	26,488
Carpenter			25,891	25,891
Laborer/Road			24,844	24,844
Laborer/Road			25,968	25,968

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4015 - Road Department (continued)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
Salaries by Position (continued):				
Laborer/Road			\$ 24,038	\$ 24,038
Laborer/Road			10,661	-
Laborer/Road			19,476	19,476
Laborer/Road			20,263	20,263
Laborer/Road			19,866	19,866
Laborer/Road			19,866	19,866
Laborer/Road			19,476	19,476
Laborer/Road			19,336	19,336
Laborer/Road			20,664	20,664
Laborer/Road			19,866	19,866
Laborer/Road			21,073	21,073
Laborer/Road			22,360	22,360
Clerical Specialist II			22,719	22,719
Clerical Specialist II			12,136	-
Salaries Total	505456	1,391,791	1,290,958	1,171,688
Salaries - OT	505460	30,764	80,000	80,000
Taxes - Payroll	505466	19,946	20,000	16,989
Insurance-Hospital & Life	520434	285,236	279,600	198,800
Insurance-Work.Comp.	520435	59,405	158,292	158,292
Total PERSONNEL EXPENDITURES		1,992,554	2,003,850	1,772,230
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	-	26,300	26,500
Fees-Vehicle Licenses/Tags	500460	492	800	800
Taxes & Lic. Other	500463	25	-	-
Bad Debt Expense	500499	(2,433)	-	-
Supplies - Signs	510110	4,236	4,575	4,300
Supplies-Janitorial	510120	1,880	2,716	2,500
Advertising	510401	-	100	1,000
Recording Fees	510459	-	50	50
Stationary & Office Supplies	510460	1,432	1,777	1,600
Supplies-Operating	510461	15,658	15,000	15,000
Chemicals	510464	-	-	7,000
Fees & Charges	510471	2,066	-	-
Uniforms	515478	26,257	26,948	28,000
Auto Insurance	520401	39,269	30,271	30,271
General Liability Insurance	520402	50,386	218,655	218,655
Insurance-Property	520428	3,845	3,900	3,900
Insurance-Flood	520431	3,054	4,250	4,250
Utilities - Water	525427	2,741	2,900	3,300
Utilities - Electric	525429	28,913	35,000	30,000
Heat, Light & Water	525430	1,442	-	-
Telephone Svcs	525469	2,025	2,800	16,600
Cell Phone	525471	5,924	5,000	6,500
Diesel	530402	67,252	70,000	70,000
Gasoline	530403	59,475	59,112	50,000
R & M Drainage	530413	-	-	150,000
R & M Vehicles	530440	53,899	56,257	50,000
R & M Machinery & Equipment	530441	60,462	61,757	75,000
Rent - Equipment	530451	4,098	4,400	4,400
R & M - Bldg & Facilities	530453	225	350	7,500
Rentals/Leases	530456	19,200	19,200	19,200

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4015 - Road Department (continued)
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
OPERATING EXPENDITURES (continued)				
R & M Bldg - HVAC	530458	\$ 7,530	\$ 7,670	\$ 7,790
R & M Roads	530545	10,141	27,486	50,000
Limestone, Sand, Dirt & Gravel	530546	10,835	8,000	12,000
Professional Service	535448	104,983	170,000	80,000
Fire Alarm Monitoring	535459	360	-	360
Professional Services-Contracting	536456	-	137,000	243,761
Professional Services-Employee Physicals	540475	765	550	1,000
Travel, Training, & Etc.	545472	1,170	1,200	2,500
Miscellaneous Expense	550442	(2,603)	-	-
Small Equipment	560114	6,776	7,000	6,500
Heavy Equipment - Capital Outlay	570460	-	-	160,000
Construction in Progress - Capital Outlay	570493	-	23,623	-
Total OPERATING EXPENDITURES		<u>591,780</u>	<u>1,034,647</u>	<u>1,390,237</u>
Total EXPENDITURES		2,584,334	3,038,497	3,162,467
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	599,071	652,788	855,107
Transfer from Transit	499079	-	800,000	200,000
Total OTHER FINANCING SOURCES		<u>599,071</u>	<u>1,452,788</u>	<u>1,055,107</u>
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4030 - Mosquito Control
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 19,589	\$ 18,120	\$ 18,973
Salaries by Position:				
Mosquito Control Manager			47,269	47,269
Mosquito Inspector			36,006	36,006
Mosquito Inspector			36,512	36,512
Mosquito Inspector			32,000	32,000
Salaries Total	505456	135,530	151,787	151,787
Taxes - Payroll	505466	1,859	2,100	2,201
Insurance-Hospital & Life	520434	26,866	28,250	28,205
Insurance-Work.Comp.	520435	4,149	39	39
Total PERSONNEL EXPENDITURES		187,993	200,296	201,205
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	60	100	100
Taxes & Lic. Other	500463	-	50	50
Supplies-Janitorial	510120	292	500	400
Dues & Subscriptions	510427	-	45	-
Stationary & Office Supplies	510460	1,263	1,400	600
Supplies-Operating	510461	1,853	6,500	4,000
Chemicals	510464	4,770	80,700	60,000
Shipping Handling, & Installation	511463	-	150	150
Uniforms	515478	2,763	2,600	2,700
Auto Insurance	520401	681	-	-
General Liability Insurance	520402	873	-	-
Insurance-Property	520428	2,247	8,800	8,800
Insurance-Aviation	520429	5,417	5,000	14,000
Insurance-Flood	520431	4,956	7,300	7,300
Utilities - Water	525427	874	1,000	1,000
Utilities - Natural Gas	525428	-	13,000	13,000
Utilities - Electric	525429	10,263	-	-
Telephone Svcs	525469	-	13,400	13,000
Cell Phone	525471	931	776	950
Diesel	530402	2,169	1,950	2,500
Gasoline	530403	4,127	4,350	4,350
Aviation Fuel	530405	3,331	2,500	2,500
R & M Vehicles	530440	2,889	550	5,000
R & M Machinery & Equipment	530441	630	1,800	10,000
Rent - Building	530452	20,160	20,160	20,160
R & M Bldg - HVAC	530458	1,882	1,870	1,947
Professional Service Pilots	535437	18,180	17,500	17,500
Professional Service	535448	-	720	450
Fire Alarm Monitoring	535459	360	-	-
Travel, Training, & Etc.	545472	1,189	-	-
Miscellaneous Expense	550442	(11,988)	-	-
Total OPERATING EXPENDITURES		80,172	192,721	190,457
Total EXPENDITURES		268,165	393,017	391,662

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4030 - Mosquito Control (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	\$ 268,165	\$ 393,017	\$ 391,662
Total OTHER FINANCING SOURCES		<u>268,165</u>	<u>393,017</u>	<u>391,662</u>
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		-	-	-
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
063 - ROAD LIGHTING
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 372,002	\$ 371,014	\$ 377,096
Prior Year Advalorem	400307	11,811	17,223	16,000
State Rev. Shar.	430321	5,017	5,500	5,631
Interest - Other	460356	744	500	1,000
Utility Maintenance and Equipment Fee	480000	-	-	384,000
Total OPERATING REVENUES		<u>389,574</u>	<u>394,237</u>	<u>783,727</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	11,977	12,700	10,600
Bad Debt Expense	500499	(9,382)	-	-
Supplies-Operating	510461	8,461	21,700	39,127
Auto Insurance	520401	2,750	-	-
General Liability Insurance	520402	10,000	-	-
Utilities - Electric	525429	704,056	820,000	700,000
R & M Street Lights	530426	11,815	7,500	29,000
R & M Vehicles	530440	681	1,200	5,000
Total EXPENDITURES		<u>740,358</u>	<u>863,100</u>	<u>783,727</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	426,747	344,736	-
Total OTHER FINANCING SOURCES		<u>426,747</u>	<u>344,736</u>	<u>-</u>
CHANGE IN FUND BALANCE		75,963	(124,127)	-
FUND BALANCE, Beginning of Year		<u>48,163</u>	<u>124,127</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 124,126</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
064 - SANITATION
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 935,196	\$ 927,535	\$ 945,781
Sales Tax	400304	3,602,183	3,286,274	3,633,333
Prior Year Advalorem	400307	49,580	43,043	-
State Rev. Shar.	430321	12,544	11,000	14,079
Interest - Other	460356	1,845	1,700	-
Misc. Revenue	480425	8,798	-	-
Misc. Revenue Prior Year	480426	2,306	-	-
Total REVENUES		<u>4,612,452</u>	<u>4,269,552</u>	<u>4,593,193</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	16,113	18,200	29,023
Salaries by Position:				
Supervisor			26,708	53,416
Equip Oper I			26,487	26,487
Equip Oper I			26,487	26,487
Equip Oper I			16,868	33,736
Clerical Specialist I			12,137	24,274
Laborer			10,661	21,322
Laborer			24,523	24,523
Laborer			21,941	21,941
Salaries Total	505456	111,160	165,812	232,186
Salaries - OT	505460	343	500	2,000
Taxes - Payroll	505466	1,605	1,550	3,367
Insurance-Hospital & Life	520434	28,010	24,400	48,600
Insurance-Work.Comp.	520435	2,979	3,495	3,495
Total PERSONNEL EXPENDITURES		<u>160,210</u>	<u>213,957</u>	<u>318,671</u>
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	311,415	262,902	290,667
Ad Valorem Pension Expense	500406	30,100	31,800	26,500
Bad Debt Expense	500499	(2,870)	-	-
Auto Insurance	520401	7,478	-	-
General Liability Insurance	520402	9,595	1,575	1,575
Insurance-Property	520428	2,476	3,400	3,400
Insurance-Flood	520431	1,514	1,500	1,500
Insurance - General & Auto	520433	-	800	800
Utilities - Water	525427	584	-	-
Utilities - Electric	525429	4,234	5,266	2,100
Contract Collections	555415	3,581,638	3,460,000	3,000,000
Contract Disposal	555479	669,662	675,000	680,000
Heavy Equipment - Capital Outlay	570460	-	-	-
Total OPERATING EXPENDITURES		<u>4,615,826</u>	<u>4,442,243</u>	<u>4,006,542</u>
Total EXPENDITURES		<u>4,776,036</u>	<u>4,656,200</u>	<u>4,325,213</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
064 - SANITATION (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	\$ 163,418	\$ 122,835	\$ -
Total OTHER FINANCING SOURCES		<u>163,418</u>	<u>122,835</u>	<u>-</u>
CHANGE IN FUND BALANCE		(166)	(263,813)	267,980
FUND BALANCE, Beginning of Year		<u>263,980</u>	<u>263,828</u>	<u>15</u>
FUND BALANCE, End of Year		<u>\$ 263,828</u>	<u>\$ 15</u>	<u>\$ 267,995</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
066 - ASSESSOR'S FUND
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement	480310	\$ -	\$ 82,480	\$ 33,750
Total REVENUES		<u>-</u>	<u>82,480</u>	<u>34,500</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Assessor's Expense Reimbursement	510562	23,675	74,810	45,000
R & M Bldg - HVAC	530458	7,530	7,670	7,790
Total OPERATING EXPENDITURES		<u>31,205</u>	<u>82,480</u>	<u>52,790</u>
Total EXPENDITURES		31,205	82,480	52,790
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	31,205	-	18,290
Total OTHER FINANCING SOURCES		<u>31,205</u>	<u>-</u>	<u>18,290</u>
CHANGE IN FUND BALANCE				
		-	-	-
FUND BALANCE, Beginning of Year				
		-	-	-
FUND BALANCE, End of Year				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
067 - WIA
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 2,133,748	\$ 3,278,900	\$ 1,798,361
Misc. Revenue	480425	<u>33,955</u>	<u>-</u>	<u>-</u>
Total REVENUES		<u>2,167,703</u>	<u>3,278,900</u>	<u>1,798,361</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	21,400	55,828
Medicare	505445	8,167	-	7,141
Salaries	505456	1,126,611	1,840,000	525,151
Benefits Expense	505458	122,979	144,000	79,451
Taxes - Payroll	505466	2,656	10,500	2,986
Insurance-Work.Comp.	520435	4,708	-	-
Total PERSONNEL EXPENDITURES		<u>1,265,121</u>	<u>2,015,900</u>	<u>670,557</u>
OPERATING EXPENDITURES				
Bank Charges	500409	4,215	2,500	-
Testing Fees/ Supplies	500462	1,145	-	3,100
Advertising	510401	657	5,000	1,569
Dues & Subscriptions	510427	1,199	2,000	751
Meeting & Conferences	510431	121	-	2,200
Supplies-Operating	510461	9,450	20,000	11,247
Postage	510463	760	1,500	865
Uniforms	515478	-	1,000	-
Insurance Cost Bonds	520432	314	-	314
Insurance - General & Auto	520433	6,031	-	8,651
Heat, Light & Water	525430	5,675	-	7,200
Telephone Svcs	525469	9,883	30,000	8,716
Gasoline	530403	1,700	10,000	2,149
R & M Vehicles	530440	1,785	-	2,200
Rent - Building	530452	45,918	148,000	45,918
R & M - Bldg & Facilities	530453	3,311	15,000	-
Professional Services - Software Support	531009	-	3,000	-
Professional Service	535448	9,894	65,000	4,175
Prof Svcs-Accounting	536435	53	-	-
Tuition	537100	678,414	-	-
Prof Svcs-Drug Testing	540473	1,004	-	-
Medical expense	540474	1,095	7,000	-
Travel, Training, & Etc.	545472	22,965	25,000	2,299
Other Program Expenses	550450	32,087	725,000	873,995
Small Equipment	560114	-	1,881	-
Assistance Payments/Allow.	580499	58,146	180,000	150,000
Total OPERATING EXPENDITURES		<u>895,822</u>	<u>1,241,881</u>	<u>1,125,349</u>
Total EXPENDITURES		<u>2,160,943</u>	<u>3,257,781</u>	<u>1,795,906</u>
OTHER FINANCING USES				
Transfer to General Fund	599001	-	5,000	21,600
Total OTHER FINANCING USES		<u>-</u>	<u>5,000</u>	<u>21,600</u>
CHANGE IN FUND BALANCE		6,760	16,119	(19,145)
FUND BALANCE, Beginning of Year		<u>97,574</u>	<u>20,374</u>	<u>36,493</u>
FUND BALANCE, End of Year		<u>\$ 104,334</u>	<u>\$ 36,493</u>	<u>\$ 17,348</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
071 - HEALTH
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 190,106	\$ 188,548	\$ 191,589
Prior Year Advalorem	400307	10,145	8,000	8,000
State Rev. Shar.	430321	2,550	2,500	2,862
Interest - Other	460356	362	-	-
Total REVENUES		<u>203,163</u>	<u>199,048</u>	<u>202,451</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	6,119	6,500	5,365
Bad Debt Expense	500499	(404)	-	-
Auto Insurance	520401	141	-	-
General Liability Insurance	520402	182	-	-
Insurance - Property	520428	-	3,400	3,500
Operating Grants	560482	324,764	180,000	180,000
Total OPERATING EXPENDITURES		<u>330,802</u>	<u>189,900</u>	<u>188,865</u>
Total EXPENDITURES		<u>330,802</u>	<u>189,900</u>	<u>188,865</u>
CHANGE IN FUND BALANCE		(127,639)	9,148	13,586
FUND BALANCE, Beginning of Year		<u>946,488</u>	<u>818,849</u>	<u>818,849</u>
FUND BALANCE, End of Year		<u>\$ 818,849</u>	<u>\$ 827,997</u>	<u>\$ 832,435</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
073 - COMMUNICATIONS DIST.
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
E Telephone Tax	400306	\$ 379,001	\$ 370,000	\$ 370,080
Prior Year Advalorem	400307	7	-	-
Refunds	480200	3,244	-	-
Total REVENUES		<u>382,252</u>	<u>370,000</u>	<u>370,080</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bad Debt Expense	500499	486	-	-
Stationary & Office Supplies	510460	921	1,400	1,400
Auto Insurance	520401	495	-	-
General Liability Insurance	520402	635	-	-
Insurance-Property	520428	4,946	5,200	5,200
Insurance-Flood	520431	1,680	4,450	4,450
Reimbursements/Transfers Out	522450	10	-	-
Utilities - Water	525427	366	1,000	1,000
Utilities - Natural Gas	525428	330	1,200	1,200
Utilities - Electric	525429	17,217	16,500	17,000
911 Admin. Fee	525431	3,294	4,000	4,000
Telephone Svcs	525469	244,832	250,000	250,000
Cell Phone	525471	1,163	1,100	1,100
R & M Machinery & Equipment	530441	36,635	35,000	35,000
R & M - Bldg & Facilities	530453	1,110	3,000	3,000
Professional Service	535448	-	3,200	8,000
Fire Alarm Monitoring	535459	360	400	400
Prof Svcs-Communications	536480	2,020	2,000	2,000
Miscellaneous Expense	550442	1,329	-	-
Small Equipment	560114	21,064	15,000	15,000
Total OPERATING EXPENDITURES		<u>338,893</u>	<u>343,450</u>	<u>348,750</u>
Total EXPENDITURES		<u>338,893</u>	<u>343,450</u>	<u>348,750</u>
CHANGE IN FUND BALANCE		43,359	26,550	21,330
FUND BALANCE, Beginning of Year		<u>512,749</u>	<u>556,108</u>	<u>582,658</u>
FUND BALANCE, End of Year		<u>\$ 556,108</u>	<u>\$ 582,658</u>	<u>\$ 603,988</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
077 - HOUSING & REDEVELOPMENT
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Reimb-CSBG	420552	\$ 68,790	\$ 124,874	\$ 125,000
HCV Fraud Recovery (Admin)	420560	664	9,200	-
HCV Fraud Recovery (HAP)	420570	3,456	9,200	-
HCV Hap Reimb. (Port Ins)	420600	2,203,254	1,467,400	1,450,000
HCV UR Reimb (Port Ins)	420601	42,754	46,266	45,000
HCV Admin Revenue (Port Ins)	420602	97,402	90,000	92,000
Grant Revenue	430327	4,800	-	-
Housing Voucher Admin	430385	102,803	342,538	350,000
FEDERAL REIMB - LIHEAP REG	430503	168,844	-	-
Fed Reimb-LIHEAP/Admin	430507	13,703	8,000	10,000
Fare Box - Transit	440381	2,287	2,524	2,500
Interest - Other	460356	51	-	-
HAP Revenue	460370	3,781,059	4,115,184	4,275,000
Reimbursement	480310	11,995	-	-
Lawsuit Settlement	480330	2,597	-	-
Donations	480392	100	-	-
Misc. Revenue	480425	4,727	-	-
Total REVENUES		<u>6,509,286</u>	<u>6,215,186</u>	<u>6,349,500</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	40,835	51,000	50,556
Salaries by Position:				
Coordinator			62,000	63,240
Asst. Housing Coordinator			47,000	47,940
Housing and Redevelopment Program Manager			41,144	41,967
HCV Portability Specialist			28,642	29,215
HCV Housing Inspector / CSBG Intake Specialist			25,968	26,478
Clerical Specialist			27,050	27,591
Accounting Supervisor			33,660	34,333
Accountant			40,000	40,800
Receptionist/ LiHeap Specialist			21,216	21,640
HCV Housing Specialist			28,642	29,214
CSBG Bus Driver			35,847	36,565
Fair Housing Coordinator			-	40,000
Accounting Specialist - PT - Vacant			13,339	14,040
Salaries Total	505456	295,549	404,508	453,023
Taxes - Payroll	505466	5,130	7,000	5,865
Insurance-Hospital & Life	520434	47,727	48,650	49,820
Insurance-Work.Comp.	520435	3,712	-	-
Total PERSONNEL EXPENDITURES		<u>392,953</u>	<u>511,158</u>	<u>559,264</u>
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	40	150	100
Supplies-Janitorial	510120	480	500	500
Supplies-Food/Drink	510130	290	500	500
Advertising	510401	-	500	400
Dues & Subscriptions	510427	1,831	1,300	1,300
Parts & Supplies - Vehicles	510440	389	500	500
Stationary & Office Supplies	510460	8,389	4,982	5,000
Postage	510463	7,581	10,975	9,000
Fees & Charges	510471	1,640	2,046	2,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
077 - HOUSING & REDEVELOPMENT (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Uniforms	515478	\$ 928	\$ 1,000	\$ 1,000
Auto Insurance	520401	8,970	-	-
General Liability Insurance	520402	11,509	-	-
Insurance-Property	520428	2,009	2,150	2,150
Insurance-Flood	520431	3,698	5,300	5,300
Utilities - Water	525427	341	525	-
Utilities - Electric	525429	8,166	8,300	-
Telephone Svcs	525469	14,152	15,500	15,500
Cell Phone	525471	2,147	3,550	2,700
Gasoline	530403	7,131	7,000	7,000
R & M Vehicles	530440	155	1,283	800
R & M Machinery & Equipment	530441	-	-	-
Rent - Equipment	530451	10,515	7,300	7,500
Rent - Building	530452	18,000	18,000	-
R & M - Bldg & Facilities	530453	446	2,107	500
Rentals/Leases	530456	3,764	3,800	-
Professional Services - Software Support	531009	8,840	12,000	12,000
Professional Service	535448	-	6,320	3,500
Professional Service - Accounting/Audit	536436	-	45,000	-
Tuition	537100	24,593	24,800	25,000
Travel, Training, & Etc.	545472	1,850	12,000	10,000
Miscellaneous Expense	550442	7,106	-	-
Computer Equipment	560104	7,269	4,000	3,500
Office Equipment	560106	-	500	-
Rent Subsidy - Port Ins.	580492	1,558,625	1,400,000	1,512,000
Utility Allowance - Port Ins.	580493	48,672	40,000	47,000
Rent Subsidy - Admin. Cost	580495	7,391	2,800	28,000
Utility Allowance - H.A.P.	580496	228,140	67,188	70,000
Rent Subsidy - H.A.P.	580497	3,870,331	3,983,450	3,958,000
Total OPERATING EXPENDITURES		<u>5,875,388</u>	<u>5,695,326</u>	<u>5,730,750</u>
Total EXPENDITURES		6,268,341	6,206,484	6,290,014
OTHER FINANCING USES				
Transfer to General Fund	599001	-	7,500	42,000
Total OTHER FINANCING USES		<u>-</u>	<u>7,500</u>	<u>42,000</u>
CHANGE IN FUND BALANCE		240,945	1,202	17,486
FUND BALANCE, Beginning of Year		<u>506,674</u>	<u>747,619</u>	<u>748,821</u>
FUND BALANCE, End of Year		<u>\$ 747,619</u>	<u>\$ 748,821</u>	<u>\$ 766,307</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
079 - UMTA
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants-Federal Transit Admin.	420426	\$ 859,896	\$ 644,321	\$ 364,898
State Mass Transportation	430326	76,308	80,000	80,000
Fare Box - Transit	440381	72,921	80,000	80,000
Misc. Revenue	480425	870	-	-
Total REVENUES		1,009,995	804,321	524,898
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	34,019	33,050	31,683
Salaries by Position:				
Transit Manager			66,300	66,300
Laborer			19,094	19,094
Clerical Specialist II			24,886	24,886
Bus driver			22,283	22,283
Bus driver			22,277	22,277
Bus driver			22,277	22,277
Bus driver			22,722	22,722
Bus driver			22,279	22,279
Bus driver			31,347	31,347
Salaries Total	505456	239,904	253,465	253,465
Salaries - OT	505460	1,873	4,000	4,000
Taxes - Payroll	505466	3,338	3,740	3,675
Insurance-Hospital & Life	520434	54,804	58,600	43,700
Insurance-Work.Comp.	520435	1,499	-	-
Total PERSONNEL EXPENDITURES		335,437	352,855	336,523
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	1,230	300	800
Supplies-Janitorial	510120	3,245	5,000	3,500
Advertising	510401	295	1,000	800
Entertainment & Prom	510429	135	-	-
Stationary & Office Supplies	510460	1,805	3,000	1,500
Supplies-Operating	510461	1,848	4,000	2,000
Uniforms	515478	4,024	3,000	3,000
Auto Insurance	520401	3,363	352	352
General Liability Insurance	520402	4,315	-	-
Insurance-Property	520428	2,938	2,850	1,850
Insurance-Flood	520431	4,040	4,450	4,450
Utilities - Water	525427	398	700	800
Utilities - Electric	525429	5,479	5,000	6,000
Telephone Svcs	525469	1,637	4,100	4,100
Cell Phone	525471	1,811	2,000	1,500
Diesel	530402	34,307	50,000	50,000
Gasoline	530403	4,397	6,500	6,300
R & M Vehicles	530440	71,970	90,000	40,000
R & M Machinery & Equipment	530441	62	200	200
Rent - Equipment	530451	1,479	1,700	1,700
R & M - Bldg & Facilities	530453	1,787	2,000	1,800
Professional Svcs-Grant Mgt	536424	62,883	30,000	10,000
Prof Svcs-Drug Testing	540473	498	1,000	1,000
Professional Services-Employee Physicals	540475	150	500	500
Travel, Training, & Etc.	545472	343	-	2,500

ST. BERNARD PARISH GOVERNMENT
079 - UMTA (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Vehicles - Capital Outlay	570470	\$ 792,713	\$ 150,820	\$ -
Equipment Purchases-Small	570480	3,659	-	-
Construction In Progress-Capital Outlay	570493	8,916	42,681	156,123
Total OPERATING EXPENDITURES		<u>1,019,727</u>	<u>411,153</u>	<u>300,775</u>
Total EXPENDITURES		1,355,164	764,008	637,298
OTHER FINANCING USES				
Transfer to Public Works	599062	-	800,000	200,000
Transfer to Capital Projects	599157	45,612	-	-
Total OTHER FINANCING USES		<u>45,612</u>	<u>800,000</u>	<u>200,000</u>
CHANGE IN FUND BALANCE		(390,781)	(759,687)	(312,400)
FUND BALANCE, Beginning of Year		<u>1,784,309</u>	<u>1,393,528</u>	<u>633,841</u>
FUND BALANCE, End of Year		<u>\$ 1,393,528</u>	<u>\$ 633,841</u>	<u>\$ 321,441</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
086 - DEPUTY WITNESS
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Court Cost Collected	450338	\$ 35,467	\$ 31,000	\$ 35,000
Total REVENUES		<u>35,467</u>	<u>31,000</u>	<u>35,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Jurors & Witnesses	540440	45,200	66,000	70,000
Total EXPENDITURES		<u>45,200</u>	<u>66,000</u>	<u>70,000</u>
OTHER FINANCING SOURCES				
Transfer from Criminal Court 34th Fund	499053	25,000	35,000	35,000
Total OTHER FINANCING SOURCES		<u>25,000</u>	<u>35,000</u>	<u>35,000</u>
OTHER FINANCING USES				
Transfer to General Fund	599001	15,265	-	-
Total OTHER FINANCING USES		<u>15,265</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE		2	-	-
FUND BALANCE, Beginning of Year		<u>(2)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
160 - CDBG DISASTER RECOVERY FUND
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fed Reimb-CDBG Disaster Recovery	420160	\$ 997,949	\$ 5,512,556	\$ 1,635,800
Federal Grants	420324	(1,150)	-	-
Total REVENUES		<u>996,799</u>	<u>5,512,556</u>	<u>1,635,800</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	19,506	5,200	-
Salaries by Position:				
Fair Housing Coordinator			40,000	-
Salaries Total	505456	138,451	40,000	-
Taxes - Payroll	505466	(30)	600	-
Insurance-Hospital & Life	520434	18,028	6,100	-
Total PERSONNEL EXPENDITURES		<u>175,955</u>	<u>51,900</u>	<u>-</u>
OPERATING EXPENDITURES				
Closing Costs	500465	-	1,500	3,000
Advertising	510401	26,615	30,800	27,300
Recording Fees	510459	563	-	-
Stationary & Office Supplies	510460	3,382	3,400	2,300
Cell Phone	525471	1,763	730	-
Professional Service	535448	-	550,000	350,000
Professional Service- Engineering	536441	75,532	-	-
Prof Svcs-Land Surveys	536453	1,300	-	-
Prof Svcs- Appraisals	536475	2,050	5,000	2,000
Tuition	537100	151,815	200,000	250,000
Travel, Training, & Etc.	545472	8,149	7,500	-
Construction In Progress-Capital Outlay	570493	150,236	3,200,000	1,001,200
Total OPERATING EXPENDITURES		<u>421,405</u>	<u>3,998,930</u>	<u>1,635,800</u>
Total EXPENDITURES		<u>597,360</u>	<u>4,050,830</u>	<u>1,635,800</u>
OTHER FINANCING SOURCES				
Transfer from Fund 400	499400	582,430	-	-
Total OTHER FINANCING SOURCES		<u>582,430</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE		981,869	1,461,726	-
FUND BALANCE, Beginning of Year		<u>(2,443,595)</u>	<u>(1,461,726)</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (1,461,726)</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
170 - HAZARD MITIGATION GRANT FUND
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 3,705,499	\$ 54,947,465	\$ 24,920,100
Fed Reimb-HMGP 1603 X	420474	505,628	-	-
Fed Reimb-HMGP	420480	15,880	-	-
Total REVENUES		<u>4,227,007</u>	<u>54,947,465</u>	<u>24,920,100</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	33,427	9,200	-
Salaries by Position:				
Hazard Mitigation Coordinator - Vacant			<u>70,747</u>	-
Salaries Total	505456	231,385	<u>70,747</u>	-
Taxes - Payroll	505466	3,240	1,100	-
Insurance-Hospital & Life	520434	28,369	16,200	-
Insurance-Work.Comp.	520435	8,000	-	-
Total PERSONNEL EXPENDITURES		<u>304,421</u>	<u>97,247</u>	-
OPERATING EXPENDITURES				
Advertising	510401	313	8,614	3,800
Recording Fees	510459	1,356	7,000	6,000
Stationary & Office Supplies	510460	1,107	5,000	5,000
Postage	510463	168	5,000	300
R & M Machinery & Equipment	530441	1,214	2,000	-
Professional Service	535448	1,039,233	1,500,000	2,630,000
Professional Services - Engineering	536441	-	3,000,000	-
Miscellaneous Expense	550442	3,906	-	-
Office Equipment	560106	1,208	4,000	-
Elevation	560121	37,730	10,157,173	-
Land-Capital Outlay	570483	249,933	-	-
Construction In Progress-Capital Outlay	570493	<u>2,586,418</u>	<u>40,161,431</u>	<u>22,275,000</u>
Total OPERATING EXPENDITURES		<u>3,922,586</u>	<u>54,850,218</u>	<u>24,920,100</u>
Total EXPENDITURES		<u>4,227,007</u>	<u>54,947,465</u>	<u>24,920,100</u>
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		-	-	-
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
2312 - Grants
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 116,663	\$ -	\$ -
Administrative Allowance (Federal Grants)	420325	-	-	1,500
State Grants	430325	21,100	-	-
Total REVENUES		<u>137,763</u>	<u>-</u>	<u>1,500</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	7,500	6,800
Salaries by Position:				
Grants Manager			54,400	54,400
Salaries Total	505456	-	54,400	54,400
Taxes - Payroll	505466	-	1,000	789
Insurance-Hospital & Life	520434	-	6,372	6,066
Insurance-Work.Comp.	520435	-	-	-
Total PERSONNEL EXPENDITURES		<u>-</u>	<u>69,272</u>	<u>68,055</u>
OPERATING EXPENDITURES				
Stationary & Office Supplies	510460	-	1,200	1,500
Postage	510463	-	-	200
Shipping Handling, & Installations	511463	-	-	200
Cell phone	525471	-	-	650
Rent - Equipment	530451	-	-	1,500
Professional Svcs-Grant Mgt	536424	-	50,000	25,000
Travel, Training & etc.	545475	-	-	500
Federal Grant-Transfer to Battered Women's	560320	73,515	-	-
Land - Capital Outlay	570483	64,248	-	-
Local Match	570667	-	-	25,000
Total OPERATING EXPENDITURES		<u>137,763</u>	<u>51,200</u>	<u>54,550</u>
Total EXPENDITURES		<u>137,763</u>	<u>120,472</u>	<u>122,605</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax	499050	-	120,472	121,105
Total OTHER FINANCING SOURCES		<u>-</u>	<u>120,472</u>	<u>121,105</u>
CHANGE IN FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3425 - CDBG - GIS Manager
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants Revenue	420324	\$ -	\$ 150,000	\$ 115,099
State Reimb - LAGAP	430509	-	16,142	-
Total REVENUES		-	166,142	115,099
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	8,385	8,063
Salaries by Position:				
GIS Manager			64,500	64,500
Salaries Total	505456	-	64,500	64,500
Taxes - Payroll	505466	-	935	935
Insurance-Hospital & Life	520434	-	6,180	6,066
Total PERSONNEL EXPENDITURES		-	80,000	79,564
OPERATING EXPENDITURES				
Travel and Training	545472	-	31,520	31,520
Computer Equipment	560104	-	51,122	515
Grant - RPC	560495	-	3,500	3,500
Total OPERATING EXPENDITURES		-	86,142	35,535
Total EXPENDITURES		-	166,142	115,099
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3495 - Recovery
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 82,854	\$ 2,106,752	\$ 4,033,060
Federal Reimbursement - ASAP Grant	420460	6,524,952	26,650	-
Reimbursement- FEMA	430442	218,936	136,216	-
Highway Planning & Construction	430540	-	4,884,628	-
Total REVENUES		<u>6,826,742</u>	<u>7,154,246</u>	<u>4,033,060</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	67,849	52,430	43,437
Salaries by Position:				
Recovery Supervisor			79,932	79,932
Assistant Recovery Supervisor			64,400	64,400
CDBG Recovery Manager			46,920	46,920
Admin. Asst./ Office Mgr. Recovery			18,200	-
Admin. Asst./ Office Mgr. Recovery			43,347	43,347
Grant Writer			53,040	53,040
CDBG Clerical Specialist			28,642	28,642
Demolition Liaison			31,212	31,212
Salaries	505456	472,461	365,693	347,493
Taxes - Payroll	505466	8,643	5,848	5,039
Insurance-Hospital & Life	520434	71,220	74,700	47,000
Insurance-Work.Comp.	520435	4,871	-	-
Total PERSONNEL EXPENDITURES		<u>625,044</u>	<u>498,671</u>	<u>442,969</u>
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	-	20	20
Advertising	510401	502	750	600
Recording Fees	510459	1,070	1,400	1,200
Stationary & Office Supplies	510460	2,034	1,400	1,400
Postage	510463	742	900	800
Shipping Handling, & Installation	511463	185	200	200
Auto Insurance	520401	1,081	-	-
General Liability Insurance	520402	1,387	-	-
Cell Phone	525471	1,425	1,875	3,300
Gasoline	530403	637	1,000	1,000
R & M Vehicles	530440	-	300	300
R & M Machinery & Equipment	530441	1,321	500	500
Rent - Equipment	530451	835	4,500	1,000
Rent - Building	530452	1,070	-	3,120
Professional Services - Software Support	531009	9,460	5,000	12,918
Travel, Training, & Etc.	545472	926	1,000	1,000
Professional Service	535448	6,562,315	6,733,084	4,527,700
Total OPERATING EXPENDITURES		<u>6,584,990</u>	<u>6,751,929</u>	<u>4,555,058</u>
Total EXPENDITURES		<u>7,210,034</u>	<u>7,250,600</u>	<u>4,998,027</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3495 - Recovery (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from Construction	499162	\$ -	\$ -	\$ 916,296
Transfer from Katrina	499829	-	96,354	48,671
Total OTHER FINANCING SOURCES		<u>-</u>	<u>96,354</u>	<u>964,967</u>
CHANGE IN FUND BALANCE		(383,292)	-	-
FUND BALANCE, Beginning of Year		<u>(1,754,172)</u>	-	-
FUND BALANCE, End of Year		<u>\$ (2,137,464)</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3500 - Office of Emergency Prep.
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fed Reimb-Statewide Generator Program	420423	\$ 97,076	\$ 9,618	\$ -
Fed Reimb - UASI	420430	214,855	157,329	-
Fed Reimb-Cities Readiness Initiative Grant	420441	19,660	19,130	19,130
Fed Reimb-EMPG Grant	420444	30,322	30,316	30,316
Fed Reimb-SHSP Grant	420445	40,334	36,619	36,619
State Reimb - LGAP	430509	20,000	31,316	-
Misc. Revenue	480425	1,773	-	-
Total REVENUES		<u>424,020</u>	<u>284,328</u>	<u>86,065</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	16,518	14,957	14,382
Salaries by Position:				
OEP Director			71,360	71,360
Executive Assistant			43,697	43,697
Salaries Total	505456	114,330	115,057	115,057
Salaries - OT	505460	-	-	1,500
Taxes - Payroll	505466	1,656	1,668	1,668
Insurance-Hospital & Life	520434	13,009	12,200	12,140
Insurance-Work.Comp.	520435	1,604	4,398	4,398
Total PERSONNEL EXPENDITURES		<u>147,117</u>	<u>148,280</u>	<u>149,145</u>
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	-	50	50
Advertising	510401	673	990	1,000
Dues & Subscriptions	510427	300	360	360
Recording Fees	510459	174	1,800	1,500
Stationary & Office Supplies	510460	493	500	500
Supplies-Operating	510461	3,016	3,095	1,500
Postage	510463	219	-	-
Clothing	515475	582	-	-
Auto Insurance	520401	767	-	-
General Liability Insurance	520402	984	-	-
Utilities - Electric	525429	4,200	4,300	4,300
Telephone Svcs	525469	-	3,770	3,760
Cell Phone	525471	3,700	3,200	2,600
Gasoline	530403	589	1,400	1,400
R & M Vehicles	530440	701	1,000	2,000
R & M Machinery & Equipment	530441	688	500	2,000
Rentals/Leases	530456	4,210	4,035	5,520
Professional Service	535448	55,111	62,950	17,950
Prof Svcs-Communications	536480	598	11,899	10,146
Travel, Training, & Etc.	545472	3,082	2,500	1,400
Computer Equipment	560104	61,541	40,471	-
Computer Software	560105	16,276	-	-
Small Equipment	560114	29,941	69,947	3,000
Grant - SBSO	560490	34,063	52,000	9,155
Equipment Purchases-Small	570480	54,995	-	-
Total OPERATING EXPENDITURES		<u>276,903</u>	<u>264,767</u>	<u>68,141</u>
Total EXPENDITURES		<u>424,020</u>	<u>413,047</u>	<u>217,286</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3500 - Office of Emergency Prep. (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax	499050	\$ -	\$ 128,719	\$ 131,221
Total OTHER FINANCING SOURCES		<u>-</u>	<u>128,719</u>	<u>131,221</u>
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3900 - Battered Women's Shelter
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
	Federal Grant-Battered Women's Shelter	430320 \$ 74,134	\$ 100,000	\$ 100,000
	Total REVENUES	<u>74,134</u>	<u>100,000</u>	<u>100,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
	Federal Grant-Transfer to Battered Women's	560320 96,680	100,000	100,000
	Total OPERATING EXPENDITURES	<u>96,680</u>	<u>100,000</u>	<u>100,000</u>
CHANGE IN FUND BALANCE		(22,546)	-	-
FUND BALANCE, Beginning of Year		<u>22,546</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
5255 - Coastal Impact
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ -	\$ -	\$ 154,334
Total REVENUES		-	-	154,334
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	11,800	11,250
Salaries by Position:				
Executive Assistant		-	90,000	90,000
Salaries Total	505456	-	90,000	90,000
Taxes - Payroll	505466	-	1,350	1,305
Insurance-Hospital & Life	520434	-	6,372	6,066
Total PERSONNEL EXPENDITURES		-	109,522	108,621
OPERATING EXPENDITURES				
Stationary & Office Supplies	510460	-	4,000	500
Cell Phone	525471	-	550	1,408
Rent - Equipment	530451	-	1,200	-
Professional Services	535448	-	300,000	170,000
Travel, Training, & etc.	545472	-	5,000	5,000
Equipment Purchases-Small	570480	-	6,000	1,000
CIP	570493	-	-	154,334
Total OPERATING EXPENDITURES		-	316,750	332,242
Total EXPENDITURES		-	426,272	440,863
OTHER FINANCING SOURCES				
Transfer from General Fund (BP Fund)	499001	-	100,000	-
Transfer from Sales Tax	499050	-	82,675	286,529
Transfer from BP Oil Spill	499180	-	243,597	-
Total OTHER FINANCING SOURCES		-	426,272	286,529
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
829 - HURRICANE KATRINA - DISASTER #1603
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 20,573,167	\$ 32,111,574	\$ 24,111,574
Reimb. FEMA/Admin.	430443	119,798	-	-
Reimbursement	480310	745	-	-
Total REVENUES		<u>20,693,710</u>	<u>32,111,574</u>	<u>24,111,574</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Janitorial	510120	300	-	-
Advertising	510401	470	2,000	2,000
Recording Fees	510459	9,446	15,000	15,000
Stationary & Office Supplies	510460	6,027	5,000	5,000
Reimbursements/Transfers Out	522450	540	-	-
Professional Service	535448	3,540	1,500,000	1,500,000
Professional Services - Engineering	536441	4,825,463	3,000,000	3,000,000
Professional Services-Debris Removal	536452	29,588	-	-
Prof Svcs-Closeout/Project Management	536458	-	4,337,000	4,337,000
Team Expense	545468	35,307	-	-
Miscellaneous Expense	550442	78,420	-	-
Computer Equipment	560104	19,549	5,000	5,000
Computer Software	560105	193	-	-
Furniture & Fixtures	560107	86,038	5,000	5,000
Small Equipment	560114	309,583	500,000	500,000
Vehicles- Capital Outlay	570470	127,462	-	-
Construction In Progress-Capital Outlay	570493	28,617,577	20,658,731	14,638,903
Total OPERATING EXPENDITURES		<u>34,149,503</u>	<u>30,027,731</u>	<u>24,007,903</u>
OTHER FINANCING USES				
Transfer to General Fund	599001	-	947,932	-
Transfer to Federal & State Grants	599190	-	96,354	48,671
Total OTHER FINANCING USES		<u>-</u>	<u>1,044,286</u>	<u>48,671</u>
CHANGE IN FUND BALANCE		(13,455,793)	1,039,557	55,000
FUND BALANCE, Beginning of Year		<u>12,361,236</u>	<u>(1,094,557)</u>	<u>(55,000)</u>
FUND BALANCE, End of Year		<u>\$ (1,094,557)</u>	<u>\$ (55,000)</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
DISASTER RECOVERY FUND
901 - HURRICANE GUSTAV
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 9,306	\$ 668,955	\$ 545,000
Total REVENUES		<u>9,306</u>	<u>668,955</u>	<u>545,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Services - Engineering	536441	<u>540,090</u>	<u>45,000</u>	<u>600,000</u>
Total OPERATING EXPENDITURES		<u>540,090</u>	<u>45,000</u>	<u>600,000</u>
CHANGE IN FUND BALANCE		(530,784)	623,955	(55,000)
FUND BALANCE, Beginning of Year		<u>(38,171)</u>	<u>(568,955)</u>	<u>55,000</u>
FUND BALANCE, End of Year		<u>\$ (568,955)</u>	<u>\$ 55,000</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
DISASTER RECOVERY FUND
905 - Hurricane Isaac
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 82,393	\$ 617,252	\$ 400,000
Debris Removal Fees	440358	(12,722)	-	-
Miscellaneous Revenue-Prior Year	480426	6,918	-	-
Total REVENUES		<u>76,589</u>	<u>617,252</u>	<u>400,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Recording Fees	510459	352	100	100
R & M- Bldg & Facilities	530453	22,475	-	-
Professional Services - Engineering	536441	16,585	200,000	399,900
Construction In Progress- Capital Outlay	570493	428,348	-	-
Total EXPENDITURES		<u>467,760</u>	<u>200,100</u>	<u>400,000</u>
CHANGE IN FUND BALANCE		(391,171)	417,152	-
FUND BALANCE, Beginning of Year		<u>(25,981)</u>	<u>(417,152)</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (417,152)</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
DISASTER RECOVERY FUND
906 - HURRICANE IKE
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 3,465	\$ 30,000	\$ 500,000
Total REVENUES		<u>3,465</u>	<u>30,000</u>	<u>500,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Services - Engineering	536441	21,073	147,889	500,000
Total EXPENDITURES		<u>21,073</u>	<u>147,889</u>	<u>500,000</u>
CHANGE IN FUND BALANCE		(17,608)	(117,889)	-
FUND BALANCE, Beginning of Year		<u>135,497</u>	<u>117,889</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 117,889</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2017 Budget

Debt Service Funds -Debt service funds are established to meet requirements of bond ordinances and to account for the accumulation of resources for, and payment of, long-term debt principal, interest, and related costs. They do not include debt issued by the Proprietary Funds. The Debt Service Funds reported by the Parish are as follows:

2012 Sales Tax Refunding Fund - This fund is used to accumulate monies for the payment of bonds dated July 17, 2012, which were issued in part to refund the 2003 Sales Tax Refunding Bonds and 2004 Sales Tax Bonds. The bonds are secured from the proceeds of three separate special one-half of 1 percent sales and use taxes effective July 13, 1965, July 15, 1969, and December 7, 1976.

2014 Fire Sinking Fund - This fund is used to accumulate monies for the payment of the limited tax certificates of indebtedness, series 2014, dated March 18, 2014, which were issued for the purpose of acquiring, constructing and improving fire protection facilities and purchasing fire trucks and other firefighting equipment.

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
212 - 2012 Sales Tax Refunding Bond
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	\$ 2,955,000	\$ 3,035,000	\$ 3,135,000
Bond Interest Expense	565492	<u>1,262,725</u>	<u>1,247,700</u>	<u>1,034,300</u>
Total EXPENDITURES		<u>4,217,725</u>	<u>4,282,700</u>	<u>4,169,300</u>
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	1,006,094	1,150,000	1,042,325
Transfer from 1990 General Obligation	499151	229	-	-
Transfer from Bond Reserve 77-86	499201	927	-	-
Transfer from 2008 S/T Ref Bonds Fund 429	499429	2,684,234	2,867,030	2,182,439
Transfer from Water & Sewer	499400	<u>563,353</u>	<u>265,670</u>	<u>944,536</u>
Total OTHER FINANCING SOURCES		<u>4,254,837</u>	<u>4,282,700</u>	<u>4,169,300</u>
CHANGE ON FUND BALANCE		37,112	-	-
FUND BALANCE, Beginning of Year		<u>2,930,490</u>	<u>2,967,602</u>	<u>2,967,602</u>
FUND BALANCE, End of Year		<u>\$ 2,967,602</u>	<u>\$ 2,967,602</u>	<u>\$ 2,967,602</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
454 - 2014 Fire Sinking Fund
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	\$ 215,000	\$ 225,000	\$ 230,000
Bond Interest Expense	565492	42,727	45,044	39,350
Total EXPENDITURES		<u>257,727</u>	<u>270,044</u>	<u>269,350</u>
OTHER FINANCING SOURCES				
Transfer from Fire	499054	286,053	270,044	269,350
Total OTHER FINANCING SOURCES		<u>286,053</u>	<u>270,044</u>	<u>269,350</u>
CHANGE ON FUND BALANCE		28,326	-	-
FUND BALANCE, Beginning of Year		<u>173,239</u>	<u>201,565</u>	<u>201,565</u>
FUND BALANCE, End of Year		<u>\$ 201,565</u>	<u>\$ 201,565</u>	<u>\$ 201,565</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2017 Budget

Capital Projects Funds – Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary fund). In addition, the funds are used to account for major street repairs and the acquisition of movable fixed assets. The Capital Project Funds reported by the Parish are as follows:

Courthouse Capital Fund - This fund is used to account and pay for the cost associated with improvements and maintenance to the Courthouse. The source of funding for the improvements will be from transfers from the Criminal Court Fund.

Capital Project Fund - This fund is used to account and pay for the Parish's portion of the cost associated with the Jackson/Packhaim project.

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
143 - COURTHOUSE CAPITAL FUND
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Telephone Svcs	525469	\$ 14,400	\$ -	\$ -
Professional Service	535448	60,675	50,000	200,000
Fire Alarm Monitoring	535459	2,046	-	-
Computer Equipment	560104	8,521	5,000	5,000
Office Equipment	560106	3,580	-	25,000
Furniture & Fixtures	560107	41,240	25,000	25,000
Equipment- Audio/Visual	560109	<u>274,370</u>	-	39,025
Total EXPENDITURES		<u>424,086</u>	<u>80,000</u>	294,025
OTHER FINANCING USES				
Transfer to General fund	599001	<u>443,744</u>	-	-
Total OTHER FINANCING USES		<u>443,744</u>	-	-
CHANGE ON FUND BALANCE		(867,830)	(80,000)	(294,025)
FUND BALANCE, Beginning of Year		<u>1,161,855</u>	<u>294,025</u>	294,025
FUND BALANCE, End of Year		<u>\$ 294,025</u>	<u>\$ 214,025</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
162 - CAPITAL PROJECT FUND
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING USES				
Transfer to Recovery	599190	\$ -	\$ -	\$ 916,296
Total OTHER FINANCING USES		<u>-</u>	<u>-</u>	<u>916,296</u>
CHANGE ON FUND BALANCE			-	(916,296)
FUND BALANCE, Beginning of Year			<u>916,296</u>	<u>916,296</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ 916,296</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2017 Budget

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The Internal Service Funds reported by the Parish are as follows:

Self-Insurance Fund - The Self-Insurance Fund accounts for monies accumulated to provide automobile, property damage, and worker's compensation for Governmental Activities which the Parish is self-insured.

Water & Sewer Self-Insurance Fund - The Water & Sewer Self-Insurance Fund accounts for monies accumulated to provide automobile, property damage, and worker's compensation for which the Division is self-insured.

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUND
350 - INSURANCE
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ 3,330	\$ -	\$ -
Refunds	480200	382	-	-
Gen. Liab. & Auto	480308	300,705	265,660	265,660
W/C Pay Deposited	480309	587,041	1,040,481	1,040,481
Reimbursement	480310	-	159,000	-
Misc. Revenue	480425	222	-	-
Total REVENUES		891,680	1,465,141	1,306,141
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	26,202	27,500	25,995
Salaries by Position:				
Risk Manager			52,259	52,259
Insurance Supervisor			35,663	35,663
Saftey Manager			50,000	50,000
Clerical Specialist I			31,212	31,212
Accounting Clerk II			38,827	38,827
Salaries Total	505456	181,365	207,961	207,961
Taxes - Payroll	505466	1,576	3,500	3,015
Insurance-Hospital & Life	520434	33,607	34,500	28,505
Insurance-Work.Comp.	520435	770,334	-	-
Total PERSONNEL EXPENDITURES		1,013,084	273,461	265,476
OPERATING EXPENDITURES				
LA State Fees - Workers Comp	500468	-	74,700	74,700
Safety Supplies - Signs	510110	-	-	500
Safety Supplies - Videos	510112	-	-	500
Dues & Subscriptions	510427	-	875	875
Safety-Manuals, Instructional Guide	510457	-	-	1,000
Stationary & Office Supplies	510460	1,616	3,000	3,000
Postage	510463	1,472	600	500
Fees & Charges	510471	100	200	200
Shipping Handling, & Installation	511463	-	300	300
Claims Payment-Auto/General	520450	372,479	370,000	370,000
Claims Payment-Wkr's Comp	520451	234,078	900,000	500,000
Reinsurance - Worker's Comp	520452	-	97,000	101,740
Rent - Equipment	530451	1,935	4,650	4,650
Cell Phone	525471	-	-	650
Prof Svcs-F.A. Richards/Auto Liab	531011	2,570	10,700	10,700
Prof Svcs-F.A. Richards/Gen Liab	531012	5,045	10,700	10,700
Prof Svcs-F.A. Richards/Wrkr's Comp	531013	24,319	21,300	21,300
Professional Service	535448	16,723	17,000	17,000
Safety - Professioal Services	536437	-	-	1,000
Professional Services-Employee Physicals	540475	270	-	-
Safety - Trophies & Awards	545470	-	-	1,000

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUND
350 - INSURANCE (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Travel, Training, & Etc.	545472	\$ -	\$ -	\$ 4,500
Miscellaneous Expense	550442	33,955	-	-
Furniture & Fixtures	560107	-	5,500	-
Total OPERATING EXPENDITURES		<u>694,562</u>	<u>1,516,525</u>	<u>1,124,815</u>
Total EXPENDITURES		1,707,646	1,789,986	1,390,291
OTHER FINANCING SOURCES				
Transfer from Sales Tax Fund	499050	<u>321,875</u>	-	<u>147,454</u>
Total OTHER FINANCING SOURCES		<u>321,875</u>	-	<u>147,454</u>
CHANGE ON FUND BALANCE		(494,091)	(324,845)	63,304
FUND BALANCE, Beginning of Year		<u>755,632</u>	<u>261,541</u>	<u>(63,304)</u>
FUND BALANCE, End of Year		<u>\$ 261,541</u>	<u>\$ (63,304)</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUND
375 - WATER & SEWER INSURANCE
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Gen. Liab. & Auto	480308	\$ 152,418	\$ 261,182	\$ 261,182
W/C Pay Deposited	480309	73,235	224,690	224,690
Total REVENUES		225,653	485,872	485,872
EXPENDITURES				
PERSONNEL EXPENDITURES				
Insurance-Work.Comp.	520435	258,002	-	-
Total PERSONNEL EXPENDITURES		258,002	-	-
OPERATING EXPENDITURES				
LA State Fees - Workers Comp	500468	-	-	10,000
Claims Payment-Auto/General	520450	196,661	270,000	270,000
Claims Payment-Wkr's Comp	520451	17,573	250,000	250,000
Reinsurance - Worker's Comp	520452	-	17,200	17,200
Prof Svcs-F.A. Richards/Auto Liab	531011	1,225	2,000	2,000
Prof Svcs-F.A. Richards/Gen Liab	531012	5,559	2,000	2,000
Prof Svcs-F.A. Richards/Wrkr's Comp	531013	2,357	4,000	4,000
Professional Service	535448	2,552	5,000	5,000
Total OPERATING EXPENDITURES		225,927	550,200	560,200
Total EXPENDITURES		483,929	550,200	560,200
OTHER FINANCING SOURCES				
Transfer from Fund 400	499400	548,346	117,436	74,328
Total OTHER FINANCING SOURCES		548,346	117,436	74,328
CHANGE ON FUND BALANCE		290,070	53,108	-
FUND BALANCE, Beginning of Year		547,174	837,244	837,244
FUND BALANCE, End of Year		\$ 837,244	\$ 890,352	\$ 837,244

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2016 Budget

Enterprise Funds – Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of net revenues. The activities reported in these funds are reported as business-type activities. Enterprise Funds reported by the Parish are as follows:

Water and Sewer Funds - The Water and Sewer enterprise funds operate the Parish’s water distribution system and its sewer system which primarily services the Parish’s residents.

Events Facilities – This fund is used to account for the rental income, concession sales, and operational expenditures for the Fredrick J. Sigur Civic Center and the Hall of Fame Center, along with field rental income from Val Reiss Park.

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
400 - WATER & SEWERAGE FUND
(In Whole Numbers)

		2015 Actuals	2016 Estimated	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ -	\$ 92,000	\$ 92,000
State Grants	430325	142,800	-	-
Reimbursement-FEMA	430442	266,498	-	-
Rents and Leases	440342	84,237	77,000	77,000
Fees, Charges, etc.	440356	13,864	-	-
Interest Income on Loan Receivable	460343	36,000	-	-
Reimbursement	480310	690	-	-
Reimbursement-W & S Repairs	480312	49,567	5,000	5,000
Insurance Proceeds	480316	11,852	4,900	4,900
Insurance Settlement	480326	35,210	-	-
Other Revenues	480371	11,515	2,500	2,500
Misc. Revenue	480425	25,291	-	-
Miscellaneous Revenue- Prior Year	480426	14,840	-	-
Safe Drinking Water Fee - DHH	480800	-	-	198,000
Water fees	490378	5,326,220	5,977,575	5,977,575
Sewer Fees	490379	5,702,058	6,366,309	6,366,309
Installation Fees	490384	12,775	11,000	11,000
Sewer Inspection Fees	490388	1,350	1,000	1,000
Total REVENUES		11,734,767	12,537,284	12,735,284
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	287,196	307,000	307,647
Salaries by Position:				
Accounting Clerk I			19,793	19,793
Accounting Clerk I			19,793	19,793
Accounting Clerk I			24,595	24,595
Accounting Clerk II			25,942	25,942
Accounting Clerk II - Vacant			27,750	27,750
Accounting Clerk II			28,051	28,051
Accounting Clerk II			29,137	29,137
Accounting Clerk II			31,622	31,622
Utilities Finance Officer			53,026	53,026
Assistant Superintendent			40,800	40,800
Chief Plant Operator			52,061	52,061
Chief Plant Operator			52,071	52,071
Chemist			41,600	41,600
Case Manager			19,201	38,402
Crewman I			-	20,080
Crewman I			-	24,766
Crewman I			18,720	18,720
Crewman I			18,720	18,720
Crewman I			19,477	19,477
Crewman I			19,477	19,477
Crewman I			19,477	19,477
Crewman I			18,720	18,720
Crewman I			23,177	23,177
Crewman I			18,720	18,720
Crewman II			32,911	32,911
Electrician			40,438	40,438
Electrician			29,432	38,000
Equipment Operator			13,334	27,202
Equipment Operator			12,252	29,994
Equipment Operator			25,031	25,031
Equipment Operator			25,031	25,031
Equipment Operator			25,914	25,914

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
400 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

		2015 Actuals	2016 Estimated	2017 Proposed Budget
Salaries by Position (continued):				
			\$ 68,667	\$ 68,667
			17,626	35,252
			40,800	40,800
			50,349	50,349
			50,525	50,525
			-	-
			22,277	22,277
			20,800	20,800
			20,800	20,800
			20,800	20,800
			20,800	20,800
			30,253	30,253
			34,447	34,447
			49,420	49,420
			73,441	73,441
			45,976	-
			75,770	75,770
			37,885	37,885
			18,720	18,720
			18,720	18,720
			27,214	27,214
			34,412	34,412
			35,550	35,550
			53,973	53,973
			75,777	75,777
			18,720	18,720
			19,866	19,866
			18,720	18,720
			31,103	31,103
			34,008	34,008
			35,361	35,361
			39,555	39,555
			42,292	42,292
			43,109	43,109
			44,279	44,279
			47,435	47,435
			28,143	56,286
			58,935	58,935
			69,360	69,360
			54,200	55,000
			<u>1,939,089</u>	<u>2,356,361</u>
			<u>115,856</u>	<u>125,000</u>
			27,214	35,687
			339,990	430,000
			73,235	224,690
			<u>106,179</u>	<u>175,000</u>
			<u>2,888,759</u>	<u>3,759,203</u>
Total PERSONNEL EXPENDITURES				
OPERATING EXPENDITURES				
			1,033	400
			18,911	144,833
			61,108	219,569
			143,989	-
			2,837	3,500
			573	650
			495	1,500

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
400 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

		2015 Actuals	2016 Estimated	2017 Proposed Budget
OPERATING EXPENDITURES (continued)				
Recording Fees	510459	\$ 2,021	\$ 1,100	\$ 1,100
Stationary & Office Supplies	510460	3,875	7,500	7,500
Supplies-Operating	510461	54,003	62,000	62,000
Postage	510463	63,339	100,000	100,000
Chemicals	510464	257,992	350,000	400,000
Fees & Charges	510471	6,145	4,500	4,500
Billing Office Supplies	510472	3,950	18,000	20,000
Shipping Handling & Installation	511463		-	
Small Tools & Equipment	515460	7,688	18,000	18,000
Uniforms	515478	19,647	27,280	27,280
Auto Insurance	520401	66,759	87,226	87,226
General Liability Insurance	520402	85,659	173,956	173,956
Ins-Computer Equipt/Systems	520427	3,286	4,200	4,200
Insurance-Property	520428	312,375	360,000	360,000
Insurance-Water Towers	520430	35,656	43,500	43,500
Insurance-Flood	520431	23,855	43,100	43,100
Utilities - Natural Gas	525428	371	18,000	18,000
Utilities - Electric	525429	973,922	1,300,000	1,300,000
Telephone Svcs	525469	35,672	43,000	43,000
Cell Phone	525471	11,248	12,000	18,000
Diesel	530402	39,022	45,000	45,000
Gasoline	530403	34,079	45,000	45,000
R & M Vehicles	530440	27,202	41,900	41,900
R & M Machinery & Equipment	530441	28,271	55,000	55,000
Rent - Equipment	530451	46,576	40,000	40,000
R & M - Bldg & Facilities	530453	42,287	60,000	60,000
R & M-Water & Sewer Point Repair	530454	322,250	625,000	625,000
Rentals/Leases	530456	2,000	4,000	4,000
R & M Bldg - HVAC	530458	37,649	38,350	38,950
Prof. Svcs-Tech. Support/Data Print	531007	9,558	4,000	4,000
Professional Services - Software Support	531009	23,370	27,500	27,500
Professional Service - Storage	535315	4,004	4,500	4,500
Professional Services-Legal	535446	2,323	3,500	3,500
Professional Service	535448	25,520	35,000	35,000
Fire Alarm Monitoring	535459	3,370	6,500	6,500
Professional Services-Employee Physicals	540475	165	300	300
Travel, Training, & Etc.	545472	1,235	2,500	2,500
Miscellaneous Expense	550442	98,017	-	-
Miscellaneous Expenditure - Prior Year	550443	121,862	-	-
Depreciation Expense	550494	5,100,000	-	-
Contract Collections	555415	94,676	150,000	150,000
Computer Software	560105	540	553,000	353,000
Furniture & Fixtures	560107	706	15,000	15,000
Small Equipment	560114	162,642	150,000	150,000
Pump Station Rehab/Repairs	570841	273,627	392,000	392,000
Road Repairs/Replacements	570851	149,954	188,000	176,000
Total OPERATING EXPENDITURES		<u>8,847,314</u>	<u>5,330,462</u>	<u>5,376,464</u>
Total EXPENDITURES		11,736,073	8,988,294	9,135,667

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
400 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from Capital Projects	499157	\$ (110,604)	\$ -	\$ -
Transfer from Water District #2	499416	133,520	-	-
Transfer from Water District 1	499417	96,910	-	-
Transfer from Sewer District #2	499418	111,562	-	-
Transfer from Sewer District 1	499419	11,163	-	-
Total OTHER FINANCING SOURCES		<u>242,551</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES				
Transfer to General Fund Service Fee	599001	-	1,750,000	500,000
Transfer to DPW	599062	-	51,670	52,447
Transfer to Capital Projects	599157	921,514	-	-
Transfer to CDBG Disaster Recovery	599160	618,396	-	-
Transfer to 2012 Sales Tax Refund Bond	599212	563,354	482,992	944,536
Transfer to 2015 Revenue Bonds	599433	-	-	819,500
Transfer to Self Insurance	599375	548,346	64,328	74,328
Transfer to W&S Capital Projects	599457	-	1,200,000	1,200,000
Total OTHER FINANCING USES		<u>2,651,610</u>	<u>3,548,990</u>	<u>3,590,811</u>
CHANGE IN FUND BALANCE		(2,410,365)	-	8,806
FUND BALANCE, Beginning of Year		<u>214,400,922</u>	<u>211,990,557</u>	<u>211,990,557</u>
FUND BALANCE, End of Year		<u>\$ 211,990,557</u>	<u>\$ 211,990,557</u>	<u>\$ 211,999,363</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
401 - W & S \$50M BOND FUND
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ 508	\$ 500	\$ 500
Total REVENUES		<u>508</u>	<u>500</u>	<u>500</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Services - Engineering	536441	-	-	-
Total EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE		508	500	500
FUND BALANCE, Beginning of Year		<u>239,626</u>	<u>240,134</u>	<u>240,134</u>
FUND BALANCE, End of Year		<u>\$ 240,134</u>	<u>\$ 240,634</u>	<u>\$ 240,634</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
429 - SF-SW99 1/2CENT SALES TAX
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Sales Tax	400304	\$ 3,602,183	\$ 3,286,274	\$ 3,633,333
Interest - Other	460356	21	-	-
Total REVENUES		<u>3,602,204</u>	<u>3,286,274</u>	<u>3,633,333</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	168,338	197,176	290,667
Total EXPENDITURES		<u>168,338</u>	<u>197,176</u>	<u>290,667</u>
OTHER FINANCING USES				
Transfer to 2012 Sales Tax Refund Bond	599212	2,684,234	2,649,708	2,182,439
Transfer to 2004 Sales Tax Debt Service (50 M Bd)	599430	69,125	67,625	65,375
Transfer to W&S Debt Svc Fund 432	599432	817,103	816,012	818,852
Total OTHER FINANCING USES		<u>3,570,462</u>	<u>3,533,345</u>	<u>3,066,666</u>
CHANGE IN FUND BALANCE		(136,596)	(444,247)	276,000
FUND BALANCE, Beginning of Year		<u>803,482</u>	<u>666,886</u>	<u>666,886</u>
FUND BALANCE, End of Year		<u>\$ 666,886</u>	<u>\$ 222,639</u>	<u>\$ 942,886</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
430 - 50M BOND /2004 SALES TAX DEBT SERVICES
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ 8	\$ -	\$ -
Total REVENUES		<u>8</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	-	45,000	45,000
Bond Interest Expense	565492	14,101	22,625	20,375
Service Fees- Bonds	565498	900	-	-
Total EXPENDITURES		<u>15,001</u>	<u>67,625</u>	<u>65,375</u>
OTHER FINANCING SOURCES				
Transfer from 2008 S/T Ref Bonds Fund 429	499429	69,125	67,625	65,375
Total OTHER FINANCING SOURCES		<u>69,125</u>	<u>67,625</u>	<u>65,375</u>
CHANGE IN FUND BALANCE		54,132	-	-
FUND BALANCE, Beginning of Year		<u>(192,693)</u>	<u>(138,561)</u>	<u>(138,561)</u>
FUND BALANCE, End of Year		<u>\$ (138,561)</u>	<u>\$ (138,561)</u>	<u>\$ (138,561)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
432 - W&S 1999/2008 Refinanced ST Debt Svc
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	\$ -	\$ 700,000	\$ 730,000
Bond Interest Expense	565492	142,202	116,012	88,852
Total EXPENDITURES		<u>142,202</u>	<u>816,012</u>	<u>818,852</u>
OTHER FINANCING SOURCES				
Transfer From 2008 S/T Ref Bonds Fund 429	499429	817,102	816,012	818,852
Total OTHER FINANCING SOURCES		<u>817,102</u>	<u>816,012</u>	<u>818,852</u>
CHANGE IN FUND BALANCE		674,900	-	-
FUND BALANCE, Beginning of Year		<u>(3,536,488)</u>	<u>(2,861,588)</u>	<u>(2,861,588)</u>
FUND BALANCE, End of Year		<u>\$ (2,861,588)</u>	<u>\$ (2,861,588)</u>	<u>\$ (2,861,588)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
433 - Water & Sewer Loans Debt Service
(In Whole Numbers)

		2015 Actuals	2016 Estimated	2017 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	\$ -	\$ -	\$ 775,000
Bond Interest Expense	565492	-	-	44,500
Total EXPENDITURES		-	-	819,500
OTHER FINANCING SOURCES				
Transfer From 2008 S/T Ref Bonds Fund 429	499400	-	-	819,500
Total OTHER FINANCING SOURCES		-	-	819,500
CHANGE IN FUND BALANCE		-	-	-
FUND BALANCE, Beginning of Year		-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
457 - Capital Projects Fund - Water & Sewer
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Loan Forgiveness	460388	\$ 106,831	\$ -	\$ -
Total REVENUES		<u>106,831</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Advertising	510401	439	-	-
Recording Fees	510459	1,473	-	-
Professional Service	535448	141,004	-	-
Bond Interest Expense	565492	2,925	-	-
Vehicles-Capital Outlay	570470	16,046	-	-
Construction In Progress-Capital Outlay	570493	1,867,604	12,850,000	14,800,000
Total EXPENDITURES		<u>2,029,491</u>	<u>12,850,000</u>	<u>14,800,000</u>
OTHER FINANCING SOURCES				
Transfer From Fund 400	499400	-	1,200,000	1,200,000
Total OTHER FINANCING SOURCES		<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
CHANGE IN FUND BALANCE		(1,922,660)	(11,650,000)	(13,600,000)
FUND BALANCE, Beginning of Year		<u>-</u>	<u>(1,922,660)</u>	<u>(13,572,660)</u>
FUND BALANCE, End of Year		<u>\$ (1,922,660)</u>	<u>\$ (13,572,660)</u>	<u>\$ (27,172,660)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
6010 - Civic Auditorium
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Concession Sales - Ballroom	440325	\$ 1,267	\$ 15,000	\$ 5,000
Concession Sales - Auditorium	440326	71,261	83,000	75,000
Sales - Food/Drink Package	440327	46,663	32,000	50,000
Facility Rental - Building Rental	440339	232,099	388,000	292,931
Facility Rental - Other Taxable Revenue	440343	1,514	-	-
Cleaning Fee Collected	440344	19,150	25,000	25,000
Security Charges Collected	440345	20,160	25,000	25,000
Alcohol Sales - Ballroom	440371	-	1,000	1,500
Alcohol Sales - Auditorium	440372	-	18,000	13,000
Refunds	480200	5,393	-	-
Misc. Revenue	480425	21,556	17,085	-
Total REVENUES		<u>419,063</u>	<u>604,085</u>	<u>487,431</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	12,677	14,499	16,163
Salaries by Position:				
Auditorium Manager			57,222	75,000
Facility /Building Manager			32,460	32,460
Clerical Specialist			21,840	21,840
All Other Part-time Employees			60,000	60,000
Salaries Total	505456	131,962	171,522	189,300
Taxes - Payroll	505466	4,650	22,400	6,700
Insurance-Hospital & Life	520434	12,690	18,175	12,140
Insurance-Work.Comp.	520435	1,385	2,495	2,495
Total PERSONNEL EXPENDITURES		<u>163,364</u>	<u>229,091</u>	<u>226,798</u>
OPERATING EXPENDITURES				
Taxes & Lic. Other	500463	458	500	500
Supplies-Janitorial	510120	2,912	2,000	2,500
Concession Product - Food/Drink	510160	34,822	31,867	36,000
Concession Supplies	510161	1,473	15,000	3,000
Advertising	510401	-	1,200	500
Stationary & Office Supplies	510460	881	1,000	1,000
Supplies-Operating	510461	4,645	7,000	4,000
Fees & Charges	510471	168	-	-
Insurance-Property	520428	-	45,500	-
Utilities - Water	525427	1,414	7,500	2,000
Utilities - Natural Gas	525428	8,301	17,000	20,000
Utilities - Electric	525429	134,572	135,000	138,000
Pest Control Expense	525455	2,310	2,750	-
Telephone Services	525469	-	15,000	16,000
Cell Phone	525471	-	-	1,000
Linen & Laundry Expense	525741	2,881	2,000	6,000
R & M Machinery & Equipment	530441	1,358	2,000	2,000
R & M Bldgs.	530442	3,129	2,000	-
R & M - Bldg & Facilities	530453	3,535	2,000	-
Professional Service	535448	12,103	10,000	14,000
Security service	535458	21,460	21,000	22,000
Professional Services-Waste Removal/Disposal	536451	2,700	2,700	34,000

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
6010 - Civic Auditorium
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Estimated</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Travel, Training, & Etc.	545472	\$ 20	\$ 1,000	\$ 500
Miscellaneous Expense	550442	3,335	-	-
Small Equipment	560114	-	1,000	1,000
Total OPERATING EXPENDITURES		<u>242,477</u>	<u>325,017</u>	<u>304,000</u>
Total EXPENDITURES		405,841	554,108	530,798
OTHER FINANCING USES				
Transfer to General fund	599001	-	25,000	-
Total OTHER FINANCING USES		<u>-</u>	<u>25,000</u>	<u>-</u>
CHANGE IN FUND BALANCE		13,222	24,977	(43,367)
FUND BALANCE, Beginning of Year		<u>5,168</u>	<u>18,390</u>	<u>43,367</u>
FUND BALANCE, End of Year		<u>\$ 18,390</u>	<u>\$ 43,367</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
6110 - Recreation Administration
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Proposed Budget
REVENUES				
OPERATING REVENUES				
Concession Sales - Recreation	440321	\$ 134,872	\$ 173,186	\$ 171,000
Concession Sales - Tournaments	440322	225,398	235,000	225,000
Concession Sales - Adult Leagues	440323	25,110	20,000	17,000
Sales - Food/Drink Package	440327	14,250	15,000	2,500
Concession Sales- Over/Under Differences	440338	1,030	-	-
Facility Rental - Building Rental	440339	20,917	40,000	20,000
Facility Rental - Field Rental	440341	99,663	120,000	200,000
Facility Rental- Other Taxable Revenue	440343	906	-	-
Cleaning Fee Collected	440344	600	-	1,000
Security Charges Collected	440345	2,340	-	1,000
Sign Rental	440349	750	-	-
Alcohol Sales- USSSA	440361	852	18,179	25,000
Alcohol Sales- HOF/Events	440362	-	5,936	5,000
Alcohol Sales- Adult League	440363	1,274	7,500	8,500
Leisure Service Fees	440393	-	7,000	56,187
Refunds	480200	356	-	-
Misc. Revenue	480425	57,534	475	-
Total REVENUES		585,852	642,276	732,187
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	292	-	12,940
Salaries by Position:				
Leisure Coordinator				38,000
Courthouse Concessions Manager				18,720
Weekend Manager - PT				15,600
Concessions Manager - Val Reiss Park				31,200
All Other Part-time Employees				145,000
Salaries Total	505456	162,151	199,000	248,520
Salaries- OT	505460	175	-	-
Taxes - Payroll	505466	12,298	16,100	13,300
Insurance-Hospital & Life	520434	168	-	18,200
Total PERSONNEL EXPENDITURES		175,084	215,100	280,020
OPERATING EXPENDITURES				
Interest Expense	500439	4,091	-	-
Taxes & Lic. Other	500463	418	650	750
Supplies-Janitorial	510120	2,360	4,000	4,000
Concession Product - Food/Drink	510160	183,124	189,850	190,000
Concession Supplies	510161	13,309	15,000	12,000
Spoilage	510162	3,134	-	3,000
Advertising	510401	120	700	2,500
Entertainment & Prom	510429	-	-	3,500
Arts & Craft supplies	510430	-	-	2,000
Stationary & Office Supplies	510460	251	750	750
Supplies-Operating	510461	820	100	1,300
Fees & Charges	510471	3,381	-	300
General Liability Insurance	520402	747	-	5,200
Insurance-Property	520428	-	68,300	-
Theft Loss	520442	1,260	-	-
Utilities - Water	525427	1,364	1,900	1,600

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
6110 - Recreation Administration (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Utilities - Natural Gas	525428	\$ 7,237	\$ 7,500	\$ 17,100
Utilities - Electric	525429	106,783	105,000	135,000
Pest Control Expense	525455	2,676	3,200	3,200
Telephone Services	525469	-	15,500	16,000
Linen & Laundry Expense	525741	1,670	1,000	1,000
R & M Machinery & Equipment	530441	4,332	2,500	2,500
R & M - Bldg & Facilities	530453	1,410	20,000	-
Professional Service	535448	5,150	4,453	1,000
Security service	535458	4,872	3,500	6,000
Prof. Svcs- Accounting	536435	-	47	-
Professional Services-Waste Removal/Disposal	536451	2,000	3,200	2,000
Miscellaneous Expense	550442	2,451	-	-
Computer Equipment	560104	730	-	-
Small Equipment	560114	7,491	-	5,500
Total OPERATING EXPENDITURES		<u>361,181</u>	<u>447,150</u>	<u>416,200</u>
Total EXPENDITURES		536,265	662,250	696,220
OTHER FINANCING USES				
Transfer to General fund	599001	-	25,000	-
Transfer to Recreation	599061	-	-	40,580
Total OTHER FINANCING USES		<u>-</u>	<u>25,000</u>	<u>40,580</u>
CHANGE IN FUND BALANCE		49,587	(44,974)	(4,613)
FUND BALANCE, Beginning of Year		<u>-</u>	<u>49,587</u>	<u>4,613</u>
FUND BALANCE, End of Year		<u>\$ 49,587</u>	<u>\$ 4,613</u>	<u>\$ -</u>