



ST. JOHN THE BAPTIST PARISH

From the Office of Parish President Jaclyn Hotard

October 27, 2020

Honorable Lennix Madere, Jr.
St. John the Baptist Council Chairman
1811 West Airline Highway
LaPlace, LA 70068

Dear Mr. Madere:

I present to you the St. John the Baptist Parish annual budgets for the General, Special Revenue, Enterprise, Capital Projects and Debt Service Funds for the year beginning January 1, 2021. This budget and message are submitted as prescribed under Article V of the St. John the Baptist Parish Home Rule Charter.

The preparation of the annual operating budgets is the responsibility of the Parish President's Office. The Parish Accountant provides the historical data for all individual funds and works with the Chief Financial Officer and Department Directors to project annual revenues, expenditures and needed improvements. The 2021 fund budgets have been prepared based on past operating histories, estimated revenues, estimated cash flows and projected needs. Each individual fund budget presentation contains actual audited data for previous fiscal years, as well as the current 2020 budgets, as amended to date.

This 2021 Budget Presentation contains a vast amount of financial and historical information involving all budgets for St. John the Baptist Parish. This Presentation is designed to provide our citizens, taxpayers, customers, investors and creditors a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. The Parish has five different fund types which are: General Fund, Special Revenue Fund, Enterprise Fund, Capital Projects Fund and Debt Service Fund.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2021 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized, especially in light of the uncertainties surrounding COVID-19. We are proud to say that the Parish has maintained their AA bond rating as well as a clean audit opinion, both of which has allowed us to refund the 2010 bond issue, which will generate a cash flow savings of approximately \$300 thousand a year, over the next 10 years, netting in approximately \$2.8 million worth of savings.

Please note, as in years past, certain Funds reflect a deficit balance in operations which result in a drawdown of available funds (Fund Balance). Some of the deficits are related to customary one-time expenditures for capital improvements, while others will require a long-term solution to address historical shortfalls. One

recommendation would be a re-dedication of the Library Millage to help some of the funds to meet their regular operating needs.

The Parish has had a challenging year with unforeseen events arising such as state-wide lock-down due to the world-wide Pandemic, high river causing months-long delays in construction projects, multiple hurricanes and tropical storms, and other weather events affecting our Parish. Despite these challenges, the Parish continued to work on multiple projects still in progress. The following projects were either continued or completed during 2020:

- Completed construction of the Oxidation Pond project in Reserve. This pond will greatly reduce stress on the River Road Wastewater Treatment Plant, thus reducing overflows. The \$9 million dollar project was funded by an EPA Grant and the 2010 bond issue.
- Completed construction of the Safe Room which will be used to house employees, critical staff and emergency responders during disasters. The \$1.3 million dollar project was funded through HMGP grant monies and the 2015 bond issue.
- Completed construction on Phase II of the Reserve Drainage Project with a \$3.2 million FEMA/GOSHEP Hazard Mitigation Grant which concentrates on areas historically known for flooding.
- Completed the LaPlace Main Pump Station at a cost of \$1 million.
- Completed work on Lucy Recreational Trail Phase II of \$130 thousand.
- Completed approximately \$800 thousand of asphalt improvements during this year's annual Asphalt Road Improvement Project.
- Completed more than \$350 thousand in concrete repairs.

The following new projects began during 2020:

- Over a million dollars of Parish funds went toward road repairs. Major streets that were repaired include the following: E. 14th Street, E. 24th Street, E. 30th Street, W. 2nd Street, W. 3rd Street, Cardinal Street, Crevasse Street, Grand Coulee Street, and Robinette Street.
- Moving forward with the construction of \$6.2 million Streetscape Grant recently awarded by LA Safe through the Office of Community Development for the Airline and Main Complete Streets Project which will add beautification, storm water management and overall flood risk reduction along Airline Highway between Tiffany Dr. and Main Street and Main St. to West 5th Street.
- Canal cleaning and spraying throughout the Parish.
- Beginning design of a 9.5 million Shoreline Protection project along Lake Pontchartrain funded with GOMESA funds.

- Starting the Maurepas Diversion Project, which will construct a gated structure on the Mississippi River and five miles of conveyance channel near Hope Canal, to reconnect the river to the swamp. This \$14.2 million-dollar project will improve the health and longevity of this ecosystem.
- Beginning the Belle Terre Streetscape and Storm water Management Enhancements project which will feature green infrastructure to alleviate flooding and replenish groundwater. This project will be utilizing funds from the RESTORE Act.

Many other projects are still underway and will continue into 2021 and beyond. Additional future projects include:

- Continuing to work on the Advanced Metering Infrastructure Installation Project. The new meters will have accurate readings, smart leak detection and software allowing for tracking of water usage on an hour-by-hour basis. Installation is expected to be complete by 2021 and is utilizing a \$6 million LDEQ Clean Water State Revolving Fund (CWSRF) Loan.
- Continuing to work with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around Lake Pontchartrain.
- Continuing work on the Mississippi River Trail Phase IV, which will extend the multi-use trail to the St. James Parish line. Funding in the amount of \$2.6 million is through RPC Grant and DOTD Road Swap Credits and is part of the Recreation Fund.
- Working towards constructing the West Shore Lake Pontchartrain Levee. The \$760 million hurricane protection levee, fully funded by Federal dollars, will help protect St. John Parish from future flood issues.
- Constructing the West Bank Public Safety Complex which is a \$2 million joint venture between the Sheriff and Fire Department.
- Continuing improvements to the water intake, treatment and distribution systems throughout the Parish.
- Completing the final stages of long-term recovery from Hurricane Isaac and implementation of all Community Block Grants, which included 2.4 million FEMA grant for home elevations.
- Restriping roads, which will include bike path sections.

In late 2020, another set of budget amendments will be presented that reflect more updated figures of revenues and expenditures. Currently, the Parish Fund Balances, as compared to next year’s projections are as follows:

	2020	2021	Difference
General Fund, Ending Fund Balance	467,338	503,033	35,695
All Funds, Ending Fund Balance	154,085,914	137,327,535	16,758,379

Overall, the General Fund has remained rather stagnate with a modest net increase in fund balance of \$36 thousand. Parishwide, the revenue budget for 2021 decreased by \$7.8 million or 8.4%. This is primarily

related to an increase of \$11.2 million additional ad valorem taxes as a result of extensive ITEP exemptions on a local plant will have expired, coupled with rolling the millages forward. This increase is offset by a budgeted projection of approximately \$800 thousand less sales tax revenues as there has been a decline in this income due to the effects of COVID-19. Additionally, state and federal grant funding has decreased by \$17.9 million as the capital and community projects related to that grant funding has been completed.

Being mindful of these decreases and the uncertainty of the lasting effects of COVID on the Parish's finances, this administration cut expenses Parishwide by approximately \$9 million or 9%. Most of the decreased expenses are in capital outlay as the Parish's projects are wrapping up and in debt service as old debt is being paid off.

In closing, I would like to state, that while my first year as Parish President was extremely challenging with the unprecedented Pandemic and multiple tropical storms, I have never met more dedicated employees, council members, residents and business owners than those located within our Parish. I once again extend my thanks to my administrative staff and all St. John the Baptist Parish employees for their continued hard work and dedication to make this budget presentation possible. Therefore, Chairperson Madere, I hereby submit this message, along with an invitation to schedule a workshop to review the proposed budgets in order to solicit additional input from Council members regarding adoption of the 2021 budget. If there are any questions, concerns, or suggestions, please do not hesitate to contact me.

Respectfully Submitted,

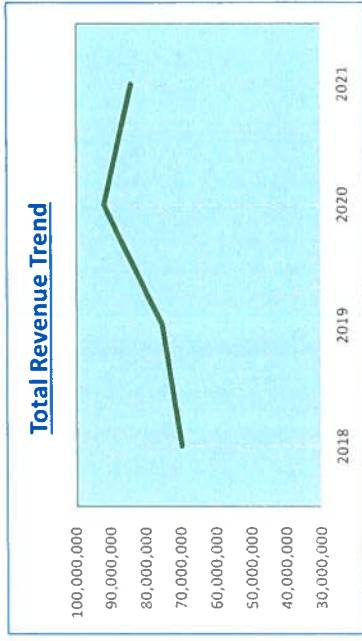


Jaclyn Hotard
Parish President

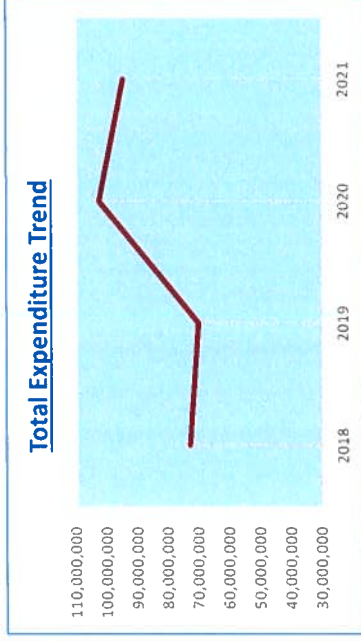
cc: Honorable St. John the Baptist Parish Council Members
Deshanda Firmin, CAA / CAO
Robert Figuero, Jr., CFO
Linda Lulue, CPA

**St. John the Baptist Parish
Summarized Data - Overall Parish
2018 - 2021**

	Actual 2018	Actual 2019	Projected Budget 2020	Estimated Budget 2021
REVENUES				
AD VALOREM	16,149,503	15,197,751	17,112,742	28,324,000
SALES & USES	21,858,227	27,164,813	22,859,000	22,096,250
LICENSES & PERMITS	1,944,611	1,794,459	1,870,800	1,873,900
STATE GRANTS	716,056	2,378,838	7,876,793	2,261,807
FEDERAL GRANTS	3,601,623	4,397,191	15,502,800	3,203,204
LOCAL GRANTS	774,013	177,911	2,000	2,000
SERVICE FEES	19,774,502	19,710,546	20,508,090	20,857,720
FINES & FORFEITURES	1,924,238	1,607,110	2,197,780	1,706,000
INTEREST INCOME	414,867	448,218	440,408	350,370
OTHER REVENUE	2,517,899	2,393,183	3,556,843	3,425,720
TOTAL REVENUE	69,675,540	75,270,020	91,927,256	84,100,971



EXPENDITURES				
SALARIES	14,052,424	14,084,056	15,745,587	16,261,246
EMPLOYEE BENEFITS	7,345,338	7,692,995	7,538,536	9,677,043
GENERAL GOVERNMENT	3,838,571	5,013,341	5,082,281	6,112,187
PUBLIC SAFETY	4,924,079	4,195,410	5,018,497	4,327,020
HEALTH & WELFARE	2,441,876	2,597,150	2,662,205	3,173,676
ECONOMIC DEVELOPMENT	1,483,590	1,418,999	1,630,324	1,487,090
PUBLIC TRANSPORTATION	3,995,923	4,531,370	5,639,680	5,442,666
CAPITAL OUTLAY	14,924,164	9,659,458	39,644,963	28,087,679
DEBT SERVICE	8,490,255	8,031,290	8,034,197	7,384,884
RECREATION	821,363	810,357	929,430	1,746,320
PUBLIC UTILITIES	10,553,341	11,984,769	10,834,370	11,100,810
OTHER EXPENSES	-	8,550	8,550	8,700
TOTAL EXPENDITURES	72,870,925	70,027,745	102,768,620	94,809,321



Other financing sources(uses)	-	-	-	-
Capital Contributions	-	-	200,000	-
Debt Issued	-	-	17,470,186	19,531,040
Transfers In	22,391,495	11,463,791	17,569,025	19,531,040
Transfers Out	22,401,385	12,899,583	-	-
Net Transfers	(9,890)	(1,435,592)	101,161	-
Depreciation	5,549,236	5,541,789	5,750,000	6,050,000
Net change in fund balances	(8,754,511)	(1,735,106)	(16,490,203)	(16,758,350)
Beginning Fund Balance	184,181,388	175,426,872	171,960,553	154,085,885
Audit Adjustment to Fund Balance	-	(1,731,216)	-	-
Ending Fund Balance	175,426,877	171,960,553	155,470,350	137,327,535

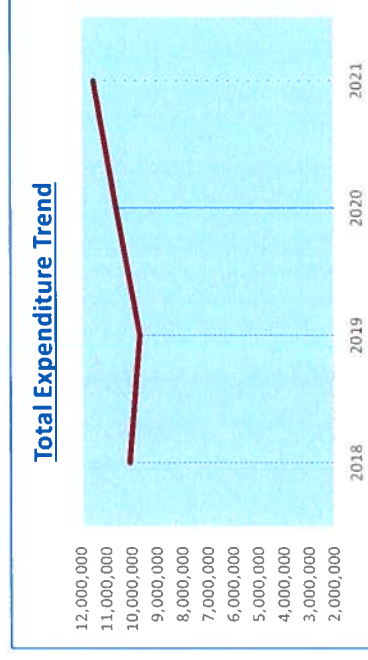
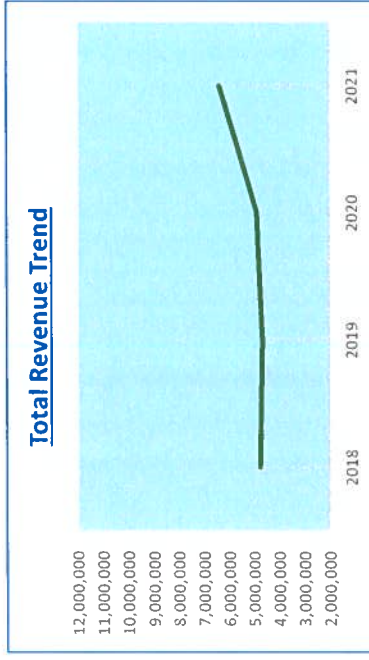
**St. John the Baptist Parish
Summarized Data - General Fund
2018 - 2021**

	Actual 2018	Actual 2019	Projected Budget 2020	Estimated Budget 2021
REVENUES				
AD VALOREM	2,303,055	2,230,862	2,277,500	3,965,400
SALES & USES	426,427	442,196	474,000	470,000
LICENSES & PERMITS	1,656,929	1,640,929	1,716,500	1,715,000
STATE GRANTS	145,355	126,073	185,244	24,244
FEDERAL GRANTS	8,840	11,522	19,750	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	53,640	69,639	69,500	69,500
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	6,442	10,286	12,500	12,500
OTHER REVENUE	136,491	124,398	137,640	141,640
TOTAL REVENUE	4,737,180	4,655,905	4,892,634	6,398,284

EXPENDITURES				
SALARIES	3,799,541	3,794,217	4,301,424	4,535,563
EMPLOYEE BENEFITS	1,585,110	1,537,907	1,293,906	2,073,800
GENERAL GOVERNMENT	2,491,717	3,037,623	3,492,282	3,824,705
PUBLIC SAFETY	1,309,433	1,087,617	1,357,250	1,097,300
HEALTH & WELFARE	159,016	135,991	199,825	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	762,000	114,000	-	-
DEBT SERVICE	-	-	-	-
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	10,106,818	9,707,355	10,644,687	11,531,368

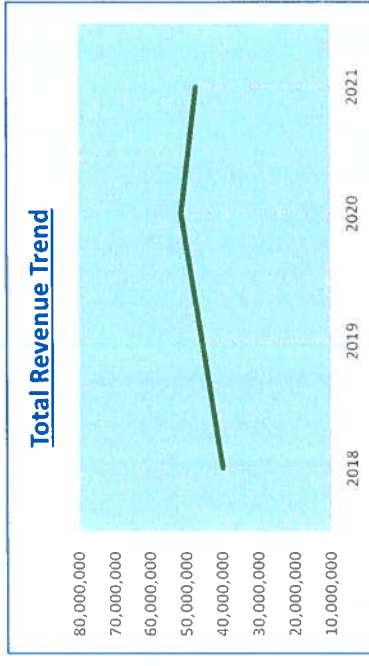
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	5,993,863	4,238,897	4,851,025	5,608,777
Transfers Out	385,000	435,286	85,000	440,000
Net Transfers	5,608,863	3,803,611	4,766,025	5,168,777

Depreciation	-	-	-	-
Net change in fund balances	239,225	(1,247,839)	(986,028)	35,693
Beginning Fund Balance	2,759,460	2,998,686	1,453,366	467,340
Audit Adjustment to Fund Balance	-	(297,478)	-	-
Ending Fund Balance	2,998,686	1,453,366	467,338	503,033

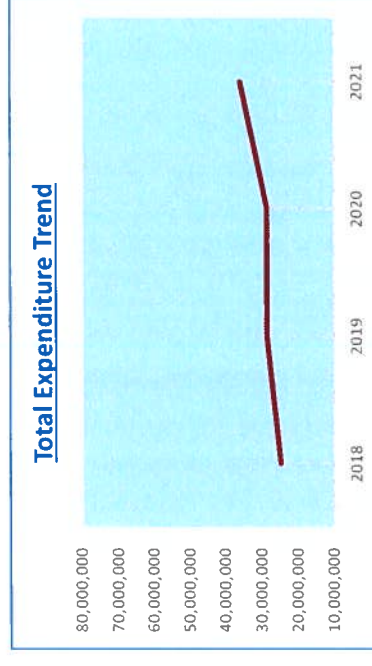


St. John the Baptist Parish
Summarized Data - Special Revenue Funds
2018 - 2021

	Actual 2018	Actual 2019	Projected Budget 2020	Estimated Budget 2021
REVENUES				
AD VALOREM	7,973,113	7,801,359	7,942,000	13,828,600
SALES & USES	21,431,800	26,722,617	22,385,000	21,626,250
LICENSES & PERMITS	139,210	6,095	4,300	4,400
STATE GRANTS	342,918	2,225,156	7,691,549	2,237,563
FEDERAL GRANTS	3,524,667	3,617,268	6,341,914	3,203,204
LOCAL GRANTS	774,013	177,911	2,000	2,000
SERVICE FEES	1,552,408	1,438,149	1,494,990	1,466,120
FINES & FORFEITURES	1,924,238	1,607,110	2,197,780	1,706,000
INTEREST INCOME	172,811	226,811	239,730	210,950
OTHER REVENUE	2,020,371	1,676,834	2,952,160	2,869,580
TOTAL REVENUE	39,855,549	45,499,310	51,251,423	47,154,667



EXPENDITURES				
SALARIES	6,493,310	6,562,108	7,343,776	7,542,261
EMPLOYEE BENEFITS	3,676,588	3,251,850	3,630,692	4,475,943
GENERAL GOVERNMENT	153,876	430,567	154,415	562,362
PUBLIC SAFETY	3,638,461	3,107,793	3,661,247	3,229,720
HEALTH & WELFARE	1,385,839	1,648,986	1,656,480	2,335,176
ECONOMIC DEVELOPMENT	1,483,590	1,418,999	1,630,324	1,487,090
PUBLIC TRANSPORTATION	1,589,628	4,531,370	5,639,680	5,442,666
CAPITAL OUTLAY	5,465,048	6,887,304	18,115,898	9,108,000
DEBT SERVICE	-	86,091	86,091	86,091
RECREATION	968,687	810,357	929,430	1,746,320
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	24,855,027	28,735,425	42,848,033	36,015,629



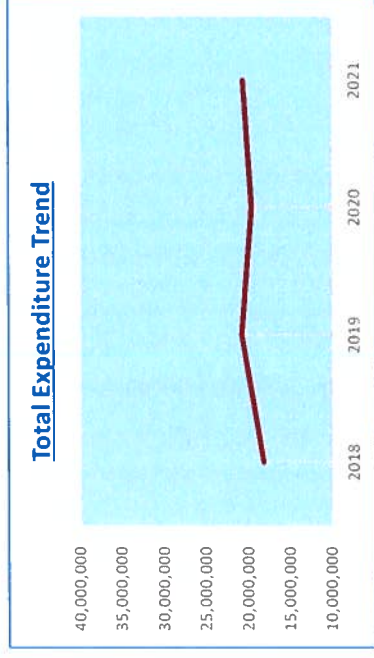
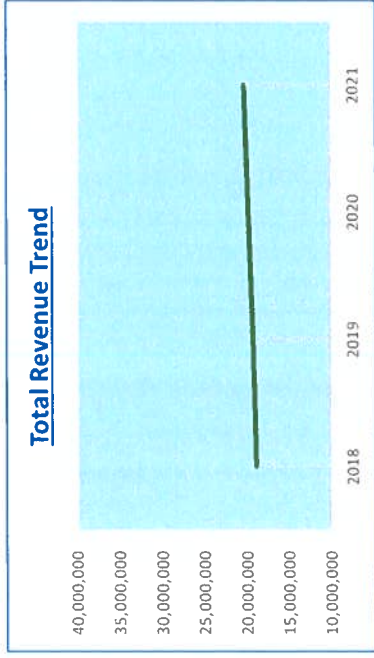
OTHER FINANCING SOURCES(USES)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	4,700,285	3,152,527	6,875,678	7,764,388
Transfers Out	15,031,413	8,731,739	14,854,108	16,469,207
Net Transfers	(10,331,128)	(5,579,212)	(7,978,430)	(8,704,819)
Depreciation	-	-	-	-
Net change in fund balances	4,669,394	11,184,673	424,960	2,434,219
Beginning Fund Balance	28,613,308	33,282,700	43,648,999	44,073,927
Audit Adjustment to Fund Balance	-	(818,377)	-	-
Ending Fund Balance	33,282,702	43,648,996	44,073,959	46,508,146

St. John the Baptist Parish
Summarized Data - Enterprise Funds
2018 - 2021

	Actual 2018	Actual 2019	Projected Budget 2020	Estimated Budget 2021
REVENUES				
AD VALOREM	217,503	197,767	215,000	374,000
SALES & USES	-	-	-	-
LICENSES & PERMITS	148,472	147,435	150,000	154,500
STATE GRANTS	1,909	-	-	-
FEDERAL GRANTS	13,139	103,330	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	18,168,454	18,202,758	18,943,600	19,322,100
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	29,944	43,931	38,800	23,200
OTHER REVENUE	285,444	590,208	465,300	414,500
TOTAL REVENUE	<u>18,864,865</u>	<u>19,285,429</u>	<u>19,812,700</u>	<u>20,288,300</u>

EXPENDITURES				
SALARIES	3,713,556	3,727,731	4,100,387	4,183,422
EMPLOYEE BENEFITS	2,083,640	2,903,238	2,613,938	3,127,300
GENERAL GOVERNMENT	915,599	1,222,781	1,144,580	1,232,620
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	787,477	812,173	805,900	838,500
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	93,033	86,823	80,103	86,824
RECREATION	-	-	-	-
PUBLIC UTILITIES	10,553,341	11,984,769	10,834,370	11,100,810
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	<u>18,146,646</u>	<u>20,737,515</u>	<u>19,579,278</u>	<u>20,569,476</u>

Other financing sources(uses)	-	-	-	-
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	4,547,941	1,770,314	3,283,711	3,994,578
Transfers Out	2,489,972	1,900,415	2,319,918	2,321,834
Net Transfers	2,057,969	(130,101)	963,793	1,672,744
Depreciation	5,549,236	5,541,789	5,750,000	6,050,000
Net change in fund balances	(2,773,048)	(7,123,976)	(4,552,785)	(4,658,432)
Beginning Fund Balance	112,726,246	109,953,198	102,829,222	98,276,438
Ending Fund Balance	<u>109,953,198</u>	<u>102,829,222</u>	<u>98,276,437</u>	<u>(93,618,006)</u>

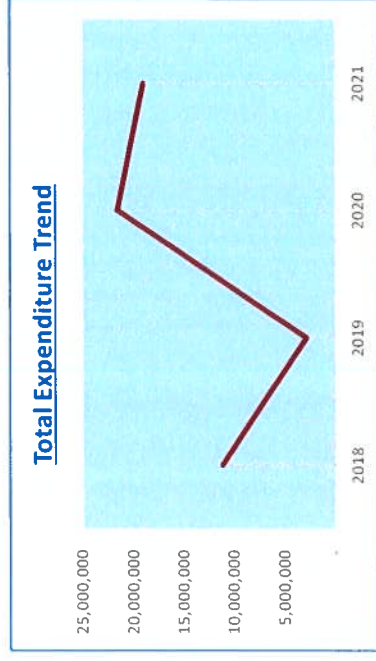
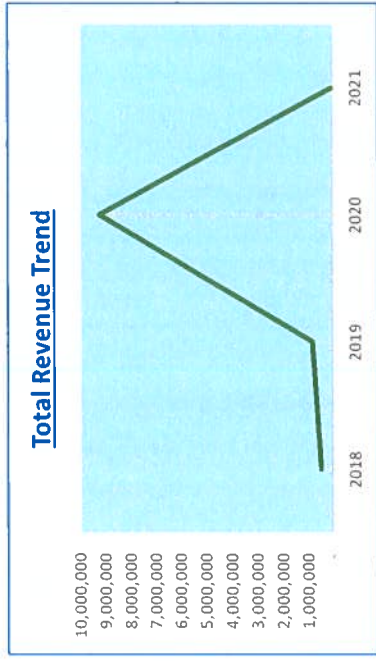


**St. John the Baptist Parish
Summarized Data - Capital Project Funds
2018 - 2021**

	Actual 2018	Actual 2019	Projected Budget 2020	Estimated Budget 2021
REVENUES				
AD VALOREM	-	-	-	-
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	225,874	27,609	-	-
FEDERAL GRANTS	54,977	665,071	9,141,136	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	167,753	131,970	110,640	75,370
OTHER REVENUE	41,201	-	-	-
TOTAL REVENUE	489,805	824,650	9,251,776	75,370

EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	-	113,957	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	11,087,833	2,658,154	21,529,065	18,979,679
DEBT SERVICE	59,972	61,028	73,500	73,500
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	11,147,805	2,833,139	21,602,565	19,053,179

Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	200,000	-
Transfers In	5,377,903	525,000	775,000	380,000
Transfers Out	4,485,000	1,821,943	300,000	300,000
Net Transfers	892,903	(1,296,943)	675,000	80,000
Depreciation	-	-	-	-
Net change in fund balances	(9,765,097)	(3,305,432)	(11,675,789)	(18,897,809)
Beginning Fund Balance	29,312,178	19,547,081	16,241,649	4,565,861
Ending Fund Balance	19,547,081	16,241,649	4,565,860	(14,331,948)

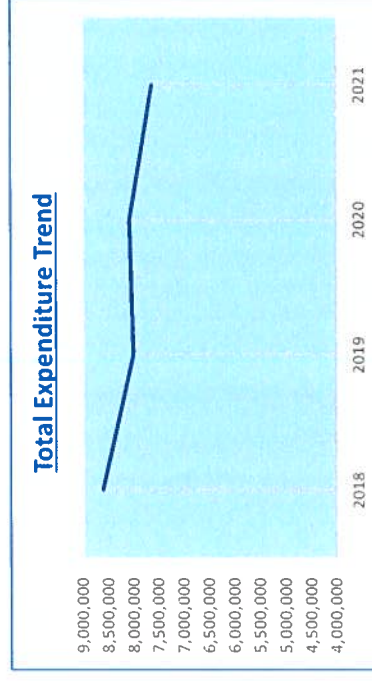
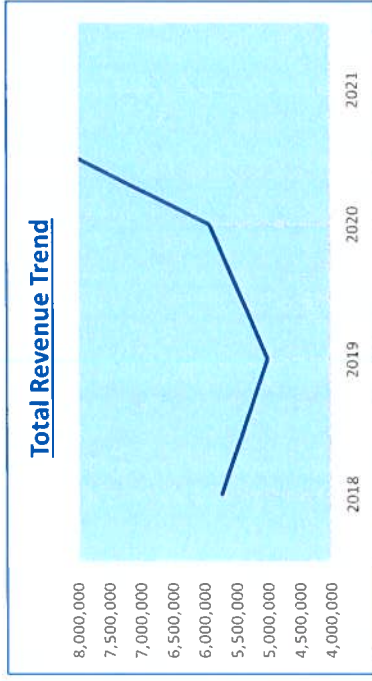


St. John the Baptist Parish
Summarized Data - Debt Service Funds
2018 - 2021

	Actual 2018	Actual 2019	Projected Budget 2020	Projected Budget 2021
REVENUES				
AD VALOREM	5,655,832	4,967,763	5,876,000	10,156,000
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	-	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	37,917	35,220	43,920	28,350
OTHER REVENUE	34,392	1,743	-	-
TOTAL REVENUE	<u>5,728,141</u>	<u>5,004,726</u>	<u>5,919,920</u>	<u>10,184,350</u>

EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	277,379	208,413	284,500	492,500
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	8,337,250	7,797,348	7,795,767	7,138,469
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	8,550	6,000	8,700
TOTAL EXPENDITURES	<u>8,614,629</u>	<u>8,014,311</u>	<u>8,086,267</u>	<u>7,639,669</u>

Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	1,771,503	1,777,053	1,781,995	1,783,297
Transfers Out	10,000	10,000	10,000	-
Net Transfers	1,761,503	1,767,053	1,771,995	1,783,297
Depreciation	-	-	-	-
Net change in fund balances	(1,124,985)	(1,242,532)	(394,352)	4,327,978
Beginning Fund Balance	10,770,195	9,645,210	9,784,049	6,702,319
Audit Adjustment to Fund Balance	-	(615,361)	-	-
Ending Fund Balance	<u>9,645,210</u>	<u>7,787,317</u>	<u>9,389,697</u>	<u>11,030,297</u>



**St. John the Baptist Parish
Summarized Budget
2021**

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	3,965,400	13,828,600	374,000	-	10,156,000	28,324,000
SALES & USES	470,000	21,626,250	-	-	-	22,096,250
LICENSES & PERMITS	1,715,000	4,400	154,500	-	-	1,873,900
STATE GRANTS	24,244	2,237,563	-	-	-	2,261,807
FEDERAL GRANTS	-	3,203,204	-	-	-	3,203,204
LOCAL GRANTS	-	2,000	-	-	-	2,000
SERVICE FEES	69,500	1,466,120	19,322,100	-	-	20,857,720
FINES & FORFEITURES	-	1,706,000	-	-	-	1,706,000
INTEREST INCOME	12,500	210,950	23,200	75,370	28,350	350,370
OTHER REVENUE	141,640	2,869,580	414,500	-	-	3,425,720
TOTAL REVENUE	6,398,284	47,154,667	20,288,300	75,370	10,184,350	84,100,971
EXPENDITURES						
SALARIES	4,535,563	7,542,261	4,183,422	-	-	16,261,246
EMPLOYEE BENEFITS	2,073,800	4,475,943	3,127,300	-	-	9,677,043
GENERAL GOVERNMENT	3,824,705	562,362	1,232,620	-	492,500	6,112,187
PUBLIC SAFETY	1,097,300	3,229,720	-	-	-	4,327,020
HEALTH & WELFARE	-	2,335,176	838,500	-	-	3,173,676
ECONOMIC DEVELOPMENT	-	1,487,090	-	-	-	1,487,090
PUBLIC TRANSPORTATION	-	5,442,666	-	-	-	5,442,666
CAPITAL OUTLAY	-	9,108,000	-	18,979,679	-	28,087,679
DEBT SERVICE	-	86,091	86,824	73,500	7,138,469	7,384,884
RECREATION	-	1,746,320	-	-	-	1,746,320
PUBLIC UTILITIES	-	-	11,100,810	-	-	11,100,810
OTHER EXPENSES	-	-	-	-	8,700	8,700
TOTAL EXPENDITURES	11,531,368	36,015,629	20,569,476	19,053,179	7,639,669	94,809,321
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	5,608,777	7,764,388	3,994,578	380,000	1,783,297	19,531,040
Transfers Out	440,000	16,469,207	2,321,834	300,000	-	19,531,040
Net Transfers	5,168,777	(8,704,819)	1,672,744	80,000	1,783,297	-
Depreciation	-	-	6,050,000	-	-	6,050,000
Net change in fund balances	35,693	2,434,219	(4,658,432)	(18,897,809)	4,327,978	(16,758,350)
Beginning Fund Balance	467,340	44,073,927	98,276,438	4,565,861	6,698,878	154,082,444
Ending Fund Balance	503,033	46,508,146	93,618,006	(14,331,948)	11,026,856	137,324,094

**St. John the Baptist Parish
Special Revenue Funds
Budget 2021**

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES									
AD VALOREM	-	584,300	755,700	-	-	-	-	-	-
SALES & USES	-	-	-	-	330,000	-	-	3,652,000	4,850,000
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	10,000	165,000
FEDERAL GRANTS	-	-	-	-	-	-	598,960	-	-
LOCAL GRANTS	-	-	-	-	-	-	2,000	-	-
SERVICE FEES	415,000	102,150	-	740,000	80,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	1,584,600	-	-	-
INTEREST INCOME	1,000	1,000	2,500	10,000	9,000	720	1,030	10,000	10,000
OTHER REVENUE	2,000	14,750	2,300	2,000	-	60,000	-	190,680	905,000
TOTAL REVENUE	418,000	702,200	760,500	752,000	419,000	1,645,320	601,990	3,862,680	5,930,000
EXPENDITURES									
SALARIES	-	207,400	-	-	-	701,400	162,465	204,310	2,458,400
EMPLOYEE BENEFITS	-	111,714	-	-	-	351,000	-	106,045	1,591,100
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	367,500	-	320,250	-	1,120,600	-	-	1,152,400
HEALTH & WELFARE	393,501	-	463,130	-	-	-	509,230	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	306,200	-	-	1,180,890	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	5,000	-	-	-	1,380,000
DEBT SERVICE	-	-	-	-	-	-	-	-	86,091
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	393,501	686,614	463,130	320,250	311,200	2,173,000	671,695	1,491,245	6,667,991
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	530,400	70,000	-	-
Transfers Out	24,259	10,207	-	230,479	107,012	-	-	2,370,792	618,918
Net Transfers	(24,259)	(10,207)	-	(230,479)	(107,012)	530,400	70,000	(2,370,792)	(618,918)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	240	5,379	297,370	201,271	788	2,720	295	643	(1,356,909)
Beginning Fund Balance	265,111	289,047	399,152	1,272,461	1,121,838	6,786	416,975	3,208,171	2,295,384
Ending Fund Balance	265,352	294,425	696,522	1,473,732	1,122,646	9,506	417,270	3,208,814	938,475

**St. John the Baptist Parish
Special Revenue Funds
Budget 2021**

	COMESA	HEALTH UNIT	IKI GUSTAVE CDBG	ISAAC HURRICANE ISAAC	ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVIEF PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	748,000	-	-	-	779,000	-	-	5,453,400	-
SALES & USES	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS REVENUE	-	16,000	-	-	-	-	1,000,000	1,563	-	30,000
FEDERAL GRANTS	1,200,000	-	146,341	570,349	657,844	-	-	-	16,000	2,500
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	3,000	10,700	-	-	-	3,000	-	-	50,000	1,500
OTHER REVENUE	-	2,300	-	-	-	2,300	-	-	-	179,000
TOTAL REVENUE	1,203,000	777,000	146,341	570,349	657,844	784,300	1,000,000	1,563	5,519,400	213,000
EXPENDITURES										
SALARIES	-	62,325	-	-	-	-	-	-	-	281,750
EMPLOYEE BENEFITS	-	34,390	-	-	-	-	-	-	-	169,780
GENERAL GOVERNMENT	15,000	-	-	-	-	-	-	-	255,862	-
PUBLIC SAFETY	-	-	-	-	-	144,220	-	-	-	124,750
HEALTH & WELFARE	-	201,115	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	1,185,000	-	-	-	-	-	1,000,000	-	3,000,000	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,203,000	297,820	-	-	-	144,220	1,000,000	-	3,255,862	576,280
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	384,561
Transfers Out	-	227,115	-	-	-	370,501	-	-	-	14,538
Net Transfers	-	(227,115)	-	-	-	(370,501)	-	-	-	370,023
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	252,055	146,341	570,349	657,844	269,579	-	1,563	2,263,538	6,743
Beginning Fund Balance	1,202,643	1,368,083	(177,951)	(430,447)	(657,844)	401,361	-	(1,563)	11,451,453	511,791
Ending Fund Balance	1,202,643	1,620,138	(31,610)	139,902	-	670,940	-	-	13,714,991	518,534

**St. John the Baptist Parish
Special Revenue Funds
Budget 2021**

	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	1,752,900	-	-	771,300	2,984,000	13,828,600
SALES & USES	3,652,000	-	-	9,142,250	-	-	21,626,250
LICENSES & PERMITS	4,400	-	-	-	-	-	4,400
STATE GRANTS REVENUE	500,000	-	500,000	-	-	15,000	2,237,563
FEDERAL GRANTS	11,210	-	-	-	-	-	3,203,204
LOCAL GRANTS	-	-	-	-	-	-	2,000
SERVICE FEES	64,500	64,470	-	-	-	-	1,466,120
FINES & FORFEITURES	121,400	-	-	-	-	-	1,706,000
INTEREST INCOME	6,000	5,000	-	68,700	500	17,300	210,950
OTHER REVENUE	250,900	1,245,150	-	-	2,200	11,000	2,869,580
TOTAL REVENUE	4,610,410	3,067,520	500,000	9,210,950	774,000	3,027,300	47,154,667
EXPENDITURES							
SALARIES	2,882,416	444,575	-	-	-	137,220	7,542,261
EMPLOYEE BENEFITS	1,838,204	215,370	-	-	-	58,340	4,475,943
GENERAL GOVERNMENT	-	-	15,000	276,500	-	-	562,362
PUBLIC SAFETY	-	-	-	-	-	-	3,229,720
HEALTH & WELFARE	-	-	-	-	768,200	-	2,335,176
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,487,090
PUBLIC TRANSPORTATION	4,281,566	-	-	-	-	1,161,100	5,442,666
CAPITAL OUTLAY	1,600,000	30,000	485,000	-	-	420,000	9,108,000
DEBT SERVICE	-	-	-	-	-	-	86,091
RECREATION	-	1,746,320	-	-	-	-	1,746,320
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,602,186	2,436,265	500,000	276,500	768,200	1,776,660	36,015,629
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	6,779,427	-	-	-	-	-	7,764,388
Transfers Out	786,953	204,344	-	11,117,860	-	386,229	16,469,207
Net Transfers	5,992,474	(204,344)	-	(11,117,860)	-	(386,229)	(8,704,819)
Depreciation							
Net change in fund balances	698	426,911	-	(2,183,410)	5,800	864,411	2,434,219
Beginning Fund Balance	958,089	1,551,418	(20,000)	14,860,270	416,674	3,365,005	44,073,927
Ending Fund Balance	958,787	1,978,329	(20,000)	12,676,860	422,474	4,229,416	46,508,146

**St. John the Baptist Parish
Enterprise Funds
Budget 2021**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	374,000	-	-	-	374,000
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	154,500	-	154,500
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	520,000	4,170,700	6,940,300	7,691,100	19,322,100
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,000	3,000	11,200	8,000	23,200
OTHER REVENUE	1,200	-	113,400	299,900	414,500
TOTAL REVENUE	896,200	4,173,700	7,219,400	7,999,000	20,288,300
EXPENDITURES					
SALARIES	-	-	2,101,922	2,081,500	4,183,422
EMPLOYEE BENEFITS	-	-	1,519,300	1,608,000	3,127,300
GENERAL GOVERNMENT	-	-	1,232,620	-	1,232,620
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	838,500	-	-	-	838,500
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	86,824	86,824
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,898,800	2,840,390	4,361,620	11,100,810
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	838,500	3,898,800	7,694,232	8,137,944	20,569,476
Other financing sources(usss)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	45,000	-	2,034,861	1,914,717	3,994,578
Transfers Out	24,259	41,453	1,050,848	1,205,274	2,321,834
Net Transfers	20,741	(41,453)	984,013	709,443	1,672,744
Depreciation	-	-	3,350,000	2,700,000	6,050,000
Net change in fund balances	78,441	233,447	(2,840,819)	(2,129,501)	(4,658,432)
Beginning Fund Balance	474,045	3,274,102	57,489,367	37,038,924	98,276,438
Ending Fund Balance	552,486	3,507,549	54,648,548	34,909,424	93,618,006

**St. John the Baptist Parish
Capital Project Funds
Budget 2021**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	290	80	35,000	30,000	10,000	75,370
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	290	80	35,000	30,000	10,000	75,370
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	1,365,000	16,114,679	1,500,000	18,979,679
DEBT SERVICE	73,500	-	-	-	-	73,500
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	73,500	-	1,365,000	16,114,679	1,500,000	19,053,179
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	80,000	-	-	300,000	300,000	380,000
Transfers Out	-	-	-	-	300,000	300,000
Net Transfers	80,000	-	-	300,000	(300,000)	80,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	6,790	80	(1,330,000)	(15,784,679)	(1,790,000)	(18,897,809)
Beginning Fund Balance	111,205	169,657	803,278	273,466	3,208,255	4,565,861
Ending Fund Balance	117,995	169,737	(526,722)	(15,511,212)	1,418,255	(14,331,948)

**St. John the Baptist Parish
Debt Service Funds
Budget 2021**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	10,156,000	10,156,000
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	500	6,000	3,500	1,850	16,500	28,350
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	500	6,000	3,500	1,850	10,172,500	10,184,350
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	492,500	492,500
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,343,360	-	445,888	5,349,221	7,138,469
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	-	1,400	6,800	8,700
TOTAL EXPENDITURES	-	1,343,860	-	447,288	5,848,521	7,639,669
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,337,860	-	445,437	-	1,783,297
Transfers Out	-	-	-	-	-	-
Net Transfers	-	1,337,860	-	445,437	-	1,783,297
Depreciation	-	-	-	-	-	-
Net change in fund balances	500	-	3,500	(1)	4,323,979	4,327,978
Beginning Fund Balance	37,703	389,020	470,464	303,919	5,497,172	6,698,878
Ending Fund Balance	38,203	389,020	473,964	303,918	9,821,151	11,026,856

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem-1Mill-Court & Jail	423,892	401,806	447,500	779,000	74.08%
3 Ad Valorem- General Alimony 4.09 mils	1,879,163	1,829,057	1,830,000	3,186,400	74.12%
4 Alcoholic Beverages License	5,090	5,491	6,500	5,000	-23.08%
5 Beer Tax	37,746	37,282	42,000	38,000	-9.52%
6 Building Permits	228,185	238,694	290,000	290,000	0.00%
7 Cable Television	292,353	315,700	330,000	330,000	0.00%
8 Chain Store	16,150	22,425	20,000	20,000	0.00%
9 Coroner Fees	6,808	4,454	5,000	5,000	0.00%
10 Fair Grounds OTB	59,332	63,914	70,000	70,000	0.00%
11 In Lieu Payments	11,641	11,547	11,640	11,640	0.00%
12 Interest Income	6,442	10,286	12,500	12,500	0.00%
13 Juvenile Fees	15,274	11,539	15,000	15,000	0.00%
14 Occupational License	1,407,505	1,374,319	1,400,000	1,400,000	0.00%
15 Other Revenues	47,488	28,885	50,000	50,000	0.00%
16 Rents & Leases Income	17,420	24,439	16,000	20,000	25.00%
17 Severance Tax	36,996	25,300	32,000	32,000	0.00%
18 State Rev. Sharing	59,942	59,527	60,000	60,000	0.00%
19 Steno Fees	14,920	16,920	14,500	14,500	0.00%
20 Zoning/Subdiv. Fees	16,638	36,726	35,000	35,000	0.00%
21 FEMA - Backwater Event	8,840	-	-	-	0.00%
22 Grant-FEMA-Tropical Storm Nate	-	8,222	-	-	0.00%
23 Grant-Fed-Low Impact Development	-	3,300	19,750	-	-100.00%
24 Grant-State-Summer Feed	134,731	115,449	164,000	-	-100.00%
25 Grant-Local Coastal Program	10,624	10,624	21,244	24,244	14.12%
26 Grant-FEMA-CARES	-	-	-	-	0.00%
27 Total Revenues	4,737,180	4,655,906	4,892,634	6,398,284	30.77%
29 EXPENDITURES:					
31 LEGISLATIVE (1062)					
32 Salaries -Council	74,066	74,066	75,000	74,070	-1.24%
33 Salaries -Legislative Assistants	64,869	62,302	71,921	73,990	2.88%
34 Salaries- Council Secretary	79,984	85,261	84,590	86,978	2.82%
35 Salaries -Car Allowance	36,000	36,000	36,000	36,000	0.00%
36 Dues & Subscriptions	10,257	11,430	12,000	14,000	16.67%
37 IT Expense	-	5,079	15,000	14,000	-6.67%
38 Miscellaneous	6,542	1,999	2,000	2,000	0.00%
39 Office Supplies	20,339	13,372	20,000	20,000	0.00%
40 Official Journal-Publications	21,550	18,017	20,000	20,000	0.00%
41 Prof Serv - Other	53,701	44,818	60,000	50,000	-16.67%
42 Rent - Equipment	3,656	9,915	10,000	12,000	20.00%
43 Telephone	17,734	15,374	20,000	20,000	0.00%
44 Travel	22,963	5,503	25,000	25,000	0.00%
45 Total Legislative	411,661	383,136	451,511	448,038	-0.77%
47 DISTRICT ATTORNEY (1022)					
48 Salaries -D.A. & Assis.	312,748	291,334	300,000	300,000	0.00%
49 Salaries -Secretary	268,337	232,965	250,000	250,000	0.00%
50 D.A. Employee Benefits	57,401	54,449	57,800	57,200	-1.04%
51 Unemployment	-	-	9,000	3,000	-66.67%
52 Total District Attorney	638,486	578,748	616,800	610,200	-1.07%
54 DISTRICT COURT (1025)					
55 Salaries -Ct. Reporter	185,018	170,514	188,045	195,890	4.17%
56 Court Filing Fees	4,225	5,000	6,500	6,500	0.00%
57 Court Program (Drug)	65,587	42,980	63,000	43,000	-31.75%
58 District Court Security	50,000	50,000	50,000	50,000	0.00%
59 Juror & Witness Fees	39,331	61,620	50,000	50,000	0.00%
60 Office Supplies	2,725	4,096	6,000	6,100	1.67%
61 Telephone	6,305	7,387	6,500	9,000	38.46%
62 Transcripts	23,965	36,132	35,000	37,000	5.71%
63 Total District Court	377,156	377,729	405,045	397,490	-1.87%
65 CLERK OF COURT (1012)					
66 Book Binding	11,032	4,230	10,000	12,000	20.00%
67 Court Attendance	6,365	11,320	10,000	20,000	100.00%
68 IT Services	-	-	22,800	22,000	-3.51%
69 Miscellaneous	26,425	15,176	8,200	25,000	204.88%
70 Total Clerk of Court	43,822	30,726	51,000	79,000	54.90%
72 PROBATION OFFICER (1070)					
73 Salaries -Officer	100,532	103,536	106,242	109,420	2.99%
74 Total Probation Officer	100,532	103,536	106,242	109,420	2.99%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
76	GENERAL ADMINISTRATION (1002)				
77	143,950	143,950	143,400	143,400	0.00%
78	9,600	9,600	9,600	9,600	0.00%
79	1,053,820	1,024,337	1,227,097	1,274,688	3.88%
80	-	-	10,786	-	-100.00%
81	100,652	105,131	103,263	103,263	0.00%
82	94,372	98,484	111,820	111,820	0.00%
83	9,600	9,600	10,800	10,800	0.00%
84	21,204	-	45,600	39,000	-14.47%
85	90,688	96,190	95,700	160,000	67.19%
86	9,800	6,318	10,000	-	-100.00%
87	7,165	6,977	7,200	7,300	1.39%
88	24,465	6,308	25,000	27,200	8.80%
89	72,821	57,262	110,000	95,000	-13.64%
90	-	235,040	-	-	0.00%
91	-	-	-	227,800	0.00%
92	11,769	690	15,000	20,000	33.33%
93	7,563	4,579	5,000	10,000	100.00%
94	30,647	26,306	33,000	30,000	-9.09%
95	-	6,927	7,500	7,700	2.67%
96	4,653	3,958	4,000	6,000	50.00%
97	49,005	39,950	50,000	60,000	20.00%
98	27,644	28,600	28,600	28,600	0.00%
99	34,020	35,910	35,920	42,000	16.93%
100	32,406	16,711	30,000	30,000	0.00%
101	88,551	103,249	95,000	160,000	68.42%
102	-	-	-	1,500	100.00%
103	19,322	29,877	30,000	30,000	0.00%
104	7,324	10,363	7,700	10,500	36.36%
105	20,000	20,000	20,000	20,000	0.00%
106	6,737	-	20,000	20,000	0.00%
107	130,398	111,394	145,000	140,000	-3.45%
108	-	4,553	33,000	-	-100.00%
109	15,768	20,373	27,000	30,000	11.11%
110	9,333	-	-	10,000	0.00%
111	-	-	-	12,400	100.00%
112	2,138,602	2,262,636	2,496,985	2,878,571	15.28%
113					
114	REGISTRAR OF VOTERS (1080)				
115	59,260	58,568	68,568	125,625	83.21%
116	9,957	10,249	9,090	21,350	134.87%
117	375	-	1,000	1,000	0.00%
118	16,552	21,789	121,400	121,400	0.00%
119	-	1,603	3,000	4,500	50.00%
120	-	-	-	2,000	100.00%
121	2,340	4,076	3,600	3,700	2.78%
122	1,000	1,000	4,000	4,000	0.00%
123	-	-	750	750	0.00%
124	626	1,378	2,430	3,100	27.57%
125	2,553	8,150	12,000	19,000	58.33%
126	92,663	106,813	225,838	306,425	35.68%
127					
128	CIVIL SERVICE (1008)				
129	81,014	83,276	84,695	84,695	0.00%
130	250	250	250	300	20.00%
131	-	298	1,260	500	-60.32%
132	308	513	640	700	9.38%
133	81,572	84,337	86,845	86,195	-0.75%
134					
135	PLANNING & ZONING				
136	484,897	498,542	491,233	548,923	11.74%
137	70,736	75,985	87,446	87,446	0.00%
138	3,987	4,800	4,800	4,800	0.00%
139	4,538	3,361	4,000	4,000	0.00%
140	11,481	11,655	12,000	13,500	12.50%
141	2,237	2,381	2,800	3,000	7.14%
142	4,000	24,280	19,500	27,300	40.00%
143	7,485	7,125	12,000	12,000	0.00%
144	283,397	308,718	335,000	375,000	11.94%
145	-	24,875	19,750	-	-100.00%
146	-	22,408	22,734	24,244	6.64%
147	-	13,017	17,000	17,000	0.00%
148	33,942	31,969	29,000	30,500	5.17%
149	9,858	7,202	9,000	10,000	11.11%
150	1,906	4,585	8,000	3,200	-60.00%
151	918,465	1,040,903	1,074,263	1,160,913	8.07%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
152					
153					
154					
155					
156					
157					
158					
159					
160					
161					
162					
163					
164					
165					
166					
167					
168					
169					
170					
171					
172					
173					
174					
175					
176					
177					
178					
179					
180					
181					
182					
183					
184					
185					
186					
187					
188					
189					
190					
191					
192					
193					
194					
195					
196					
197					
198					
199					
200					
201					
202					
203					
204					
205					
206					
207					
208					
209					
210					
211					
212					
213					
214					
215					
216					
217					
218					
219					
220					
221					
222					
223					
224					

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)	
225	PURCHASING DEPARTMENT					
226	129,000	157,665	167,685	168,858	0.70%	
227	76,421	79,666	88,404	88,404	0.00%	
228	-	-	8,010	-	-100.00%	
229	3,600	3,300	3,600	3,600	0.00%	
230	-	-	-	1,000	0.00%	
231	-	3,781	8,500	8,000	-5.88%	
232	2,422	2,320	3,500	2,000	-42.86%	
233	5,608	6,078	8,500	7,500	-11.76%	
234	1,659	1,885	4,000	4,200	5.00%	
235	-	-	-	3,000	0.00%	
236	2,419	1,556	3,600	1,000	-72.22%	
237	221,129	256,253	295,799	287,562	-2.78%	
238						
239	PUBLIC SAFETY - SHERIFF					
240	8,575	10,100	10,000	14,000	40.00%	
241	372,592	410,439	400,000	400,000	0.00%	
242	81,313	56,170	60,000	60,000	0.00%	
243	50,923	41,530	50,000	50,000	0.00%	
244	254,073	-	252,000	-	-100.00%	
245	767,476	518,239	772,000	524,000	-32.12%	
246						
247	CORONER					
248	43,050	43,200	46,080	62,600	35.85%	
249	53,901	67,200	70,000	70,000	0.00%	
250	79,275	82,975	70,000	70,000	0.00%	
251	4,500	3,800	5,000	5,000	0.00%	
252	18,270	18,270	20,600	21,000	1.94%	
253	12,383	12,964	10,000	2,000	-80.00%	
254	-	-	-	18,000	100.00%	
255	84,675	80,700	80,000	80,000	0.00%	
256	29,550	30,400	31,200	35,000	12.18%	
257	325,605	339,509	332,880	363,600	9.23%	
258						
259	J.P. & CONSTABLES					
260	37,800	37,800	54,600	54,600	0.00%	
261	39,000	39,000	54,600	54,600	0.00%	
262	176	-	2,000	500	-75.00%	
263	9,129	10,343	10,500	8,500	-19.05%	
264	86,105	87,143	121,700	118,200	-2.88%	
265						
266	Other Expenditures					
267	50,000	50,000	-	-	0.00%	
268	59,000	64,000	-	-	0.00%	
269	653,000	-	-	-	0.00%	
270	762,000	114,000	-	-	0.00%	
271						
272	10,106,818	9,707,354	10,644,688	11,517,713	8.20%	
273						
274	Excess (Deficiency) of Revenues	(5,369,638)	(5,051,448)	(5,752,054)	(5,119,429)	-11.00%
275						

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
276 Other Financial Sources Received					
277 Administrative Fees					
278 ADM. FEES- Ambulance	23,300	22,467	22,758	24,259	6.60%
279 ADM. FEES- Animal Shelter	5,620	4,690	4,939	4,292	-13.10%
280 ADM. FEES- Community Center	56,362	69,928	74,164	77,012	3.84%
281 ADM. FEES - 911	9,621	9,734	9,625	10,838	12.60%
282 ADM. FEES- Economic Development	199,830	198,373	222,052	240,792	8.44%
283 ADM. FEES - Fire	9,621	10,965	11,340	12,704	12.03%
284 ADM. FEES- Health Unit	56,515	59,488	63,200	67,115	6.19%
285 ADM. FEES- Juvenile Detention	46,745	45,780	47,812	51,651	8.03%
286 ADM. FEES- Mosquito Abatement	23,300	-	22,760	24,259	6.59%
287 ADM. FEES - Public Safety	9,621	-	-	10,838	0.00%
288 ADM. FEES- Public Works	615,101	622,564	702,630	750,131	6.76%
289 ADM. FEES- Recreation	161,425	168,170	188,680	204,344	8.30%
290 ADM. FEES- Street Lighting	228,506	240,710	261,506	280,647	7.32%
291 ADM. FEES - Solid Waste	26,125	28,979	38,133	41,453	8.71%
292 ADM. FEES- Water Distribution	555,240	558,947	634,020	682,587	7.66%
293 ADM. FEES- Wastewater	515,120	518,857	603,362	648,305	7.45%
294 Total Administrative Fees	2,542,052	2,559,652	2,906,981	3,131,227	7.71%
295					
296 DA Salary Reimbursement					
297 DA Salary Reimb - Fire Depts	10,125	10,600	11,100	11,100	0.00%
298 DA Salary Reimb - Pub Safety	3,375	3,500	3,700	3,700	0.00%
299 DA Salary Reimb - Pub Works	16,875	17,700	18,600	18,600	0.00%
300 DA Salary Reimb - Wastewater	16,875	17,700	18,600	18,600	0.00%
301 DA Salary Reimb - Water	16,875	17,700	18,600	18,600	0.00%
302 DA Salary Reimb - 911	3,375	3,375	3,500	3,500	0.00%
303 Total DA Salary Reimbursements	67,500	70,575	74,100	74,100	0.00%
304					
305 Operating Transfers In (Out)					
306 Transfer In- Economic Development	2,500,000	1,300,000	2,000,000	2,100,000	5.00%
307 Transfer In- Juvenile Detention Fund	138,750	144,147	154,944	158,450	2.26%
308 Transfer In - Community Center (Events)	-	25,000	25,000	30,000	20.00%
309 Transfer In - Health Unit (Coroner)	24,500	60,000	50,000	115,000	130.00%
310 Transfer In-WVFD 2009 Rev. Bonds	54,125	52,125	-	-	0.00%
311 Transfer In - Hurricane ISAAC	-	27,397	-	-	0.00%
312 Transfer Out- Criminal Court	(5,000)	(328,786)	(360,000)	(370,000)	2.78%
313 Transfer Out- DHHS	(115,000)	(106,500)	(85,000)	(70,000)	-17.65%
314 Total Operating Transfers In (Out)	2,999,311	1,173,384	1,784,944	1,963,450	10.00%
315					
316 Net Other Financial Sources & Transfers	5,608,863	3,803,611	4,766,025	5,168,777	8.45%
317					
318 Excess Revenue/(Expense)	239,225	(1,247,837)	(986,029)	49,348	-105.00%
319					
320 Beginning Fund Balance	2,759,708	2,998,683	1,453,369	467,340	-67.84%
321					
322 Ending Fund Balance	2,998,683	1,453,369	467,340	516,688	10.56%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ambulance Collections	373,870	396,462	407,500	415,000	1.84%
3 Interest Income	778	678	1,000	1,000	0.00%
4 Other Revenues	2,045	1,831	2,100	2,000	-4.76%
5 Total Revenues	376,694	398,971	410,600	418,000	1.80%
6					
7 EXPENDITURES					
8 Contractual Service	368,277	379,325	387,800	393,500	1.47%
9					
10 Total Expenditures	368,277	379,325	387,800	393,500	1.47%
11					
12 Excess (Deficiency) of Revenues	8,416	19,645	22,800	24,500	7.46%
13					
14 Operating Transfers In (Out)					
15 Transfer Out-Gen.Fund (Admin)	(23,300)	(22,467)	(22,758)	(24,259)	6.60%
16					
17 Total Operating Transfers In (Out)	(23,300)	(22,467)	(22,758)	(24,259)	6.60%
18					
19 Excess Revenue/(Expense)	(14,884)	(2,822)	42	241	473.81%
20					
21 Beginning Fund Balance	282,774	267,891	265,069	265,111	0.02%
22					
23 Ending Fund Balance	267,891	265,069	265,111	265,352	0.09%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem Taxes	339,850	322,503	335,500	584,300	74.16%
3 Donations	2,364	22,097	10,000	10,000	0.00%
4 In Lieu Payments	1,715	1,701	1,700	1,700	0.00%
5 Interest Income	995	1,257	1,800	1,000	-44.44%
6 Mosquito Control Fees	54,064	54,339	55,240	54,300	-1.70%
7 Other Revenue	1,730	4,550	2,000	3,050	52.50%
8 Shelter Fees	46,685	36,118	47,850	47,850	0.00%
9 Total Revenues	447,404	442,566	454,090	702,200	54.64%
10					
11 EXPENDITURES					
12 Salaries	176,264	203,427	201,571	207,400	2.89%
13 Medicare	4,907	3,470	3,191	3,300	3.43%
14 Retirement Contributions	15,897	22,382	24,692	25,410	2.91%
15 Insurance - Hosp, Dntl, Life	43,514	68,363	74,523	78,800	5.74%
16 Insurance - Workers Comp	3,474	4,187	4,083	4,205	2.99%
17 Ad Val Prop Tax Fees	3,125	-	10,070	13,500	34.06%
18 Ad Val Pension Expense	13,362	16,032	13,190	32,900	149.43%
19 Grass Cutting	6,250	6,300	7,200	7,200	0.00%
20 IT Expense	-	2,432	4,000	4,000	0.00%
21 Interest Expense	-	-	-	800	100.00%
22 Prof Serv - Audit	-	1,000	1,500	1,500	0.00%
23 Prof Serv - Other	24,456	4,700	10,000	10,000	0.00%
24 Prof Serv - Veterinary	38,888	26,467	40,000	41,200	3.00%
25 Prof Serv - Vet - Emergency	-	3,378	5,000	5,000	0.00%
26 R&M - Buildings & Facilities	45,879	11,434	20,000	20,000	0.00%
27 R&M - Vehicles	-	-	-	700	100.00%
28 Supplies - Operating	54,247	67,556	58,500	58,500	0.00%
29 Telephone	4,126	5,243	4,500	4,500	0.00%
30 Training	-	948	1,500	1,500	0.00%
31 Uniforms	3,046	1,988	3,500	2,800	-20.00%
32 Utilities	14,675	13,812	14,000	14,000	0.00%
33 Capital Outlay	8,008	-	-	140,000	100.00%
34 Vehicle Leases	-	-	-	7,400	100.00%
35 Fuel Expense	1,210	1,702	2,000	2,000	0.00%
36 Total Expenditures	461,327	464,822	503,021	686,615	36.50%
37					
38 Excess (Deficiency) of Revenues	(13,923)	(22,257)	(48,931)	15,585	-131.85%
39					
40 Operating Transfers In (Out)					
41 Transfer Out-Gen.Fund (Admin)	(5,620)	(4,690)	(4,939)	(4,292)	-13.10%
42 Transfer Out - Public Safety (Admin)	(4,195)	(4,555)	(4,746)	(5,915)	24.63%
43 Transfer In- Public Works	57,200	55,000	60,000	-	-100.00%
44 Total Operating Transfers In (Out)	47,385	45,755	50,315	(10,207)	-120.29%
45					
46 Excess Revenue/(Expense)	33,462	23,498	1,384	5,378	288.50%
47					
48 Beginning Fund Balance	267,585	301,047	287,663	289,047	0.48%
49					
50 Ending Fund Balance	301,047	287,663	289,047	294,425	1.86%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem Tax	439,540	425,005	434,000	755,700	-42.57%
3 In Lieu Payments	2,219	2,201	2,300	2,300	0.00%
4 Interest Income	3,329	3,318	3,500	2,500	40.00%
5 Other Income	450	135	-	-	0.00%
6 Total Revenues	445,539	430,659	439,800	760,500	-42.17%
7					
8 EXPENDITURES					
9 Salaries	109,544	85,665	89,250	91,930	-2.92%
10 Payroll Taxes	32,314	28,641	32,130	30,700	4.66%
11 Insurance - Hosp, Dntl, Life	55,554	53,510	58,350	57,500	1.48%
12 Insurance - Workmans Compensation	10,510	7,801	8,600	8,700	-1.15%
13 Ad Val Prop Tax Fees	4,041	-	3,990	6,950	-42.59%
14 Ad Val Pension	17,283	16,032	17,060	29,700	-42.56%
15 Bank Charges	186	181	200	300	-33.33%
16 Insurance - General Liability	65,997	71,247	69,000	75,000	-8.00%
17 Office Supplies	9,611	11,080	10,000	11,000	-9.09%
18 Prof Serv - Other	16,535	17,014	15,000	17,000	-11.76%
19 R&M - Bldg & Facilities	35,184	189,392	30,000	30,000	0.00%
20 R&M - Vehicles	71,478	60,978	60,000	63,000	-4.76%
21 Supplies - Operating	11,089	11,261	11,000	11,000	0.00%
22 Telephone	4,453	4,635	4,500	4,850	-7.22%
23 Utilities	21,587	22,660	22,000	23,000	-4.35%
24 Clients Training Supplies	2,146	1,577	2,500	2,500	0.00%
25 Total Expenditures	467,511	581,674	433,580	463,130	-6.38%
26					
27 Excess Revenue/(Expense)	(21,973)	(151,015)	6,220	297,370	-97.91%
28					
29 Beginning Fund Balance	613,662	591,689	392,932	399,152	-1.56%
30					
31 Ending Fund Balance	591,689	392,932	399,152	696,522	-42.69%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Interest Income	8,757	10,750	12,000	10,000	-16.67%
3 Other Revenues	-	4,073	2,000	2,000	0.00%
4 Phone Co - Landline	196,559	183,766	200,000	190,000	-5.00%
5 Phone Co - Wireless	547,104	551,211	550,000	550,000	0.00%
6 Total Revenues	752,420	749,799	764,000	752,000	-1.57%
7					
8 EXPENDITURES					
9 Dues	-	-	-	2,000	100.00%
10 Insurance - General	42,086	43,953	46,000	50,000	8.70%
11 Interest Expense	4,461	-	-	-	0.00%
12 Prof Serv - Audit	-	2,369	5,000	5,000	0.00%
13 Prof Serv - Other	15,149	9,149	10,000	10,000	0.00%
14 R&M - Other	4,889	557	6,000	6,000	0.00%
15 Supplies - Operating	8,653	14,554	14,500	8,000	-44.83%
16 Training	5,419	5,047	-	8,000	100.00%
17 Travel	-	-	(1,100)	-	-100.00%
18 Utilities	12,734	12,370	12,000	14,000	16.67%
19 Contract Services					
20 Service Agreement Maintenance	113,380	143,307	100,000	110,000	10.00%
21 Software Upgrade	-	11,079	44,317	47,250	6.62%
22 Telephone	115,698	119,548	120,000	60,000	-50.00%
23 Tower Rental	45,415	46,040	48,000	-	-100.00%
24 Lease Payment	124,711	-	-	-	0.00%
25 Capital Outlay	23,815	394,041	66,261	-	-100.00%
26 Total Expenditures	516,410	802,015	470,978	320,250	-32.00%
27					
28 Excess (Deficiency) of Revenues	236,010	(52,216)	293,022	431,750	47.34%
29					
30 Operating Transfers In (Out)					
31 Transfer Out-General Fund -DA Salary	(3,375)	(3,375)	(3,500)	(3,500)	0.00%
32 Transfer Out - General Fund - Adm Fees	(9,621)	(9,734)	(9,625)	(10,838)	12.60%
33 Transfer Out-Public Safety (Adm Fees)	(22,544)	(23,415)	(81,679)	(86,141)	5.46%
34 Transfer Out-Public Safety	-	-	(100,000)	(130,000)	30.00%
35 Transfer Out-Fire Services (Safe Room)	-	(158,917)	-	-	0.00%
36 Total Operating Transfers In (Out)	(35,540)	(195,441)	(194,805)	(230,479)	18.31%
37					
38 Excess Revenue/(Expense)	200,470	(247,657)	98,217	201,271	104.92%
39					
40 Beginning Fund Balance	1,221,430	1,421,900	1,174,244	1,272,461	8.36%
41					
42 Ending Fund Balance	1,421,900	1,174,244	1,272,461	1,473,732	15.82%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Facility Rental - Bldngs	203,628	113,155	105,000	80,000	-23.81%
3 Hotel/Motel State Tax	329,038	329,036	330,000	330,000	0.00%
4 Interest Income	6,665	8,165	9,000	9,000	0.00%
5 Other Revenues	1,250	-	-	-	0.00%
6 Total Revenues	540,580	450,356	444,000	419,000	-5.63%
7					
8 EXPENDITURES					
9 Advertising,Printing, Brochures	-	18,612	2,500	2,500	0.00%
10 Capital Outlay	-	-	93,000	5,000	-94.62%
11 Grass Cutting	1,440	-	5,000	5,000	0.00%
12 Insurance - General Liability	34,000	34,000	34,000	34,000	0.00%
13 Janitorial Services	-	13,743	15,000	12,600	-16.00%
14 Miscellaneous	-	(300)	1,000	-	-100.00%
15 Prof Serv - Audit	-	2,000	2,600	2,600	0.00%
16 Prof Serv - Other	13,730	-	36,500	32,000	-12.33%
17 R&M - Building	79,899	80,980	140,000	110,000	-21.43%
18 Rent - Dumpster	-	1,302	1,500	1,500	0.00%
19 Supplies - Operating	5,382	2,603	7,500	5,000	-33.33%
20 Telephone	-	-	-	6,000	100.00%
21 Utilities	102,056	89,270	105,000	95,000	-9.52%
22 Total Expenditures	236,508	242,210	443,600	311,200	-29.85%
23					
24 Excess (Deficiency) of Revenues	304,073	208,147	400	107,800	26850.00%
25					
26 Operating Transfers In (Out)					
27 Transfer Out-General Fund (Admin)	(56,362)	(69,928)	(73,055)	(77,012)	5.42%
28 Transfer Out-General Fund (Events)	-	(25,000)	(25,000)	(30,000)	20.00%
29 Total Operating Transfers In (Out)	(56,362)	(94,928)	(98,055)	(107,012)	9.13%
30					
31 Excess Revenue/(Expense)	247,711	113,219	(97,655)	788	-100.81%
32					
33 Beginning Fund Balance	858,585	1,106,295	1,219,513	1,121,858	-8.01%
34					
35 Ending Fund Balance	1,106,295	1,219,513	1,121,858	1,122,646	0.07%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Court Fee Act 582	78,515	63,063	84,580	64,600	-23.62%
3 Fines, Forfeitures, Etc.	1,845,723	1,519,013	1,990,000	1,520,000	-23.62%
4 Interest Income	690	605	700	720	2.86%
5 Other Revenue	152	334	-	60,000	0.00%
6 Total Revenues	1,925,080	1,583,015	2,075,280	1,645,320	-20.72%
7					
8 EXPENDITURES					
9 Salaries - Court Reporters	72,000	74,380	72,000	72,000	0.00%
10 Salaries - DA Staff	406,987	403,681	450,000	510,000	13.33%
11 Salaries - Law Clerk	106,454	115,546	118,000	118,000	0.00%
12 Retirement Contributions	38,557	34,302	42,200	42,200	0.00%
13 Social Security	8,144	8,839	8,900	8,900	0.00%
14 Insurance - Health	265,013	253,451	265,000	299,600	13.06%
15 Insurance - Workman's Comp	280	299	320	300	-6.25%
16 Capital Litigation Expenses	35,525	53,325	338,600	50,000	-85.23%
17 Court Testimony	29,467	33,731	30,000	30,000	0.00%
18 Ded. Fines-Commission	437,454	352,724	471,600	352,600	-25.23%
19 Ded.Fines-Judicial Sec.Salary	245,597	245,597	264,900	246,200	-7.06%
20 Ded.Fines-JuvenileOfficersSal.	135,187	135,187	145,700	135,300	-7.14%
21 Insurance - General Liability	18,169	-	21,000	21,000	0.00%
22 Interpreters	3,074	5,541	1,400	1,400	0.00%
23 Office Supplies & Equipment	15,841	23,422	15,000	15,000	0.00%
24 Supplies - Operating	248,763	272,107	220,000	220,000	0.00%
25 Telephone	38,861	27,013	37,000	30,000	-18.92%
26 Trial Expense	14,838	13,512	32,000	20,500	-35.94%
27 Capital Outlay	-	-	49,900	-	-100.00%
28 Total Expenditures	2,120,212	2,052,658	2,583,520	2,173,000	-15.89%
29					
30 Excess (Deficiency) of Revenues	(195,132)	(469,643)	(508,240)	(527,680)	3.82%
31					
32 Operating Transfers In (Out)					
33 Transfer In - General Fund	5,000	328,786	360,000	370,000	2.78%
34 Transfer In - Juvenile Detention	142,725	145,681	149,913	160,400	7.00%
35 Transfer Out-Gen.Fund	(288)	-	-	-	0.00%
36 Total Operating Transfers In (Out)	147,437	474,467	509,913	530,400	4.02%
37					
38					
39 Excess Revenue/(Expense)	(47,695)	4,824	1,673	2,720	62.58%
40					
41 Beginning Fund Balance	47,983	288	5,113	6,786	32.72%
42					
43 Ending Fund Balance	288	5,113	6,786	9,506	40.08%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 General Fund					
3 OTHER CLIENT ASSISTANCE PROGRAMS					
4 (Paid with Outside Revenue Sources)					
5 Volunteer Income Tax Assistance (VITA)	1,050	1,050	1,050	1,050	0.00%
6 Entergy Grant (VITA)	-	2,000	2,000	2,000	0.00%
7 Atmos Share the Warmth	178	87	-	-	-
8 Summer Food Program	-	-	-	164,000	100.00%
9 United Way STEM Program	-	30,000	30,000	15,000	-50.00%
10 United Way Emerg Serv Food Program	9,877	5,185	10,000	10,000	0.00%
11 United Way Grass Cutting Grant	4,000	5,000	-	5,000	100.00%
12 Total Other Client Assist Programs	<u>15,105</u>	<u>43,322</u>	<u>43,050</u>	<u>197,050</u>	<u>357.72%</u>
13					
14 OTHER GENERAL FUND RESOURCES					
15 Donations	1,500	-	-	-	-
16 Interest	2,617	3,270	3,000	1,000	-66.67%
17 Total Other General Fund Revenues	<u>4,117</u>	<u>3,270</u>	<u>3,000</u>	<u>1,000</u>	<u>-66.67%</u>
18					
19 CSBG Block Grant					
20 Reg CSBG Funds (Adm. Assistance)	98,608	126,695	116,078	80,611	-30.55%
21 Reg CSBG Funds (Program Activities)	5,475	9,130	21,548	55,247	156.39%
22 Total CSBG Block Grant	<u>104,082</u>	<u>135,825</u>	<u>137,626</u>	<u>135,858</u>	<u>-1.28%</u>
23					
24 Assistance Programs (LiHEAP)					
25 Administrative Assistance	33,656	18,866	26,695	25,000	-6.35%
26 Client Education (Supplies)	-	-	10,593	-	-100.00%
27 CARES Supplemental	-	-	-	49,636	100.00%
28 Interest	106	47	110	30	-72.73%
29 Total Assistance Programs	<u>33,761</u>	<u>18,913</u>	<u>37,398</u>	<u>74,666</u>	<u>99.65%</u>
30					
31 CSBG CARES Act					
32 CARES Funds (Adm. Assistance)	-	-	-	56,853	100.00%
33 CARES Funds (Direct Program Activities)	-	-	-	136,563	100.00%
34 Total CSBG CARES Act	<u>-</u>	<u>-</u>	<u>-</u>	<u>193,416</u>	<u>100.00%</u>
35					
36 TOTAL REVENUES	<u>157,066</u>	<u>201,330</u>	<u>221,074</u>	<u>601,990</u>	<u>172.30%</u>
37					
38 EXPENDITURES					
39 General Fund					
40 OTHER CLIENT ASSISTANCE PROGRAMS					
41 (Paid with Outside Revenue Sources)					
42 United Way Stem	-	28,771	30,000	15,000	-50.00%
43 VITA Other Costs	1,979	2,009	3,050	2,000	-34.43%
44 United Way Emerg Serv Food Program	5,089	4,939	10,000	10,000	0.00%
45 United Way Grass Cutting Grant	119	305	8,255	5,000	-39.43%
46 Total Other Client Assist Programs	<u>7,187</u>	<u>36,024</u>	<u>51,305</u>	<u>32,000</u>	<u>-37.63%</u>
47					
48 CLIENT EMERGENCY ASSISTANCE PROGRAMS					
49 Client Food Vouchers	3,302	4,964	6,500	5,000	-23.08%
50 Client Other Education - Other	156	1,699	2,500	2,500	0.00%
51 Client Utility Payments	14,260	9,525	15,000	8,000	-46.67%
52 Client Disaster Sheltering & Residential	5,761	2,984	12,000	18,000	50.00%
53 Client Transportation Vouchers	400	400	1,000	800	-20.00%
54 Client Fire Victim Housing	-	-	1,200	1,200	0.00%
55 Client Fire Victim Clothing	-	-	1,200	1,200	0.00%
56 Client Medication	1,214	194	4,000	1,500	-62.50%
57 Total Client Emgcy Assist Programs	<u>25,093</u>	<u>19,766</u>	<u>43,400</u>	<u>38,200</u>	<u>-11.98%</u>
58					
59 Total Commodities	<u>7,025</u>	<u>4,497</u>	<u>8,830</u>	<u>9,730</u>	<u>10.19%</u>
60					
61 COMMUNITY INVOLVEMENT PROGRAMS					
62 Client Education Fairs	2,387	2,343	4,000	4,400	10.00%
63 Summer Food Program	-	-	-	164,000	100.00%
64 Training, Development and Linkages Programs	1,384	21,054	5,000	2,500	-50.00%
65 Total Community Involvement	<u>3,770</u>	<u>23,397</u>	<u>9,000</u>	<u>170,900</u>	<u>1798.89%</u>

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
66					
67					
68					
69					
70					
71					
72					
73					
74					
75					
76					
77					
78					
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95					
96					
97					
98					
99					
100					
101					
102					
103					
104					
105					
106					
107					
108					
109					
110					
111					
112					
113					
114					
115					
116					
117					
118					
119					
120					

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Business Development-Fast Trac	15,500	4,290	10,000	10,000	0.00%
3 Festival Income	163,580	175,210	185,000	185,000	0.00%
4 Interest Income	11,404	13,984	12,000	10,000	-16.67%
5 Other income	228	554	180	180	0.00%
6 Pageant Revenues	5,790	5,457	5,000	5,500	10.00%
7 Sales Tax	3,647,871	4,525,460	3,765,000	3,652,000	-3.00%
8 Grants:					
9 Fed - Southern Rail Commission	12,625	62,375	-	-	0.00%
10 State - Historic Structures Survey Phase 2	20,000	-	-	-	0.00%
11 State - LGAP - Theater Renovation	-	76,209	-	-	0.00%
12 Fed - FEMA Backwater Event	1,157	-	-	-	0.00%
13 Total Revenues	3,878,154	4,863,539	3,977,180	3,862,680	-2.88%
14					
15 EXPENDITURES					
16 Salaries	92,872	94,882	103,784	101,660	-2.05%
17 Salary - Director	73,005	-	95,000	95,000	0.00%
18 Salaries-Car Allowance	4,400	-	4,800	4,800	0.00%
19 Medicare	2,722	2,824	3,610	3,625	0.43%
20 Retirement	18,018	7,986	22,920	22,995	0.33%
21 Insurance - Hosp, Dntl, Life	35,943	15,822	50,814	79,425	56.31%
22 Insurance - Workmans Compensation	436	234	449	490	9.21%
23 Advertising,Printing, Brochures	55,495	28,908	35,000	60,000	71.43%
24 Beautification	21,706	8,389	25,000	20,000	-20.00%
25 Business Development	188,999	134,522	215,000	180,000	-16.28%
26 County Agent (subtotal)	35,697	-	-	-	0.00%
27 County Agent - Supplies	-	4,809	6,000	6,000	0.00%
28 County Agent - Salary	-	29,832	30,000	30,000	0.00%
29 County Agent - Telephone	-	3,059	4,000	4,000	0.00%
30 Dues & Subscriptions	78,809	76,292	80,000	75,000	-6.25%
31 Events	141,522	140,643	150,000	150,000	0.00%
32 Festival Expenses	290,447	257,759	300,000	255,000	-15.00%
33 Grass Cutting	4,125	1,240	1,500	1,500	0.00%
34 IT Expense	-	9,254	7,000	6,000	-14.29%
35 Janitorial Services	-	4,350	8,700	8,700	0.00%
36 Miscellaneous	628	682	2,000	2,000	0.00%
37 Office Supplies	-	4,913	5,000	-	-100.00%
38 Pageant Expense	13,489	15,140	21,000	16,000	-23.81%
39 Prof Serv - Audit	-	5,200	5,400	5,400	0.00%
40 Prof Serv - Other	34,722	44,846	40,000	40,000	0.00%
41 Rent - Storage	11,299	14,942	16,500	12,000	-27.27%
42 Reserve Interchange	7,472	17,953	10,000	10,000	0.00%
43 River Parishes Transit Authority	125,000	125,000	125,000	125,000	0.00%
44 Sales Tax Commissions	-	119,876	119,876	109,600	-8.57%
45 Special Projects	-	720	5,000	-	-100.00%
46 St. John Theatre	20,000	93,092	20,000	20,000	0.00%
47 Supplies - Operating	22,248	11,977	25,000	23,000	-8.00%
48 Telephone	-	2,117	2,000	5,200	160.00%
49 Travel	10,726	7,601	10,000	12,000	20.00%
50 Utilities	6,418	1,689	4,300	4,000	-6.98%
51 Veterans Service	708	-	6,000	-	-100.00%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
52 Grants:					
53 Southern Rail Commission	133,250	11,750	-	-	0.00%
54 Historic Structures Survey Phase 2	43,885	-	-	-	0.00%
55 Total Expenditures	1,474,042	1,298,303	1,560,651	1,488,395	-4.63%
56					
57 Excess(Deficiency) of Revenues	2,404,112	3,565,236	2,416,529	2,374,285	-1.75%
58					
59 Operating Transfers In (Out)					
60 Transfer In - Airport	50,834	-	-	-	0.00%
61 Transfer Out - General Fund	(2,500,000)	(1,300,000)	(2,000,000)	(2,100,000)	5.00%
62 Transfer Out - Gen Fund (Adm.Fees)	(199,830)	(198,373)	(222,052)	(240,792)	8.44%
63 Transfer Out - Mosquito Fund	(30,000)	-	-	-	0.00%
64 Transfer Out - Public Safety	(30,000)	(25,000)	(20,000)	(30,000)	50.00%
65 Transfer Out -2009 Bond Issue - EB Complex	-	(50,000)	-	-	0.00%
66 Total Operating Transfers In (Out)	(2,708,996)	(1,573,373)	(2,242,052)	(2,370,792)	5.74%
67					
68 Excess Revenue/(Expense)	(304,883)	1,991,863	174,477	3,493	-98.00%
69					
70 Beginning Fund Balance	1,346,712	1,041,829	3,033,694	3,208,171	5.75%
71					
72 Ending Fund Balance	1,041,829	3,033,694	3,208,171	3,211,664	0.11%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 2% Fire Insurance Rebate	166,248	165,978	165,000	165,000	0.00%
3 Interest Income	28,821	28,511	25,000	10,000	-60.00%
4 Other Income	156,406	330,664	160,000	160,000	0.00%
5 Sales Tax	4,863,841	6,033,944	5,100,000	4,850,000	-4.90%
6 Sheriff's Office (Sub Station)	66,033	137,083	945,000	745,000	-21.16%
7 Grants:					
8 Fed - FEMA TS Nate		775	-	-	0.00%
9 Fed - HMGP Grant - Safe Room	-	793,172	-	-	0.00%
10 Total Revenues	5,281,349	7,490,128	6,395,000	5,930,000	-7.27%
11					
12 EXPENDITURES					
13					
14 SALARIES AND BENEFITS					
15 Salaries - Firefighters	2,167,779	2,276,421	2,200,000	2,300,000	4.55%
16 Salaries - Dispatchers	156,775	138,342	153,000	158,400	3.53%
17 Medicare	34,710	37,203	35,100	36,100	2.85%
18 Retirement	538,867	582,827	535,000	730,000	36.45%
19 Insurance - Health,Dental,Life	514,742	486,617	525,000	525,000	0.00%
20 Workman's Compensation	281,970	289,625	275,000	300,000	9.09%
21 Total Salaries & Benefits	3,694,843	3,811,035	3,723,100	4,049,500	8.77%
22					
23 OTHER OVERHEAD					
24 Bank Charges	-	-	-	14,000	100.00%
25 Fire Prevention	9,299	11,967	12,000	10,000	-16.67%
26 Insurance - General Liability	288,065	296,298	295,000	305,000	3.39%
27 IT Expense	-	8,787	10,500	10,000	-4.76%
28 Office Supplies	20,228	17,877	20,000	20,000	0.00%
29 Personal Reimbursement	26,925	25,780	30,000	30,000	0.00%
30 Prof Serv - Audit	-	9,000	9,000	9,000	0.00%
31 Prof Serv - Other	47,423	38,043	25,000	20,000	-20.00%
32 Prof Serv - PMI	75,265	75,893	77,000	80,000	3.90%
33 R&M - Buidlings & Facilities	70,480	32,793	50,000	40,000	-20.00%
34 Sales Tax Commission		159,828	100,000	99,400	-0.60%
35 Supplies - Equipment, Operating	128,007	118,196	150,000	130,000	-13.33%
36 Telephone	-	-	-	10,000	100.00%
37 Training & Travel	38,999	39,061	50,000	30,000	-40.00%
38 Uniforms	21,454	18,347	25,000	20,000	-20.00%
39 Utilities	131,340	118,229	125,000	120,000	-4.00%
40 Vehicles:					
41 Fuel	78,464	75,669	75,000	75,000	0.00%
42 R&M - Vehicles	148,543	128,325	130,000	130,000	0.00%
43 Capital Outlay - Equipment	77,193	44,752	1,495,589	600,000	-59.88%
44 Lucy Fire Station Renovations	-	-	50,000	-	-100.00%
45 Capital Outlay - Safe Room (Exterior)					
46 Construction	36,442	1,183,558	30,755	-	-100.00%
47 Engineering	34,758	21,257	4,985	-	-100.00%
48 Miscellaneous Expense	9,590	14,410	10,145	-	-100.00%
49 Capital Outlay - Safe Room (Interior)					
50 Construction	2,975	103,004	9,249	-	-100.00%
51 Engineering	4,349	4,251	995	-	-100.00%
52 Capital Outlay - Building -WB Substation					
53 Construction	25,089	333,518	1,855,500	750,000	-59.58%
54 Engineering	105,536	5,175	24,000	15,000	-37.50%
55 Miscellaneous Expense	-	6,330	27,000	15,000	-44.44%
56 Capital Outlay - Edgard Renovations					
57 Lease Payments	-	-	-	-	0.00%
58 Loan Payments	86,091	86,091	86,091	86,091	0.00%
59 Total Overhead Expenditures	1,466,515	3,055,110	4,777,809	2,618,491	-45.19%
60					
61 Total All Expenditures	5,161,358	6,866,144	8,500,909	6,667,991	-21.56%
62					
63 Excess(Deficiency) of Revnues	119,991	623,983	(2,105,909)	(737,991)	-64.96%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
64					
65 Operating Transfers In (Out)					
66 Transfer In - 911 Communications (Safe Room)	-	158,917	-	-	0.00%
67 Transfer In - 2015 Bond (Safe Room)	-	100,000	-	-	0.00%
68 Transfer In - 2015 Rev Bond-Close Fund	109	-	-	-	0.00%
69 Transfer In - Water District Fund	-	79,800	79,800	-	-100.00%
70 Transfer Out - Public Safety (Acct II Salary)	(49,545)	(50,064)	(51,933)	(53,225)	2.49%
71 Transfer Out - Sinking fund 2015	(256,635)	(254,724)	(247,988)	(445,438)	79.62%
72 Transfer Out - Sinking fund (G)	(55,156)	(56,430)	(56,778)	-	-100.00%
73 Transfer Out - Sinking fund (R)	(139,305)	(137,825)	(142,673)	-	-100.00%
74 Transfer Out - Pub Wks (Vehicle Foreman)	(80,406)	(80,967)	(93,125)	(96,451)	3.57%
75 Transfer Out - General Fund (DA Salary)	(10,125)	(10,600)	(11,100)	(11,100)	0.00%
76 Transfer Out - General Fund (Adm Fees)	(9,621)	(10,965)	(11,340)	(12,704)	12.03%
77 Transfer Out - General Fund Rev 2009 (W)	(54,125)	(52,125)	-	-	0.00%
78 Total Operating Transfers In (Out)	(654,809)	(314,984)	(535,137)	(618,918)	15.66%
79					
80 Excess Revenue/(Expense)	(534,818)	308,999	(2,641,046)	(1,356,909)	-48.62%
81					
82 Beginning Fund Balance	5,162,246	4,627,429	4,936,429	2,295,384	-53.50%
83					
84 Ending Fund Balance	4,627,429	4,936,429	2,295,384	938,475	-59.11%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 GOMESA Revenues	559,531	629,068	1,129,129	1,200,000	6.28%
3 Interest Income	2,561	6,970	7,000	3,000	-57.14%
4 Total Revenues	562,092	636,038	1,136,129	1,203,000	5.89%
5					
6 EXPENDITURES					
7 Prof Serv - Other	-	-	-	15,000	100.00%
8 Supplies - Operating	-	2,488	-	-	0.00%
9 CIP - GOMESA	-	-	-	-	0.00%
10 CIP - Lake Pontchartrain	-	-	-	1,188,000	100.00%
11 Engineering	-	-	1,129,129	-	-100.00%
12 Construction	-	-	-	-	0.00%
13 Total CIP - Lake Pontchartrain	-	-	1,129,129	-	-100.00%
14					
15 Total Expenditures	-	2,488	1,129,129	1,203,000	6.54%
16					
17 Excess (Deficiency) of Revenues	562,092	633,550	7,000	-	-100.00%
18					
19 Operating Transfers In (Out)					
20 Transfer In- Public Works	-	-	-	-	0.00%
21 Total Operating Transfers In (Out)	-	-	-	-	0.00%
22					
23 Excess Revenue/(Expense)	562,092	633,550	7,000	-	-100.00%
24					
25 Beginning Fund Balance	-	562,092	1,195,643	1,202,643	0.59%
26					
27 Ending Fund Balance	562,092	1,195,643	1,202,643	1,202,643	0.00%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem Tax	414,488	433,293	429,500	748,000	74.16%
3 In Lieu Payments	2,195	2,178	2,200	2,200	0.00%
4 Interest Income	8,313	9,163	10,600	10,700	0.94%
5 Other Revenues	530	322	100	100	0.00%
6 State Revenue Sharing	15,503	15,455	16,000	16,000	0.00%
7 Total Revenues	441,029	460,411	458,400	777,000	69.50%
8					
9 EXPENDITURES					
10 Salaries	59,413	32,665	61,615	62,325	1.15%
11 Retirement	6,392	3,689	7,548	7,635	1.15%
12 Medicare	856	469	893	905	1.30%
13 Insurance - Hosp, Dntl, Life	11,000	17,618	26,347	33,330	26.50%
14 Insurance - Workmans Compensation	158	82	154	155	0.62%
15 Ad Val Prop Tax Fees	3,999	-	4,100	7,200	75.61%
16 Ad Val Pension	17,104	16,032	17,700	28,300	59.89%
17 Grass Cutting	-	990	1,080	1,080	0.00%
18 IT Expense	-	2,274	2,500	2,500	0.00%
19 Janitorial Services	-	12,936	18,000	18,000	0.00%
20 Office Supplies	1,171	856	3,000	3,000	0.00%
21 Prof Serv - Audit	-	2,000	2,600	2,600	0.00%
22 Prof Serv - Other	26,728	1,292	20,000	10,000	-50.00%
23 R&M - Bldg & Facilities	19,104	6,222	10,000	10,000	0.00%
24 Rent - Equipment	9,688	11,950	15,000	15,500	3.33%
25 State Health Services - DHH	70,000	70,000	70,000	70,000	0.00%
26 Travel	72	779	300	300	0.00%
27 Utilities	24,073	21,216	25,000	25,000	0.00%
28 Total Expenditures	249,759	201,070	285,838	297,830	4.20%
29					
30 Excess (Deficiency) of Revenues	191,270	259,341	172,562	479,170	177.68%
31					
32 Operating Transfers In (Out)					
33 Transfer Out-Mosquito	(143,000)	(60,000)	(60,000)	(45,000)	-25.00%
34 Transfer Out-GF (Coroner)	(24,500)	(60,000)	(50,000)	(115,000)	130.00%
35 Transfer Out-GF (Admin)	(56,515)	(59,488)	(62,487)	(67,115)	7.41%
36 Total Operating Transfers In (Out)	(224,015)	(179,488)	(172,487)	(227,115)	31.67%
37					
38 Excess Revenue/(Expense)	(32,745)	79,853	75	252,055	337175.15%
39					
40 Beginning Fund Balance	1,368,150	1,335,404	1,368,008	1,368,083	0.01%
41					
42 Ending Fund Balance	1,335,404	1,368,008	1,368,083	1,620,138	18.42%

St. John the Baptist Parish Council

Special Revenue
IKE/GUSTAVE CDBG
Federal Grant Fund

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 FEMA	-	-	-	177,951	100.00%
3 Generators	77,775	-	-	-	0.00%
4 Peavine Boat Launch	-	-	-	-	0.00%
5 Foxwood Levee	-	-	-	-	0.00%
6 Total Revenues	77,775	-	-	177,951	100.00%
7					
8 EXPENDITURES					
9 Generators - Grant Management	-	-	-	-	0.00%
10 Generators - Construction	-	-	-	-	0.00%
11 Foxwood - Miscellaneous	-	-	-	-	0.00%
12 Peavine - Grant Management	-	-	-	-	0.00%
13 Peavine - Consulting	-	-	-	-	0.00%
14 Peavine - Construction	-	-	-	-	0.00%
15 Total Expenditures	-	-	-	-	0.00%
16					
17 Excess (Deficiency) of Revenues	77,775	-	-	177,951	0.00%
18					
19 Operating Transfers In (Out)					
20 Transfer Out - 2009 Bond (Foxwood)	-	-	-	-	0.00%
21 Total Operating Transfers In (Out)	-	-	-	-	0.00%
22					0.00%
23 Excess Revenue/(Expense)	77,775	-	-	177,951	100.00%
24					0.00%
25 Beginning Fund Balance	-	(177,951)	(177,951)	(177,951)	100.00%
26					0.00%
27 Ending Fund Balance	77,775	(177,951)	(177,951)	-	100.00%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 FEMA PW 34 Debris Removal Cat A	17,671	114,334	-	-	0.00%
3 FEMA PW 1331	-	25,568	-	-	0.00%
4 FEMA PW 650/1578 Cat F Lift Stations	125,903	-	-	570,349	100.00%
5 FEMA PW 1608 Donated Resources	-	27,397	-	-	0.00%
6 Total Revenues	143,574	167,299	-	570,349	0.00%
7					
8 EXPENDITURES					
9 Miscellaneous	-	-	-	-	0.00%
10 Total Expenditures	-	-	-	-	0.00%
11					
12 Excess (Deficiency) of Revenues	143,574	167,299	-	570,349	100.00%
13					
14 Operating Transfers In (Out)					
15 Trans Out - General Fund	-	(27,397)	-	-	0.00%
16 Trans Out - Public Works	-	(139,902)	-	-	0.00%
17 Trans Out - 2010 Bond Issue	(125,903)	-	-	-	0.00%
18 Total Operating Transfers In (Out)	(125,903)	(167,299)	-	-	0.00%
19					
20 Excess Revenue/(Expense)	17,671	-	-	570,349	100.00%
21					
22 Beginning Fund Balance	(448,118)	(430,447)	(570,349)	(570,349)	100.00%
23					
24 Ending Fund Balance	(430,447)	(430,447)	(570,349)	(0)	100.00%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 CDBG Homeowners Rehabilitation	1,610,068	1,515,829	281,022	-	-100.00%
3 CDBG Demolition and Clearance	98,150	-	-	-	0.00%
4 CDBG Small Rental Rehabilitation	199,585	45,465	-	-	0.00%
5 CDBG Elevation	996,478	52,309	-	-	0.00%
6 CDBG Small Business Grant	103,280	-	-	-	0.00%
7 FEMA - Non-Disaster Elevation	-	-	2,354,980	484,034	-79.45%
8 CDBG - Non-Disaster Elevation	-	-	784,995	173,810	-77.86%
9 Total Revenues	3,007,560	1,613,603	3,420,997	657,844	-80.77%
10					
11 EXPENDITURES					
12 FEMA Non-Disaster Elevation					
13 Construction	-	-	2,884,596	-	-100.00%
14 Permits	-	-	34,199	-	-100.00%
15 Design	-	-	118,800	-	-100.00%
16 Inspection	-	-	25,586	-	-100.00%
17 Consulting (Project Management)	-	-	63,784	2,100	-96.71%
18 Administrative Fees	-	-	13,010	-	-100.00%
19 Total FEMA Non-Disaster Elevation	-	-	3,139,975	2,100	-99.93%
20					
21 Homewoner Rehabilitation					
22 Intake Services	4,473	-	-	-	0.00%
23 Prof Serv - Consulting	94,076	159,270	-	-	0.00%
24 Prof Serv - Notary	430	320	140	-	-100.00%
25 Prof Serv - Clerk of Court	2,538	5,125	-	-	0.00%
26 Homeowner Rehab Construction	928,897	1,024,063	233,189	-	-100.00%
27 Prof Serv - Inspection	62,830	85,800	17,400	-	-100.00%
28 Salaries - Adm Assistant	26,613	67,810	30,293	-	-100.00%
29 Total Homewoner Rehabilitation	1,119,857	1,342,388	281,022	-	-100.00%
30					
31 Demolition and Clearance					
32 Consulting Service	831	-	-	-	0.00%
33 Construction	90,428	-	-	-	0.00%
34 Inspection Service	6,800	-	-	-	0.00%
35 Total Demolition and Clearance	98,060	-	-	-	0.00%
36					
37 Small Rental & Rehabilitation					
38 Intake Services	168	-	-	-	0.00%
39 Consulting Service	50,345	6,324	-	-	0.00%
40 Construction	164,253	-	-	-	0.00%
41 Inspection Service	1,800	2,450	-	-	0.00%
42 Total Small Rental & Rehabilitation	216,566	8,774	-	-	0.00%
43					
44 Elevation					
45 Intake Services	566	-	-	-	0.00%
46 Prof Serv - Consulting	36,466	4,685	-	-	0.00%
47 Prof Serv - Other-Consulting	-	80,855	-	-	0.00%
48 Title-Legal Services	-	-	-	-	0.00%
49 Construction	762,249	138,753	-	-	0.00%
50 Prof Serv - Inspection	5,200	750	-	-	0.00%
51 Total Elevation	804,480	225,043	-	-	0.00%
52					
53 TOTAL EXPENDITURES	2,272,698	1,576,206	3,420,997	2,100	-99.94%
54					
55					
56 Excess Revenue/(Expense)	734,862	37,397	-	655,744	100.00%
57					
58 Beginning Fund Balance	(1,346,684)	(695,239)	(657,844)	(657,844)	0.00%
59					
60 Ending Fund Balance	(695,239)	(657,844)	(657,844)	(2,100)	-99.68%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem taxes	452,467	447,695	447,500	779,000	74.08%
3 In Lieu Payments	2,287	2,269	2,300	2,300	0.00%
4 Interest Income	2,230	2,302	3,000	3,000	0.00%
5 Other Revenues	464	139	-	-	0.00%
6 Total Revenues	457,448	452,405	452,800	784,300	73.21%
7					
8 EXPENDITURES					
9 Ad Val Prop Tax Fees	4,166	-	4,100	4,100	0.00%
10 Ad Val Pension	17,817	16,032	17,700	30,700	73.45%
11 Furnitures,Fixtures & Equipment	61,736	-	-	-	0.00%
12 Gasoline & Fuel	4,955	5,981	5,000	6,000	20.00%
13 Grass Cutting	1,360	1,170	1,620	1,620	0.00%
14 Insurance - General Liability	-	-	-	4,000	100.00%
15 IT Expense	-	4,548	4,900	5,000	2.04%
16 Janitorial Services	-	4,684	8,400	6,500	-22.62%
17 Juvenile Housing	40,512	51,038	60,000	50,000	-16.67%
18 Miscellaneous	3,732	-	1,000	1,000	0.00%
19 Prof Serv - Audit	-	2,000	5,200	5,200	0.00%
20 Prof Serv - Other	21,614	4,315	5,000	5,000	0.00%
21 R&M - Other	10,260	2,580	10,000	5,000	-50.00%
22 Supplies - Operating	8,777	10,991	8,000	6,500	-18.75%
23 Telephone	-	2,789	2,000	4,500	125.00%
24 Training	-	403	3,500	5,000	42.86%
25 Utilities	4,003	3,832	4,000	4,100	2.50%
26 Total Expenditures	178,933	110,364	140,420	144,220	2.71%
27					
28 Excess (Deficiency) of Revenues	278,515	342,041	312,380	640,080	104.90%
29					
30 Operating Transfers In (Out)					
31 Transfer Out-GF (Admin)	(46,745)	(45,780)	(47,575)	(51,651)	8.57%
32 Transfer Out-GF (Prob Ofc Salary)	(138,750)	(144,147)	(154,944)	(158,450)	2.26%
33 Transfer Out- Criminal Court (Prob Ofc Sal)	(142,725)	(145,681)	(149,913)	(160,400)	7.00%
34 Total Operating Transfers In (Out)	(328,220)	(335,608)	(352,432)	(370,501)	5.13%
35					
36 Excess Revenue/(Expense)	(49,705)	6,433	(40,052)	269,579	-773.07%
37					
38 Beginning Fund Balance	533,903	484,198	441,413	401,361	-9.07%
39					
40 Ending Fund Balance	484,198	441,413	401,361	670,940	67.17%

	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES				
2 LASAFE Grant	159,795	6,046,000	1,000,000	-83.46%
3				
4 Total Revenues	159,795	6,046,000	1,000,000	-83.46%
5				
6 EXPENDITURES				
7 CIP - LASAFE	159,795	4,849,915	785,000	-83.81%
8 Prof Serv - Other - Engineering	-	1,160,105	200,000	-82.76%
9 Prof Serv - Other - Other	-	35,980	15,000	-58.31%
10				
11 Total Expenditures	159,795	6,046,000	1,000,000	-83.46%
12				
13 Excess (Deficiency) of Revenues	-	-	-	0.00%
14				
15 Operating Transfers In (Out)				
16 Transfer In- Public Works	-	-	-	0.00%
17				
18 Total Operating Transfers In (Out)	-	-	-	0.00%
19				
20 Excess Revenue/(Expense)	-	-	-	0.00%
21				
22 Beginning Fund Balance	-	-	-	0.00%
23				
24				
25 Ending Fund Balance	-	-	-	0.00%

Note: Fund began in 2019.

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2020-2019)
1 REVENUES					
2 LCDBG Grant	14,066	427,972	-	1,563	100.00%
3 Total Revenues	14,066	427,972	-	1,563	100.00%
4					
5 EXPENDITURES					
6 Edgard Water Pant Clarifier					
7 Construction	15,629	427,972	-		0.00%
9 Total Expenditures	15,629	427,972	-	-	0.00%
11 Excess (Deficiency) of Revenues	(1,563)	-	-	1,563	100.00%
14 Total Operating Transfers In (Out)	-	-	-	-	0.00%
16 Excess Revenue/(Expense)	(1,563)	-	-	1,563	100.00%
18 Beginning Fund Balance	-	(1,563)	(1,563)	(1,563)	0.00%
20 Ending Fund Balance	(1,563)	(1,563)	(1,563)	0	-100.01%

Note: Fund began in 2018.

	Actual 2018	Actual 2019	Adopted Budget 2020	Adopted Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem taxes	3,167,264	3,086,442	3,132,000	5,453,400	74.12%
3 In Lieu Payments	16,011	15,880	16,000	16,000	0.00%
4 Interest Income	10,919	40,715	50,000	50,000	0.00%
5 Other Revenues	-	976	-	-	0.00%
6 Total Revenues	3,194,194	3,144,013	3,198,000	5,519,400	72.59%
7					
8 EXPENDITURES					
9 Ad Val Pension	124,716	128,254	123,401	226,861	83.84%
10 Ad Val Prop Tax Fees	29,160	-	28,814	29,000	0.64%
11 LERDs	-	-	-	2,000,000	#DIV/0!
12 Operation & Maintenance		-		1,000,000	#DIV/0!
13					#DIV/0!
14 Total Expenditures	153,876	128,254	152,215	3,255,861	2038.99%
15					
16 Excess (Deficiency) of Revenues	3,040,318	3,015,759	3,045,785	2,263,539	-25.68%
17					
18 Operating Transfers In (Out)					
19	-	-	-	-	0.00%
20 Total Operating Transfers In (Out)	-	-	-	-	0.00%
21					
22 Excess Revenue/(Expense)	3,040,318	3,015,759	3,045,785	2,263,539	-25.68%
23					
24 Beginning Fund Balance	2,693,588	5,733,904	8,405,668	11,451,453	36.23%
25					
26 Ending Fund Balance	5,733,906	8,405,668	11,451,453	13,714,991	19.77%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Cities Readiness Initiative	16,982	15,911	19,000	17,000	-10.53%
3 Interest Income	3,865	4,009	3,020	1,500	-50.33%
4 Other Revenues	1,178	3,299	2,000	2,000	0.00%
5 Grants:					
6 Special Grant - Entergy	147,500	160,000	160,000	160,000	0.00%
7 Fed - FEMA - TS Nate	-	1,581	-	-	0.00%
8 Fed - SHSP	4,136	2,164	-	2,500	100.00%
9 Fed - FEMA Backwater Event	10,705	-	-	-	0.00%
10 State - EMPG	28,534	28,458	30,000	30,000	0.00%
11 Total Revenues	212,900	215,422	214,020	213,000	-0.48%
12					
13 EXPENDITURES					
14 Salaries-Civil Defense	176,120	203,653	179,124	183,750	2.58%
15 Salary - Director	-	-	98,000	98,000	0.00%
16 Medicare/SS-Civil Defense	3,737	3,180	4,183	4,400	5.19%
17 Retirement-Civil Defense	17,677	22,688	32,110	33,900	5.57%
18 Insurance - Hospitalization-Civil Defense	88,917	70,940	98,297	130,780	33.05%
19 Workman's Comp-Civil Defense	422	482	668	700	4.79%
20 Advertising, Marketing, Printing	7,000	7,500	7,800	10,200	30.77%
21 Civil Defense Programs	5,258	5,534	7,600	7,600	0.00%
22 Fuel	1,278	2,335	1,500	2,200	46.67%
23 Insurance - General Liability	7,703	8,004	9,000	9,400	4.44%
24 IT Expense	-	10,650	8,500	7,500	-11.76%
25 Janitorial Services	-	3,389	6,950	6,950	0.00%
26 Prof Serv - Audit	-	2,000	2,600	2,600	0.00%
27 Prof Serv - Other	40,809	13,693	12,000	12,000	0.00%
28 R&M - Building/Grounds	4,745	202	5,000	5,000	0.00%
29 R&M - Other	5,646	2,901	8,000	5,000	-37.50%
30 R&M - Vehicles	-	-	-	11,200	100.00%
31 Supplies - Operating	11,358	16,193	11,000	13,000	18.18%
32 Telephone	-	-	-	11,100	100.00%
33 Training	16,619	8,004	10,000	10,000	0.00%
34 Utilities	16,407	15,352	22,000	11,000	-50.00%
35 Total Expenditures	403,695	396,699	524,332	576,280	9.91%
36					
37 Excess (Deficiency) of Revenues	(190,795)	(181,276)	(310,312)	(363,280)	17.07%
38					
39 Operating Transfers In (Out)					
40 Transfer Out-General Fund - Reim DA Sal	(3,375)	(3,500)	(3,700)	(3,700)	0.00%
41 Transfer Out - General Fund (Admin Fees)	(9,621)	-	-	(10,838)	0.00%
42 Transfer In - Public Works (Admin Fees)	8,389	9,111	15,271	18,222	19.32%
43 Transfer In - Water (Admin Fees)	8,389	9,111	15,271	18,222	19.32%
44 Transfer In - Wastewater (Admin Fees)	8,389	9,111	15,271	18,222	19.32%
45 Transfer In - Animal Shelter	4,195	4,555	4,746	5,915	24.63%
46 Transfer In - Street Lights	8,389	9,111	21,050	24,614	16.93%
47 Transfer In - Fire Dept (Acct Sal)	49,545	50,064	51,933	53,225	2.49%
48 Transfer In - 911 (Admin Fees)	22,544	23,415	70,563	86,141	22.08%
49 Transfer In - 911	-	-	100,000	130,000	30.00%
50 Transfer In - Economic Development	30,000	25,000	20,000	30,000	50.00%
51 Total Operating Transfers In (Out)	126,844	135,978	310,406	370,023	19.21%
52					
53 Excess Revenue/(Expense)	(63,951)	(45,298)	94	6,743	7093.28%
54					
55 Beginning Fund Balance	620,945	556,994	511,697	511,791	0.02%
56					
57 Ending Fund Balance	556,994	511,697	511,791	518,534	1.32%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Culvert Inspection Fees	4,612	6,095	4,300	4,400	2.33%
3 Demolition Liens	35,989	-	36,000	36,000	0.00%
4 DOPS Settlement Fees	63,795	55,785	63,500	64,500	1.57%
5 Expressway Commission	50,000	50,000	50,000	50,000	0.00%
6 FEMA - Backwater Event	98,280	-	-	-	0.00%
7 Grant - FEMA - TS Nate	-	37,811	-	-	0.00%
8 Grant - DOTD - Road Swap Credit	63,400	-	-	-	0.00%
9 Grant - FEMA- HMGP	-	1,995	-	-	0.00%
10 Grant - HMGP Reserve Drainage -Phase II	-	93,037	1,559,824	-	-100.00%
11 Grant - Federal - Stormwater Sampler Equipment	-	-	-	11,210	100.00%
12 Grass Violations Liens	91,802	24,634	80,400	83,300	3.61%
13 Interest Income	4,236	8,814	10,000	6,000	-40.00%
14 Judgement Liens	2,085	400	2,100	2,100	0.00%
15 Other Income	199,653	292,896	118,000	200,000	69.49%
16 Parish Transportation	512,930	534,241	520,000	500,000	-3.85%
17 Rents	1,045	804	1,000	900	-10.00%
18 Sales Tax Revenue	3,646,213	4,525,460	3,765,000	3,652,000	-3.00%
19 Vehicle Liens	4,721	-	4,700	-	-100.00%
20 Total Revenues	4,778,762	5,631,972	6,214,824	4,610,410	-25.82%
21					
22 EXPENDITURES					
23 Salaries	2,317,378	2,330,631	2,762,624	2,764,996	0.09%
24 Salary - Director	8,236	-	114,000	114,000	0.00%
25 Salaries - Code Enforcement	98,123	85,131	91,970	91,970	0.00%
26 Retirement Contributions	250,095	246,562	329,610	367,796	11.59%
27 Medicare	48,220	48,341	46,050	50,570	9.81%
28 Insurance - Hosp, Dntl, Life	1,001,781	910,363	1,070,549	1,516,704	41.68%
29 Insurance - Workers Compensation	187,338	133,770	224,031	270,930	20.93%
30 Advertising / Marketing	-	-	-	5,000	100.00%
31 Canal Spraying	-	112,000	112,000	112,000	0.00%
32 Capital Outlay	189,528	649,674	450,000	900,000	100.00%
33 Capital Outlay - STREETS	855,977	739,612	2,000,000	1,000,000	-16.67%
34 Community Services	-	-	5,000	-	-100.00%
35 Concrete Contract	-	399,906	200,000	200,000	0.00%
36 Culverts	36,672	25,096	45,000	45,000	0.00%
37 Drainage Projects	211,880	105,527	700,000	700,000	0.00%
38 Gas & Fuel	252,954	205,838	270,000	270,000	0.00%
39 Grass Cutting	189,915	233,365	260,000	260,000	0.00%
40 Insurance - General Liability	236,513	251,330	262,000	275,100	5.00%
41 Interest Expense	-	-	-	5,800	100.00%
42 IT Expense	-	15,722	21,000	20,000	-4.76%
43 Janitorial Services	-	25,075	33,000	33,000	0.00%
44 Miscellaneous	8,578	7,821	5,000	5,000	0.00%
45 Office Supplies	16,656	24,271	32,000	32,000	0.00%
46 Parts & Supplies - Machinery & Equip	315,258	324,398	340,000	326,000	-4.12%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
47 Prof Serv - Audit	-	24,700	24,700	24,700	0.00%
48 Prof Serv - Engineering	57,085	45,690	50,000	50,000	0.00%
49 Prof Serv - Other	243,449	121,902	150,000	150,000	0.00%
50 R&M - Buildings	177,224	223,018	250,000	225,000	-10.00%
51 R&M - Streets	93,723	84,087	170,000	170,000	0.00%
52 R&M - Street Signs	11,156	10,787	20,000	20,000	0.00%
53 Rent - Equipment	88,472	45,491	120,000	75,000	-37.50%
54 Sales Tax Commission	-	119,876	-	-	0.00%
55 Settlements	5,380	4,101	40,000	40,000	0.00%
56 Street Striping	-	9,324	20,000	20,000	0.00%
57 Telephone	46,298	34,749	45,000	45,000	0.00%
58 Travel & Training	1,020	273	3,000	3,000	0.00%
59 Uniform Expense	29,968	40,438	32,000	40,000	25.00%
60 Utilities-Entergy & Water	63,685	65,320	55,000	60,000	9.09%
61 P&Z- Demolition	-	45,591	100,000	100,000	0.00%
62 P&Z- Zoning Violations	98,181	98,510	90,000	125,000	38.89%
63 Vehicle Leases	-	-	-	85,200	100.00%
64 Emergency Events					
65 T.S. Gordon	23,789	-	-	-	0.00%
66 T.S. Cristobal	-	-	35,000	-	-100.00%
67 ER - Corona Virus	-	-	300,000	-	-100.00%
68 Weather Events - Summer 2020			-		#DIV/0!
69 Weather Event - Barry	-	30,170	-	-	0.00%
70 Grant expenditures			-		
71 Grant - DOTD - Safe Routes		-			#DIV/0!
72 Grant - HMGP Reserve Drainage -Phase II	96,150	661,258	1,559,824	-	-100.00%
73 Total Expenditures	7,260,680	8,539,718	12,438,359	10,598,766	-7.74%
74					
75 Excess (Deficiency) of Revenues	(2,481,918)	(2,907,747)	(6,223,535)	(5,988,356)	13.55%
76 Operating Transfers In (Out)					
77 Transfer In - STD	3,800,000	1,500,000	4,300,000	6,300,000	18.87%
78 Transfer In - WasteWater (Mechanic's Salary)	144,035	148,123	179,625	151,004	-15.93%
79 Transfer In - Water (Mechanic's Salary)	144,035	148,123	179,625	151,004	-15.93%
80 Transfer In - Street Lights (Dir/Asst Dir Salary)	21,101	21,250	74,484	80,968	8.71%
81 Transfer In-Land Escrow	-	-	-		#DIV/0!
82 Transfer In - Fire Services (Vehicle Foreman Salary)	80,406	80,967	93,125	96,451	3.57%
83 Transfer In - Land Escrow	-	-	-	-	#DIV/0!
84 Transfer In - Hurricane Isaac	-	139,902	-	-	0.00%
85 Transfer In - Recreation-(Boat Launch)	-	-	-	-	#DIV/0!
86 Transfer Out - General Fund (Administrative Fee)	(615,101)	(622,564)	(702,630)	(750,131)	6.76%
87 Transfer Out - General Fund-DA Sal reim	(16,875)	(17,700)	(18,600)	(18,600)	0.00%
88 Transfer Out - Animal Shelter	(57,200)	(55,000)	(60,000)	-	-100.00%
89 Transfer Out - Public Safety (Admin)	(8,389)	(9,111)	(15,841)	(18,222)	15.03%
90 Transfer Out - 2009 Bd Issue (Foxwood)	(37,000)	-	-	-	0.00%
91 Transfer Out - 2015 Bond (New Generator)	(50,000)	-	-	-	0.00%
92 Trans Out - 2009Bnd - WBSr Center	-	(50,000)	-	-	0.00%
93 Total Operating Transfers In (Out)	3,405,012	1,283,990	4,029,788	5,992,474	19.14%
94					
95 Excess Revenue/(Expense)	923,094	(1,623,757)	(2,193,747)	4,118	-101.69%
96					
97 Beginning Fund Balance	1,902,497	2,825,591	1,201,836	958,089	-20.28%
98					
99 Ending Fund Balance	2,825,591	1,201,836	(991,911)	962,207	0.43%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem Tax	1,018,051	977,915	1,007,000	1,752,900	74.07%
3 Concession Sales	2,975	406	1,000	4,000	300.00%
4 Facility Rentals - Building	13,100	3,200	12,000	8,000	-33.33%
5 In Lieu Payments	5,146	5,104	5,150	5,150	0.00%
6 Interest Income	5,385	6,952	6,500	5,000	-23.08%
7 Miscellaneous	12,007	14,967	11,730	11,000	-6.22%
8 Video Poker	615,468	600,984	625,000	625,000	0.00%
9 Admission Fees:					
10 Gym & Fields	9,603	7,365	3,000	6,000	100.00%
11 Pool	2,142	563	2,500	1,500	-40.00%
12 Program Fees:					
13 Basketball League Entry fees	-	-	800	950	18.75%
14 Baseball Registration	2,535	2,680	4,000	4,080	2.00%
15 Basketball Registration	4,179	1,980	3,500	3,570	2.00%
16 Cheerleading Fees	-	-	-	-	0.00%
17 Football Registration	5,925	4,150	9,000	9,270	3.00%
18 Soccer Registration	-	-	1,100	1,100	0.00%
19 Summer Camp Fees	29,220	27,375	30,000	30,000	0.00%
20 Grant Fed-FEMA Backwater Event	7,478	-	-	-	0.00%
21 DOTD Road Swap Credit	236,600	-	626,400	-	-100.00%
22 Grants:					
23 Fed - DOTD - Miss River Ph IV	-	793,150	555,750	600,000	7.96%
24 Fed - FHWA Rec Trails-Lucy Levee Trail	-	2,494	-	-	0.00%
25 Total Revenues	1,969,814	2,449,285	2,904,430	3,067,520	5.62%
26					
27 EXPENDITURES					
28 Salaries	314,218	284,592	304,615	311,850	2.38%
29 Salary - Director	78,285	80,643	92,725	92,725	0.00%
30 Salary - Transition	-	-	10,695	-	-100.00%
31 Salaries - Car Allowance	4,800	3,813	4,800	-	-100.00%
32 Salaries - Summer Recreation	64,240	30,797	40,000	40,000	0.00%
33 Employee Benefits					
34 Retirement Contributions	43,339	38,013	46,920	49,030	4.50%
35 Social Security	4,149	3,872	4,000	4,200	5.00%
36 Insurance - Health,Dental,Life	135,839	115,793	135,823	148,910	9.63%
37 Workmen's Comp./Unempl.	10,742	11,439	7,998	8,210	2.65%
38 Medicare	5,153	4,174	6,317	5,020	-20.53%
39 Ad Valorem Property Tax Fees	40,087	-	40,300	50,300	24.81%
40 Ad Valorem Pension Expense	9,373	48,095	30,200	37,600	24.50%
41 Advertising	449	275	1,000	20,000	1900.00%
42 Capital Outlay	7,650	15,420	10,000	30,000	200.00%
43 Concession Products	3,624	-	2,000	2,000	0.00%
44 Activities	-	-	-	10,000	100.00%
45 Grass Cutting	202,887	248,325	254,000	254,000	0.00%
46 Insurance - General Liability	62,953	61,331	65,000	67,600	4.00%
47 Interest Expense	-	-	-	620	100.00%
48 IT Expense	-	6,263	8,000	8,000	0.00%
49 Janitorial Services	-	25,413	26,000	26,000	0.00%
50 Prof Serv - Audit	-	5,200	5,200	5,200	0.00%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
51 Prof Serv - Other	103,898	62,717	70,000	65,000	-7.14%
52 R&M - Other	98,553	97,840	115,000	269,000	133.91%
53 R&M - Pool	18,076	14,329	25,000	35,000	40.00%
54 R&M - Vehicle	-	-	-	4,200	100.00%
55 Settlements	-	-	5,000	5,000	0.00%
56 Telephone	11,211	10,277	10,000	10,300	3.00%
57 Utilities	115,880	103,297	110,000	110,000	0.00%
58 Vehicle Lease	-	-	-	11,000	100.00%
59 Supplies - Operating	14,083	21,755	30,000	25,000	-16.67%
60 Travel & Training	-	-	-	500	100.00%
61 CIP Miss Trail Ph IV	23,266	-	-	-	0.00%
62 Construction	-	793,150	694,680	600,000	-13.63%
63 Engineering	-	42,126	48,990	-	-100.00%
64 CIP Lucy Levee Trail					
65 Construction	-	129,766	-	-	0.00%
66 Engineering	3,119	-	-	-	0.00%
67 CIP Westbank Splash Park	107,184	-	-	-	0.00%
68 Program Costs:					
69 Baseball	18,893	20,196	20,000	20,000	0.00%
70 Basketball	36,801	23,301	25,000	25,000	0.00%
71 Cheerleading	-	2,000	5,000	5,000	0.00%
72 Football	35,637	23,628	32,730	30,000	-8.34%
73 Soccer	427	-	4,500	4,500	0.00%
74 Special Needs	-	-	3,000	3,000	0.00%
75 Senior Program	350	1,414	2,500	2,500	0.00%
76 Summer Camp	48,184	34,698	40,000	40,000	0.00%
77 Total Expenditures	1,623,345	2,363,951	2,336,993	2,436,265	4.25%
78					
79 Excess (Deficiency) of Revenues	346,470	85,333	567,437	631,255	11.25%
80					
81 Operating Transfers In (Out)					
82 Transfer Out - General Fund -Admin.	(161,425)	(168,170)	(178,390)	(204,344)	14.55%
83 Total Operating Transfers In (Out)	(161,425)	(168,170)	(178,390)	(204,344)	14.55%
84					
85 Excess Revenue/(Expense)	185,045	(82,837)	389,047	426,911	9.73%
86					
87 Beginning Fund Balance	1,170,814	1,355,859	1,162,371	1,551,418	33.47%
88					
89 Ending Fund Balance	1,355,859	1,162,371	1,551,418	1,978,329	27.52%

	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES				
2 RESTORE Revenues	-	328,799	500,000	52.07%
3				
4 Total Revenues	-	328,799	500,000	52.07%
5				
6 EXPENDITURES				
7 Prof Serv - Other			15,000	100.00%
8 CIP - Belle Terre Streetscape	-	202,629	338,830	67.22%
9 Prof Serv - Other - Engineering	-	146,170	146,170	0.00%
10 Prof Serv - Other	-	-	-	0.00%
11				
12 Total Expenditures	-	348,799	500,000	43.35%
13				
14 Excess (Deficiency) of Revenues	-	(20,000)	-	-100.00%
15				
16 Operating Transfers In (Out)				
17				
18 Total Operating Transfers In (Out)	-	-	-	0.00%
19				
20 Excess Revenue/(Expense)	-	(20,000)	-	
21				
22 Beginning Fund Balance	-	-	-	0.00%
23				
24 Ending Fund Balance	-	(20,000)	-	-100.00%

Note: Fund began in 2019.

St. John the Baptist Parish

**Special Revenue
Sales Tax District Fund**

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Sales Tax	8,944,837	11,308,717	9,425,000	9,142,250	-3.00%
3 Interest Income	54,534	60,432	64,200	68,700	7.01%
4 Total Revenues	8,999,371	11,369,148	9,489,200	9,210,950	-2.93%
5					
6 EXPENDITURES					
7 Prof Serv - Other	-	-	-	-	0.00%
8 Sales Tax Commissions		299,827	-	274,300	100.00%
9 Professional Fees	-	-	2,200	2,200	0.00%
10 Total Expenditures	-	299,827	2,200	276,500	12468.18%
11					
12 Excess (Deficiency) of Revenues	8,999,371	11,069,322	9,487,000	8,934,450	-5.82%
13					
14 Operating Transfers In (Out)					
15 Transfer Out - Pub. Imp. Bonds - STD	(1,320,406)	(1,328,073)	(1,334,556)	(1,337,860)	0.25%
16 Transfer Out - Water Distribution	(1,700,000)	(1,350,000)	(3,700,000)	(1,700,000)	0.00%
17 Transfer Out - Waste Water Fund	(2,300,000)	-	(1,000,000)	(1,700,000)	70.00%
18 Transfer Out - Public Works	(3,800,000)	(1,500,000)	(4,300,000)	(6,300,000)	18.87%
19 Transfer Out - PWS Construction	(125,000)	(125,000)	(475,000)	(80,000)	-83.16%
20 Total Operating Transfers In (Out)	(9,245,406)	(4,303,073)	(10,809,556)	(11,117,860)	13.34%
21					
22 Excess Revenue/(Expense)	(246,036)	6,766,249	(1,322,556)	(2,183,410)	576.91%
23					
24 Beginning Fund Balance	8,662,612	8,416,576	15,182,826	14,860,270	-2.12%
25					
26 Ending Fund Balance	8,416,576	15,182,826	13,860,270	12,676,860	-14.69%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem Tax	427,286	447,121	443,000	771,300	74.11%
3 In Lieu Payments	2,264	2,246	2,200	2,200	0.00%
4 Interest Income	415	232	300	500	66.67%
5 Other Income	460	138	-	-	0.00%
6 Total Revenues	430,425	449,736	445,500	774,000	73.74%
7					
8 EXPENDITURES					
9 Ad Val Pension	17,639	16,032	17,500	44,500	154.29%
10 Ad Val Prop Tax Fees	4,124	-	13,100	7,500	-42.75%
11 Council of Aging	370,000	390,000	400,000	690,000	72.50%
12 Insurance - Flood	3,552	5,584	5,900	6,200	5.08%
13 R&M - Buildings	4,246	-	5,000	20,000	300.00%
14 Total Expenditures	399,561	411,616	441,500	768,200	74.00%
15					
16 Excess (Deficiency) of Revenues	30,864	38,120	4,000	5,800	45.00%
17					
18 Beginning Fund Balance	392,416	423,280	412,674	416,674	0.97%
19					
20 Ending Fund Balance	423,280	412,674	416,674	422,474	1.39%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
REVENUES					
1 Ad Valorem Tax	1,714,167	1,661,385	1,713,500	2,984,000	74.15%
2 In lieu Payments	8,759	8,689	8,800	9,000	2.27%
3 Interest Income	15,850	16,609	17,000	17,300	1.76%
4 State Revenue Sharing	19,667	19,608	20,000	15,000	-25.00%
5 Other Revenue	3,468	5,527	2,000	2,000	0.00%
6 Total Revenues	1,761,910	1,711,818	1,761,300	3,027,300	71.88%
7					
EXPENDITURES					
9 Salaries	130,436	137,533	133,250	137,220	2.98%
10 Medicare/SS	4,391	4,584	4,621	4,800	3.88%
11 Retirement	10,326	10,976	11,011	11,340	2.99%
12 Insurance - Hosp, Dntl, Life	35,123	32,325	35,953	37,650	4.72%
13 Insurance - Workmans Compensation ensation	4,176	4,544	4,414	4,550	3.08%
14 Ad Valorem Pension Expense	67,507	64,127	67,500	119,000	76.30%
15 Ad Valorem Prop Tax Fees	15,955	-	15,900	30,000	88.68%
16 Interest Expense	-	-	-	1,300	100.00%
17 IT Expense	-	1,295	3,500	2,500	-28.57%
18 Janitorial Services	-	11,131	11,300	11,300	0.00%
19 Miscellaneous	1,051	934	5,000	3,000	-40.00%
20 Prof Serv - Audit	-	5,159	5,200	5,200	0.00%
21 Prof Serv - Other	14,893	-	10,000	10,000	0.00%
22 R&M - Other	260,724	119,465	280,000	280,000	0.00%
23 R&M - Vehicles	-	-	-	1,300	100.00%
24 Utilities - Electricity	685,719	629,104	680,000	680,000	0.00%
25 Vehicle Leases	-	-	-	17,500	100.00%
26 Capital Outlay	46,221	137,440	40,000	420,000	950.00%
27 Total Expenditures	1,276,522	1,158,617	1,307,649	1,776,660	35.87%
28					
29 Excess (Deficiency) of Revenues	485,389	553,201	453,651	1,250,640	175.68%
30					
Operating Transfers In (Out)					
32 Transfer Out-Gen Fund (Admin Fees)	(228,506)	(240,710)	(261,506)	(280,647)	7.32%
33 Transfer Out - Public Safety (Admin Fees)	(8,389)	(9,111)	(22,190)	(24,614)	10.92%
34 Transfer Out - Public Works (Dir/Asst Dir Sal)	(21,101)	(21,250)	(74,484)	(80,968)	8.71%
35 Transfer Out-2009 Bond - EBGC	(300,000)	-	-	-	0.00%
36					
37 Total Operating Transfers In (Out)	(557,996)	(271,071)	(358,180)	(386,229)	7.83%
38					
39 Excess Revenue/(Expense)	(72,608)	282,130	95,471	864,411	805.42%
40					
41 Beginning Fund Balance	3,248,532	3,175,924	3,269,534	3,365,005	2.92%
42					
43 Ending Fund Balance	3,175,924	3,269,534	3,365,005	4,229,416	25.69%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem Taxes	217,503	197,767	215,000	374,000	73.95%
3 In Lieu Payments	1,098	1,089	1,200	1,200	0.00%
4 Interest Income	411	834	1,200	1,000	-16.67%
5 Mosquito Control Fee Revenue	512,844	537,607	551,900	520,000	-5.78%
6 Other Revenues	225	67	-	-	0.00%
7 Total Revenues	732,081	737,364	769,300	896,200	16.50%
8					
9 EXPENDITURES					
10 Ad Val Prop Tax Fees	1,999	-	2,000	10,000	400.00%
11 Ad Val Pension	8,553	16,032	8,400	8,500	1.19%
12 Contractual Service	768,351	795,351	795,500	820,000	3.08%
13 Prof Serv - Otheer	8,575	789	-	-	0.00%
14 Total Expenditures	787,478	812,172	805,900	838,500	4.05%
15					
16 Excess (Deficiency) of Revenues	(55,397)	(74,809)	(36,600)	57,700	-257.65%
17					
18 Operating Transfers In (Out)					
19 Transfer In-Health Unit	143,000	60,000	60,000	45,000	-25.00%
20 Transfer In-Economic Develop.	30,000	-	-	-	0.00%
21 Transfer Out-GF (Administration)	(23,300)	-	(22,760)	(24,259)	6.59%
22 Total Operating Transfers In (Out)	149,700	60,000	37,240	20,741	-44.30%
23					
24 Excess Revenue/(Expense)	94,303	(14,809)	640	78,441	12156.41%
25					
26 Beginning Fund Balance	393,910	488,214	473,405	474,045	0.14%
27					
28 Ending Fund Balance	488,214	473,405	474,045	552,486	16.55%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Solid Waste Collection Fees	3,719,124	3,883,888	4,109,100	4,170,700	1.50%
3 Interest Income	3,102	7,479	8,600	3,000	-65.12%
4 Bio-Mass Incinerator Revenue	75	-	-	-	0.00%
5 Total Revenues	3,722,301	3,891,367	4,117,700	4,173,700	1.36%
6					
7 EXPENDITURES					
8 Contractual Service	3,530,802	3,616,896	3,789,000	3,680,000	-2.88%
9 Commission Fees	23,270	23,384	23,200	23,200	0.00%
10 Prof Serv - Other	3,500	302	-	-	0.00%
11 Prof Serv - Audit	-	3,000	3,600	3,600	0.00%
12 Bio-Mass Incinerator Expense	168,000	168,000	192,000	192,000	0.00%
13 Total Expenditures	3,725,572	3,811,583	4,007,800	3,898,800	-2.72%
14					
15 Excess (Deficiency) of Revenues	(3,271)	79,784	109,900	274,900	150.14%
16					
17 Operating Transfers In (Out)					
18 Transfer Out - General Fund (Admin)	(26,125)	(28,979)	(38,133)	(41,453)	8.71%
19 Total Operating Transfers In (Out)	(26,125)	(28,979)	(38,133)	(41,453)	8.71%
20					
21 Excess Revenue/(Expense)	(29,396)	50,805	71,767	233,447	225.29%
22					
23 Beginning Fund Balance	3,180,926	3,151,529	3,202,335	3,274,102	2.24%
24					
25 Ending Fund Balance	3,151,529	3,202,335	3,274,102	3,507,549	7.13%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Interest Income	4,283	10,941	11,000	11,200	1.82%
3 NCE Revenue (Pension)	(832)	22,459	-	-	0.00%
4 Other Revenue	94,787	236,889	108,000	113,400	5.00%
5 Sewer Permit Fees	148,472	147,434	150,000	154,500	3.00%
6 Sewer System Fees	5,491,558	5,270,629	5,491,600	5,656,300	3.00%
7 Sewer Charges - Non-Domestic	878,402	901,314	1,200,000	1,284,000	7.00%
8 Grants:					
9 Fed - FEMA - Gustav	-	103,330	-	-	0.00%
10 Total Revenues	6,616,669	6,692,997	6,960,600	7,219,400	3.72%
12 EXPENDITURES					
13 River Road Plant (4520)					
14 Chemicals	85,949	69,252	123,000	123,000	0.00%
15 Utilities	382,506	433,131	400,000	408,000	2.00%
16 Mechanical Maintenance	46,325	57,986	85,000	75,000	-11.76%
17 Electrical Maintenance	5,039	13,970	32,500	32,500	0.00%
18 Supplies - Operating	25,397	25,240	24,000	24,000	0.00%
19 Sludge Removal	27,535	38,677	58,500	60,000	2.56%
20 Permits	12,307	12,197	12,000	12,200	1.67%
21 Total River Road Plant	585,058	650,453	735,000	734,700	-0.04%
23 Woodland Plant (4580)					
24 Chemicals	23,080	26,629	20,000	22,000	10.00%
25 Utilities	115,256	135,406	125,000	130,000	4.00%
26 Mechanical Maintenance	18,833	23,277	32,000	27,600	-13.75%
27 Electrical Maintenance	16,170	6,072	15,000	30,000	100.00%
28 Supplies - Operating	21,160	30,762	26,000	24,000	-7.69%
29 Sludge Removal	4,625	18,958	40,000	30,000	-25.00%
30 Permits	9,488	7,637	9,500	7,700	-18.95%
31 Total Woodland Plant	208,612	248,742	267,500	271,300	1.42%
33 Belle Point Plant (4530)					
34 Chemicals	1,482	1,727	3,000	1,500	-50.00%
35 Utilities	15,302	18,796	19,000	10,000	-47.37%
36 Mechanical Maintenance	7,599	11,192	15,000	4,000	-73.33%
37 Electrical Maintenance	1,200	-	2,000	1,000	-50.00%
38 Supplies - Operating	6,906	4,336	5,000	2,000	-60.00%
39 Sludge Removal	-	-	1,200	1,200	0.00%
40 Permits	1,045	1,045	1,100	1,100	0.00%
41 Total Belle Point Plant	33,534	37,098	46,300	20,800	-55.08%
43 Garyville Plant (4550)					
44 Chemicals	5,171	6,143	10,250	10,500	2.44%
45 Utilities	28,717	24,298	33,500	33,500	0.00%
46 Mechanical Maintenance	5,149	12,696	28,000	30,000	7.14%
47 Electrical Maintenance	4,543	1,419	4,000	5,000	25.00%
48 Supplies - Operating	18,485	12,505	16,000	16,000	0.00%
49 Sludge Removal	-	-	6,500	6,500	0.00%
50 Permits	7,339	6,141	7,500	6,200	-17.33%
51 Total Garyville Plant	69,404	63,201	105,750	107,700	1.84%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
53	Edgard Tigerville Plant (4560)				
54	3,088	3,106	4,000	4,000	0.00%
55	34,872	28,166	42,000	42,000	0.00%
56	2,482	13,445	26,300	26,000	-1.14%
57	-	380	5,000	5,000	0.00%
58	4,088	5,492	6,300	6,000	-4.76%
59	-	-	1,000	1,000	0.00%
60	1,425	1,045	1,500	1,100	-26.67%
61	45,956	51,634	86,100	85,100	-1.16%
62					
63	Edgard Central Plant (4540)				
64	2,092	3,939	5,000	5,000	0.00%
65	16,406	19,365	23,000	23,000	0.00%
66	2,824	807	6,760	6,500	-3.85%
67	992	-	1,700	1,500	-11.76%
68	4,122	4,536	5,500	5,000	-9.09%
69	-	-	1,000	1,000	0.00%
70	456	836	840	840	0.00%
71	26,892	29,483	43,800	42,840	-2.19%
72					
73	Reserve Oxidation Pond (4510)				
74	-	-	54,000	50,000	-7.41%
75	-	-	96,000	96,000	0.00%
76	-	14,061	20,000	20,000	0.00%
77	-	2,462	5,000	5,000	0.00%
78	-	18,005	20,000	15,000	-25.00%
79	8,453	8,453	8,500	8,500	0.00%
80	8,453	42,982	203,500	194,500	-4.42%
81					
82	Collection System (4590)				
83	120,479	81,545	125,000	150,000	20.00%
84	379,010	320,374	410,000	410,000	0.00%
85	411,253	462,746	525,000	550,000	4.76%
86	74,658	55,685	96,000	96,000	0.00%
87	30,195	39,282	41,500	45,000	8.43%
88	-	640	2,000	-	-100.00%
89	550	550	550	550	0.00%
90	90,672	101,218	100,000	100,000	0.00%
91	1,106,818	1,062,039	1,300,050	1,351,550	3.96%
92					
93	Wallace Plant (4570)				
94	2,220	2,088	3,500	3,500	0.00%
95	10,994	11,473	15,000	14,000	-6.67%
96	398	1,907	3,900	3,900	0.00%
97	-	-	4,000	4,000	0.00%
98	5,225	4,337	6,300	5,000	-20.63%
99	-	-	1,000	1,000	0.00%
100	456	456	500	500	0.00%
101	19,292	20,261	34,200	31,900	-6.73%
102					
103	General & Administrative				
104	96,793	11,809	115,000	115,000	0.00%
105	660,487	602,888	751,123	764,495	1.78%
106	796,154	899,194	863,074	885,970	2.65%
107	347,548	323,103	328,891	336,457	2.30%
108	4,800	77	4,800	-	-100.00%
109	Employee Benefits				
110	483,031	917,748	766,264	1,073,840	40.14%
111	184,256	133,770	206,000	176,000	-14.56%
112	215,904	203,014	233,320	238,460	2.20%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
113 Medicare	26,690	25,381	27,650	28,300	2.35%
114 Social Security	988	2,602	1,000	2,700	170.00%
115 GASB 68 & 71 Pension Exp	53,016	300,332	56,800	60,200	5.99%
116 Advertising	-	-	-	5,000	100.00%
117 Bank Service Charges	-	-	-	7,200	100.00%
118 Commission Utilities	37,533	37,547	39,900	41,100	3.01%
119 Grass Cutting	29,370	40,200	40,560	41,800	3.06%
120 Insrarance - General Liability	157,063	170,758	172,000	176,300	2.50%
121 Interest Expense	-	-	-	5,800	100.00%
122 IT Expense	-	10,548	15,000	17,000	13.33%
123 Janitorial Services	-	15,387	15,900	15,900	0.00%
124 Miscellaneous	15,630	12,361	10,000	5,000	-50.00%
125 Office Supplies	14,519	13,792	12,000	12,000	0.00%
126 Postage	4,928	7,097	8,200	8,200	0.00%
127 Prof Serv - Audit	24,000	24,700	24,700	24,700	0.00%
128 Prof Serv - Engineering	-	-	34,020	34,020	0.00%
129 Prof Serv - Other	465,237	456,892	520,000	520,000	0.00%
130 R&M - Vehicle	-	-	-	6,300	100.00%
131 Settlements	26,310	2,760	20,000	20,000	0.00%
132 Telephone	11,180	6,266	11,500	12,100	5.22%
133 Training	14,472	5,020	15,000	15,000	0.00%
134 Uniforms	18,089	17,909	19,000	19,000	0.00%
135 Vehicle Leases	-	-	-	66,000	100.00%
136 Gas & Oil	38,654	47,515	40,000	40,000	0.00%
137 Maintenance	58,614	53,696	90,000	80,000	-11.11%
138 Total General & Administrative	3,785,266	4,342,365	4,441,702	4,853,842	9.28%
139					
140 Total Expenditures	5,889,285	6,548,258	7,263,902	7,694,232	5.92%
141					
142 Excess (Deficiency) of Revenues	727,384	144,739	(303,302)	(474,832)	56.55%
143					
144 Depreciation	2,952,354	3,002,932	3,100,000	3,350,000	8.06%
145					
146 Excess Revenue/(Expense)	(2,224,970)	(2,858,193)	(3,403,302)	(3,824,832)	12.39%
147					
148 Operating Transfers In (Out)					
149 Capital contributions		-	-	-	#DIV/0!
150 Transfer Out - Gen.Fund (Rev Bond - 2006)	(333,324)	-	-	-	0.00%
151 Transfer Out - Gen. Fund DA reimb	(16,875)	(17,700)	(18,600)	(18,600)	0.00%
152 Transfer Out - Gen. Fund (Admin)	(515,120)	(518,857)	(603,362)	(648,305)	7.45%
153 Transfer Out - Water (Billing Clerks Salary)	(174,900)	(176,506)	(199,080)	(214,717)	7.85%
154 Transfer Out - Public Works (Mechanic's Sal)	(144,035)	(148,123)	(179,625)	(151,004)	-15.93%
155 Transfer Out - Public Safety (Admin Fees)	(8,389)	(9,111)	(15,841)	(18,222)	15.03%
156 Transfer In - Sales Tax District	2,300,000	-	1,000,000	1,700,000	70.00%
157 Transfer In - Water (Dir & Billing Clerk Sal reimb)	190,041	173,808	314,631	334,861	6.43%
158 Transfer In - PWS Reserve Fund	10,000	10,000	10,000	-	-100.00%
159 Total Operating Transfers In (Out)	1,307,398	(686,489)	308,123	984,013	219.36%
160					
161 Excess Revenue/(Expense)	(917,572)	(3,544,682)	(3,095,179)	(2,840,819)	
162					
163 Beginning Net Assets	69,813,373	64,129,229	60,584,547	57,489,367	-5.11%
164					
165 Ending Net Assets	64,129,229	60,584,547	57,489,367	54,648,548	-4.94%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Commissions on Billings -Sewer Collections	37,533	37,547	41,200	38,000	-7.77%
3 Commissions on Billings -Refuse Collections	23,270	23,384	24,700	23,700	-4.05%
4 Discounts Forfeited	328,390	319,506	260,000	322,800	24.15%
5 Interest Income	22,148	24,677	18,000	8,000	-55.56%
6 NCE Revenue (Pension)	(730)	21,079	-	-	0.00%
7 NSF Charged Back	3,344	4,200	5,200	3,200	-38.46%
8 Miscellaneous Income	(3,243)	6,646	175,000	130,000	-25.71%
9 Reconnect Charges	-	-	5,000	-	-100.00%
10 Rental Fees	77,550	77,915	78,000	80,000	2.56%
11 Shell Waterline	24,688	124,537	-	-	0.00%
12 Tapping Fees	60,754	89,418	76,000	98,000	28.95%
13 Tech Fees - FR Perm Clearing	27,755	23,660	32,000	25,000	-21.88%
14 Water System Fees	7,177,308	7,200,396	7,250,000	7,270,300	0.28%
15 Grants:					
16 Fed - FEMA - TS Nate	-	10,735	-	-	0.00%
17 Fed - FEMA - Backwater Event	13,139	-	-	-	0.00%
18 Forgive-LDHH WAT Loan	1,909	-	-	-	0.00%
19 TOTAL REVENUES	7,793,814	7,963,701	7,965,100	7,999,000	0.43%
20					
21 EXPENDITURES					
22 Water Purchase					
23 From St. Charles Parish	724	43	5,000	1,000	-80.00%
24 From St. James Parish	168,571	84,943	15,000	2,000	-86.67%
25 Total Water Purchase	169,294	84,986	20,000	3,000	-85.00%
26					
27 Purification Expense					
28 Purification Supplies	727,484	661,967	555,250	650,000	17.06%
29 Salaries - Operators	633,797	670,757	758,444	781,500	3.04%
30 Plants-Entergy Purchase	511,797	554,855	620,000	620,000	0.00%
31 Trainings/Seminars	9,528	6,306	15,400	12,000	-22.08%
32 LDHH Interest Loan	57,106	54,457	75,000	75,000	0.00%
33 Water Analysis	109,590	204,495	252,000	-	-100.00%
34 Plant Maintenance	130,296	210,059	285,500	285,500	0.00%
35 Purification - R&M	36,019	46,460	91,000	-	-100.00%
36 Total Purification Expense	2,215,617	2,409,356	2,652,594	2,424,000	-8.62%
37					
38 Transmission & Distribution					
39 Salaries - Servicemen	765,370	729,986	853,924	858,300	0.51%
40 Distribution - R&M	171,645	225,558	400,000	400,000	52.21%
41 R&M - Machinery & Equipment	13,984	10,040	11,300	91,000	705.31%
42 R&M - Fire Hydrants	23,878	17,012	35,000	35,000	0.00%
43 Total Transmission & Distribution	974,877	982,596	1,300,224	1,384,300	19.03%
44					
45 Billing & Collections					
46 Cash Over/Short	443	475	2,000	2,000	0.00%
47 Provision for Uncollectable	1,450,737	2,032,375	150,000	500,000	233.33%
48 Salaries - Billing	408,606	489,918	425,131	441,700	3.90%
49 Total Billing & Collections	1,859,786	2,522,768	577,131	943,700	63.52%
50					
51 General & Administrative					
52 Bank Service Charges	75,935	131,970	110,000	116,000	5.45%
53 Fuel	32,364	38,957	40,000	40,000	0.00%
54 Cont. Maint: Grass Cutting	37,740	47,810	55,000	55,000	0.00%
55 Insurance - General Liability	250,406	262,260	270,000	280,800	4.00%
56 Interest Expense	-	71,079	-	5,200	100.00%
57 IT Expense	-	27,203	24,000	85,000	254.17%
58 Janitorial Services	-	10,102	16,500	16,500	0.00%
59 LDHH Administrative Fees	9,679	9,230	11,000	11,000	0.00%
60 Mileage	2,806	2,750	3,000	2,500	-16.67%
61 Miscellaneous	7,342	5,912	10,000	5,000	-50.00%
62 Office Supplies	61,879	55,651	70,000	-	-100.00%
63 Postage	109,650	112,166	109,000	109,000	0.00%

Water Distribution System Fund

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
64 Prof Serv - Audit	24,000	24,700	25,400	25,400	0.00%
65 Prof Serv - Engineering	-	-	34,020	34,020	0.00%
66 Prof Serv - Other	466,420	430,885	396,500	500,000	26.10%
67 Prof Serv - Utility Meter Reading	-	92,123	75,000	35,000	-53.33%
68 R & M Buildings & Facilities	5,511	5,356	10,500	8,500	-19.05%
69 R & M Vehicles	51,863	72,104	95,000	43,000	-54.74%
70 R & M Water Service	-	8,870	-	-	0.00%
71 Rent - Equipment	16,281	19,500	30,000	30,000	0.00%
72 Computer System Agreement	13,892	-	14,500	-	-100.00%
73 Settlements	1,927	20,117	20,000	20,000	0.00%
74 Supplies - Operating	11,800	48,859	60,000	90,000	50.00%
75 Telephone	57,179	56,609	65,000	66,600	2.46%
76 Uniforms	20,065	25,833	27,300	27,500	0.73%
77 Utilities - Gas & Water	2,151	2,022	5,000	4,000	-20.00%
78 Use of Inventory Items	40	-	-	-	0.00%
79 Vehicle Leases	-	-	-	23,300	100.00%
80 Weather Event - Barry	-	11,002	-	-	0.00%
81 Employee Benefits					
82 GASB 68 & 71 Pension Expense	46,493	284,260	52,400	54,800	4.58%
83 Workman's Compensation	202,131	133,770	210,000	215,000	2.38%
84 Life/Health Insurance	699,251	1,256,032	881,204	1,096,500	24.43%
85 Retirement Contributions	189,338	190,545	248,300	253,700	2.17%
86 Medicare	25,775	26,991	30,198	30,900	2.32%
87 Social Security	9,783	13,386	10,000	11,900	19.00%
88 Total General & Administrative	2,431,703	3,498,056	3,008,823	3,296,120	9.55%
89					
90 Total Expenditures	7,651,278	9,497,761	7,558,771	8,051,120	8.48%
91					
92 Excess (Deficiency) of Revenues	142,536	(1,534,061)	406,329	(52,120)	-109.59%
93					
94 Depreciation Expense	2,596,882	2,539,591	2,650,000	2,700,000	1.89%
95					
96 Excess Revenue/(Expense)	(2,454,346)	(4,073,652)	(2,243,671)	(2,752,120)	30.65%
97					
98 NON-OPERATING REVENUES (EXPENSES)					
99 2012 Water Revenue Bonds Interest	(93,033)	(86,823)	(80,103)	(86,823)	8.39%
100 NET NON-OPERATING INCOME(EXPENSES)	(93,033)	(86,823)	(80,103)	(86,823)	8.39%
101					
102 Operating Transfers In (Out)					
103 Transfer IN - Sales Tax District	1,700,000	1,350,000	3,700,000	1,700,000	0.00%
104 Transfer IN - Waste Water (Billing Clerks Sal)	174,900	176,506	199,080	214,717	7.85%
105 Transfer Out - Fire Services	-	(79,800)	(79,800)	-	-100.00%
106 Transfer Out - General Fund (RevBond2006&A)	(333,324)	-	-	-	0.00%
107 Transfer Out - General fund (Administration)	(555,240)	(558,947)	(634,020)	(682,587)	7.66%
108 Transfer Out - General fund - (DA Sal Reim)	(16,875)	(17,700)	(18,600)	(18,600)	0.00%
109 Transfer Out - Public Works (Mechanic's Sal)	(144,035)	(148,123)	(179,625)	(151,004)	-15.93%
110 Transfer Out- LCDBG Clarifier	-	(13,650)	-	-	0.00%
111 Transfer Out - Public Safety (Admin Fees)	(8,389)	(9,111)	(15,841)	(18,222)	15.03%
112 Transfer Out -WasteWater (Dir & Billing Clk Sal)	(190,041)	(173,808)	(314,631)	(334,861)	6.43%
113 Total Operating Transfers In (Out)	626,996	525,367	2,656,563	709,443	8.05%
114					
115 Excess Revenue/(Expense)	(1,920,383)	(3,635,107)	332,789	(2,129,500)	39.18%
116					
117 Beginning Net Assets	50,421,120	42,184,226	38,568,935	37,038,924	-3.97%
118					
119 Ending Net Assets	42,184,226	38,568,935	38,901,724	34,909,424	-5.75%

St. John the Baptist Parish

**Capital Projects
Parish-Wide (PW)
Sewer Construction Fund**

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 DEQ Loan Proceeds	-	-	200,000	-	-100.00%
3 Interest Income	180	314	640	290	-54.69%
4 Other Income	41,201	-	-	-	0.00%
5 Total Revenues	41,381	314	200,640	290	-99.86%
6					
7 EXPENDITURES					
8 Misc Sewer Projects	-	55,115	171,800	-	-100.00%
9 Infiltration Repairs	-	-	100,000	-	-100.00%
10 Telemetry	4,000	3,600	200,000	-	-100.00%
11 DEQ loan-Interest	3,776	3,803	4,500	4,500	0.00%
12 DEQ loan-Admin.Fees	4,196	4,225	5,000	5,000	0.00%
13 DEQ loan-Principal	52,000	53,000	64,000	64,000	0.00%
14 DEQ - WB Coll System Rehab	720	-	200,000	-	-100.00%
15 Total Expenditures	64,692	119,743	745,300	73,500	-90.14%
16					
17 Excess (Deficiency) of Revenues	(23,311)	(119,428)	(544,660)	(73,210)	-86.56%
18					
19 Operating Transfers In (Out)					
20 Trans In - Sales Tax District	125,000	125,000	475,000	80,000	-83.16%
21 Total Operating Transfers In (Out)	125,000	125,000	475,000	80,000	-83.16%
22					
23 Excess Revenue/(Expense)	101,689	5,572	(69,660)	6,790	-109.75%
24					
25 Beginning Fund Balance	73,604	175,293	180,865	111,205	-38.51%
26					
27					
28 Ending Fund Balance	175,293	180,865	111,205	117,995	6.11%

St. John the Baptist Parish

**Capital Projects
2009 General Obligation Bond Fund**

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Interest Income	3,292	4,802	5,000	80	-98.40%
3 Total Revenues	3,292	4,802	5,000	80	-98.40%
4					
5 EXPENDITURES					
6 Miscellaneous- Edgard Courthouse	-	74,610	-	-	0.00%
7 Capital Outlay - Equipment	-	69,610	-	-	0.00%
8					
9 Foxwood - PHASE II					
10 Construction	126,725	-	-	-	0.00%
11					
12 East Bank Complex (A)					
13 Engineer	88,905	-	-	-	0.00%
14 Construction	4,086,441	130,402	-	-	0.00%
15 Miscellaneous-Testing/Inspections	9,365	3,500	-	-	0.00%
16 Total East Bank Complex (A)	4,184,710	133,902	-	-	0.00%
17					
18 Total Expenditures	4,311,435	278,122	-	-	0.00%
19					
20 Excess (Deficiency) of Revenues	(4,308,144)	(273,320)	5,000	80	-98.40%
21 Operating Transfers In (Out)					
22 East Bank Government Complex Buiding (A)					
23 Transfer In - EBGC - Street Lighting	300,000	-	-	-	0.00%
24 Transfer In - EBGC - Economic Development	-	50,000	-	-	0.00%
25 Transfer In - EBGC - 2010 General Obligation Bond	225,000	-	-	-	0.00%
26 Transfer In - EBGC - 2015 General Obligation Bond	4,250,000	-	-	-	0.00%
27					
28 Foxwood - Phase II					
29 Transfer in - Public Works	37,000	50,000	-	-	0.00%
30					
31 Parish Wide Drainage					
32 Trans Out - 2014 GO Bond (Haydel Canal)	-	(300,000)	-	-	0.00%
33					
34 Edgard Courthouse					
35 Transfer In - EBGC - 2015 General Obligation Bond	-	74,610	-	-	0.00%
36					
37 Total Operating Transfers In (Out)	4,812,000	(125,390)	-	-	0.00%
38					
39 Excess Revenue/(Expense)	503,856	(398,710)	5,000	80	-98.40%
40					
41 Beginning Fund Balance	59,511	563,367	164,657	169,657	3.04%
42					
43 Ending Fund Balance	563,367	164,657	169,657	169,737	0.05%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 EPA Grant -Oxidation Pond	20,809	-	-	-	0.00%
3 EPA Grant - Reserve WW Evaluation	-	33,400	-	-	0.00%
4 FEMA WWC Generators	-	-	300,936	-	-100.00%
5 FED DRA MAIN WW Pump Station Grant	-	95,000	-	-	0.00%
6 Interest Income	54,237	37,502	35,000	35,000	0.00%
7 Total Revenues	75,046	165,902	335,936	35,000	-89.58%
8					
9 EXPENDITURES					
10					
11 Oxidation Pond					
12 Engineering	152,165	114,689	-	-	0.00%
13 Construction	4,980,281	668,301	-	-	0.00%
14 Laplace Main Lift					
15 Engineering	9,884	40,623	12,500	-	-100.00%
16 Construction	-	553,030	237,500	-	-100.00%
17 WB Tank Rehab					
18 Engineering	15,384	32,820	-	-	0.00%
19 Construction	-	-	-	-	0.00%
20 WWC Permanent Generator					
21 Engineering	32,193	-	51,650	45,000	-12.88%
22 Construction	-	-	325,875	-	-100.00%
23 WWTP Consolidation					
24 Engineering	-	-	180,542	120,000	-33.53%
25 Construction	-	-	2,141,744	1,200,000	-43.97%
23 Effluent Pump Station Controls					
27 Engineering	21,483	6,199	6,908	-	-100.00%
28 Construction	-	237,952	225,000	-	-100.00%
Reserve WW Collection Sys Lift & Force Main					
29 Capacity Evaluation					
30 Engineering	-	55,000	-	-	0.00%
31 Construction	-	-	-	-	0.00%
32 Total Expenditures	5,211,390	1,708,614	3,181,719	1,365,000	-57.10%
33					
34 Excess (Deficiency) of Revenues	(5,136,344)	(1,542,712)	(2,845,783)	(1,330,000)	-53.26%
35					
36 Operating Transfers In (Out)					
37 Transfer Out- 2009 General Obligation Bond (EBGC)	(225,000)	-	-	-	0.00%
38 Transfer In - Hurrican Isaac Federal Grant	125,903	-	-	-	0.00%
39 Total Operating Transfers In (Out)	(99,097)	-	-	-	0.00%
40					
41 Excess Revenue/(Expense)	(5,235,441)	(1,542,712)	(2,845,783)	(1,330,000)	-53.26%
42					
43 Beginning Fund Balance	10,427,214	5,191,773	3,649,061	803,278	-77.99%
44					
45 Ending Fund Balance	5,191,773	3,649,061	803,278	(526,722)	-165.57%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 HMGP - Electrical Components - Ruddock	-	85,361	1,735,400	1,735,400	0.00%
3 HMGP - Bar Screen Cleaners	-	-	3,327,285	3,327,285	0.00%
4 HMGP - Airport Pump Station	-	-	366,000	366,000	0.00%
5 HMGP - River Forest Canal	-	-	409,056	409,056	0.00%
6 HMGP - LaPlace Heights	-	-	1,078,499	1,078,499	0.00%
7 HMGP - Belle Pointe Drainage	-	-	1,097,879	1,097,879	0.00%
8 HMGP - Marigold Drainage	-	-	826,082	826,082	0.00%
9 Grant - State - DOTD	-	451,310	-	-	0.00%
10 Interest Income	44,851	48,597	30,000	30,000	0.00%
11 Total Revenues	79,019	585,268	8,870,200	8,870,200	0.00%
12					
13 EXPENDITURES					
14 Vicknair Canal					
15 Construction	-	-	4,085,000	4,104,500	0.48%
16 Engineering	57,183	-	36,118	-	-100.00%
17 Total Vicknair Canal	57,183	-	4,121,118	4,104,500	-0.40%
18					
19 Haydel Canal					
20 Construction	-	13,525	800,000	786,000	-1.75%
21 Engineering	-	-	-	-	0.00%
22 Total Haydel Canal	-	13,525	800,000	786,000	-1.75%
23					
24 HMPG Projects:					
25 HMGP Electrical Components - Ruddock					
26 Construction	-	-	2,095,013	2,095,013	0.00%
27 Engineering	-	-	86,136	86,136	0.00%
28 Total HMGP Electrical Components - Ruddock	-	-	2,181,149	2,181,149	0.00%
29					
30 HMGP Bar Screen Cleaners					
31 Construction	-	-	4,025,899	4,025,899	0.00%
32 Engineering	-	-	171,063	171,063	0.00%
33 Total HMGP Bar Screen Cleaners	-	-	4,196,962	4,196,962	0.00%
34					
35 HMGP Airport Pump Station					
36 Construction	-	-	404,515	404,515	0.00%
37 Engineering	-	-	52,686	52,686	0.00%
38 Total HMGP Airport Pump Station	-	-	457,201	457,201	0.00%
39					
40 HMGP River Forest Canal					
41 Construction	-	-	445,969	445,969	0.00%
42 Engineering	-	-	75,753	75,753	0.00%
43 Total HMGP River Forest Canal	-	-	521,722	521,722	0.00%
44					
45 HMGP Laplace Heights					
46 Construction	-	-	1,299,880	1,299,880	0.00%
47 Engineering	-	-	86,901	86,901	0.00%
48 Total HMGP Laplace Heights	-	-	1,386,781	1,386,781	0.00%
49					

	Actual 2018	Actual 2019	Budget 2020	Budget 2021	Change (2021-2020)
50 HMGP Belle Pointe Drainage					
51 Construction	-	-	1,301,828	1,301,828	0.00%
52 Engineering	-	-	125,508	125,508	0.00%
53 Total HMGP Belle Pointe Drainage	-	-	1,427,336	1,427,336	0.00%
54					
55 HMGP Marigold Drainage					
56 Construction	-	-	1,003,898	1,003,898	0.00%
57 Engineering	-	-	49,130	49,130	0.00%
58 Total HMGP Marigold Drainage	-	-	1,053,028	1,053,028	0.00%
59					
60 Woodland Bridge					
61 Construction	190,359	-	-	-	0.00%
62 Engineering	23,732	2,152	-	-	0.00%
63 Total HMGP Marigold Drainage	214,091	2,152	-	-	0.00%
64					
65 Total Expenditures	291,274	15,677	16,145,297	16,114,679	-0.19%
66					
67 Excess (Deficiency) of Revenues	(212,255)	569,591	(7,275,097)	(7,244,479)	-0.42%
68					
69 Operating Transfers In (Out)					
70 Transfers In - 2015 GO Bond (Elec Comp)	-	-	300,000	300,000	0.00%
71 Transfers In - 2009 GO Bond (Haydel Canal)	-	300,000	-	-	0.00%
72 Total Operating Transfers In (Out)	-	300,000	300,000	300,000	0.00%
73					
74 Excess Revenue/(Expense)	(212,255)	869,591	(6,975,097)	(6,944,479)	-0.44%
75					
76 Beginning Fund Balance	6,591,226	6,378,971	7,248,562	273,466	-96.23%
77					
78 Ending Fund Balance	6,378,971	7,248,562	273,466	(6,671,013)	-2539.43%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 CWEF Reimbursement - Pleasure Bend	122,074	-	-	-	0.00%
3 LGAP Grant (Generator)	103,800	-	-	-	0.00%
4 Grant - State - Metal Detector	-	27,609	-	-	0.00%
5 Interest Income	55,579	40,755	40,000	10,000	-75.00%
6 Total Revenues	281,453	68,364	40,000	10,000	-75.00%
7					
8 EXPENDITURES					
9					
10 Parishwide Drainage	-	-	1,500,000	1,500,000	0.00%
11					
12 Pleasure Bend Water Facility					
13 Construction	755,500	112,138	-	-	0.00%
14 Engineering	55,160	36,072	-	-	0.00%
15 Total Pleasure Bend Water Facility	810,660	148,210	-	-	0.00%
16					
17 Lions/Laplace RO Pilot					
18 Engineering (Study)	26,600	169,200	12,000	-	-100.00%
19 Total Lions/Laplace RO Pilot	26,600	169,200	12,000	-	-100.00%
20					
21 Edgard Clarifier Rehab					
22 Construction	-	-	-	-	0.00%
23 Engineering	11,592	12,357	-	-	0.00%
24 Total Lions/Laplace RO Pilot	11,592	12,357	-	-	0.00%
25					
26 Eastbank Complex					
27 Capital Outlay - Equipment	-	189,520	18,249	-	-100.00%
28 Capital Outlay - Building	114,126	77,740	-	-	0.00%
29 Supplies - Operating	306,036	113,957	-	-	0.00%
30 Total Eastbank Complex	420,162	381,217	18,249	-	-100.00%
31					
32 Total Expenditures	1,269,014	710,984	1,530,249	1,500,000	-1.98%
33					
34 Excess (Deficiency) of Revenues	(987,561)	(642,620)	(1,490,249)	(1,490,000)	-0.02%
35					
36 Operating Transfers In (Out)					
Transfer out - 2014 GO Bond HMGP Elec Comp -					
37 Ruddock	-	-	(300,000)	(300,000)	0.00%
38 Transfer out - 2009 G. O. Bond (EBC)	(4,250,000)	-	-	-	0.00%
39 Transfer out - 2009 G. O. Bond (Edgard Courthouse)	-	(74,610)	-	-	0.00%
40 Transfer out - Fire Services (Safe Room)	-	(100,000)	-	-	0.00%
41 Transfer in - General Fund (C/O - Equipment)	150,000	-	-	-	0.00%
42 Transfer in - General Fund (C/O - Building)	115,000	-	-	-	0.00%
43 Transfer in - Public Works	50,000	-	-	-	0.00%
44 Total Operating Transfers In (Out)	(3,935,000)	(174,610)	(300,000)	(300,000)	0.00%
45					
46 Excess Revenue/(Expense)	(4,922,561)	(817,230)	(1,790,249)	(1,790,000)	-0.01%
47					
48 Beginning Fund Balance	10,738,295	5,815,734	4,998,504	3,208,255	-35.82%
49					
50 Ending Fund Balance	5,815,734	4,998,504	3,208,255	1,418,255	-55.79%

St. John the Baptist Parish

Debt Service
Parish-Wide Sewerage
Sales Tax Reserve Fund

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Interest	9,615	10,637	10,600	500	-95.28%
3					
4 Total Revenues	9,615	10,637	10,600	500	-95.28%
5					
6 EXPENDITURES					
7 Debt Service	-	-	-	-	0.00%
8 Total Expenditures	-	-	-	-	0.00%
9					
10 Excess (Deficiency) of Revenues	9,615	10,637	10,600	500	-95.28%
11					
12 Operating Transfers In (Out)					
13 Transfer out -Waste Water	(10,000)	(10,000)	(10,000)	-	-100.00%
14 Total Operating Transfers In (Out)	(10,000)	(10,000)	(10,000)	-	-100.00%
15					
16 Excess Revenue/(Expense)	(385)	637	600	500	-16.67%
17					
18 Beginning Fund Balance	1,422,328	1,421,943	1,422,580	41,144	-97.11%
19					
20 Ending Fund Balance	1,421,943	1,422,580	1,423,180	41,644	-97.07%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Interest	5,318	6,035	6,035	6,000	-0.58%
3					
4 Total Revenues	5,318	6,035	6,035	6,000	-0.58%
5					
6 EXPENDITURES					
7 Debt Service					
8 Principal	805,000	845,000	845,000	930,000	10.06%
9 Interest	514,756	482,556	482,556	413,360	-14.34%
10 Agent Fees	200	600	600	500	-16.67%
11					
12 Total Expenditures	1,319,956	1,328,156	1,328,156	1,343,860	1.18%
13					
14 Excess (Deficiency) of Revenues	(1,314,638)	(1,322,121)	(1,322,121)	(1,337,860)	1.19%
15					
16 Operating Transfers In (Out)					
17 Trans In - Sales Tax District	1,320,406	1,328,073	1,328,073	1,337,860	0.74%
18					
19 Total Operating Transfers In (Out)	1,320,406	1,328,073	1,328,073	1,337,860	0.74%
20					
21 Excess Revenue/(Expense)	5,768	5,952	5,952	-	-100.00%
22					
23 Beginning Fund Balance	371,948	377,716	383,668	383,668	0.00%
24					
25 Ending Fund Balance	377,716	383,668	389,620	383,668	-1.53%

St. John the Baptist Parish

**Debt Service
Fire Departments
Sales Tax Reserve Fund**

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Interest	3,120	3,470	3,470	3,500	0.86%
3					
4 Total Revenues	3,120	3,470	3,470	3,500	0.86%
5					
6 Expenditures					
7 Debt Service	-	-	-	-	0.00%
8 Total Expenditures	-	-	-	-	0.00%
9					
10 Excess (Deficiency) of Revenues	3,120	3,470	3,470	3,500	0.86%
11					
12 Operating Transfers In (Out)	-	-	-	-	0.00%
13					
14 Total Operating Transfers In (Out)	-	-	-	-	0.00%
15					
16 Excess Revenue/(Expense)	3,120	3,470	3,470	3,500	0.86%
17					
18 Beginning Fund Balance	460,403	463,523	466,993	470,463	0.74%
19					
20 Ending Fund Balance	463,523	466,993	470,463	473,963	0.74%

St. John the Baptist Parish

**Debt Service
Fire Departments
Sales Tax Sinking Fund**

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Interest	1,426	1,346	1,350	1,850	37.04%
3 Total Revenues	1,426	1,346	1,350	1,850	37.04%
4					
5 EXPENDITURES					
6 Debt Service					
7 Agent Fees	1,400	1,400	1,400	1,400	0.00%
8 Bond Principal	360,000	375,000	375,000	400,000	6.67%
9 Interest Expense	82,297	70,060	70,060	45,888	-34.50%
10 Total Expenditures	443,697	446,460	446,460	447,288	0.19%
11					
12 Excess (Deficiency) of Revenues	(442,271)	(445,114)	(445,110)	(445,438)	0.07%
13					
14 Operating Transfers In (Out)					
15 Transfer In - Fire	451,097	448,980	445,110	445,438	0.07%
16 Total Operating Transfers In (Out)	451,097	448,980	445,110	445,438	0.07%
17					
18 Excess Revenue/(Expense)	8,826	3,866	-	-	0.00%
19					
20 Beginning Fund Balance	375,644	384,470	388,336	388,336	0.00%
21					
22 Ending Fund Balance	384,470	388,336	388,336	388,336	0.00%

	Actual 2018	Actual 2019	Adopted Budget 2020	Proposed Budget 2021	Percentage Change (2021-2020)
1 REVENUES					
2 Ad Valorem	5,655,832	4,939,406	9,738,000	10,136,000	4.09%
3 In Lieu Payments	28,587	28,357	28,000	20,000	-28.57%
4 Interest	18,438	13,732	14,000	16,500	17.86%
5 Other	5,805	1,743	-	-	0.00%
6 Total Revenues	5,708,662	4,983,238	9,780,000	10,172,500	4.01%
7					
8 EXPENDITURES					
9 General Government	-	-	-	-	-
10 Ad Valorem Property Tax Fees	52,072	-	89,700	93,300	4.01%
11 Ad Valorem Pension Expense	222,707	208,413	383,500	399,200	4.09%
12 Agent Fees	4,100	4,450	4,500	4,100	-8.89%
13 Bond Principal	4,935,000	4,550,000	4,550,000	4,205,000	-7.58%
14 Interest Expense	1,634,497	1,474,132	147,500	1,144,221	675.74%
15 Miscellaneous Expense	2,600	2,700	2,700	2,700	0.00%
16 Total Expenditures	6,850,976	6,239,695	5,177,900	5,848,521	12.95%
17					
18 Excess (Deficiency) of Revenues	(1,142,314)	(1,256,457)	4,602,100	4,323,979	-6.04%
19					
20 Operating Transfers In (Out)					0.00%
21 Total Operating Transfers In (Out)	-	-	-	-	0.00%
22					
23 Excess Revenue/(Expense)	(1,142,314)	(1,256,457)	4,602,100	4,323,979	-6.04%
24					
25 Beginning Fund Balance	8,139,872	6,997,558	5,125,740	9,727,840	89.78%
26					
27 Ending Fund Balance	6,997,558	5,125,740	9,727,840	14,051,819	44.45%

ST. JOHN THE BAPTIST PARISH
STATE OF LOUISIANA

ORDINANCE 20-46

Mrs. Hotard introduced the following ordinance.
Mrs. Houston and Mr. Wright seconded the following ordinance.

THE ST. JOHN THE BAPTIST PARISH COUNCIL HEREBY ORDAINS:

An ordinance introducing the annual operating budgets for the St. John the Baptist Parish General Fund, Special Revenue Funds, Enterprise Funds, Capital Projects Funds, and Debit Service Funds for the fiscal year beginning January 1, 2021 and ending December 31, 2021. (See attached amendments)

Unless specified, this ordinance becomes effective five (5) days after publication in the Official Journal.

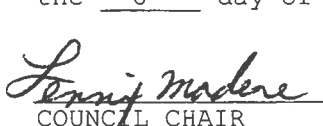
BE IT ORDAINED, that the St. John the Baptist Parish Council is acting as the governing authority for said parish.

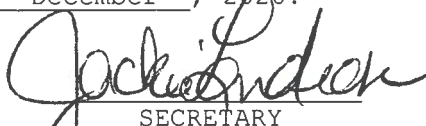
The above ordinance having been submitted to a vote; the vote thereon was as follows:

YEAS: Wright, Becnel, Torres, Houston, Madere, Duhe-Griffin, Arcuri, Schnyder, Malik

NAYS: None **ABSENT:** None **ABSTAINING:** None

The result of the vote on the ordinance was 9 **YEAS**, 0 **NAYS**, 0 **ABSENT**, 0 **ABSTAINING**, and this ordinance was declared adopted on the 8th day of December, 2020.


COUNCIL CHAIR
12/14/2020
Date signed


SECRETARY
12/10/2020
Date signed


PARISH PRESIDENT
12-10-2020
Date signed

CERTIFIED, to be a true and correct copy of an ordinance adopted by the St. John the Baptist Parish Council on the 8th day of Dec, 2020.


SECRETARY