



St. Bernard
Parish Government

Historic Past, Promising Future

2021 Adopted Operating & Capital Budget





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**ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2021 BUDGET**





St. Bernard Parish Government

Guy McInnis
Parish President

October 2, 2020

To our Honorable Councilmembers and Citizens of St. Bernard Parish:

It is my privilege to submit to you the proposed budget FY 2021 in accordance with Section 3-05 (5) of the Home Rule Charter. This budget is our most significant document that supports the continued growth and prosperity of our parish. It serves as the financial and operational guide reflecting the priorities, goals and policies of St. Bernard Parish Government. The budget encompasses the objectives of each department and involves many analytical hours of work by the Finance Department and our Administration. Our priority is to ensure that financial assets are well managed so that the present and future needs of our community are met.

This year, we are again presenting a five-year Capital Outlay Budget. Our agenda of projects represent the progression and sustainability to infrastructure within our parish. The Capital Budget is primarily funded through federal and local monies.

The proposed Total Operating and Capital Budget for 2021 is \$138,521,401, a decrease of \$7,298,129 from the 2020 Budget primarily due to the decrease in funding through grants and capital projects planned throughout the Parish. We have worked diligently to ensure Parish Government has the resources necessary to provide the best services to our residents while maintaining financial efficiency which will enable us to better serve future generations of residents. General Fund operations consist of \$23,025,920 of the total Capital and Operating Budget, which is a increase of \$6,883,727 when compared to the 2020 Budget. This increase is primarily due to the increase of Louisiana Land Trust projects funded with program income.

The Finance Department has worked tirelessly to present an acceptable and thorough document to the Council. Through discipline and efficiency, the Certificate of Achievement for Excellence in Financial Reporting was awarded in March, 2020 for the fiscal year ending December 31, 2018. The Certificate of Achievement is the highest form of recognition for government accounting and financial reporting. Its attainment represents a significant accomplishment for a municipal government. The department has set a precedent that it will continue to strive to retain annually.

The Grants Department will resume its pursuit of federal, state and private grants available for these type programs. Operating within budgetary parameters will avoid overextended Parish commitments.

Submission of the 2021 budget represents the four year this Administration has presented the budget to the St. Bernard Parish Council. Parish Government has focused on several priorities which are incorporated into the financial goals, such as:

- Ensuring the financial security of our Parish both short and long term;
- Providing high quality, resident-friendly municipal services;
- Developing vibrant programs that support affordable housing;
- Fostering commercial and retail environments that encourages business growth and opportunities;
- Sustaining a high quality of life for residents and businesses;
- Long-term capital improvements within the community

As we moved forward, one of the biggest challenges we faced over the last few years was the Fire Department running a deficit. We were forced to look for creative methods of sustainability. We are extremely pleased to report that through union negotiations, new operating methods were implemented that in turn created better financial controls over the department. Additionally, a \$10.6m, five year contract was signed with NASA which allowed the Fire Department to hire and train new firefighters and generate additional revenue with no increase in taxes to our citizens. Thereby, this has help create much needed financial stability for the St. Bernard Parish Fire Department as well as an ability to increase funding of the Fire Capital Fund to ensure the ability

A number of high priority coastal activities will be implemented during the coming year. Several projects will be funded via the RESTORE Act and matching State funding in 2021, including Lake Lery Marsh Creation (Phase 2 and 3), Paris Road Streetscape and Bayou Terre Aux Bouefs. The Parish has partnered with Nunez Community College to fund a fisher's workforce development program. Small-scale coastal restoration projects (cypress trees, black mangroves and debris removal) will continue next year. The Coastal Division will focus on capitalizing on new funding opportunities in 2021, including Phase 2 of the Gulf of Mexico Energy Security Act (GOMESA) and through NRDA. The Parish is also working closely with the State now that primarily design of the east bank sediment pipeline has begun.

The Water and Sewer Divisions continues work on waterline replacement projects throughout St. Bernard Parish. The total costs of these projects are in excess of \$45.9M. We are on target to complete six of the six projects in 2020 leaving approximately \$16M of remaining project funds for work in 2021.

Other St. Bernard projects include revitalization of neighborhood playgrounds throughout the parish and continued upgrades to recreation parks.

As we look to 2021, we continue to stay focused:

Fiscal accountability and sustainability: St. Bernard is focused on maintaining a balanced budget and adhering to financial policies and long-term decision-making strategies for financial stability;

Transparency: An obligation to share information openly and provide accountability that allows citizens to make informed decisions;

Partnerships: Relationships that leverage positive interaction between the Administration, Council, businesses and other community entities are essential;

Community: Events that help us weave our community together are part of the character of St. Bernard Parish. Projects such as Delacroix Pier, Park Concerts, the Violet and Torres Park's new ADA playground equipment, outdoor fitness center and skate park helps our community come together and enjoy the company of others;

Municipal Services: Lead our community by providing a high level of public services in-house or through privatization as well as outstanding customer service to our residents. Focus on code enforcement and the promotion of beautification and cleanliness of the Parish;

Innovation: Develop progressive ideas that broaden St. Bernard's future, improve the way we conduct business and fosters economic development;

Growth: Continue to promote programs that create housing opportunities, support local businesses and employment opportunities and expand the population.

Thank you in advance for your continued support of this Administration. It is only through our cooperative efforts that we are able to provide the highest level of services and programs that will enhance the quality of life of our residents. Vision and innovation, as well as a dedicated team made up of the Parish Council and SBPG employees are essential elements that help ensure continued success. As we continue to build a better tomorrow together, we must lay the groundwork for fiscal responsibility that sustains our Parish as an ideal place to live, work and play.

Sincerely,

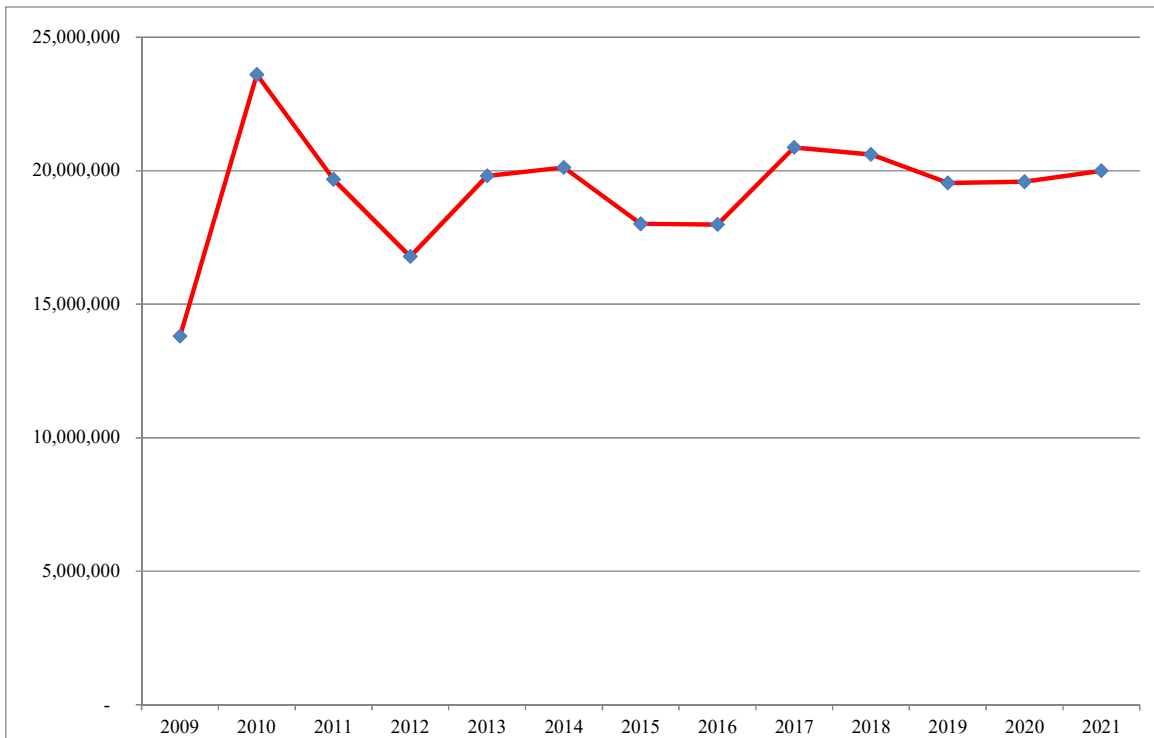
Guy McInnis
Parish President

**ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2021 BUDGET**



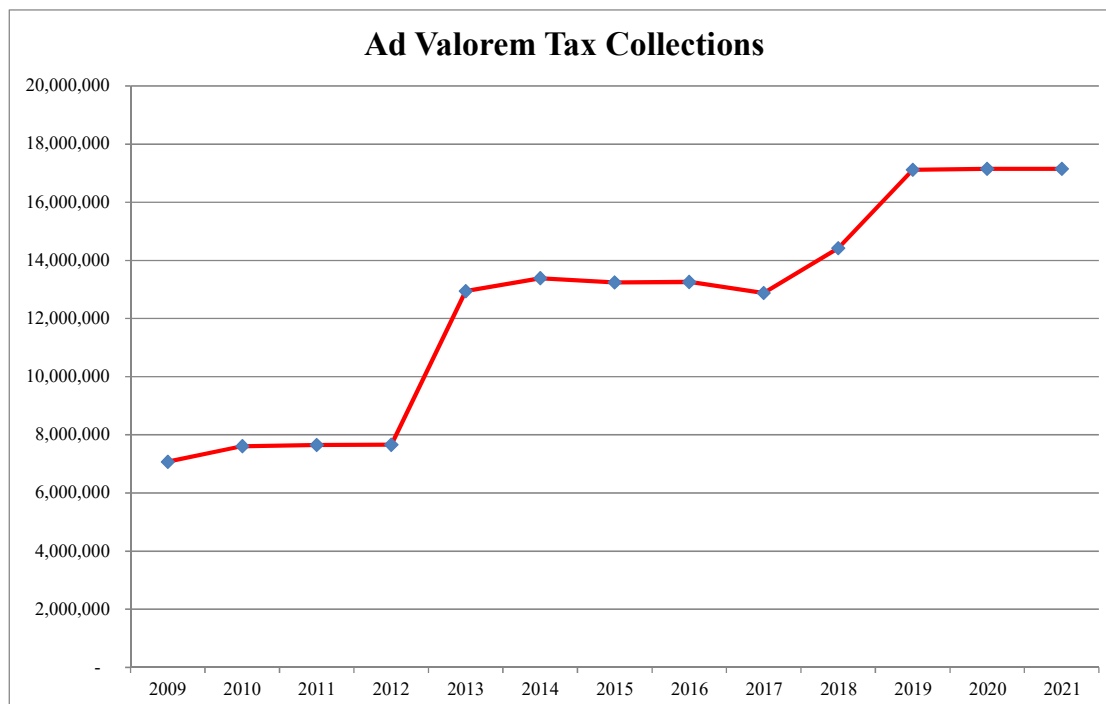
History of Sales and Use Tax Collections

Year		Collections	Percentage of Change
2009	Actual	13,799,933	-8.21%
2010	Actual	23,601,618	71.03%
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	19,805,927	18.00%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Actual	20,606,565	-1.29%
2019	Actual	19,546,527	-5.14%
2020	Projected	19,583,333	0.19%
2021	Budgeted	20,000,000	2.13%



History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
2009	Actual	7,073,024	14.76%
2010	Actual	7,611,730	7.62%
2011	Actual	7,652,880	0.54%
2012	Actual	7,658,899	0.08%
2013	Actual	12,941,340	68.97%
2014	Actual	13,387,595	3.45%
2015	Actual	13,241,834	-1.09%
2016	Actual	13,258,151	0.12%
2017	Actual	12,885,666	-2.81%
2018	Actual	14,423,795	11.94%
2019	Actual	17,120,951	18.70%
2020	Actual	17,151,401	0.18%
2021	Budgeted	17,151,401	0.00%





Projected Authorized and Levied Ad Valorem Taxes for 2021

Tax Use	Millage Rate
General:	
General governmental services	2.81
Special Revenues:	
Fire Protection District No. 1	7.42
Fire Protection District No. 2	8.35
St. Bernard Council on Aging	0.94
Recreation	2.17
Road District No. 1	3.05
Road Lighting District No. 1	1.22
Public Health	0.62
Garbage District No. 1	3.05
Parishwide Fire Protection Facilities	20.41
	<u>50.04</u>

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
2009	143,915,887	195,649,366	339,565,253	(51,782,932)	287,782,321
2010	152,336,273	195,854,906	348,191,179	(55,273,736)	292,917,443
2011	162,492,455	195,185,678	357,678,133	(57,776,586)	299,901,547
2012	164,635,938	207,766,965	372,402,903	(59,431,584)	312,971,319
2013	170,805,390	199,367,569	370,172,959	(60,306,544)	309,866,415
2014	169,463,272	220,936,376	390,399,648	(61,126,258)	329,273,390
2015	173,343,983	209,561,261	382,905,244	(62,981,600)	319,923,644
2016	187,331,162	191,676,268	379,007,430	(64,904,738)	314,102,692
2017	195,580,993	181,614,308	377,195,301	(65,416,739)	311,778,562
2018	201,275,172	211,577,039	413,852,211	(66,637,245)	347,214,966
2019	208,112,149	261,237,985	469,350,134	(67,482,580)	401,867,554
2020	**	**	**	**	**

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2018	2019	2020 Budgeted	2021 Budgeted
Council	3	3	3	3
Cable Station	1	2	2	2
Registrar of Voters	3	3	3	3
Administration	14	12	10	8
Purchasing	3	2	2	2
Information Technology	3	3	3	3
Finance	9	9	9	8
Personnel Department	2	2	6	3
Recovery	6	-	-	-
Capital Projects	-	6	6	5
OEP	2	2	2	2
Animal Control	7	7	7	8
Property Plant & Maintenance	13	12	11	9
34th Judicial Court	37	38	38	39
Civic Auditorium	3	3	3	3
Community Development	19	19	17	16
Fire	111	115	115	109
Recreation	14	12	11	6
Tourism	4	4	4	3
Grants	4	3	1	1
GIS	-	-	-	-
Coastal	1	1	1	1
Housing	13	13	13	13
Transit	11	13	9	7
HMGP	2	-	-	-
Public Works	46	38	36	29
Sanitation	12	10	11	16
Insurance	4	4	-	4
Water & Sewer	70	74	79	73
	417	410	402	376

Fiscal Year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019**
General Fund										
Nonspendable	\$ -	\$ 80,342	\$ 74,800	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299
Restricted	-	161,345	91,185	91,185	3,404,667	3,992,868	3,970,789	3,941,952	4,275,605	4,934,947
Committed	-	3,944	-	-	-	-	-	343,784	1,935,023	1,048,063
Assigned	-	84,639	-	-	587,321	5,421,492	6,891,492	12,066,337	6,522,404	4,800,961
Unassigned	-	8,223,388	2,887,607	2,436,466	-	733,079	1,445,188	69,464	83,803	93,851
Reserved	20,474	-	-	-	-	-	-	-	-	-
Unreserved	8,310,748	-	-	-	-	-	-	-	-	-
Total general fund	\$ 8,331,222	\$ 8,553,658	\$ 3,053,592	\$ 2,612,641	\$ 4,090,710	\$ 10,256,654	\$ 12,402,051	\$ 16,509,124	\$ 12,974,247	\$11,078,121
All other governmental funds										
Nonspendable	\$ -	\$ 121,171	\$ 96,690	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829
Restricted	-	28,697,633	7,328,584	9,379,192	12,533,044	11,243,754	9,244,225	7,784,977	10,050,534	12,674,735
Committed	-	3,078,436	2,209,969	1,803,029	956,733	956,564	956,654	598,990	865,203	(3,448,179)
Assigned	-	7,235,508	7,749,171	7,097,625	6,665,667	6,363,714	6,009,953	5,950,431	3,923,020	3,108,388
Unassigned	-	229	(29,138,816)	(5,495,701)	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)	(3,030,949)
Reserved	139,933	-	-	-	-	-	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	25,210,058	-	-	-	-	-	-	-	-	-
Debt service funds	749,826	-	-	-	-	-	-	-	-	-
Capital projects funds	8,797,149	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 34,896,966	\$ -	\$ (11,754,402)	\$ 12,897,889	\$ 15,563,270	\$ 15,150,515	\$ 8,883,862	\$ 6,673,094	\$ 10,645,074	\$ 9,559,824

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

**Unaudited

Expenses	Fiscal Year							
	2012	2013	2014	2015	2016	2017	2018	2019**
Governmental Activities:								
Program Revenues								
Governmental Activities:								
Charges for services	\$ 3,886,902	\$ 4,799,254	\$ 3,032,385	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,322,733
Operating grants and contributions	17,562,703	23,905,810	10,370,636	21,131,977	10,870,638	9,068,664	11,026,777	9,038,938
Capital grants and contributions	84,179,047	55,330,827	38,860,849	32,249,132	28,211,921	26,259,675	9,201,138	8,867,593
Total Governmental Activities Program Revenues	<u>105,628,652</u>	<u>84,035,891</u>	<u>52,263,870</u>	<u>56,762,136</u>	<u>42,429,413</u>	<u>39,429,808</u>	<u>25,439,335</u>	<u>25,229,264</u>
Business-Type Activities:								
Charges for services	5,818,753	5,748,284	5,875,915	12,060,280	13,099,159	12,441,520	12,929,605	12,495,223
Operating grants and contributions	2,966,919	12,550	31,560	516,129	-	-	-	-
Capital grants and contributions	40,502,738	5,690,363	-	-	1,488,453	767,508	573,028	392,357
Total Business-Type Activities Program Revenues	<u>49,288,410</u>	<u>11,451,197</u>	<u>5,907,475</u>	<u>12,576,409</u>	<u>14,587,612</u>	<u>13,209,028</u>	<u>13,502,633</u>	<u>12,887,580</u>
Total Primary Government Program Revenues	<u>\$ 154,917,062</u>	<u>\$ 95,487,088</u>	<u>\$ 58,171,345</u>	<u>\$ 69,338,545</u>	<u>\$ 57,017,025</u>	<u>\$ 52,638,836</u>	<u>\$ 38,941,968</u>	<u>\$ 38,116,844</u>
Net (Expense)/Revenue								
Governmental activities	\$ 14,114,595	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (47,725,322)
Business-type Activity	38,335,819	802,307	(5,500,263)	(11,279,449)	(805,629)	(3,846,117)	(3,868,289)	(4,141,082)
Total Primary Government Net Expense	<u>\$ 52,450,414</u>	<u>\$ 12,927,443</u>	<u>\$ (19,515,799)</u>	<u>\$ (34,898,559)</u>	<u>\$ (30,035,931)</u>	<u>\$ (51,471,192)</u>	<u>\$ (50,455,816)</u>	<u>\$ (51,866,404)</u>



General Revenues and Other Changes in Net Position

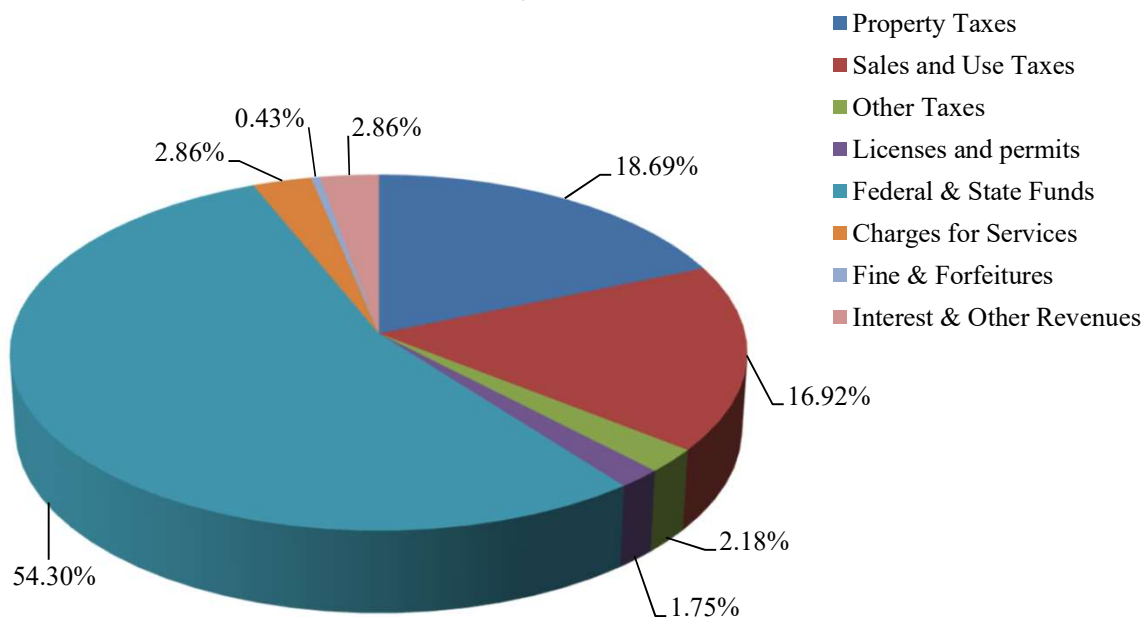
Governmental Activities:

	Fiscal Year							
	2012	2013	2014	2015	2016	2017	2018	2019**
Taxes:								
Ad valorem taxes	\$ 7,658,899	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,120,951
Sales taxes	13,446,184	15,844,744	16,096,696	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193
Severance	951,475	971,328	985,553	622,785	431,377	506,257	551,340	418,181
E telephone	370,042	378,840	451,084	379,001	392,760	425,602	588,430	585,138
Other taxes	109,234	111,949	240,741	328,390	277,060	264,206	249,761	264,667
Fines and forfeitures	-	-	151,781	210,550	218,983	190,465	195,347	119,891
State revenue sharing (unrestricted)	-	-	92,912	72,560	76,589	79,774	81,741	68,482
Parish road royalty	-	-	935,697	426,803	241,323	287,852	348,311	211,076
Other general revenues (expenses)	647,605	1,168,627	640,021	705,028	1,085,110	1,282,052	3,124,268	2,995,827
Interest and investment earnings	108,213	195,208	187,198	188,079	191,898	260,371	406,648	358,661
(Loss)/Gain on Disposal of Assets	(6,539,142)	(149,742)	83,974	(415,762)	-	-	-	-
Gain on sale of investments land held for sale	-	-	546,240	282,702	-	-	-	-
Forgiveness of CD Loans	-	5,403,510	-	-	-	-	-	-
Proceeds from insurance settlement	-	-	62,466	128,930	273,541	-	-	-
Proceeds from litigation settlement	-	-	-	9,359,306	1,780,006	21,000,000	-	-
Transfers	-	-	(219,376)	2,306,733	458,703	(2,262,721)	(3,211,148)	2,212,481
Capital contributions	-	-	(13,215,123)	-	-	-	-	-
Miscellaneous revenues	-	-	-	772,340	423,268	935,733	1,066,367	1,004,390
Total Governmental Activities	16,752,510	36,865,804	20,427,459	43,018,011	33,496,206	52,555,592	34,310,112	41,235,938
Business-Type Activities:								
Sales taxes	3,338,375	3,961,184	4,024,174	3,602,185	3,596,859	4,175,086	4,121,313	3,969,192
Other general revenues (expenses)	(2,358,661)	330,835	262,529	203,078	275,318	481,928	635,335	460,116
Interest and investment earnings	36,852	37,106	39,188	51,670	58,245	59,375	136,977	293,773
(Loss)/Gain on Disposal of Assets	-	-	11,100	(10,149)	-	-	-	-
Proceeds from insurance settlement	-	-	-	35,211	(5,500)	-	-	-
Transfers	-	-	219,376	(2,306,733)	(458,703)	2,262,721	3,211,148	(3,916,907)
Capital contributions	-	-	13,215,123	-	-	-	-	-
Total Business-Type Activities	1,016,566	4,329,125	17,771,490	1,575,262	3,466,219	6,979,110	8,104,773	806,174
Total Primary Government	\$ 17,769,076	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 42,042,112
Changes in Net Position								
Governmental Activities	\$ 30,867,105	\$ 48,990,940	\$ 6,411,923	\$ 19,398,901	\$ 4,265,904	\$ 4,930,517	\$ (12,277,415)	\$ (6,489,384)
Business-type activities	39,352,385	5,131,432	12,271,227	(9,704,187)	2,660,590	3,132,993	4,236,484	(3,334,908)
Total Primary Government	\$ 70,219,490	\$ 54,122,372	\$ 18,683,150	\$ 9,694,714	\$ 6,926,494	\$ 8,063,510	\$ (8,040,931)	\$ (9,824,292)

**Unaudited

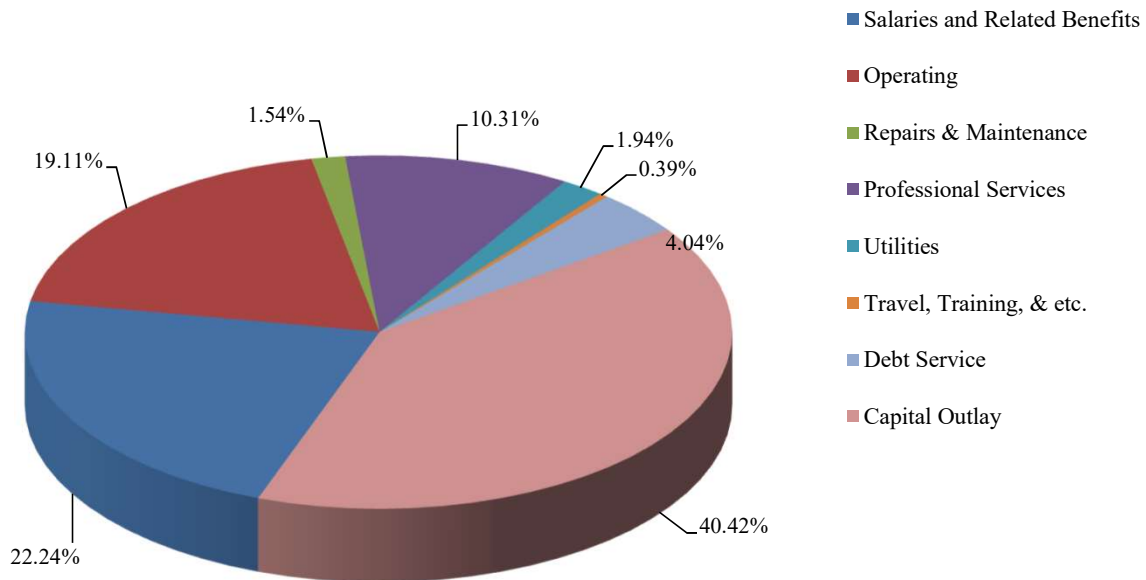


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



**ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2021 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2021 Adopted Capital & Operating Budget

DEPARTMENT	2021 Adopted Budgeted Revenues	2021 Adopted Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
GENERAL FUND:								
100 General Fund	\$ 5,326,546	\$ 9,371,849	\$ (4,045,303)	\$ 4,016,109	\$ 29,213	\$ 19	\$ 3,851,937	\$ 3,851,956
101 Sales Tax	12,007,500	960,000	11,047,500	(11,047,500)	-	-	-	-
105 34th Judicial Court	250,000	3,275,933	(3,025,933)	3,025,933	-	-	-	-
152 Civic Auditorium	-	103,610	(103,610)	103,610	-	-	-	-
160 Community Development	1,642,000	1,980,727	(338,727)	338,727	-	-	-	-
160 LLT	7,625,000	7,333,801	291,199	-	-	291,199	5,033,495	5,324,694
Total General Fund	\$ 26,851,046	\$ 23,025,920	\$ 3,825,126	\$ (3,563,121)	\$ 29,213	\$ 291,218	\$ 8,885,432	\$ 9,176,650
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205 Hurricane Isaac	25,393	25,393	-	-	-	-	-	-
229 Hurricane Katrina	6,578,110	6,565,610	12,500	-	(12,500)	-	-	-
234 Tree Fund	-	-	-	-	-	-	-	-
253 Criminal Court 34th	270,000	270,000	-	-	-	-	7,142	7,142
254 Fire Department	14,391,310	13,608,391	782,919	-	(756,444)	26,475	5,517,613	5,544,088
259 Council on Aging	396,005	437,541	(41,536)	41,536	-	-	346,027	346,027
260 CDBG	3,460,703	3,460,703	-	-	-	-	-	-
261 Recreation	1,635,985	2,348,929	(712,944)	677,944	35,000	-	109,795	109,795
262 Public Works	2,323,539	4,499,892	(2,176,353)	2,163,853	12,500	-	51,149	51,149
3495	90,000	411,542	(321,542)	309,042	12,500	-	-	-
4010	268,872	339,141	(70,269)	71,519	-	1,250	-	1,250
4015	1,874,467	3,359,827	(1,485,360)	1,450,592	-	(34,768)	-	(34,768)
4025	65,000	31,482	33,518	-	-	33,518	-	33,518
4030	25,200	357,900	(332,700)	332,700	-	-	-	-
263 Road Lighting	530,829	700,271	(169,442)	169,442	-	-	5,352	5,352
264 Sanitation	5,309,868	5,948,060	(638,192)	-	(958)	(639,150)	795,442	156,292
266 Assessor's Office	31,000	53,157	(22,157)	9,308	12,849	-	-	-
267 WIOA	4,072,984	4,072,984	-	-	-	-	45,175	45,175
270 HMGP	10,262,650	10,262,650	-	-	-	-	-	-
271 Health	265,076	264,881	195	-	(195)	-	767,355	767,355
273 Communications District	590,000	590,000	-	-	-	-	1,216,113	1,216,113
277 Housing & Redevelopment	7,231,000	7,231,000	-	-	-	-	113,000	113,000
279 Transit	861,487	861,487	-	-	-	-	-	-
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	76,311	76,311
290 State & Federal Grants	8,027,119	8,712,217	(685,098)	361,038	324,060	-	793,794	793,794
291 GOMESA	1,400,000	1,355,940	44,060	-	(44,060)	-	-	-
Total Special Revenue Funds	\$ 67,713,058	\$ 71,319,106	\$ (3,606,048)	\$ 3,423,121	\$ (429,748)	\$ (612,675)	\$ 9,844,268	\$ 9,231,593
DEBT SERVICE FUNDS:								
312 2012 Sales Tax Refunding Bond	\$ -	\$ 4,082,500	\$ (4,082,500)	\$ -	\$ 4,082,500	\$ -	\$ 3,256,930	\$ 3,256,930
354 2014 Fire Sinking Fund	-	280,535	(280,535)	-	280,535	-	221,614	221,614
Total Debt Service Funds	\$ -	\$ 4,363,035	\$ (4,363,035)	\$ -	\$ 4,363,035	\$ -	\$ 3,478,544	\$ 3,478,544

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2021 Adopted Capital & Operating Budget

DEPARTMENT	2021 Adopted Budgeted Revenues	2021 Adopted Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<i>CAPITAL PROJECT FUNDS:</i>								
443 Courthouse Capital Fund	\$ -	\$ 120,408	\$ (120,408)	\$ -	\$ -	\$ (120,408)	\$ (69,149)	\$ (189,557)
454 Fire Capital Fund	-	-	-	-	400,000	400,000	500,000	900,000
457 General Fund Capital Projects - Bond	1,976,819	3,251,594	(1,274,775)	-	-	(1,274,775)	189,132	(1,085,643)
462 Jackson/Pakenham	-	-	-	-	-	-	(5,799,766)	(5,799,766)
464 General Fund Capital Projects	4,242,316	5,788,254	(1,545,938)	140,000	-	(1,405,938)	2,718,149	1,312,211
Total Capital Project Funds	\$ 6,219,135	\$ 9,160,256	\$ (2,941,121)	\$ 140,000	\$ 400,000	\$ (2,401,121)	\$ (2,461,634)	\$ (4,862,755)
<i>INTERNAL SERVICE FUNDS:</i>								
650 Self Insurance	\$ 2,586,987	\$ 2,586,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
675 W&S Self Insurance	689,000	689,000	-	-	-	-	1,119,741	1,119,741
Total Internal Service	\$ 3,275,987	\$ 3,275,987	\$ -	\$ -	\$ -	\$ -	\$ 1,119,741	\$ 1,119,741
<i>BUSINESS-TYPE ACTIVITIES:</i>								
500 Water & Sewerage Fund	\$ 14,404,196	\$ 12,205,392	\$ 2,198,804	\$ -	\$ (2,959,998)	\$ (761,194)	\$ 247,808,033	\$ 247,046,839
501 W&S \$50M Bond Fund	-	-	-	-	-	-	(5,855)	(5,855)
529 SF-SW99 1/2 Cent Sales Tax Fund	3,916,667	313,333	3,603,334	-	(4,146,708)	(543,374)	185,614	(357,760)
530 50 M Bond Sales Tax Debt Service	-	65,625	(65,625)	-	64,209	(1,416)	(259,882)	(261,298)
532 W&S 2008 Refinanced ST Debt Service	-	-	-	-	-	-	-	-
533 W&S Loans Debt Service	-	-	-	-	-	-	896,131	896,131
534 W&S 99 S.T. Bonds Constr.	-	-	-	-	-	-	(108,796)	(108,796)
557 W&S Capital Projects	14,906,501	14,312,234	594,267	-	2,959,999	3,554,266	(34,148,318)	(30,594,052)
Total Water & Sewer	\$ 33,227,364	\$ 26,896,584	\$ 6,330,780	\$ -	\$ (4,082,498)	\$ 2,248,282	\$ 214,366,927	\$ 216,615,209
<i>OTHER BUSINESS-TYPE ACTIVITIES:</i>								
Events Facilities	\$ 281,000	\$ 505,513	(224,513)	\$ -	\$ -	(224,513)	\$ (662,977)	(887,490)
Total Recreational Facilities	\$ 281,000	\$ 505,513	\$ (224,513)	\$ -	\$ -	\$ (224,513)	\$ (662,977)	\$ (887,490)
TOTAL ALL FUNDS	\$ 137,567,591	\$ 138,546,401	\$ (978,811)	\$ -	\$ 280,002	\$ (698,809)	\$ 234,570,301	\$ 233,871,492

**ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2021 BUDGET**



ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2021 Budget

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

Parish Council	Parish Coroner
Cable Station	Jail
JPs and Constables	Animal Control
Office of Motor Vehicles	Property, Plant & Maintenance
Registrar of Voters	Louisiana Department of Veterans Affairs
Administration	Parks and Parkways Commission
Security	Economic Development Committee
Public Hearing Officer	34th Judicial Court
Purchasing	Sales Tax
Information Technology	Civic Auditorium
Finance	Community Development
Personnel	

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002010 - Parish Council
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Film Permits	410026	\$ 2,750	\$ 5,000	\$ 5,000
Film Revenue	480081	22,500	-	-
Insurance Proceeds	489074	11,221	-	-
Total REVENUES		36,471	5,000	5,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Clerk of Council			98,239	98,239
Council Asst / Deputy Clerk			52,737	53,405
Clerical Specialist II			29,190	29,646
Councilman at Large			17,400	19,800
Councilman at Large			19,800	17,400
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Salaries Total	501000	276,011	292,366	293,490
Salaries - OT	501001	1,674	9,085	4,500
Taxes - Payroll	501002	9,233	12,131	12,131
Pension Costs	501004	19,017	23,300	23,300
Insurance-Hospital & Life	501005	46,889	65,600	70,000
Total PERSONNEL EXPENDITURES		352,824	402,482	403,421
OPERATING EXPENDITURES				
Rent - Equipment	503002	3,309	4,000	4,800
Rent - Storage	503005	1,440	1,440	1,440
Professional Service	520002	138,524	41,938	40,760
Prof Service-Accounting/Audit	520020	114,000	114,000	114,000
Prof Serv - Security service	520101	2,160	-	6,000
R & M Vehicles	530004	208	100	500
R & M Bldg & Facilities	530008	530	400	500
Telephone Svcs	540005	2,664	3,500	2,850
Cell Phone	540006	5,850	6,000	6,200
Stationary & Office Supplies	541007	4,946	2,892	5,000
Supplies-Operating	541008	2,771	5,000	5,000
Uniforms	541017	1,378	1,500	1,500
Computer Equipment	542000	-	2,155	-
Travel, Training, & Etc.	550000	14,237	12,000	15,000
Construction in Progress	571001	131,091	-	-
Small Equipment	571012 0112	-	10,036	-
Vehicles	572011	-	135,148	-
Fees-Vehicle Licenses/Tags	580009	-	80	250
Dues & Subscriptions	580018	10,175	10,175	10,175
Recording Fees	580021	14,459	5,996	15,000
Postage	580022	77	200	200
Official Journal	580023	26,525	25,000	25,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002010 - Parish Council (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Shipping Handling, & Installat	580028	\$ 115	\$ 400	\$ 400
Gasoline	580035	1,595	2,000	2,500
Election Expense	580048	3,431	35,000	30,000
Parks & Parkways Commission	589004 0110	716	5,000	5,000
Parks & Parkways Commission	589004 0111	-	5,000	5,000
Parks & Parkways Commission	589004 0112	3,916	-	5,000
Parks & Parkways Commission	589004 0113	-	5,000	5,000
Parks & Parkways Commission	589004 0115	-	-	5,000
Parks & Parkways Commission	589004 0116	-	4,964	5,000
Film Incentive Program	589008	86,845	75,000	150,000
Total OPERATING EXPENDITURES		570,962	513,924	467,075
Total EXPENDITURES		923,786	916,406	870,496
OTHER FINANCING USES				
Transfer to Public Works	599262	15,832	400,000	-
Total OTHER FINANCING USES		15,832	400,000	-
NET EFFECT ON FUND BALANCE		\$ (903,147)	\$ (1,311,406)	\$ (865,496)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002015 - Cable Station
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Cable Franchise Fee	450046	\$ 406,025	\$ 400,000	\$ 410,000
BellSouth Franchise Fee	450047	94,713	95,000	95,000
Total REVENUES		500,738	495,000	505,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Manager of Govt Access / PIO			73,583	74,123
Videographer / Editor			38,685	39,352
Salaries Total	501000	100,257	112,268	113,475
Salaries - OT	501001	1,283	2,642	-
Taxes - Payroll	501002	1,458	2,039	2,039
Pension Costs	501004	11,720	13,330	14,000
Insurance-Hospital & Life	501005	12,171	13,750	15,000
Total PERSONNEL EXPENDITURES		126,889	144,029	144,514
OPERATING EXPENDITURES				
Professional Service	520002	7,185	2,500	5,000
Prof Serv-Software Support	520003	8,239	12,443	12,500
R & M Machinery & Equipment	530005	-	282	500
Cell Phone	540006	1,573	1,800	1,800
Stationary & Office Supplies	541007	-	736	750
Computer Equipment	542000	235	-	-
Production Equipment	542005	4,759	-	2,000
Travel, Training, & Etc.	550000	616	500	1,000
Entertainment & Promo	580019	-	718	2,000
Gasoline	580035	40	200	100
Total OPERATING EXPENDITURES		22,647	19,179	25,650
Total EXPENDITURES		149,536	163,208	170,164
OTHER FINANCING USES				
Transfer to Recreation	599261	35,000	35,000	35,000
Total OTHER FINANCING USES		35,000	35,000	35,000
NET EFFECT ON FUND BALANCE		\$ 316,202	\$ 296,792	\$ 299,836

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002120 - JPs and Constables
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
JP Ward A			\$ 7,200	\$ 7,200
JP Ward B			7,200	7,200
JP Ward C			7,200	7,200
JP Ward D			7,200	7,200
JP Ward E			7,200	7,200
JP Ward F			7,200	7,200
JP Ward G			7,200	7,200
JP Ward H			7,200	7,200
JP Ward I			7,200	7,200
JP Ward J			7,200	7,200
JP Ward K			7,200	7,200
Constable Ward A			7,200	7,200
Constable Ward B			7,200	7,200
Constable Ward C			7,200	7,200
Constable Ward D			7,200	7,200
Constable Ward E			7,200	7,200
Constable Ward F			7,200	7,200
Constable Ward G			7,200	7,200
Constable Ward H			7,200	7,200
Constable Ward I			7,200	7,200
Constable Ward J			7,200	7,200
Constable Ward K			7,200	7,200
Salaries Total	501000	166,806	158,400	158,400
Taxes - Payroll	501002	6,733	7,000	7,000
Pension Costs	501004	12,600	15,500	15,500
Insurance-Hospital & Life	501005	101,434	117,000	120,000
Total PERSONNEL EXPENDITURES		287,573	297,900	300,900
OPERATING EXPENDITURES				
Travel, Training, & Etc.	550000	11,253	12,000	20,000
Total OPERATING EXPENDITURES		11,253	12,000	20,000
Total EXPENDITURES		298,826	309,900	320,900
NET EFFECT ON FUND BALANCE		\$ (298,826)	\$ (309,900)	\$ (320,900)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002175 - Office of Motor Vehicles
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Drivers License Fee	440018	\$ 52,594	\$ 17,000	\$ 25,000
Total REVENUES		52,594	17,000	25,000
OPERATING EXPENDITURES				
Rent - Building	503003	48,000	50,400	50,400
Utilities - Water	540000	437	600	600
Utilities - Electric	540002	6,440	7,300	7,300
Total EXPENDITURES		54,877	58,300	58,300
NET EFFECT ON FUND BALANCE		\$ (2,283)	\$ (41,300)	\$ (33,300)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002210 - Registrar of Voters
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 686	\$ 725	\$ 725
Total REVENUES		686	725	725
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Registrar			14,706	14,706
Chief Clerk Registrar			10,168	10,168
Confidential Asst.			7,311	7,311
Salaries	501000	32,308	32,185	32,185
Taxes - Payroll	501002	454	500	500
Pension Costs	501004	5,668	6,500	7,000
Insurance-Hospital & Life	501005	18,810	21,000	22,500
Total PERSONNEL EXPENDITURES		57,240	60,185	62,185
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	85	93	93
Rent - Equipment	503002	504	500	600
Professional Service	520002	261	500	500
Stationary & Office Supplies	541007	1,233	750	1,000
Computer Software	542001	-	500	500
Travel, Training, & Etc.	550000	1,606	500	1,000
Advertising	580017	36	-	-
Dues & Subscriptions	580018	375	375	375
Postage	580022	1,444	1,460	1,500
Miscellaneous Expense	580057	-	40	-
Total OPERATING EXPENDITURES		5,544	4,718	5,568
Total EXPENDITURES		62,784	64,903	67,753
NET EFFECT ON FUND BALANCE		\$ (62,098)	\$ (64,178)	\$ (67,028)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002310 - Administration
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
DNR Grant	420000	\$ 23,185	\$ 15,000	\$ -
Refunds	480070	2,919	-	-
Lawsuit Settlement	489076	25,000	-	-
Total REVENUES		51,104	15,000	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Parish President			154,371	154,371
Chief Administrator Officer			140,063	140,063
Executive Assistant to CAO			57,581	58,339
Fire Civil Service Clerk			6,000	6,000
Administrative Asst. II to CAO			40,054	40,769
Administrative Asst. II to CAO			50,067	50,735
Administrative Asst. II to Pres.			55,408	56,075
Admin. Supervisor			44,350	56,824
Security Receptionist II			32,377	32,899
Community Service - PT			12,480	12,480
Student Workers - PT			12,636	-
Student Workers - PT			12,636	-
Salaries Total	501000	759,358	618,023	608,555
Salaries - OT	501001	5,165	26,828	10,000
Taxes - Payroll	501002	11,592	12,764	12,764
Pension Costs	501004	85,945	82,954	84,000
Insurance-Hospital & Life	501005	77,251	77,911	62,678
Total PERSONNEL EXPENDITURES		939,311	818,480	777,997
OPERATING EXPENDITURES				
Vehicle Allowance	501009	-	10,200	10,200
Legal Liability-Publ Officials	502004	235,442	275,000	288,750
Insurance-Property	502005	1,781	2,085	2,172
Public Servant Surety Bond	502009	5,128	7,550	7,550
Rent - Equipment	503002	5,875	6,038	8,000
Professional Service	520002	17,483	181,000	200,000
Prof Serv-Legal	520012	554,270	375,000	375,000
R & M Vehicles	530004	2,813	2,500	3,000
R & M Bldg & Facilities	530008	-	28	-
Cell Phone	540006	8,397	8,700	9,000
Supplies-Food/Drink	541003	2,824	3,500	3,500
Stationary & Office Supplies	541007	7,952	3,500	8,000
Supplies-Operating	541008	1,325	15,000	13,000
Computer Equipment	542000	976	-	-
Furniture & Fixtures	542003	353	493	500
Travel, Training, & Etc.	550000	41,909	12,713	30,000
Meeting & Conferences	550006	415	1,500	1,500
Fees-Vehicle Licenses/Tags	580009	40	220	220
Advertising	580017	180	40	250
Dues & Subscriptions	580018	1,811	3,005	3,100

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002310 - Administration (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Entertainment & Prom	580019	\$ 3,156	\$ 293	\$ 4,000
Postage	580022	5,265	1,000	4,000
Fees & Charges	580024	179	-	-
Shipping Handling, & Installat	580028	216	250	250
Gasoline	580035	4,484	7,500	5,500
Lawsuit Settlement Cost	580047	29,500	-	-
Miscellaneous Expense	580057	851	137	-
Total OPERATING EXPENDITURES		<u>932,625</u>	<u>917,252</u>	<u>977,492</u>
Total EXPENDITURES		<u>1,871,936</u>	<u>1,735,732</u>	<u>1,755,489</u>
NET EFFECT ON FUND BALANCE		\$ (1,820,832)	\$ (1,720,732)	\$ (1,755,489)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002311 - Security
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Chief Security Officer			\$ 73,789	\$ 74,890
Salaries Total	501000	71,205	73,789	74,890
Salaries - OT	501001	896	2,808	1,500
Taxes - Payroll	501002	1,041	1,141	1,200
Pension Costs	501004	8,316	9,351	9,351
Insurance-Hospital & Life	501005	6,310	7,075	7,550
Total PERSONNEL EXPENDITURES		87,768	94,164	94,491
OPERATING EXPENDITURES				
Prof Serv-Software Support	520003	-	5,200	5,200
Prof Serv - Security service	520101	54,812	66,500	66,500
R & M Machinery & Equipment	530005	-	305	750
Stationary & Office Supplies	541007	2,098	1,933	2,500
Small Tools & Equipment	541014	421	29	500
Travel, Training, & Etc.	550000	235	-	500
Total OPERATING EXPENDITURES		57,566	73,967	75,950
Total EXPENDITURES		145,334	168,131	170,441
NET EFFECT ON FUND BALANCE		\$ (145,334)	\$ (168,131)	\$ (170,441)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002313 - Purchasing
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Purchasing Agent			\$ 58,078	\$ 58,745
Purchasing Specialist II			40,229	40,966
Salaries Total	501000	96,413	98,307	99,711
Salaries - OT	501001	646	3,248	-
Taxes - Payroll	501002	1,299	1,547	1,547
Pension Costs	501004	11,195	12,506	12,506
Insurance-Hospital & Life	501005	17,371	18,700	20,500
Total PERSONNEL EXPENDITURES		126,924	134,308	134,264
OPERATING EXPENDITURES				
Rent - Equipment	503002	884	1,000	1,000
Cell Phone	540006	766	784	800
Stationary & Office Supplies	541007	58	3,500	3,500
Computer Equipment	542000	-	2,152	-
Travel, Training, & Etc.	550000	2,403	-	1,000
Dues & Subscriptions	580018	253	194	400
Postage	580022	130	32	500
Gasoline	580035	24	100	100
Total OPERATING EXPENDITURES		4,518	7,762	7,300
Total EXPENDITURES		131,442	142,070	141,564
NET EFFECT ON FUND BALANCE		\$ (131,442)	\$ (142,070)	\$ (141,564)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002314 - Public Hearing Officer
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 4,600	\$ 2,000	\$ 5,000
Total REVENUES		4,600	2,000	5,000
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	27,000	27,000	27,000
Total OPERATING EXPENDITURES		27,000	27,000	27,000
NET EFFECT ON FUND BALANCE		\$ (22,400)	\$ (25,000)	\$ (22,000)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002317 - Administration-IT
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Sign Rental	450041	\$ 3,625	\$ -	\$ -
Total REVENUES		3,625	-	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
IT Manager			96,948	98,224
IT Analyst			56,743	57,410
Help Desk Tech-PT			29,189	29,189
Help Desk Tech			-	31,946
Salaries Total	501000	178,720	182,880	216,769
Salaries - OT	501001	2,226	4,437	4,500
Taxes - Payroll	501002	2,662	4,865	6,000
Pension Costs	501004	19,571	20,555	23,500
Insurance-Hospital & Life	501005	16,741	15,000	23,000
Total PERSONNEL EXPENDITURES		219,920	227,737	273,769
OPERATING EXPENDITURES				
Professional Service	520002	493	2,500	2,500
Prof Serv-Software Support	520003	48,847	39,000	44,000
Prof Serv-Storage	520009	7,616	30,530	32,530
Utilities - Electric	540002	3,760	4,500	4,500
Cell Phone	540006	2,319	2,700	2,700
Stationary & Office Supplies	541007	947	1,070	1,500
Computer Equipment	542000	36,664	5,000	95,000
Computer Software	542001	12,652	8,038	10,000
Travel, Training, & Etc.	550000	6,985	6,500	6,500
Computer Equipment	572000	20,452	6,000	6,000
Taxes & Lic. Other - My Permit Now	580010 0016	16,547	-	-
Shipping Handling, & Installation	580028	-	812	500
Gasoline	580035	136	-	100
Total OPERATING EXPENDITURES		157,418	106,650	205,830
Total EXPENDITURES		377,338	334,387	479,599
NET EFFECT ON FUND BALANCE		\$ (373,713)	\$ (334,387)	\$ (479,599)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002320 - Finance
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,097,024	\$ 1,084,267	\$ 1,151,826
Prior Year Advalorem	401001	56,498	33,000	35,000
Beer Tax	403000	40,089	38,000	42,000
Severance Tax	403003	418,181	225,000	275,000
Chain Store Tax	403004	-	22,000	22,000
Fairgrounds OTB	403005	101,633	90,000	97,000
Video Poker	403006	527,254	427,000	500,000
Occupational License	410000	1,073,026	1,100,000	1,075,000
Liquor & Beer Lic.	410001	27,296	30,000	30,000
Chain Store License	410002	21,831	-	-
PILT Program	420002	24,811	25,000	25,000
Federal Grants	420003	10,863	10,000	-
State Rev. Shar.	430000	14,817	14,457	15,360
Rents and Leases	450038	97,800	92,250	94,000
Copy Fee-Ord/Resolutions/Other	450042	1,287	-	-
Entergy Franchise Fee	450044	8,602	8,700	8,700
Interest - Invest.	470000	64,262	-	-
Interest - Other	470003	3,055	15,000	2,500
Refunds	480070	1,896	-	-
Rebates	480072	1,197	-	-
Misc. Revenue	480082	275	1,500	1,000
Interfund Charges	482005	-	1,025,969	1,138,335
Total REVENUES		3,591,697	4,242,143	4,512,721
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Finance			103,000	97,500
Assistant Director of Finance			85,316	70,000
Accounting Manager			64,237	65,290
Grant Accountant II			55,583	56,296
Accountant I			40,769	41,484
Accounts Payable/Receivable Clerk			37,742	38,361
Accounting Clerk III			34,266	35,410
Accounting Clerk III			33,421	33,944
Salaries Total	501000	484,616	454,334	438,285
Salaries - OT	501001	1,762	11,493	3,500
Taxes - Payroll	501002	6,931	6,767	6,775
Pension Costs	501004	56,356	57,187	55,185
Insurance-Hospital & Life	501005	34,988	60,500	65,000
Insurance Retirees Health&Life	501007	339,660	400,000	400,000
Total PERSONNEL EXPENDITURES		924,313	990,281	968,745
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	1,750	1,800	2,000
Rent - Equipment	503002	2,248	3,500	3,000
Rent - Storage	503005	11,640	11,640	11,640
Professional Service	520002	24,125	15,000	20,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002320 - Finance (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Prof Serv-Software Support	520003	\$ 17,103	\$ 18,224	\$ 20,491
R & M Machinery & Equipment	530005	1,265	1,000	1,500
Cell Phone	540006	1,089	500	1,000
Stationary & Office Supplies	541007	4,975	5,000	7,500
Computer Equipment	542000	858	2,758	-
Computer Software	542001	72	-	-
Furniture & Fixtures	542003	406	150	-
Travel, Training, & Etc.	550000	3,946	3,500	5,000
Ded. by Tax Collector	580000	164,457	165,000	161,250
Ad Valorem Pension Expense	580001	35,479	34,839	35,000
Interest Expense	580008	150	1,000	1,000
Advertising	580017	290	-	-
Dues & Subscriptions	580018	515	960	1,000
Postage	580022	2,224	2,500	3,000
Fees & Charges	580024	1,101	1,500	1,500
Shipping Handling, & Installat	580028	31	25	500
Miscellaneous Expense	580057	3,021	150	-
Total OPERATING EXPENDITURES		276,745	269,046	275,381
Total EXPENDITURES		1,201,058	1,259,327	1,244,126
OTHER FINANCING USES				
Transfer out to Assessor's Off	599266	4,427	2,904	2,904
Transfer to State & Fed Grants	599290	1,405,313	-	-
Transfer to State & Fed Grants	599290 1250	34,500	-	-
Transfer to Hurricane Reconstrion	599464	83,677	-	-
Total OTHER FINANCING USES		1,527,917	2,904	2,904
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	3,087,605	3,503,729	4,016,109
Transfer From Fire	499254	60,876	63,921	67,117
Transfer from Sanitation	499264	205,692	-	-
Transfer From W&S	499500	673,745	-	-
Total OTHER FINANCING USES		4,027,918	3,567,650	4,083,226
NET EFFECT ON FUND BALANCE		\$ 4,890,640	\$ 6,547,562	\$ 7,348,917

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002330 - Personnel Department
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Human Resource Director			\$ 75,000	\$ 75,000
Payroll Supervisor			52,070	52,737
Human Resource Assistant			31,855	32,377
Salaries Totals	501000	97,416	158,925	160,114
Salaries - OT	501001	-	1,412	-
Taxes - Payroll	501002	1,397	2,421	2,421
Pension Costs	501004	11,237	19,677	20,000
Insurance-Hospital & Life	501005	16,846	21,100	23,000
Total PERSONNEL EXPENDITURES		126,896	203,535	205,535
OPERATING EXPENDITURES				
Auto Insurance	502000	8,014	992	9,030
General Liability Insurance	502001	78,094	178,095	195,732
Insurance-Work.Comp.	502012	426	500	7,125
Rent - Equipment	503002	-	1,000	1,000
Prof Serv-Drug Testing	520045	6,120	3,750	4,000
Prof Serv-Employee Physicals	520046	244	1,500	1,500
Cell Phone	540006	546	1,000	660
Stationary & Office Supplies	541007	720	2,750	3,000
Supplies-Operating	541008	-	1,200	-
Furniture & Fixtures	542003	-	560	1,500
Travel, Training, & Etc.	550000	420	500	1,500
Advertising	580017	792	750	750
Dues & Subscriptions	580018	189	250	250
Postage	580022	256	400	400
Shipping Handling, & Installat	580028	-	250	100
LA Worforce Commission	580060	-	5,000	5,000
Total OPERATING EXPENDITURES		95,821	198,497	231,547
Total EXPENDITURES		222,717	402,032	437,082
NET EFFECT ON FUND BALANCE		\$ (222,717)	\$ (402,032)	\$ (437,082)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1003100-Parish Coroner
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Fees, Charges, Etc.	450043	\$ -	\$ 5,500	\$ 15,000
Fines & Court Costs	460001	6,109	6,200	6,200
Total REVENUES		6,109	11,700	21,200
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Coroner			39,359	39,359
Chief Investigator			60,000	60,000
Office Manager I			35,388	36,273
Clerical Specialist I - PT			-	21,060
Salaries Total	501000	39,510	134,747	156,692
Taxes - Payroll	501002	573	2,000	4,000
Pension Costs	501004	4,557	16,550	17,500
Insurance-Hospital & Life	501005	118	18,500	20,000
Total PERSONNEL EXPENDITURES		44,758	171,797	198,192
OPERATING EXPENDITURES				
Prof Serv-Coroner	520015	106,055	110,000	110,000
Total OPERATING EXPENDITURES		106,055	110,000	110,000
Total EXPENDITURES		150,813	281,797	308,192
NET EFFECT ON FUND BALANCE		\$ (144,704)	\$ (270,097)	\$ (286,992)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1003200 - Jail
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 146,670	\$ 150,000	\$ 150,000
Total REVENUES		146,670	150,000	150,000
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	28,071	32,857	34,235
Insurance-Flood	502008	2,332	2,560	2,560
Professional Service	520002	676,670	650,000	650,000
Prof Serv - Alarm Monitoring	520102	2,375	3,000	3,000
R & M Machinery & Equipment	530005	20,785	25,000	25,000
R & M Bldg & Facilities	530008	58,547	115,000	70,000
R & M Bldg HVAC	530010	40,832	36,748	41,000
Utilities - Water	540000	92,731	114,000	114,000
Utilities - Natural Gas	540001	29,110	40,000	40,000
Utilities - Electric	540002	96,025	105,000	105,000
Telephone Svcs	540005	111	-	-
Cell Phone	540006	333	250	-
Supplies-Janitorial	541002	24,603	35,000	25,000
Supplies-Operating	541008	72,312	55,000	75,000
Supplies-Medical	541009	11,693	15,000	15,000
Construction in Progress	571001	108,850	-	-
Small Equipment	571012	9,212	-	-
Equipment Purchases	572013	-	15,000	15,000
Buildings-Improvements	572022	14,920	-	25,000
Advertising	580017	-	200	200
Fees & Charges	580024	-	200	200
Court attendance	580043	25,144	30,000	35,000
Juvenile detention	580044	65,610	100,000	125,000
Record Requests-Court Cases	580050	-	2,000	-
Prisoners- Maintenance	580051	217,878	300,000	300,000
Miscellaneous Expense	580057	1,153	-	-
Total EXPENDITURES		1,599,297	1,676,815	1,700,195
NET EFFECT ON FUND BALANCE		\$ (1,452,627)	\$ (1,526,815)	\$ (1,550,195)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004040 - Animal Control
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Veternary Services	450007	\$ 10,297	\$ 10,000	\$ 12,000
Adoption Fees	450008	8,420	5,000	7,500
Service Fee - Intake & Pick-Up	450010	6,275	5,000	6,000
Interest - Invest.	470000	889	-	-
Misc. Revenue	480082	246	-	-
Donations	483001	1,754	1,500	-
Donations - Petco Foundation Grant	483001 0053	10,000	5,000	10,000
Donations - Spay Together Grant	483001 0055	-	9,000	10,000
Total REVENUES		37,881	35,500	45,500
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Animal Shelter Manager			41,600	57,393
Kennel Manager			40,686	25,448
Kennel Manager			40,019	40,686
Office Manager I			29,859	30,333
Animal Control Officer			29,766	29,766
Animal Control Officer			29,766	30,288
Kennel Assistant			26,909	27,366
Kennel Assistant			26,909	27,366
Salaries Total	501000	247,465	265,514	268,646
Salaries - OT	501001	22,197	25,259	20,000
Taxes - Payroll	501002	5,884	3,866	4,200
Pension Costs	501004	27,224	32,307	36,500
Insurance-Hospital & Life	501005	35,480	47,000	57,000
Total PERSONNEL EXPENDITURES		338,250	373,946	386,346
OPERATING EXPENDITURES				
Insurance-Property	502005	2,579	3,019	3,146
Insurance-Flood	502008	2,344	2,560	2,560
Insurance-Work.Comp.	502012	2,162	1,500	1,702
Rent - Equipment	503002	-	1,500	1,500
Prof Serv-Inspections	520017	-	111	-
Prof Serv-Veterinarian	520038	14,231	15,000	15,000
Prof Serv-Veterinarian - Petco Foundation Grant	520038 0053	11,760	5,000	10,000
Prof Serv-Veterinarian - Spay Together Grant	520038 0055	-	9,000	10,000
R & M Vehicles	530004	1,238	2,000	2,500
R & M Machinery & Equipment	530005	1,937	2,500	2,500
R & M Bldg & Facilities	530008	651	7,500	5,000
R & M Bldg HVAC	530010	1,992	2,266	2,500
Utilities - Water	540000	2,011	2,600	2,600
Utilities - Natural Gas	540001	1,804	2,000	2,000
Utilities - Electric	540002	9,242	11,750	11,750
Telephone Svcs	540005	5,090	6,000	6,000
Cell Phone	540006	1,693	3,000	3,000
Stationary & Office Supplies	541007	584	1,200	1,200
Supplies-Operating	541008	33,687	27,500	35,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004040 - Animal Control (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Uniforms	541017	\$ 2,948	\$ 3,000	\$ 3,000
Furniture & Fixtures	542003	366	-	500
Travel, Training, & Etc.	550000	1,014	500	1,500
Fees-Vehicle Licenses/Tags	580009	-	80	80
Taxes & Lic. Other	580010	-	200	200
Fees & Charges	580024	647	600	600
Diesel	580034	258	350	500
Gasoline	580035	2,500	2,500	2,500
Total OPERATING EXPENDITURES		100,738	113,236	126,838
Total EXPENDITURES		438,988	487,182	513,184
NET EFFECT ON FUND BALANCE		\$ (401,107)	\$ (451,682)	\$ (467,684)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004042 - Property, Plant & Maintenance
(In Whole Numbers)

				2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES						
OPERATING REVENUES						
Federal Grants	420003 5555	\$	-	\$	75,000	\$ -
Rents and Leases	450038		57,000		56,400	56,400
Reimbursement	480071		165		-	-
Donations	483001		1,000		-	-
Lawsuit Settlement	489076		76		-	-
Total REVENUES			58,241		131,400	56,400
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
PPM Facilities & Operations Mgr.					48,706	49,518
Maintenance Tech I					27,366	31,946
Maintenance Tech I					33,204	33,629
Laborer I - PPM					25,847	26,285
Custodian					25,847	26,285
Custodian					30,666	31,075
Custodian					25,847	26,285
Custodian					24,533	24,971
Custodian					25,847	26,785
Custodian: Torres Park - PT					9,048	9,048
Salaries Total	501000		317,607		276,911	285,827
Salaries - OT	501001		972		3,387	1,500
Taxes - Payroll	501002		7,481		4,700	5,000
Pension Costs	501004		29,963		33,273	36,000
Insurance-Hospital & Life	501005		57,285		60,850	61,500
Total PERSONNEL EXPENDITURES			413,308		379,121	389,827
OPERATING EXPENDITURES						
Insurance-Property	502005		33,703		39,449	39,725
Insurance-Flood	502008		4,849		4,800	4,800
Rent - Equipment	503002		5,180		5,500	5,500
Rent - Building	503003		447		-	-
Professional Service	520002		4,689		5,500	12,000
Prof Serv-Grass Cutting	520039		36,600		36,600	36,600
Prof Serv-Termite&Pest Control	520048		25,920		27,120	27,120
Prof Serv-Elevator	520049		3,675		8,500	5,564
Prof Serv - Alarm Monitoring	520102		1,761		660	660
R & M Vehicles	530004		925		1,500	1,500
R & M Machinery & Equipment	530005		1,648		7,500	5,000
R & M Bldg & Facilities	530008		46,843		35,000	50,000
R & M Bldg HVAC	530010		27,897		28,946	30,000
Utilities - Water	540000		4,937		6,000	7,000
Utilities - Natural Gas	540001		298		600	600
Utilities - Electric	540002		173,878		190,000	190,000
Telephone Svcs	540005		74,367		73,000	75,000
Cell Phone	540006		1,109		1,300	1,300
Supplies-Janitorial	541002		12,076		11,000	12,000
Supplies-Food/Drink	541003		2,879		500	2,000
Stationary & Office Supplies	541007		175		250	500

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004042 - Property, Plant & Maintenance (continued)
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
OPERATING EXPENDITURES (continued)				
Supplies-Operating	541008	\$ 16,733	\$ 35,000	\$ 25,000
Supplies-Operating	541008 5555	-	75,000	-
Small Tools & Equipment	541014	2,457	2,500	2,500
Uniforms	541017	4,100	4,700	4,700
Furniture & Fixtures	542003	-	8,000	-
Travel, Training, & Etc.	550000	760	-	1,500
Buildings-Improvements	572022	57,156	-	-
Fees-Vehicle Licenses/Tags	580009	-	200	200
Entertainment & Promo	580019	-	331	200
Entertainment & Promo - Christmas at the Complex	580019 0106	6,726	-	5,000
Postage	580022	-	750	500
Fees & Charges	580024	-	100	-
Shipping Handling, & Installat	580028	-	250	-
Linen & Laundry Expense	580031	622	-	-
Diesel	580034	21	500	-
Gasoline	580035	4,309	3,500	5,000
Miscellaneous Expense	580057	190	-	-
Total OPERATING EXPENDITURES		556,930	614,556	551,469
Total EXPENDITURES		970,238	993,677	941,296
NET EFFECT ON FUND BALANCE		\$ (911,997)	\$ (862,277)	\$ (884,896)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1005210 - LA Dept. of Veterans Affairs
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Veterans Affairs Exp	589003	\$ -	\$ -	\$ 16,068
Total EXPENDITURES		<u>-</u>	<u>-</u>	<u>16,068</u>
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ (16,068)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1006510 - Economic Development Commision
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000
Total EXPENDITURES		150,000	150,000	150,000
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1012400 - SALES TAX
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 11,907,145	\$ 11,750,000	\$ 12,000,000
Interest - Other	470003	8,619	-	7,500
Total REVENUES		11,915,764	11,750,000	12,007,500
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	1,118,950	940,000	960,000
Total EXPENDITURES		1,118,950	940,000	960,000
OTHER FINANCING USES				
Transfer to General fund	599100	3,087,605	3,503,729	4,016,109
Transfer to 34th Judicial Cour	599105	2,600,025	2,905,682	3,025,933
Transfer to Civic Auditorium	599152	101,605	102,101	103,610
Transfer to Comm Development	599160	325,861	285,757	338,727
Transfer to Fire	599254	443,944	175,000	0
Transfer to Council on Aging	599259	37,188	42,073	41,536
Transfer to Recreation	599261	613,354	972,602	677,944
Transfer to Public Works	599262	2,020,104	2,024,491	2,163,853
Transfer to Road Lighting	599263	-	201,692	169,442
Transfer to Sanitation	599264	56,954	-	-
Transfer out to Assessor's Off	599266	108,220	8,181	9,308
Transfer to State & Fed Grants	599290	278,817	512,151	361,038
Transfer to 2012 Sales Tax Ref	599312	1,022,528	-	-
Transfer to Hurricane Reconstr	599464	-	76,541	140,000
Total OTHER FINANCING USES		10,696,205	10,810,000	11,047,500
NET EFFECT ON FUND BALANCE		100,609	-	-
FUND BALANCE, BEGINNING OF YEAR		1,402,933	1,503,542	1,503,542
FUND BALANCE, END OF YEAR		\$ 1,503,542	\$ 1,503,542	\$ 1,503,542

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1052161 - 34th Judicial Court
(In Whole Numbers)

				2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES						
OPERATING REVENUES						
Court Steno Fees	450052	9992	\$	28,600	\$ 25,000	\$ 25,000
Reimbursement	480071	9993		225,411	225,411	225,000
Total REVENUES				254,011	250,411	250,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
District Attorney					45,315	52,315
Assistant District Attorney I					65,000	65,000
Assistant District Attorney I					43,630	65,000
Assistant District Attorney I					-	44,345
Assistant District Attorney I					43,630	44,345
Assistant District Attorney I					43,630	44,345
Assistant District Attorney I					52,070	52,737
Assistant District Attorney I					42,199	42,915
Assistant District Attorney I					43,630	44,345
Assistant District Attorney I					42,915	43,630
Assistant District Attorney I					42,915	43,630
Assistant DA to ADM. / Council					91,572	92,939
Assistant DA to ADM. / Council					91,572	92,939
Division A / Judicial Secretary					55,405	56,314
Division B / Judicial Secretary					55,405	56,314
Division C / Judicial Secretary					55,405	56,314
Division C / Judicial Secretary - PT					21,810	-
Division D / Judicial Secretary					55,405	56,314
Division E / Judicial Secretary					56,155	57,064
Families INS Officer					52,570	53,237
DA Legal Sec / Civil					53,405	54,073
Clerk Specialist I					26,723	27,162
Clerical Specialist III					42,099	42,099
Pre-Trial / Victim Services Supv.					53,405	54,073
Clerical Specialist III					39,369	39,812
Secretary					56,743	57,410
Secretary / Trial Assistant					44,345	45,060
Secretary					44,345	45,060
Secretary					44,345	45,060
Secretary					44,345	45,060
Diversion Assistant					45,810	46,574
Victims Assistant					43,378	43,865
Victims Assistant					43,865	44,358
Office Manager III					57,937	58,588
Court Reporter					61,763	62,672
Court Reporter					62,263	63,422
Court Reporter					62,763	63,672

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1052161 - 34th Judicial Court (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
Salaries: (continued)				
Court Reporter			\$ 60,855	\$ 61,763
Court Reporter			61,763	62,672
Court Reporter			62,263	63,172
Probation Off./Comm Service - PT			7,824	7,824
Salaries	501000	1,937,477	2,019,841	2,097,493
Salaries - OT	501001	-	2,934	-
Taxes - Payroll	501002	26,145	31,243	31,243
Pension Costs	501004	166,444	190,867	195,000
Insurance-Hospital & Life	501005	273,678	307,700	337,000
Total PERSONNEL EXPENDITURES		2,403,744	2,552,585	2,660,736
OPERATING EXPENDITURES				
Insurance-Property	502005	51,083	59,792	62,300
Insurance-Flood	502008	12,625	13,620	13,970
Rent - Equipment	503002	11,015	15,000	15,000
Professional Service	520002	-	1,500	1,500
Prof Serv-Software Support	520003	3,774	4,574	4,800
Prof Serv-Software Support	520003 9992	2,796	3,594	3,700
Prof Ser-Transcript/Deposition	520022	6,036	5,000	6,000
Prof Serv-Elevator	520049	9,884	12,800	12,800
Prof Serv - Alarm Monitoring	520102	3,824	5,112	5,200
R & M Machinery & Equipment	530005	932	1,500	2,500
R & M Bldg & Facilities	530008	9,347	15,000	15,000
R & M Bldg HVAC	530010	39,836	44,677	44,677
Utilities - Water	540000	4,334	5,500	5,500
Utilities - Natural Gas	540001	12,558	13,000	13,000
Utilities - Electric	540002	224,032	220,000	220,000
Telephone Svcs	540005	37,659	38,000	38,000
Cell Phone	540006	322	450	500
Supplies-Janitorial	541002	12,101	10,000	12,000
Legal Books/Software-Westlaw	541006	15,174	28,500	28,500
Stationary & Office Supplies	541007	7,211	3,671	7,500
Supplies-Operating	541008	3,050	3,500	3,500
Uniforms	541017	1,447	1,500	2,000
Computer Equipment	542000	5,171	719	10,000
Small Equipment	571012	10,441	10,749	-
Advertising	580017	8,856	7,500	9,000
Dues & Subscriptions	580018	-	500	500
Postage	580022	770	750	750
Fees & Charges	580024	-	500	500
Court attendance	580043	17,300	21,500	21,500
Court Filing Fees	580045	425	1,000	1,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1052161 - 34th Judicial Court
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
Court costs	580046	\$ 20,403	\$ 22,000	\$ 22,000
Jurors & Witnesses	580049	32,264	32,000	32,000
Miscellaneous Expense	580057	2,176	-	-
Total OPERATING EXPENDITURES		<u>566,846</u>	<u>603,508</u>	<u>615,197</u>
Total EXPENDITURES		<u>2,970,590</u>	<u>3,156,093</u>	<u>3,275,933</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	2,600,025	2,905,682	3,025,933
Total OTHER FINANCING USES		<u>2,600,025</u>	<u>2,905,682</u>	<u>3,025,933</u>
NET EFFECT ON FUND BALANCE		(116,554)	-	-
FUND BALANCE, BEGINNING OF YEAR		1,195	(115,359)	(115,359)
FUND BALANCE, END OF YEAR		<u>\$ (115,359)</u>	<u>\$ (115,359)</u>	<u>\$ (115,359)</u>

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
152 - CIVIC AUDITORIUM
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
General Liability Insurance	502001	\$ 386	\$ -	\$ -
Insurance-Property	502005	29,552	34,591	36,042
Insurance-Flood	502008	2,945	3,200	3,258
R & M Bldg HVAC	530010	75,689	64,310	64,310
Miscellaneous Expense	580057	207	-	-
Total EXPENDITURES		<u>108,779</u>	<u>102,101</u>	<u>103,610</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	<u>101,605</u>	<u>102,101</u>	<u>103,610</u>
Total OTHER FINANCING USES		<u>101,605</u>	<u>102,101</u>	<u>103,610</u>
NET EFFECT ON FUND BALANCE		(7,174)	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>225,139</u>	<u>217,965</u>	<u>217,965</u>
FUND BALANCE, END OF YEAR		<u>\$ 217,965</u>	<u>\$ 217,965</u>	<u>\$ 217,965</u>

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1603425 - Community Development
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Building Permits	410007	\$ 277,494	\$ 300,000	\$ 300,000
Demolition Permit	410008	1,000	2,000	2,000
Electric Permits	410009	67,914	68,000	68,000
Electrical Licenses	410010	10,620	13,500	13,500
Plumbing Permits	410011	43,094	38,000	38,000
Plumbing Licenses	410012	4,831	8,000	4,500
Aircond. Permits	410013	25,241	25,000	25,000
Aircond. Licenses	410014	4,378	7,500	5,000
Zoning Compliance	410016	1,617	-	-
Zoning BZA	410017	15,871	15,000	15,000
Gas Permits	410018	18,995	15,000	15,000
Gas Licenses	410019	2,132	1,500	1,500
License Fees	410020	490	500	-
Permit Fees	410021	17,675	17,000	17,000
Subdivision Fees	410024	6,511	4,500	4,500
Inspection/Reinspection Fees	410025	7,056	7,500	7,500
Federal Grants- Chenier Park Nature Trail	420003 0123	-	-	500,000
Rents and Leases	450038	150	-	-
Sign Rental	450041	2,163	2,000	2,000
Copy Fee-Ord/Resolutions/Other	450042	1,960	2,500	1,500
Ride Fees	450048	4,790	8,000	6,000
Grass Violation Liens	460004	81,132	150,000	85,000
Grass Cutting Fees	460005	11,943	-	11,000
Interest - Other	470003	337	-	-
Scrap Metal Revenue	480001	179	-	-
Refunds	480070	485	-	-
Reimbursements	480071	10,676	-	-
Adjudicated Property Revenue	480078	270,464	520,000	480,000
Adjudicated Property Revenue - UNO Credit Union	480078 0121	-	-	40,000
Misc. Revenue	480082	15,803	-	-
Donations	483001	500	-	-
Donations - Ochsner Donation for Marketing	483001 0052	179,519	21,480	-
Total REVENUES		1,085,020	1,226,980	1,642,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Comm Development			82,208	82,208
Building Official			51,918	55,042
Chief Compliance Manager			52,765	53,576
Compliance Manager BAA			51,918	53,432
Office Manager III			47,312	47,934
Clerical Specialist			41,454	42,073
Compliance Officer			37,042	37,529
Inspector/Courier			17,494	35,510
Inspector			48,706	49,518
Case Manager			39,362	39,933
Case Manager			32,517	33,087

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1603425 - Community Development (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
PERSONNEL EXPENDITURES (continued)				
	Planning Tech		\$ 42,595	\$ 43,127
	Comm Development Inspector		33,658	34,228
	Comm Development Inspector		37,742	38,361
	Vehicle for Hire Coordinator / Inspector		33,087	33,658
	Program Property Manager		3,000	-
	CDBG Program Specialist/Planner		24,091	-
	GIS Manager - PT		30,000	30,000
	Building Official - PT		39,727	-
	Planner Intern-PT		25,272	-
	Board Member		3,163	3,163
	Board Member		3,163	3,163
	Board Member		3,163	3,163
	Board Member		3,163	3,163
	Board Member		3,163	3,163
	Salaries Total	501000 797,233	787,683	725,031
	Salaries - OT	501001 7,960	12,977	4,000
	Taxes - Payroll	501002 15,861	19,940	17,473
	Pension Costs	501004 81,760	84,825	84,500
	Insurance-Hospital & Life	501005 93,700	99,900	92,500
	Total PERSONNEL EXPENDITURES	996,514	1,005,325	923,504
OPERATING EXPENDITURES				
	Rent - Equipment	503002 5,648	7,000	7,000
	Rent - Storage	503005 486	1,980	1,980
	Professional Service	520002 214,540	316,873	315,000
	Professional Service-UNO Credit Union	520002 0121 -	-	40,000
	Professional Service-Ochsner Donation for Marketing	520002 0052 179,519	21,480	-
	Prof Serv-Land Surveys	520032 -	2,500	5,000
	Prof Serv-Grass Cutting	520039 53,355	62,500	65,000
	Prof Serv-Appraisals	520041 1,400	2,250	2,500
	Prof Serv - Consulting	520044 -	2,500	2,500
	R & M Vehicles	530004 2,291	3,000	3,500
	R & M Machinery & Equipment	530005 -	500	1,000
	Cell Phone	540006 6,455	9,000	9,000
	Stationary & Office Supplies	541007 7,469	2,500	4,500
	Supplies-Operating	541008 3,902	678	3,000
	Computer Equipment	542000 -	858	-
	Travel, Training, & Etc.	550000 2,693	1,750	3,000
	Construction in Progress - Chenier Park Nature Trail	571001 0123 -	-	500,000
	Vehicles	572011 49,963	-	-
	Ded. by Tax Collector	580000 1,946	-	3,500
	Fees-Vehicle Licenses/Tags	580009 319	350	350
	Taxes & Lic. Other	580010 2,498	-	-
	Taxes & Lic. Other - My Permit Now	580010 0016 -	12,625	12,625
	Advertising	580017 2,472	2,500	5,000
	Dues & Subscriptions	580018 1,052	4,200	4,200
	Recording Fees	580021 13,975	15,000	16,000
	Postage	580022 8,144	10,500	9,500
	Fees & Charges	580024 1,755	10,500	9,500
	Shipping Handling, & Installat	580028 119	250	250

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1603425 - Community Development (continued)
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
OPERATING EXPENDITURES (continued)				
Gasoline	580035	\$ 5,839	\$ 5,000	\$ 6,000
Miscellaneous Expense	580057	394	-	-
Regional Planning Comm Exp	589001	27,318	27,318	27,318
Total OPERATING EXPENDITURES		<u>593,552</u>	<u>523,612</u>	<u>1,057,223</u>
Total EXPENDITURES		1,590,066	1,528,937	1,980,727
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	325,861	285,757	338,727
Transfer From W&S	499500	-	16,200	-
Total OTHER FINANCING USES		<u>325,861</u>	<u>301,957</u>	<u>338,727</u>
NET EFFECT ON FUND BALANCE		\$ (179,185)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
160 - Community Development
1607805 - Louisiana Land Trust Property Management
(In Whole Numbers)

			2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES					
OPERATING REVENUES					
Federal Grants - Ford Factory	420003 0124	\$	-	\$ -	\$ 1,500,000
Federal Grants - Ochsner Fitness Center	420003 0125		-	-	2,500,000
Federal Grants - Park Redevelopment	420003 0126		-	-	2,000,000
Auction Proceeds	450002 7805		97,600	1,000,000	1,000,000
Builder Bundle	450003 7805		418,585	350,000	100,000
Lot Next Door	450004 7805		167,940	100,000	100,000
Appraisal Revenue	450005 7805		23,600	17,000	25,000
Buy and Build	450006 7805		630,095	350,000	400,000
Total REVENUES			1,337,820	1,817,000	7,625,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Principal Planner				-	48,161
Salaries	501000		25,421	-	48,161
Taxes - Payroll	501002		334	-	700
Pension Costs	501004		2,898	-	6,000
Insurance-Hospital & Life	501005		3,078	-	7,500
Total PERSONNEL EXPENDITURES			31,731	-	62,361
OPERATING EXPENDITURES					
Rent - Storage- LLT	503005 7805		1,440	1,440	1,440
Prof Serv-Grant Management	520016		42,071	-	-
Prof Serv-Land Surveys-LLT	520032 7805		38,025	30,000	30,000
Prof Serv-Grass Cutting-Adjudicated	520039 1101		112,224	160,000	160,000
Prof Serv-Grass Cutting-LLT	520039 7805		422,237	700,000	700,000
Prof Serv-Appraisals-LLT	520041 7805		46,000	59,800	60,000
Prof Serv - Consulting-Fresh Food Incentive	520044 1020		-	200,000	200,000
Construction in Progress - Bluebird Park	571001 0086		239,228	-	-
Construction in Progress - Heights Park	571001 0105		332,990	20,004	-
Construction in Progress - Ford Factory	571001 0124		-	-	1,500,000
Construction in Progress - Ochsner Fitness Center	571001 0125		-	-	2,500,000
Construction in Progress - Park Redevelopment	571001 0126		-	-	2,000,000
Advertising-LLT	580017 7805		75,674	100,000	100,000
Recording Fees-Adjudicated	580021 1101		-	14,000	10,000
Recording Fees-LLT	580021 7805		-	14,000	10,000
Miscellaneous Expense-LLT	580057 7805		10,850	-	-
Reimbursements/Transfers Out-LLT	581005 7805		6,440	200	-
Total OPERATING EXPENDITURES			1,327,179	1,299,444	7,271,440
Total EXPENDITURES			1,358,910	1,299,444	7,333,801
NET EFFECT ON FUND BALANCE			\$ (21,090)	\$ 517,556	\$ 291,199
NET EFFECT ON FUND BALANCE			\$ (200,275)	\$ 517,556	\$ 291,199
FUND BALANCE, BEGINNING OF YEAR			4,716,214	4,515,939	5,033,495
FUND BALANCE, END OF YEAR			\$ 4,515,939	\$ 5,033,495	\$ 5,324,694

**ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2021 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2021 Budget

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

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

Tree Fund - This fund was established by Ordinance SBPC #1993-08-17 to account for all fees and fines involving tree cutting and or trimming as well as any donations collected. The proceeds from this fund can only be used on planting new trees or for the beautification of St. Bernard Parish by recommendation of the Parks and Parkways Commission and final approval of the

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

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

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

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

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

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2021 Budget

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

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

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

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

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

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

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

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

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

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2021 Budget

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

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

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

GOMESA - This fund is used to account for the revenue sharing and expenditures association with the Gulf of Mexico Energy Security Act. The expenditures are to be restricted for coastal conservation, restoration and hurricane protection.

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 244,956	\$ 25,000
Total REVENUES		-	244,956	25,000
EXPENDITURES				
OPERATING EXPENDITURES				
Prof Serv-Engineering	520025	9,031	4,032	-
Construction in Progress	571001	-	95,968	25,000
Total EXPENDITURES		9,031	100,000	25,000
NET EFFECT ON FUND BALANCE		(9,031)	144,956	-
FUND BALANCE, BEGINNING OF YEAR		(135,925)	(144,956)	-
FUND BALANCE, END OF YEAR		<u>\$ (144,956)</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
205 - HURRICANE ISAAC
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ 25,794	\$ 417,123	\$ 25,393
Total REVENUES		25,794	417,123	25,393
EXPENDITURES				
OPERATING EXPENDITURES				
Prof Serv-Debris Removal	520011	401	-	-
Construction in Progress	571001	-	100,000	25,393
Total EXPENDITURES		401	100,000	25,393
NET EFFECT ON FUND BALANCE		25,393	317,123	-
FUND BALANCE, BEGINNING OF YEAR		(342,516)	(317,123)	-
FUND BALANCE, END OF YEAR		\$ (317,123)	\$ -	\$ -

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ 7,697,062	\$ 13,025,414	\$ 6,578,110
Total REVENUES		7,697,062	13,025,414	6,578,110
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Services-Debris Removal	520011	32,212	2,609	-
Prof Serv-Engineering	520025	(268,108)	38,281	261,898
Prof Serv-Closeout/Proj Mgmt	520036	-	2,049,227	-
Construction in Progress	571001	6,343,859	7,610,778	6,300,972
Recording Fees	580021	173	-	2,740
Miscellaneous Expense	580057	10,193	-	-
Overpayment at Closeout	581003	1,107,488	23,105	-
Total EXPENDITURES		7,225,817	9,724,000	6,565,610
OTHER FINANCING USES				
Transfer from W&S	499500	50	-	-
Total OTHER FINANCING USES		50	-	-
OTHER FINANCING USES				
Transfer to Public Works	599262	12,500	12,500	12,500
Transfer to W&S	599500	528,426	-	-
Total OTHER FINANCING USES		540,926	12,500	12,500
NET EFFECT ON FUND BALANCE				
		(69,631)	3,288,914	-
FUND BALANCE, BEGINNING OF YEAR				
		(3,219,283)	(3,288,914)	-
FUND BALANCE, END OF YEAR				
		\$ (3,288,914)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
234 - Tree Fund
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Interest-Invest.	470000	\$ 112	\$ -	\$ -
Donations	483001	16,220	-	-
Total REVENUES		16,332	-	-
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Operating	541008	4,374	14,064	-
Total EXPENDITURES		4,374	14,064	-
NET EFFECT ON FUND BALANCE		11,958	(14,064)	-
FUND BALANCE, BEGINNING OF YEAR		2,106	14,064	-
FUND BALANCE, END OF YEAR		\$ 14,064	\$ -	\$ -

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 94,432	\$ 135,000	\$ 145,000
Bond Forfeitures	460002	14,825	120,000	125,000
Interest - Invest	470000	620	-	-
Total REVENUES		109,877	255,000	270,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	42,931	43,368	43,368
Total PERSONNEL EXPENDITURES		42,931	43,368	43,368
OPERATING EXPENDITURES				
Auto Insurance	502000	-	-	16,500
Rent - Storage	503005	4,920	-	-
Prof Serv-Tech-Supp/Data Print	520001	-	5,000	5,000
Professional Service	520002	3,627	21,425	25,000
Prof Service-Accounting/Audit	520020	25,430	22,775	25,000
Prof Serv - Security service	520101	3,178	-	5,000
Stationary & Office Supplies	541007	15,127	-	10,000
Computer Equipment	542000	-	85,000	60,259
Furniture & Fixtures	542003	-	15,000	15,000
Travel, Training, Etc.	550000	4,043	-	2,000
Taxes & Lic. Other	580010	-	2,000	2,000
Dues & Subscriptions	580018	10,328	-	-
Postage	580022	-	60,432	59,774
Interfund Charges	589009	-	-	1,099
Total OPERATING EXPENDITURES		66,653	211,632	226,632
Total EXPENDITURES		109,584	255,000	270,000
NET EFFECT ON FUND BALANCE		293	-	-
FUND BALANCE, BEGINNING OF YEAR		6,849	7,142	7,142
FUND BALANCE, END OF YEAR		<u>\$ 7,142</u>	<u>\$ 7,142</u>	<u>\$ 7,142</u>

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 10,931,793	\$ 10,802,975	\$ 11,472,620
Prior Year Advalorem	401001	560,230	306,000	335,000
Fire Permits	410004	12,325	24,000	25,000
Federal Grants	420003 5555	-	1,250,000	-
FEMA	420028	44,467	40,000	-
State Rev. Shar.	430000	15,128	14,847	15,690
State Appropriations	440002	1,186	-	-
State Funds-2% Fire	440003	178,472	180,000	185,000
Fire Insp. Reports	450049	3,853	5,000	5,000
Fire Service	450050	2,329,072	2,196,825	2,125,000
Interest - Invest.	470000	9,381	-	500
Interest - Other	470003	28,279	25,000	27,500
Misc. Revenue	480082	6,013	-	-
Reimb-Workmen's Compensation	482004	540,774	200,000	200,000
Total REVENUES		14,660,973	15,044,647	14,391,310
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	5,367,234	5,521,241	5,435,000
Salaries - OT	501001	324,191	1,183,966	500,000
Taxes - Payroll	501002	89,523	150,000	150,000
Pension Costs	501004	1,431,626	1,800,000	1,929,988
Insurance-Hospital & Life	501005	886,592	975,200	1,000,000
Insurance Retirees Health&Life	501007	443,944	500,000	625,000
Unscheduled Overtime	501008	517,490	561,650	500,000
Total PERSONNEL EXPENDITURES		9,060,600	10,692,057	10,139,988
OPERATING EXPENDITURES				
Auto Insurance	502000	17,978	9,430	32,158
Insurance-Property	502005	37,191	42,384	44,161
Insurance-Flood	502008	23,804	26,670	26,670
Insurance-Work.Comp.	502012	1,634,064	1,200,000	1,839,554
Rent - Equipment	503002	1,529	2,000	2,000
Professional Service	520002	23,055	34,000	27,500
Prof Serv-Software Support	520003	8,150	19,913	19,913
Prof Serv-Inspections	520017	6,045	6,200	6,200
Prof Serv-Drug Testing	520045	2,025	12,000	12,000
Prof Serv-Employee Physicals	520046	6,475	12,900	2,000
Professional Service - Medical	520054	-	110,000	110,000
Prof Serv - Alarm Monitoring	520102	4,680	5,940	5,940

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
R & M Vehicles	530004	\$ 113,521	\$ 260,000	\$ 175,000
R & M Machinery & Equipment	530005	16,863	20,000	22,500
R & M Bldg & Facilities	530008	16,458	27,000	27,500
R & M Bldg HVAC	530010	11,951	17,116	17,200
Utilities - Water	540000	9,743	13,000	13,000
Utilities - Natural Gas	540001	4,298	5,000	5,000
Utilities - Electric	540002	71,886	90,000	90,000
Telephone Svcs	540005	23,908	24,000	24,000
Cell Phone	540006	7,636	8,000	8,000
Supplies-Janitorial	541002	3,628	10,000	7,500
Supplies-Food/Drink	541003	164	-	-
Stationary & Office Supplies	541007	3,141	10,000	7,000
Supplies-Operating	541008	6,842	35,215	35,000
Supplies-Operating	541008 5555	-	100,000	-
Supplies-Medical	541009	597	5,500	3,500
Small Tools & Equipment	541014	103,367	50,000	100,000
Uniforms	541017	85,980	78,800	80,000
Computer Equipment	542000	3,950	10,000	7,500
Furniture & Fixtures	542003	274	9,200	1,000
Travel, Training, & Etc.	550000	94,731	100,000	110,000
Mileage	550001	-	1,500	1,000
Small Equipment	571012	7,418	125,000	25,000
Vehicles	572011	-	109,847	100,000
Ded. by Tax Collector	580000	2,935	-	-
Buildings-Improvements	572022	-	50,000	-
Ad Valorem Pension Expense	580001	353,540	347,118	346,407
Interest Expense	580008	66,302	66,476	70,000
Fees-Vehicle Licenses/Tags	580009	120	450	350
Dues & Subscriptions	580018	1,358	2,100	2,100
Postage	580022	251	500	500
Fees & Charges	580024	-	500	250
Diesel	580034	36,645	40,000	40,000
Gasoline	580035	21,701	21,000	21,000
Miscellaneous Expense	580057	3,167	-	-
Total OPERATING EXPENDITURES		2,837,371	3,118,759	3,468,403
Total EXPENDITURES		11,897,971	13,810,816	13,608,391

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	\$ 443,944	\$ 175,000	\$ -
Total OTHER FINANCING SOURCES		443,944	175,000	-
OTHER FINANCING USES				
Transfer to General Fund	599100	60,876	63,921	67,117
Transfer out to Assessor's Off	599266	13,412	8,975	8,792
Transfer to 2014 Fire Sinking	599354	279,612	276,858	280,535
Transfer to Fire Capital Fund		-	500,000	400,000
Total OTHER FINANCING USES		353,900	849,754	756,444
NET EFFECT ON FUND BALANCE		2,853,046	559,077	26,475
FUND BALANCE, BEGINNING OF YEAR		2,105,490	4,958,536	5,517,613
FUND BALANCE, END OF YEAR		<u>\$ 4,958,536</u>	<u>\$ 5,517,613</u>	<u>\$ 5,544,088</u>

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 366,975	\$ 362,707	\$ 385,305
Prior Year Advalorem	401001	18,942	9,000	10,000
Interest - Other	470003	892	600	700
Refunds	480070	-	-	-
Total REVENUES		386,809	372,307	396,005
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	7,409	8,673	9,036
Insurance-Flood	502008	2,191	2,500	2,500
Utilities - Water	540000	978	1,600	1,600
Utilities - Natural Gas	540001	1,096	1,800	1,800
Utilities - Electric	540002	25,343	27,500	26,600
Ad Valorem Pension Expense	580001	11,868	11,654	11,626
Grant Distrib-Council on Aging	589005	312,641	360,653	380,511
Interfund Charges	589009	-	-	3,868
Total EXPENDITURES		361,526	414,380	437,541
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	37,188	42,073	41,536
Total OTHER FINANCING USES		37,188	42,073	41,536
NET EFFECT ON FUND BALANCE		62,471	-	-
FUND BALANCE, BEGINNING OF YEAR		283,556	346,027	346,027
FUND BALANCE, END OF YEAR		<u>\$ 346,027</u>	<u>\$ 346,027</u>	<u>\$ 346,027</u>

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

				2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recov	420001		\$	36,815	\$ 562,719	\$ 1,763,703
CDBG Disaster Recov - Old Arabi Revitalization	420001	0026		100,227	1,210,000	1,210,000
CDBG Disaster Recov - Splash Pad	420001	0066		-	332,000	487,000
CDBG Disaster Recov - Master Drainage Plan	420001	8871		12,075	26,925	-
Misc. Revenue	480082			65,319	-	-
Total REVENUES				214,436	2,131,644	3,460,703
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
CDBG Recovery Manager					49,894	51,953
Salaries Total	501000			20,299	49,894	51,953
Taxes - Payroll	501002			292	750	750
Pension Costs	501004			2,344	6,200	6,500
Insurance-Hospital & Life	501005			3,211	6,800	7,500
Total PERSONNEL EXPENDITURES				26,146	63,644	66,703
OPERATING EXPENDITURES						
Professional Service - Old Arabi Revitalization	520002	0026		-	3,000	-
Construction in Progress	571001			-	-	1,684,000
Construction in Progress - Old Arabi Revitalization	571001	0026		87,453	1,101,355	1,210,000
Construction in Progress - Splash Pad	571001	0066			332,000	500,000
Construction in Progress - Master Drainage Plan	571001	8871		39,000	-	-
Total OPERATING EXPENDITURES				126,453	1,436,355	3,394,000
Total EXPENDITURES				152,599	1,499,999	3,460,703
NET EFFECT ON FUND BALANCE				61,837	631,645	-
FUND BALANCE, BEGINNING OF YEAR				(693,482)	(631,645)	-
FUND BALANCE, END OF YEAR				\$ (631,645)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616101 - Zone 1 - Carolyn Park
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	\$ -	\$ 75,000	\$ -
Total EXPENDITURES		<u>-</u>	<u>75,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616102 - Zone 2 - Vista/ Versailles Park
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	\$ -	\$ 75,000	\$ -
Total EXPENDITURES		<u>-</u>	<u>75,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616103 - Zone 3 - Borgnemouth Park
(In Whole Numbers)

				<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
EXPENDITURES						
OPERATING EXPENDITURES						
	Construction in Progress	571001	0051	\$ 96,433	\$ 150,000	\$ -
	Total EXPENDITURES			96,433	150,000	-
OTHER FINANCING USES						
	Transfer From Sales Tax Fund	499101		-	75,000	-
	Total OTHER FINANCING USES			-	75,000	-
NET EFFECT ON FUND BALANCE				\$ (96,433)	\$ (75,000)	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616104 - Zone 4 - Kenilworth Park
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	\$ -	\$ 75,000	\$ -
Total EXPENDITURES		<u>-</u>	<u>75,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616110 - Recreation Administration
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 847,167	\$ 837,313	\$ 889,485
Prior Year Advalorem	401001	43,422	25,000	30,000
State Rev. Shar.	430000	11,442	11,232	12,000
Entrance Fees	450011	5,419	2,500	4,500
Registration - Basketball	450014	2,450	-	-
Registration - Football	450016	15,800	-	-
Registration - Volleyball	450018	2,790	-	-
Registration - Adult League	450019	25,100	20,000	25,000
Concession Sales - Recreation	450022	59,484	20,000	42,500
Concession Sales - Tournaments	450023	218,051	125,000	185,000
Alcohol Sales - USSSA	450024	39,212	20,000	30,000
Concession Sales-Adult Leagues	450025	19,921	10,000	20,000
Alcohol Sales - Adult League	450026	9,321	4,000	8,000
Alcohol Sales - HOF/Events	450028	459	-	500
Facility Rental - Blding Renta	450035	15,066	15,000	15,000
Facility Rental - Field Rental	450036	77,241	65,000	65,000
Sign Rental	450041	3,640	4,000	1,500
Referee/Umpire fees	450045	46,297	15,000	18,000
Interest - Invest	470000	1,185	-	-
Interest - Other	470003	2,363	1,800	1,800
Refunds	480070	5,289	2,000	3,000
Rebates	480072	2,697	-	-
Misc. Revenue	480082	2,647	-	-
Donations	483001	5,000	9,000	-
Total REVENUES		1,461,463	1,186,845	1,351,285
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director			81,900	81,900
Operations Coordinator			40,769	41,484
Program Manager P & R			40,054	43,269
Admin Asst. I			33,475	-
League Coordinator			17,324	34,649
Office Manager I			28,911	29,385
Parks & Recreation Supervisor			40,998	-
Courthouse Supervisor - PT			14,352	14,352
Park/Gym Supervisor-Zone 1 - PT			16,848	16,848
Park/Gym Supervisor-Zone 2- PT			16,848	16,848
Park/Gym Supervisor-Zone 3-PT			16,848	16,848
Park/Gym Supervisor-Zone 4-PT			16,848	16,848
Park Supervisors-PT			50,000	50,000
Concession Workers/ Referees			85,000	85,000
Salaries Total	501000	519,584	500,175	447,431

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616110 - Recreation Administration (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
PERSONNEL EXPENDITURES (continued)				
Salaries - OT	501001	\$ 900	\$ 6,854	\$ -
Taxes - Payroll	501002	19,504	21,600	21,098
Pension Costs	501004	37,125	39,857	35,613
Insurance-Hospital & Life	501005	47,886	53,600	42,554
Total PERSONNEL EXPENDITURES		624,999	622,086	546,696
OPERATING EXPENDITURES				
Auto Insurance	502000	2,680	742	4,537
General Liability Insurance	502001	27,892	7,000	22,135
Insurance-Sports Accidents	502003	18,820	18,746	19,300
Insurance-Property	502005	59,185	60,714	63,260
Insurance-Flood	502008	19,846	37,448	23,691
Insurance-Work.Comp.	502012	2,364	100	2,199
Rent - Equipment	503002	1,627	3,000	3,000
Professional Service	520002	25,333	14,500	15,000
Prof Serv-Grass Cutting	520039	99,833	122,660	120,000
Prof Serv-Elevator	520049	3,151	5,400	5,400
Prof Serv - Security service	520101	10,926	5,500	7,500
Prof Serv - Alarm Monitoring	520102	4,888	1,800	5,000
R & M Vehicles	530004	1,353	2,000	2,500
R & M Machinery & Equipment	530005	11,127	5,500	7,500
R & M Playgrounds	530007	29,390	15,000	20,000
R & M Bldg & Facilities	530008	24,150	25,000	30,000
R & M Bldg HVAC	530010	120,658	110,371	110,400
Utilities - Water	540000	7,080	10,000	10,000
Utilities - Natural Gas	540001	53,572	65,000	65,000
Utilities - Electric	540002	285,589	293,000	293,000
Telephone Svcs	540005	9,209	9,760	9,760
Cell Phone	540006	4,589	5,000	6,000
Supplies-Janitorial	541002	2,363	2,500	2,500
Stationary & Office Supplies	541007	3,252	2,500	2,500
Supplies-Operating	541008	13,391	12,500	15,000
Small Tools & Equipment	541014	5,207	2,500	5,000
Uniforms	541017	3,538	3,500	3,500
Travel, Training, & Etc.	550000	397	-	500
Small Equipment	571012	13,148	8,926	-
Equipment Purchases-Small	572013	10,965	-	-
Ded. by Tax Collector	580000	176	-	-
Ad Valorem Pension Expense	580001	27,398	26,904	26,842
Concession Product - Food/Drin	580002	126,613	85,000	100,000
Concession Supplies	580003	13,177	12,000	12,000
Alcohol Expense	580005	17,400	18,500	17,500
Fees-Vehicle Licenses/Tags	580009	200	500	500
Taxes & Lic. Other	580010	500	2,500	1,000
Postage	580022	32	100	100
Fees & Charges	580024	7,179	7,800	7,500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616110 - Recreation Administration (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Diesel	580034	\$ 712	\$ 500	\$ 500
Gasoline	580035	9,124	8,870	10,000
Team Expense	580055	122,135	83,000	83,000
Trophies & Awards	580056	722	1,500	1,500
Miscellaneous Expense	580057	827	-	-
Forfeit Fee Reimbursement	581002	350	-	-
Total OPERATING EXPENDITURES		<u>1,202,068</u>	<u>1,097,841</u>	<u>1,134,624</u>
Total EXPENDITURES		<u>1,827,067</u>	<u>1,719,927</u>	<u>1,681,320</u>
OTHER FINANCING USES				
Transfer from General Fund	499100	295,192	-	-
Transfer From Sales Tax Fund	499101	<u>12,401</u>	<u>533,082</u>	<u>330,035</u>
Total OTHER FINANCING USES		<u>307,593</u>	<u>533,082</u>	<u>330,035</u>
NET EFFECT ON FUND BALANCE		\$ (58,011)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616120 - La CO OP Exention -Recreation
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Operating Grant	589006	\$ 29,968	\$ 29,968	\$ 29,968
Total EXPENDITURES		29,968	29,968	29,968
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	27,714	29,968	29,968
Total OTHER FINANCING USES		27,714	29,968	29,968
NET EFFECT ON FUND BALANCE		\$ (2,254)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616150 - Leisure Services
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Concession Sales - Recreation	450022	\$ 168	\$ -	\$ -
Alcohol Sales - HOF/Events	450028	1,826	-	-
Leisure Service Fees	450040	2,360	-	-
Donations	483001	150	-	-
Total REVENUES		4,504	-	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	39,325	16,153	-
Taxes - Payroll	501002	564	232	-
Pension Costs	501004	4,363	1,858	-
Insurance-Hospital & Life	501005	118	40	-
Total PERSONNEL EXPENDITURES		44,370	18,283	-
OPERATING EXPENDITURES				
Prof Serv - Security service	520101	1,255	140	-
Stationary & Office Supplies	541007	444	-	-
Supplies-Operating	541008	5,865	912	-
Small Tools & Equipment	541014	151	-	-
Travel, Training, & Etc.	550000	162	-	-
Entertainment & Prom	580019	3,464	275	-
Total OPERATING EXPENDITURES		11,341	1,327	-
Total EXPENDITURES		55,711	19,610	-
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	39,429	19,610	-
Total OTHER FINANCING USES		39,429	19,610	-
NET EFFECT ON FUND BALANCE		\$ (11,778)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616200 - Tourism
(In Whole Numbers)

				2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES						
OPERATING REVENUES						
State Grants	440000		\$ -	\$ 3,000	\$ -	
State Grants - CMP	440000	6030	20,000	20,000	20,000	
State Enterprise Funds	440008		116,399	140,000	140,000	
Rents and Leases - Beauregard Courthouse	450038	6012	7,800	7,200	7,200	
Reimbursement	480071		19,432	25,000	15,000	
Donations	483001		200	-	-	
Donations - St. Bernard Day at the Capitol	483001	0090	14,950	15,000	15,000	
Donations - Christmas at the Complex	483001	0106	4,550	7,500	7,500	
Donations - Trick or Trunk	483001	0107	-	7,500	7,500	
Donations - Cook-off for the Coast	483001	0109	4,095	-	-	
Donations - Easter Egg Hunt	483001	0117	3,050	5,000	5,000	
Donations - Redfish Tournament	483001	0119	67,500	60,000	60,000	
Donations-Battle of New Orleans	483001	1022	11,100	7,500	7,500	
Total REVENUES			269,076	297,700	284,700	
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Tourism Coordinator/PIO				70,045	71,001	
Parish Historian				59,245	59,913	
Clerical Specialist II				30,102	30,559	
Clerical Specialist I-PT				16,800	-	
Salaries Total	501000		161,511	176,192	161,473	
Taxes - Payroll	501002		2,884	3,600	2,456	
Pension Costs	501004		17,203	18,950	20,000	
Insurance-Hospital & Life	501005		23,208	25,650	28,000	
Total PERSONNEL EXPENDITURES			204,806	224,392	211,929	
OPERATING EXPENDITURES						
Insurance-Property	502005		27,160	31,788	33,125	
Insurance-Flood	502008		22,932	24,812	24,937	
Rent - Equipment	503002		1,382	1,500	1,800	
Rent - Equipment - Redfish Tournament	503002	0119	3,755	-	-	
Rent - Equipment - Beaurgard Courthouse	503002	6012	1,464	1,800	1,500	
Rentals/Leases	503004		900	-	1,200	
Professional Service	520002		5,243	12,500	12,500	
Professional Service - Film	520002	003	-	5,000	5,000	
Professional Service - Redfish Tournament	520002	0119	21,490	-	-	
Prof Serv - Security service	520101		-	3,390	3,500	
Prof Serv - Security service - Battle of New Orleans	520101	1022	1,455	3,115	-	
Prof Serv - Alarm Monitoring	520102		2,075	1,380	1,500	
Prof Serv- Alarm Monitoring - Beaurgard Courthouse	520102	6012	1,694	1,000	1,500	
R & M Machinery & Equipment	530005		-	500	1,500	
R & M Bldg & Facilities	530008		6,200	500	1,500	
R & M Bldg & Facilities - Beaurgard Courthouse	530008	6012	-	500	1,500	

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616200 - Tourism (continued)
(In Whole Numbers)

			2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)					
R & M Bldg HVAC	530010	\$	19,918	\$ 24,037	\$ 25,000
Utilities - Water	540000		1,937	2,500	2,500
Utilities - Water - Beaugard Courthouse	540000 6012		155	250	250
Utilities - Natural Gas	540001		-	-	750
Utilities - Natural Gas - Beaugard Courthouse	540001 6012		5,283	10,783	11,000
Utilities - Electric	540002		27,412	30,000	30,000
Utilities - Electric - Beaugard Courthouse	540002 6012		23,926	35,000	30,000
Telephone Svcs	540005		12,977	15,000	15,000
Telephone Svcs - Beaugard Courthouse	540005 6012		3,331	4,000	4,000
Cell Phone	540006		546	540	750
Stationary & Office Supplies	541007		858	948	1,500
Supplies-Operating	541008		22,770	2,482	2,750
Uniforms - Beaugard Courthouse	541017 6012		1,979	2,500	2,000
Travel, Training, & Etc.	550000		3,630	2,500	3,500
Travel, Training, & Etc. - St. Bernard Day at Capitol	550000 0090		1,700	-	2000
Meeting & Conferences	550006		345	-	500
Advertising	580017		18,952	15,000	15,000
Advertising - Battle of New Orleans	580017 1022		412	1,500	1,500
Advertising - Lt. Governor's Grant	580017 5554		-	3,000	3,000
Advertising - CMP	580017 6030		54,506	40,000	40,000
Dues & Subscriptions	580018		775	2,325	2,000
Dues & Subscriptions - Film	580018 003		-	5,000	5,000
Entertainment & Prom	580019		20,522	20,000	20,000
Entertainment & Prom - Film	580019 003		-	7,500	7,500
Entertainment & Prom - St. Bernard Day at Capitol	580019 0090		17,908	20,000	20,000
Entertainment & Prom - Christmas at the Complex	580019 0106		-	7,500	7,500
Entertainment & Prom - Trunk or Treat	580019 0107		-	7,500	7,500
Entertainment & Prom - Easter Egg Hunt	580019 0117		-	5,000	5,000
Entertainment & Prom - Redfish Tournament	580020 0119		63,931	60,000	60,000
Entertainment & Prom - Battle of New Orleans	580019 1022		10,111	10,000	7,500
Recording Fees	580021		-	50	100
Postage	580022		1,255	500	1,500
Gasoline	580035		-	50	50
Total OPERATING EXPENDITURES			410,889	423,250	425,712
Total EXPENDITURES			615,695	647,642	637,641
OTHER FINANCING USES					
Transfer From General Fund	499100		35,000	35,000	35,000
Transfer From Sales Tax Fund	499101		251,019	314,942	317,941
Total OTHER FINANCING USES			286,019	349,942	352,941
NET EFFECT ON FUND BALANCE					
		\$	(60,600)	\$ -	\$ -
NET EFFECT ON FUND BALANCE					
			(229,076)	(300,000)	-
FUND BALANCE, BEGINNING OF YEAR					
			638,871	409,795	109,795
FUND BALANCE, END OF YEAR					
		\$	409,795	\$ 109,795	\$ 109,795

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2623495 - Capital Projects
(In Whole Numbers)

			2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES					
OPERATING REVENUES					
Federal Grants	420003		\$ -	\$ 94,950	\$ 90,000
Federal Grants	420003	5555	-	50,000	-
FEMA	420028		2,791	-	-
Total REVENUES			2,791	144,950	90,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Capital Project Supervisor / PIO				113,658	114,844
Assistant Capital Projects Supervisor				73,207	74,100
Project Inspector				57,581	58,339
Capital Project-Clerk II				34,228	34,799
Salaries Total	501000		297,324	278,674	282,082
Salaries - OT	501001		-	7,584	-
Taxes - Payroll	501002		4,913	3,910	4,200
Pension Costs	501004		32,830	32,700	35,000
Insurance-Hospital & Life	501005		34,356	32,200	34,500
Total PERSONNEL EXPENDITURES			369,423	355,068	355,782
OPERATING EXPENDITURES					
Rent - Equipment	503002		1,422	2,000	2,000
Rent - Storage	503005		3,960	3,960	3,960
Professional Service	520002		22,042	25,000	25,000
Professional Service	520002	5555	-	50,000	-
Prof Serv-Software Support	520003		10,477	12,500	15,000
Cell Phone	540006		1,015	1,100	1,800
Stationary & Office Supplies	541007		1,494	707	2,000
Computer Equipment	542000		858	-	-
Travel, Training, & Etc.	550000		343	250	1,000
Recording Fees	580021		481	1,254	1,500
Postage	580022		5	-	250
Shipping Handling, & Installat	580028		-	-	250
Gasoline	580035		2,891	750	3,000
Total OPERATING EXPENDITURES			44,988	97,521	55,760
Total EXPENDITURES			414,411	452,589	411,542
OTHER FINANCING USES					
Transfer from Sales Tax	499101		132,853	295,139	309,042
Transfer From Hurr Katrina	499229		12,500	12,500	12,500
Total OTHER FINANCING USES			145,353	307,639	321,542
NET EFFECT ON FUND BALANCE			\$ (266,267)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624010 - Public Works Main
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Permit Fees	410021	\$ -	\$ 16,000	\$ 1,000
Project Permits	410023	5,800	-	8,000
Federal Grants	420003	-	54,738	57,372
FEMA	420028	197,671	-	-
Road Royalty Funds	440007	211,076	95,000	200,000
Interest - Other	470003	-	2,500	2,500
Total REVENUES		414,547	168,238	268,872
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Admin. Assistant II			54,740	56,408
Project Inspector			48,706	49,518
Clerical Specialist II			37,886	38,312
Accounts Payable/Receivable Clerk			19,490	-
Salaries	501000	490,171	160,822	144,238
Salaries - OT	501001	3,769	2,765	-
Taxes - Payroll	501002	6,288	2,440	2,440
Pension Costs	501004	55,090	20,246	19,000
Insurance-Hospital & Life	501005	52,986	31,700	25,000
Total PERSONNEL EXPENDITURES		608,304	217,973	190,678
OPERATING EXPENDITURES				
Insurance-Property	502005	13,625	15,846	16,500
Insurance-Flood	502008	31,086	35,869	38,603
Lease-Property	503001	3,600	3,600	3,600
Rent - Equipment	503002	3,023	5,000	5,000
Professional Service	520002	3,457	5,000	4,500
Prof Serv - Alarm Monitoring	520102	360	660	660
R & M Vehicles	530004	2,967	2,400	3,000
R & M Bldg & Facilities	530008	3,313	3,000	3,500
R & M Bldg HVAC	530010	7,967	13,844	14,000
Utilities - Water	540000	400	500	600
Utilities - Electric	540002	21,170	22,000	22,000
Telephone Svcs	540005	3,383	6,500	6,500
Cell Phone	540006	3,853	4,000	4,500
Supplies-Janitorial	541002	1,319	1,000	1,250
Stationary & Office Supplies	541007	3,828	2,000	3,500
Supplies-Operating	541008	1,970	1,500	2,000
Computer Equipment	542000	715	-	-
Computer Software	542001	529	-	-
Travel, Training, & Etc.	550000	756	-	1,750
Ded. by Tax Collector	580000	247	-	-
Fees-Vehicle Licenses/Tags	580009	40	160	250

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624010 - Public Works Main (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Advertising	580017	\$ -	\$ 250	\$ -
Dues & Subscriptions	580018	26	1,000	1,750
Recording Fees	580021	205	500	500
Postage	580022	318	500	500
Fees & Charges	580024	30	250	250
Shipping Handling, & Installat	580028	-	250	250
Diesel	580034	4,737	5,000	5,500
Gasoline	580035	7,596	7,500	8,000
Total OPERATING EXPENDITURES		120,520	138,129	148,463
Total EXPENDITURES		728,824	356,102	339,141
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	22,004	187,864	71,519
Transfer From W&S	499500	84,889	-	-
Total OTHER FINANCING USES		106,893	187,864	71,519
NET EFFECT ON FUND BALANCE		\$ (207,384)	\$ -	\$ 1,250

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624015 - Road Department
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,190,718	\$ 1,176,868	\$ 1,250,197
Prior Year Advalorem	401001	61,032	25,000	37,500
State Rev. Shar.	430000	16,082	15,789	16,250
State Grants-Miles	440004	24,699	22,000	24,000
State Grants-Population	440005	491,757	433,000	460,000
State Hwy Grass Fees	440009	86,510	86,520	86,520
Interest - Invest	470000	15,304	-	-
Interest - Other	470003	3,321	-	-
Scrap Metal Revenue	480001	2,505	-	-
Misc. Revenue	480082	575	-	-
Lawsuit Settlement	489076	160,000	-	-
Total REVENUES		2,052,503	1,759,177	1,874,467
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Superintendent			63,580	63,580
Assistant Road Manager			61,256	61,938
Assistant Road Manager			55,408	56,075
Laborer/ Assistant Foreman			45,359	45,857
Laborer/ Assistant Foreman			41,691	42,179
Office Manager III			40,519	41,186
Mechanic I			31,333	31,855
Mechanic I			33,944	34,466
Mechanic I			34,988	35,510
Mechanic I			30,811	31,333
Equipment Operator Foreman			68,666	68,666
Equipment Operator IV			50,002	50,553
Equip Operator IV			40,465	40,998
Equipment Operator III			39,979	40,716
Equip Operator III			37,042	37,529
Equipment Operator II			34,119	34,561
Equipment Operator I			26,909	27,366
Equipment Operator I			27,822	28,278
Equipment Operator I			27,366	27,822
Carpenter			30,811	31,333
Laborer I			25,847	26,285
Laborer I			25,847	26,285
Laborer I			25,409	25,847
Laborer I			25,847	26,285
Laborer I			25,409	25,847
Sign Shop Cordinator			29,244	29,244
Laborer I			26,785	-
Laborer I - PT			16,160	-
Salaries	501000	1,221,099	1,022,618	991,594
Salaries - OT	501001	26,275	44,084	25,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624015 - Road Department (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
PERSONNEL EXPENDITURES (continued)				
Taxes - Payroll	501002	\$ 17,573	\$ 17,250	\$ 17,250
Pension Costs	501004	142,135	134,436	127,500
Insurance-Hospital & Life	501005	234,656	219,450	215,000
Total PERSONNEL EXPENDITURES		1,641,738	1,437,838	1,376,344
OPERATING EXPENDITURES				
Auto Insurance	502000	37,693	23,670	41,149
General Liability Insurance	502001	189,998	92,000	259,120
Insurance-Property	502005	1,348	1,600	1,700
Insurance-Flood	502008	3,550	5,574	3,716
Insurance-Work.Comp.	502012	3,714	2,350	56,517
Rent - Equipment	503002	4,148	4,400	4,400
Rent - Building	503003	21,600	21,600	21,600
Professional Service	520002	30,584	90,464	90,464
Prof Serv-Contracting	520035	157,200	156,000	157,000
Prof Serv-Grass Cutting	520039	319,400	344,853	350,000
Prof Serv-Elevator	520049	2,379	2,400	2,400
Prof Serv - Alarm Monitoring	520102	1,133	720	1,440
R & M Drainage	530000	212,647	300,000	400,000
R & M Vehicles	530004	42,405	55,000	45,000
R & M Machinery & Equipment	530005	114,560	67,086	85,000
R & M Bldg & Facilities	530008	1,569	5,000	3,500
R & M Bldg HVAC	530010	7,967	6,041	6,100
R & M Roads	530011	10,310	75,000	35,000
Utilities - Water	540000	2,788	4,000	4,000
Utilities - Electric	540002	27,949	30,000	30,000
Telephone Svcs	540005	10,958	11,500	11,500
Cell Phone	540006	5,062	6,000	9,000
Supplies-Signs	541001	61,795	15,000	50,000
Supplies-Janitorial	541002	1,472	50	1,500
Stationary & Office Supplies	541007	1,553	1,500	1,500
Supplies-Operating	541008	12,790	15,000	15,000
Small Tools & Equipment	541014	16,565	5,000	20,000
Uniforms	541017	25,998	28,000	28,000
Limestone, Sand, Dirt & Gravel	541019	49,277	25,000	50,000
Chemicals	541100	5,859	6,000	8,500
Computer Equipment	542000	1,555	3,304	-
Travel, Training, & Etc.	550000	351	2,444	3,000
Small Equipment	571012	15,750	-	-
Ad Valorem Pension Expense	580001	38,509	37,815	37,227
Fees-Vehicle Licenses/Tags	580009	500	1,500	1,500
Advertising	580017	121	150	150
Fees & Charges	580024	221	500	500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624015 - Road Department (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Diesel	580034	\$ 89,625	\$ 75,000	\$ 93,000
Gasoline	580035	52,940	55,000	55,000
Total OPERATING EXPENDITURES		1,583,843	1,576,521	1,983,483
Total EXPENDITURES		3,225,581	3,014,359	3,359,827
OTHER FINANCING SOURCES				
Transfer from General Fund	499100	15,832	-	-
Transfer From Sales Tax Fund	499101	1,511,608	1,255,182	1,450,592
Total OTHER FINANCING SOURCES		1,527,440	1,255,182	1,450,592
NET EFFECT ON FUND BALANCE		\$ 354,362	\$ -	\$ (34,768)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624025 - Delacroix Pier and Dry Dock
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 39,065	\$ 40,000	\$ 35,000
Rents and Leases	450038	-	-	30,000
Total REVENUES		39,065	40,000	65,000
OPERATING EXPENDITURES				
General Liability Insurance	502001	3,862	5,732	5,732
Utilities - Water	540000	152	1,000	1,250
Utilities - Electric	540002	2,011	2,500	2,500
Telephone Svcs	540005	561	2,000	2,000
Supplies-Operating	541008	7,091	5,000	20,000
Computer Equipment	572000	9,922	-	-
Total OPERATING EXPENDITURES		23,599	16,232	31,482
NET EFFECT ON FUND BALANCE		\$ 15,466	\$ 23,768	\$ 33,518

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624030 - Mosquito Control
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 25,200	\$ 39,350	\$ 25,200
Total REVENUES		25,200	39,350	25,200
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Flood	502008	4,550	5,000	5,000
Insurance - Aviation	502011	3,177	4,000	-
Rent - Building	503003	22,176	-	-
Professional Service	520002	332,231	321,000	332,500
Prof Serv-Elevator	520049	2,208	1,800	2,300
Prof Serv - Alarm Monitoring	520102	-	720	800
R & M Bldg HVAC	530010	1,992	755	800
Utilities - Water	540000	873	900	1,000
Utilities - Electric	540002	10,942	13,250	13,500
Telephone Svcs	540005	1,919	2,000	2,000
Cell Phone	540006	546	-	-
Total EXPENDITURES		380,614	349,425	357,900
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	353,639	286,307	332,700
Total OTHER FINANCING USES		353,639	286,307	332,700
NET EFFECT ON FUND BALANCE		\$ (1,775)	\$ (23,768)	\$ -
NET EFFECT ON FUND BALANCE		(105,598)	-	-
FUND BALANCE, BEGINNING OF YEAR		156,747	51,149	51,149
FUND BALANCE, END OF YEAR		\$ 51,149	\$ 51,149	\$ 51,149

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 473,964	\$ 468,517	\$ 497,629
Prior Year Advalorem	401001	24,412	14,000	25,000
State Rev. Shar.	430000	6,434	6,318	6,700
Interest - Invest	470000	12,644	-	-
Interest - Other	470003	1,325	1,300	1,500
Total REVENUES		518,779	490,135	530,829
EXPENDITURES				
OPERATING EXPENDITURES				
Rent - Equipment	503002	3,038	71	-
R & M Street Lights	530001	21,462	10,000	25,000
R & M Vehicles	530004	3,636	3,200	3,500
Utilities - Electric	540002	600,016	620,000	620,000
Supplies-Operating	541008	1,437	3,500	3,500
Small Tools & Equipment	541014	-	15,000	12,500
Vehicles	572011	-	-	-
Ded. by Tax Collector	580000	99	-	-
Ad Valorem Pension Expense	580001	15,333	15,056	15,020
Interfund Charges	589009	-	-	20,751
Total EXPENDITURES		645,021	666,827	700,271
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	-	201,692	169,442
Total OTHER FINANCING USES		-	201,692	169,442
OTHER FINANCING USES				
Transfer to Water & Sewer	599500	-	25,000	-
Total OTHER FINANCING USES		-	25,000	-
NET EFFECT ON FUND BALANCE		(126,242)	-	-
FUND BALANCE, BEGINNING OF YEAR		131,594	5,352	5,352
FUND BALANCE, END OF YEAR		\$ 5,352	\$ 5,352	\$ 5,352

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,190,718	\$ 1,176,868	\$ 1,250,197
Prior Year Advalorem	401001	61,032	35,000	39,000
Sales Tax	402000	3,969,048	3,916,667	4,000,000
Federal Grants	420003 5555	-	50,000	-
State Rev. Shar.	430000	16,082	15,789	16,671
Fees, Charges, etc.	450043	22,500	-	-
Interest - Invest	470000	4,396	-	-
Interest - Other	470003	6,195	2,500	4,000
Misc. Revenue	480082	271,107	-	-
Total REVENUES		5,541,078	5,196,824	5,309,868
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Road Supervisor			57657	58,293
Clerical Specialist II			31471	31,927
Office Manager I			29859	30,333
Equipment Oper III			44866	44,866
Equipment Operator II			29859	30,333
Equipment Operator II			31755	32,229
Equipment Operator II			28911	29,385
Laborer I			26285	26,723
Laborer I			26723	27,162
Laborer I			25847	26,285
Equipment Operator III			35663	30,288
Equipment Operator II			29385	-
Equipment Operator I			26454	-
Laborer I			24533	24,533
Laborer I			25847	24,533
Laborer I			24971	-
Laborer / Asst/ Foreman			38767	39,504
Laborer II			26454	26,910
Laborer I			25847	26,285
Salaries Total	501000	265,877	591,154	509,589
Salaries - OT	501001	5,704	17,370	25,000
Taxes - Payroll	501002	3,862	5,452	7,894
Pension Costs	501004	30,977	45,971	62,639
Insurance-Hospital & Life	501005	50,724	75,000	99,662
Total PERSONNEL EXPENDITURES		357,144	734,947	704,784
OPERATING EXPENDITURES				
General Liability Insurance	502001	879	-	-
Insurance-Property	502005	2,283	2,672	2,800
Insurance-Flood	502008	1,986	1,450	2,016
Insurance-Work. Comp.	502012	-	3,000	2,911
Rent - Equipment	503002	17,958	15,000	20,000

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Professional Service	520002	\$ 354,522	\$ 316,548	\$ 320,000
Professional Service	520002 5555	-	50,000	-
Prof Serv - Recycling	520050	9,404	9,000	11,500
Contract Disposal	520103	1,015,635	1,000,000	1,075,000
Contract Collections	520104	2,880,294	3,000,000	3,200,000
R & M Vehicles	530004	3,299	2,500	1,750
R & M Vehicles	530004 4250	-	2,500	1,750
R & M Machinery & Equipment	530005	21,399	11,633	22,500
R & M Machinery & Equipment	530005 4250	-	2,500	2,500
Utilities - Water	540000	142	250	250
Supplies-Operating	541008	1,201	1,960	2,500
Supplies-Operating	541008 4250	1,537	5,000	3,500
Small Tools & Equipment	541014	735	2,500	1,000
Limestone, Sand, Dirt & Gravel	541019	-	7,359	3,500
Vehicles	572011 4250	142,000	-	-
Ded. by Tax Collector	580000	372,983	313,333	320,000
Ad Valorem Pension Expense	580001	38,509	37,815	39,000
Advertising	580017	175	-	-
Dues & Subscriptions	580018	-	500	-
Miscellaneous Expense	580057	247	-	-
Interfund Charges	589009	-	207,902	210,799
Total OPERATING EXPENDITURES		<u>4,865,188</u>	<u>4,993,422</u>	<u>5,243,276</u>
Total EXPENDITURES		<u>5,222,332</u>	<u>5,728,369</u>	<u>5,948,060</u>
OTHER FINANCING USES				
Transfer from Sales Tax	499101	-	-	-
Total OTHER FINANCING USES		-	-	-
OTHER FINANCING USES				
Transfer to General fund	599100	205,692	-	-
Transfer out to Assessor's Off	599266	1,461	958	958
Total OTHER FINANCING USES		<u>207,153</u>	<u>958</u>	<u>958</u>
NET EFFECT ON FUND BALANCE		111,593	(532,503)	(639,150)
FUND BALANCE, BEGINNING OF YEAR		<u>1,216,352</u>	<u>1,327,945</u>	<u>795,442</u>
FUND BALANCE, END OF YEAR		<u>\$ 1,327,945</u>	<u>\$ 795,442</u>	<u>\$ 156,292</u>

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ -	\$ 30,900	\$ 31,000
Total REVENUES		-	30,900	31,000
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	32,900	6,000	6,000
R & M Bldg HVAC	530010	7,967	8,181	8,181
Stationary & Office Supplies	541007	7,659	5,544	5,544
Supplies-Operating	541008	4,476	3,000	3,000
Computer Equipment	542000	9,516	21,932	21,932
Computer Software	542001	13,740	8,500	8,500
Furniture & Fixtures	542003	293	-	-
Total OPERATING EXPENDITURES		76,551	53,157	53,157
OTHER FINANCING USES				
Transfer from General Fund	499100	4,427	2,904	2,904
Transfer From Sales Tax Fund	499101	56,954	8,181	9,308
Transfer from Fire	499254	13,412	8,792	8,792
Transfer from Public Works	499262	-	1,227	-
Transfer from Sanitation	499264	1,461	958	958
Transfer from Health Dept	499271	297	195	195
Total OTHER FINANCING USES		76,551	22,257	22,157
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
267 - WIOA
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 2,130,554	\$ 2,040,000	\$ 4,072,984
Total REVENUES		2,130,554	2,040,000	4,072,984
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	1,131,199	648,013	800,000
Taxes - Payroll	501002	3,934	2,986	4,000
Medicare	501003	11,373	7,141	8,000
Pension Costs	501004	115,629	76,371	85,000
Insurance-Hospital & Life	501005	-	79,451	85,000
Total PERSONNEL EXPENDITURES		1,262,135	813,962	982,000
OPERATING EXPENDITURES				
General Liability Insurance	502001	1,662	2,130	2,500
Public Servant Surety Bond	502009	425	314	400
Insurance - General & Auto	502010	7,613	8,651	9,000
Insurance-Work.Comp.	502012	9,754	10,000	1,000
Rent - Building	503003	23,245	67,518	70,000
Professional Service	520002	112,518	112,001	115,000
Prof Service-Accounting/Audit	520020	4,809	4,500	5,000
Prof Serv-Drug Testing	520045	5,465	7,479	8,000
R & M Vehicles	530004	1,497	1,257	1,500
R & M Bldg & Facilities	530008	2,699	2,500	2,500
Utilities - Electric	540002	1,357	7,300	7,500
Telephone Svcs	540005	11,122	10,500	11,000
Supplies-Operating	541008	14,716	7,868	10,000
Uniforms	541017	1,120	1,037	1,200
Furniture & Fixtures	542003	19,519	19,129	20,000
Travel, Training, & Etc.	550000	127,694	264,275	200,000
Meeting & Conferences	550006	-	1,500	1,500
Bank Charges	580007	-	283	500
Advertising	580017	7,095	6,596	7,500
Dues & Subscriptions	580018	800	2,000	2,000
Postage	580022	264	753	1,000
Fees & Charges	580024	-	1,500	1,500
Gasoline	580035	1,700	1,059	2,000
Tuition	580040	372,982	215,113	250,000
Miscellaneous Expense	580057	3,321	-	1,936,578
Other Program Exp	580059	9,267	318,342	250,000
Testing Fees/Supplies	581000	2,506	1,743	2,500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
267 - WIOA (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Assistance Payments/Allow.	587008	\$ 103,196	\$ 150,000	\$ 150,000
Interfund Charges	589009	-	-	21,306
Total OPERATING EXPENDITURES		846,346	1,225,348	3,090,984
Total EXPENDITURES		2,108,481	2,039,310	4,072,984
NET EFFECT ON FUND BALANCE		22,073	690	-
FUND BALANCE, BEGINNING OF YEAR		22,412	44,485	45,175
FUND BALANCE, END OF YEAR		\$ 44,485	\$ 45,175	\$ 45,175

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

			2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES					
OPERATING REVENUES					
HMGP	420016		\$ 3,341,210	\$ 22,169,042	\$ 10,262,650
Total REVENUES			3,341,210	22,169,042	10,262,650
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000		40,948	-	-
Taxes - Payroll	501002		589	-	-
Pension Costs	501004		4,220	-	-
Insurance-Hospital & Life	501005		79	-	-
Total PERSONNEL EXPENDITURES			45,836	-	-
OPERATING EXPENDITURES					
Professional Service -Village Square PW101			-	-	434,600
Professional Service -Village Square PW129	520002	0129	58,753	42,083	-
Professional Service -Village Square PW128	520002	0183	-	45,828	-
Professional Service -Village Square PW083	520002	0283	-	42,083	-
Prof Serv - Elevation	520040	6510	1,447,696	425,925	-
Construction in Progress	571001		240,858	19,232,656	-
Construction in Progress - Clear Well	571001	6505	-	40,924	2,134,831
Construction in Progress - LBBLD Pumps	571001	6506	-	2,227,820	922,013
Construction in Progress - Violet-DRAVO	571001	6509	-	11,292	6,771,206
Total OPERATING EXPENDITURES			1,747,307	22,068,611	10,262,650
Total EXPENDITURES			1,793,143	22,068,611	10,262,650
OTHER FINANCING USES					
Transfer to Water & Sewer	599500		219,844	-	-
Total OTHER FINANCING USES			219,844	-	-
NET EFFECT ON FUND BALANCE			1,328,223	100,431	-
FUND BALANCE, BEGINNING OF YEAR			(1,428,654)	(100,431)	-
FUND BALANCE, END OF YEAR			\$ (100,431)	\$ -	\$ -

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 242,048	\$ 239,233	\$ 254,139
Prior Year Advalorem	401001	12,407	7,000	7,000
State Rev. Shar.	430000	3,269	3,210	3,387
Interest - Invest	470000	14,132	-	-
Interest - Other	470003	676	500	550
Total REVENUES		272,532	249,943	265,076
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	-	3,500	5,000
Utilities - Water	540000	2,015	3,000	4,000
Utilities - Natural Gas	540001	6,672	9,000	11,000
Utilities - Electric	540002	32,396	30,000	36,000
Buildings-Improvements	572022	-	15,000	25,312
Ded. By Tax Collector	580000	51	-	-
Ad Valorem Pension Expense	580001	7,828	7,687	7,668
Operating Grant	589006	160,277	155,000	165,000
Interfund Charges	589009	-	8,730	10,901
Total OPERATING EXPENDITURES		209,239	231,917	264,881
OTHER FINANCING USES				
Transfer out to Assessor's Off	599266	297	195	195
Total OTHER FINANCING USES		297	195	195
NET EFFECT ON FUND BALANCE		62,996	17,831	-
FUND BALANCE, BEGINNING OF YEAR		686,528	749,524	767,355
FUND BALANCE, END OF YEAR		<u>\$ 749,524</u>	<u>\$ 767,355</u>	<u>\$ 767,355</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
273 - COMMUNICATION DIST.
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
E Telephone Tax	403002	\$ 585,138	\$ 580,000	\$ 590,000
Refunds	480070	22,900	-	-
Total REVENUES		608,038	580,000	590,000
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	4,560	5,338	5,600
Insurance-Flood	502008	3,524	3,800	4,000
Rentals/Leases	503004	-	50,000	50,000
Professional Service	520002	4,550	80,136	80,000
Prof Serv - Alarm Monitoring	520102	1,093	660	1,200
R & M Machinery & Equipment	530005	10,928	50,000	50,000
R & M Bldg & Facilities	530008	51	33,211	35,000
Utilities - Water	540000	437	500	500
Utilities - Natural Gas	540001	356	600	750
Utilities - Electric	540002	14,898	18,000	20,000
Telephone Svcs	540005	236,427	275,000	275,000
Cell Phone	540006	1,639	1,950	2,200
Stationary & Office Supplies	541007	330	1,997	3,000
Small Tools & Equipment	541014	8,149	1,492	1,500
Small Equipment	571012	-	125,000	49,170
Bad Debt Expense	580016	405	1,000	1,000
911 Admin. Fee	580016	4,909	5,000	5,000
Interfund Charges	589009	-	-	6,080
Total EXPENDITURES		292,256	653,684	590,000
NET EFFECT ON FUND BALANCE		315,782	(73,684)	-
FUND BALANCE, BEGINNING OF YEAR		974,015	1,289,797	1,216,113
FUND BALANCE, END OF YEAR		\$ 1,289,797	\$ 1,216,113	\$ 1,216,113

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

				<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES						
OPERATING REVENUES						
Federal Grants - Cares Act	420003	5555	\$	-	\$ 291,539	\$ -
CSBG	420017			-	145,000	145,000
HCV Fraud Recovery (Admin)	420019			79,520	15,000	15,000
HCV Fraud Recovery (HAP)	420020			(35,237)	-	-
HCV Hap Reimb. (Port Ins)	420021			1,692,387	2,320,000	2,320,000
HCV UR Reimb (Port Ins)	420022			19,404	20,000	20,000
HCV Admin Revenue (Port Ins)	420023			95,568	115,000	115,000
Housing Voucher Admin	420030			377,145	360,000	360,000
LIHEAP REG	420031			221,848	36,000	36,000
LIHEAP/Admin	420032			9,024	-	10,000
HAP Revenue	420034			3,646,280	4,136,000	4,136,000
Fare Box - Transit	450051			221	9,000	9,000
Interest - Other	470003			2,802	-	-
Interest - Other	470003			16,561	15,000	15,000
Interest - Other	470003			154	-	-
Reimbursement	480071			124,058	35,000	35,000
Reimbursement	480071			8,367	-	-
Misc. Revenue	480082			-	15,000	15,000
Total REVENUES				6,258,102	7,512,539	7,231,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Housing Coordinator					68,282	69,383
Asst. Housing Coordinator					48,101	48,864
Senior Housing Specialist					46,022	46,689
Grant Accountant II					45,047	45,810
Fair Housing Coordinator					40,054	40,769
Clerical Specialist I					24,533	24,971
CSBG Bus Driver					15,638	30,807
Accounting Clerk III					30,288	30,811
Senior HCV Specialist / CDBG Coord.					35,886	36,505
HCV Portability Specialist					33,421	33,944
HCV Housing Specialist					30,768	30,807
Housing Choice Voucher Inspector					25,998	26,454
Receptionist					25,847	26,285
File Clerk I - PT					16,848	16,848
Salaries Total	501000			446,033	486,733	508,947
Salaries - OT	501001			-	1,926	-
Taxes - Payroll	501002			7,421	7,978	8,600
Pension Costs	501004			49,418	55,691	61,500
Insurance-Hospital & Life	501005			53,919	64,000	62,000
Total PERSONNEL EXPENDITURES				556,791	616,328	641,047

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES				
Insurance-Work.Comp.	502012	-	4,500	1,144
Rent - Equipment - CSBG	503002	2,827	2,625	2,625
Rent - Equipment	503002	4,492	4,500	4,000
Rent - Equipment	503002	404	375	400
Rent - Building - CSBG	503003	14,700	15,050	14,700
Rent - Building	503003	25,200	25,200	25,200
Rent - Building	503003	1,925	2,100	2,100
Rentals/Leases	503004	353	-	-
Rent - Storage	503005	2,953	4,120	4,500
Professional Service	520002	66,299	60,000	62,000
Prof Serv-Software Support	520003	8,890	5,069	21,000
Prof Service-Accounting/Audit	520020	5,950	16,306	24,843
R & M Vehicles	530004	608	500	500
R & M Vehicles	530004	266	613	1,500
Telephone Svcs	540005	9,114	5,067	5,000
Telephone Svcs	540005	4,885	6,132	7,200
Cell Phone	540006	333	400	-
Cell Phone	540006	1,573	1,750	1,750
Supplies-Food/Drink	541003	3,559	2,500	-
Parts & Supplies - Vehicles	541004	-	1,000	500
Stationary & Office Supplies	541007	2,784	3,000	1,500
Stationary & Office Supplies	541007	5,889	3,402	3,500
Stationary & Office Supplies	541007	312	500	500
Supplies-Operating - COVID19	541008 5555	-	12,133	-
Supplies-Operating - COVID19	541008 5555	-	52,819	-
Supplies-Operating - COVID19	541008 5555	-	8,480	-
Supplies & Materials	541021	4,460	-	-
Travel, Training, & Etc.	550000	690	500	500
Travel, Training, & Etc.	550000	7,017	-	1,500
Fees-Vehicle Licenses/Tags - CSBG	580009	140	50	50
Fees-Vehicle Licenses/Tags	580009	20	50	50
Postage	580022	7,860	5,422	9,000
Fees & Charges	580024	1,000	500	1,000
Shipping Handling, & Installat	580028	544	300	500
Gasoline - CSBG	580035	887	5,000	4,000
Gasoline	580035	1,629	1,116	1,000
Interest Collected	580036	9,283	-	-
Miscellaneous Expense	580057	15,884	-	-
LA Workforce Commission	580060	4,446	-	-
Rent Subsidy - Port Ins.	587003	1,591,855	2,300,000	2,090,710
Utility Allowance - Port Ins.	587004	18,372	20,000	20,000
Rent Subsidy - Admin. Cost	587005	4,557	6,000	7,000

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Utility Allowance - H.A.P.	587006	\$ 243,770	\$ 36,600	\$ 36,600
Rent Subsidy - H.A.P.	587007	3,569,292	3,879,387	4,100,000
CSBG-Water Assistance	587010	6,034	8,500	15,000
CSBG-Uniform Assistance	587012	4,723	10,000	10,000
Rental	587013	12,370	13,000	15,000
CSBG-Rental - COVID19	587013 5555	-	100,000	-
Electric	587014	12,036	13,000	23,000
CSBG-Electric - COVID19	587014 5555	-	50,000	-
Gas	587015	874	2,000	2,000
CSBG-Gas - COVID19	587015 5555	-	50,000	-
Education Grant-LIHEAP	587016	-	1,669	2,000
CSBG-Food Baskets	587017	-	-	4,000
Interfund Charges	589009	-	62,228	62,581
Total OPERATING EXPENDITURES		<u>5,681,059</u>	<u>6,803,463</u>	<u>6,589,953</u>
Total EXPENDITURES		<u>6,237,850</u>	<u>7,419,791</u>	<u>7,231,000</u>
NET EFFECT ON FUND BALANCE		20,252	92,748	-
FUND BALANCE, BEGINNING OF YEAR		-	20,252	113,000
FUND BALANCE, END OF YEAR		<u>\$ 20,252</u>	<u>\$ 113,000</u>	<u>\$ 113,000</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
279 - URBAN TRANSIT SYSTEM
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Fed Transit Admin	420008	\$ 127,038	\$ 368,723	\$ 699,487
State Mass Transportation	440006	99,480	87,000	87,000
Rents and Leases	450038	8,520	12,000	9,000
Fare Box - Transit	450051	80,817	42,800	65,000
Interest - Invest.	470000	3,644	1,000	1,000
Miscellaneous Revenue	480083	1,707	-	-
Insurance Proceeds	489074	12,093	16,538	-
Total REVENUES		333,299	528,061	861,487
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Transit Manager / PIO			76,608	77,661
Clerical Specialist II			26,909	27,366
Senior Bus driver			27,015	27,489
Bus driver			24,533	24,533
Bus driver			24,533	24,971
Bus driver			29,352	29,790
Bus driver			25,409	25,847
Reserved Bus driver PT			23,533	23,533
Reserved Bus driver PT			23,533	23,533
Salaries Total	501000	237,713	281,425	284,723
Salaries - OT	501001	-	12,052	4,000
Taxes - Payroll	501002	4,066	7,266	8,000
Pension Costs	501004	25,153	30,000	30,000
Insurance-Hospital & Life	501005	45,345	40,000	40,000
Total PERSONNEL EXPENDITURES		312,277	370,743	366,723
OPERATING EXPENDITURES				
Auto Insurance	502000	12,544	8,817	13,125
Insurance-Property	502005	2,463	2,884	3,000
Insurance-Flood	502008	5,624	6,500	7,000
Insurance-Work.Comp.	502012	43,181	-	88,847
Rent - Equipment	503002	1,343	2,000	2,000
Professional Service	520002	600	665	2,500
Prof Serv-Software Support	520003	1,794	1,794	1,794
Prof Serv-Inspections	520017	-	170	-
Prof Serv-Drug Testing	520045	659	1,000	1,000
R & M Vehicles	530004	57,289	81,538	80,000
R & M Machinery & Equipment	530005	1,054	-	1,000
R & M Bldg & Facilities	530008	3,316	1,298	5,000
Utilities - Water	540000	142	300	300
Utilities - Electric	540002	7,817	8,500	8,500
Telephone Svcs	540005	4,164	4,800	4,800

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
279 - URBAN TRANSIT SYSTEM (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Cell Phone	540006	\$ 546	\$ 650	\$ 700
Supplies-Janitorial	541002	1,190	800	1,500
Stationary & Office Supplies	541007	325	500	1,500
Supplies-Operating	541008	775	1,850	1,500
Uniforms	541017	1,573	1,300	2,000
Travel, Training, & Etc.	550000	1,992	1,310	2,500
Construction in Progress	571001	49,795	699	200,000
Small Equipment	571012	11,025	-	-
Fees-Vehicle Licenses/Tags	580009	380	800	800
Advertising	580017	-	200	200
Postage	580022	-	151	200
Fees & Charges	580024	21	150	150
Diesel	580034	45,612	25,642	46,000
Gasoline	580035	3,010	3,000	6,000
Interfund Charges	589009	-	-	12,848
Total OPERATING EXPENDITURES		<u>258,234</u>	<u>157,318</u>	<u>494,764</u>
Total EXPENDITURES		<u>570,511</u>	<u>528,061</u>	<u>861,487</u>
OTHER FINANCING USES				
Transfer from Sales Tax	499101	<u>108,220</u>	<u>-</u>	<u>-</u>
Total OTHER FINANCING USES		<u>108,220</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(128,992)	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>128,992</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 25,365	\$ 25,000	\$ 25,000
Interest - Invest	470000	965	-	-
Total REVENUES		<u>26,330</u>	<u>25,000</u>	<u>25,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Jurors & Witnesses	580049	2,250	25,000	25,000
Total EXPENDITURES		<u>2,250</u>	<u>25,000</u>	<u>25,000</u>
NET EFFECT ON FUND BALANCE		24,080	-	-
FUND BALANCE, BEGINNING OF YEAR		52,231	76,311	76,311
FUND BALANCE, END OF YEAR		<u>\$ 76,311</u>	<u>\$ 76,311</u>	<u>\$ 76,311</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2902312 - Grants
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ -	\$ 5,000	\$ -
State Grants - Jazz in June	440000 0100	-	1,350	-
State Grants - LGAP	440000	-	165,700	165,700
Interest - Invest	470000	670	-	-
Donations - Jazz in June	483001 0100	5,500	4,000	5,500
Total REVENUES		<u>6,170</u>	<u>176,050</u>	<u>171,200</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Grants Manager			60,262	61,219
Salaries	501000	56,441	60,262	61,219
Taxes - Payroll	501002	818	1,000	1,000
Pension Costs	501004	6,511	7,300	8,000
Insurance-Hospital & Life	501005	694	7,028	7,500
Total PERSONNEL EXPENDITURES		<u>64,464</u>	<u>75,590</u>	<u>77,719</u>
OPERATING EXPENDITURES				
Rent - Equipment	503002	2,033	2,400	3,000
Prof Serv-Grant Management	520016	50,228	21,574	25,000
Cell Phone	540006	532	350	-
Stationary & Office Supplies	541007	1,385	440	1,500
Computer Equipment	542000	858	-	-
Furniture & Fixtures	542003	622	-	-
Travel, Training, & Etc.	550000	392	420	2,000
Construction in Progress - LGAP	571001	-	165,700	165,700
Advertising- Jazz in June	580017 0100	-	100	100
Concert Expenses-Jazz in June	580020 0100	5,982	5,000	5,000
Recording Fees	580021	-	100	100
Postage	580022	-	200	200
Shipping Handling, & Installat	580028	-	250	250
Total OPERATING EXPENDITURES		<u>62,032</u>	<u>196,534</u>	<u>202,850</u>
Total EXPENDITURES		<u>126,496</u>	<u>272,124</u>	<u>280,569</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	129,092	96,074	109,369
Total OTHER FINANCING USES		<u>129,092</u>	<u>96,074</u>	<u>109,369</u>
OTHER FINANCING USES				
Transfer to Recreation	599261	12,401	-	-
Total OTHER FINANCING USES		<u>12,401</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (3,635)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2903500 - Office of Emergency Preparedness
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES				
OPERATING REVENUES				
Statewide Generator	420007 0034	\$ 9,618	\$ -	\$ -
UASI	420009 0020	-	-	211,000
Cities Readiness Inc	420010 0056	16,231	17,324	17,000
EMPG Grant	420012 0022	30,203	27,627	30,530
SHSP Grant	420013 0021	36,920	59,088	34,889
Total REVENUES		92,972	104,039	293,419
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of OHSEP (RS 29.728)			77,965	79,139
Admin. Assistant II			47,956	48,671
Salaries	501000	121,501	125,921	127,810
Salaries - OT	501001	4,536	7,389	5,000
Taxes - Payroll	501002	1,812	2,338	2,338
Pension Costs	501004	14,536	16,424	16,424
Insurance-Hospital & Life	501005	12,448	14,000	15,500
Total PERSONNEL EXPENDITURES		154,833	166,072	167,072
OPERATING EXPENDITURES				
Rent - Equipment	503002	1,694	2,000	1,800
Rentals/Leases	503004	1,366	2,000	2,000
Rentals/Leases-SHSP	503004 0021	4,320	4,320	4,320
Professional Service	520002	1,584	18,500	-
Professional Service-UASI	520002 0020	-	-	158,250
Prof Serv-Software Support	520003	18,266	-	20,500
Prof Serv-Software Support-SHSP	520003 0021	8,400	-	-
Prof Serv - Communications-SHSP	520051 0021	-	15,203	5,000
R & M Vehicles	530004	3,655	2,000	4,000
R & M Machinery & Equipment	530005	1,712	1,769	2,500
Utilities - Electric	540002	4,791	6,000	6,000
Telephone Svcs	540005	5,263	5,500	5,500
Cell Phone-EMPG	540006 0022	2,180	2,400	2,400
Supplies-Food/Drink	541003	349	1,000	500
Stationary & Office Supplies	541007	452	1,000	1,000
Supplies-Operating	541008	1,462	2,000	2,000
Supplies-Operating-SHSP	541008 0021	-	-	5,471
Supplies-Operating-EMPG	541008 0022	1,002	450	4,400
Small Tools & Equipment	541014	-	-	3,000
Small Tools & Equipment-SHSP	541014 0021	2,979	14,070	10,478
Computer Equipment-EMPG	542000 0022	-	6,000	-

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2903500 - Office of Emergency Preparedness (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Travel, Training, & Etc.	550000	\$ 397	\$ 1,500	\$ 1,500
Travel, Training, & Etc.-EMPG	550000 0022	1,124	2,900	2,900
Computer Equipment-SHSP	572000 0021	5,000	-	-
Fees-Vehicle Licenses/Tags	580009	-	100	100
Advertising	580017	-	2,000	2,000
Dues & Subscriptions-EMPG	580018 0022	200	250	250
Recording Fees	580021	-	1,500	1,500
Postage	580022	44	250	250
Diesel	580034	185	2,000	2,000
Gasoline	580035	555	1,400	1,400
Operating Grant-UASI	589006 0020	-	-	52,750
Operating Grant-SHSP	589006 0021	3,024	24,400	8,600
Total OPERATING EXPENDITURES		<u>70,004</u>	<u>120,512</u>	<u>312,369</u>
Total EXPENDITURES		224,837	286,584	479,441
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	<u>149,725</u>	<u>182,545</u>	<u>186,022</u>
Total OTHER FINANCING USES		<u>149,725</u>	<u>182,545</u>	<u>186,022</u>
NET EFFECT ON FUND BALANCE		\$ 17,860	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2903900 - Battered Women's Shelter
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Battered Womens Shelter	420027	\$ 33,635	\$ 125,000	\$ 125,000
Total REVENUES		<u>33,635</u>	<u>125,000</u>	<u>125,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Battered Womens Shelter	589007	80,257	125,000	125,000
Total EXPENDITURES		<u>80,257</u>	<u>125,000</u>	<u>125,000</u>
NET EFFECT ON FUND BALANCE		\$ (46,622)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2905255 - Coastal Impact
(In Whole Numbers)

			2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES					
OPERATING REVENUES					
Coastal Permits	410015	\$	3,000	\$ -	\$ -
DNR Grant	420000		-	30,913	30,000
Federal Grants	420003		-	-	200,000
Federal Grants - Sediment Pipeline	420003 0040		524,405	500,000	-
Federal Grants - Violet Canal Dredging	420003 0048		178,337	-	-
Federal Grants - Bayou Terre Aux Bouefs	420003 0102		-	2,000,000	-
Interest - Invest.	470000		9,569	-	-
Refunds - Delacroix Seafood Market	480070 0047		-	3,500	3,500
Misc. Revenue	480082		3,384	-	-
Donations - Wayne's Wetlands	483001 0046		4,000	4,000	4,000
Total REVENUES			722,695	2,538,413	237,500
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Coastal Manager				105,771	106,957
Salaries Total	501000		93,526	105,771	106,957
Salaries - OT	501001		3,254	4,000	4,000
Taxes - Payroll	501002		1,286	1,558	2,000
Pension Costs	501004		11,092	12,950	13,500
Insurance-Hospital & Life	501005		10,483	11,600	12,500
Total PERSONNEL EXPENDITURES			119,641	135,879	138,957
OPERATING EXPENDITURES					
Rent - Equipment	503002		360	1,440	-
Professional Service	520002		1,125	52,580	-
Professional Service- Navigational Aids Program	520002 0025		-	20,000	-
Professional Service- Lake Lery Marsh Phase III	520002 0039		679,440	462,547	-
Professional Service- Sediment Pipeline	520002 0040		571,822	134,534	-
Professional Service- Violet Canal Dredging	520002 0048		606	-	-
Professional Service- CPRA Meeting	520002 0054		-	7,750	10,000
Professional Service- Bayou Terre Aux Bouefs Ridge	520002 0102		33,249	2,000,000	-
Professional Service- Barrier Island Creation	520002 1019		591,676	-	-
Professional Service- Bud Map	520002 1250		73,847	82,697	-
Professional Service- MRGO Navigation Improvements	520002 7575		-	217,303	280,000
Prof Serv- Debris Removal-Marine Debris Removal	520011 0024		8,375	87,518	-
Prof Serv-Contracting	520035		167,959	125,000	165,000
Cell Phone	540006		2,094	1,500	1,500
Supplies-Food/Drink	541003		-	500	500
Stationary & Office Supplies	541007		-	1,170	1,500
Supplies-Operating	541008		1,615	5,000	4,000
Supplies-Operating- Wayne's Wetlands	541008 0046		2,902	4,000	4,000
Small Tools & Equipment- Black Mangrove Planting	541014 0019		4,327	6,100	12,750
Travel, Training, & Etc.	550000		-	2,500	2,500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2905255 - Coastal Impact (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Construction in Progress	571001	\$ -	\$ 17,482	\$ -
Advertising	580017	331	250	250
Entertainment & Prom-Delacroix Seafood Market	580019 0047	3,805	3,500	3,500
Recording Fees	580021	205	-	250
Gasoline	580035	479	2,500	2,500
Total OPERATING EXPENDITURES		<u>2,144,217</u>	<u>3,235,871</u>	<u>488,250</u>
Total EXPENDITURES		2,263,858	3,371,750	627,207
OTHER FINANCING USES				
Transfer from General Fund	499100	1,439,813	1,470,000	280,000
Transfer from Sales Tax	499101	-	233,532	65,647
Transfer from GOMESA	499291	26,772	44,060	44,060
Total OTHER FINANCING USES		<u>1,466,585</u>	<u>1,747,592</u>	<u>389,707</u>
NET EFFECT ON FUND BALANCE		\$ (74,578)	\$ 914,255	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2905256 - Restore Act
(In Whole Numbers)

			2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES					
OPERATING REVENUES					
Federal Grants	420003		\$ -	\$ 81,000	\$ 81,000
Federal Grants - Lake Leary Phase II	420003	0006	-	3,000,000	3,081,000
Federal Grants - Paris Road Streetscape	420003	0007	70,827	500,000	824,000
Federal Grants - Recreational Pier & Market	420003	0008	-	1,700,000	1,700,000
Federal Grants - Nunez Fisheries Workforce	420003	0009	92,442	112,000	175,000
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	-	-	1,339,000
Total REVENUES			163,269	5,393,000	7,200,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000		1,899	81,000	81,000
Professional Service-Lake Leary Phase II	520002	0006	49,657	-	-
Professional Service-Nunez Fisheries	520002	0009	90,105	112,000	175,000
Construction in Progress-Lake Leary Phase II	571001	0006	-	3,000,000	3,081,000
Construction in Progress-Paris Road Streetscape	571001	0007	70,389	500,000	824,000
Construction in Progress-Pier & Market	571001	0008	-	1,700,000	1,700,000
Construction in Progress-Bayou Terre Aux Bouefs	571001	0102	-	-	1,339,000
Total EXPENDITURES			212,050	5,393,000	7,200,000
NET EFFECT ON FUND BALANCE			\$ (48,781)	\$ -	\$ -
NET EFFECT ON FUND BALANCE			(155,756)	914,255	-
FUND BALANCE, BEGINNING OF YEAR			35,295	(120,461)	793,794
FUND BALANCE, END OF YEAR			\$ (120,461)	\$ 793,794	\$ 793,794

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
291 - GOMESA
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Gulf of Mexico Energy Revenue	420024	\$ 779,307	\$ 1,468,662	\$ 1,400,000
Total REVENUES		<u>779,307</u>	<u>1,468,662</u>	<u>1,400,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	72,363	-	-
Construction in Progress	571001	-	823,106	855,940
Construction in Progress-Jean Lafitte Drainage	571001 0013	378,675	-	-
Construction in Progress-Sediment Pipeline	571001 0040	-	-	500,000
Heavy Equipment	572010	301,497	601,496	-
Total EXPENDITURES		<u>752,535</u>	<u>1,424,602</u>	<u>1,355,940</u>
OTHER FINANCING USES				
Transfer to Coastal Department	599290	26,772	44,060	44,060
Total OTHER FINANCING USES		<u>26,772</u>	<u>44,060</u>	<u>44,060</u>
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2021 BUDGET**



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2021 Budget

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

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

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

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
312 - 2012 SALES TAX REFUNDING BOND
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	470000	\$ 32,457	\$ -	\$ -
Total Revenues		<u>32,457</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	3,355,000	3,470,000	3,585,000
Bond Interest Expense	560001	774,700	638,000	497,100
Service Fees- Bonds	560003	400	200	400
Total EXPENDITURES		<u>4,130,100</u>	<u>4,108,200</u>	<u>4,082,500</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	1,022,528	-	
Transfer From W&S	499500	-	-	-
Transf from 2008 S/T Ref Bond	499529	3,158,272	4,157,767	4,082,500
Total OTHER FINANCING USES		<u>4,180,800</u>	<u>4,157,767</u>	<u>4,082,500</u>
NET EFFECT ON FUND BALANCE		83,157	49,567	-
FUND BALANCE, BEGINNING OF YEAR		<u>3,124,206</u>	<u>3,207,363</u>	<u>3,256,930</u>
FUND BALANCE, END OF YEAR		<u>\$ 3,207,363</u>	<u>\$ 3,256,930</u>	<u>\$ 3,256,930</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
354 - 2014 FIRE SINKING FUND
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	470000	\$ 2,283	\$ -	\$ -
Total Revenues		<u>2,283</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	245,000	250,000	260,000
Bond Interest Expense	560001	31,998	26,858	20,535
Total EXPENDITURES		<u>276,998</u>	<u>276,858</u>	<u>280,535</u>
OTHER FINANCING USES				
Transfer from Fire	499254	279,612	276,858	280,535
Total OTHER FINANCING USES		<u>279,612</u>	<u>276,858</u>	<u>280,535</u>
NET EFFECT ON FUND BALANCE		4,897	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>216,717</u>	<u>221,614</u>	<u>221,614</u>
FUND BALANCE, END OF YEAR		<u>\$ 221,614</u>	<u>\$ 221,614</u>	<u>\$ 221,614</u>

**ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2021 BUDGET**



ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2021 Budget

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

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

Fire Capital Fund - This fund is used to account and pay for capital outlay for the Fire Department.

Bike Paths- This fund is used to account and pay for the Parish's portion of the cost associated with Bike Paths throughout the Parish, including Mississippi River Bike Path, 40 Arpent Bike Path and stripping and signage.

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

General Fund Capital Projects - This fund is used to account and pay for the Parish's portion of the cost associated with capital projects throughout the Parish,excluding Bike Paths.

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ 1,930	\$ -	\$ -
Total Revenues		<u>1,930</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Operating	541008	<u>71,080</u>	<u>120,408</u>	<u>120,408</u>
Total EXPENDITURES		<u>71,080</u>	<u>120,408</u>	<u>120,408</u>
NET EFFECT ON FUND BALANCE		(69,150)	(120,408)	(120,408)
FUND BALANCE, BEGINNING OF YEAR		<u>120,409</u>	<u>51,259</u>	<u>(69,149)</u>
FUND BALANCE, END OF YEAR		<u>\$ 51,259</u>	<u>\$ (69,149)</u>	<u>\$ (189,557)</u>

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
OTHER FINANCING SOURCES				
Transfer from Fire Fund	499254	\$ -	\$ 500,000	\$ 400,000
Total OTHER FINANCING SOURCES		<u>-</u>	<u>500,000</u>	<u>400,000</u>
NET EFFECT ON FUND BALANCE		-	500,000	400,000
FUND BALANCE, BEGINNING OF YEAR		-	-	500,000
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 900,000</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
457 - BIKE PATHS
(In Whole Numbers)

			<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES					
OPERATING REVENUES					
Federal Grants	420003	\$	3,760	\$ -	\$ -
Federal Grants-Pedestrian Impr. Bikeway	420003 0042		-	-	419,806
Federal Grants-Striping & Signage-Bikeways	420003 0043		-	-	494,918
Federal Grants-MS River Levee Bike Path	420003 8812		-	-	1,062,095
Interest - Invest	470000		2,280	-	-
Total Revenues			<u>6,040</u>	<u>-</u>	<u>1,976,819</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress	571001		324,482	-	-
Construction in Progress-40 Arpent Trail	571001 0033		-	83,356	425,552
Construction in Progress-Pedestrian Impr. Bikeway	571001 0042		-	105	629,603
Construction in Progress-Striping & Signage-Bikeways	571001 0043		-	124,945	617,428
Construction in Progress-40 Arpent @ Paris Rd Ped Crossing	571001 0045		-	522,166	2,834
Construction in Progress-MS River Levee Bike Path	571001 8812		-	4,865	1,113,130
Construction in Progress-MS River Bike Path Phase III	571001 8818		-	-	193,840
Construction in Progress-MS River Bike Path Phase IV	571001 8821		-	-	159,284
Construction in Progress-MS River Trailheads	571001 8822		-	27,018	109,922
Total EXPENDITURES			<u>324,482</u>	<u>762,455</u>	<u>3,251,594</u>
OTHER FINANCING USES					
Transfer From W&S	499500		-	600,000	-
Total OTHER FINANCING USES			<u>-</u>	<u>600,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE			(318,442)	(162,455)	(1,274,775)
FUND BALANCE, BEGINNING OF YEAR			670,029	351,587	189,132
FUND BALANCE, END OF YEAR			<u>\$ 351,587</u>	<u>\$ 189,132</u>	<u>\$ (1,085,643)</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
462 - JACKSON/PACKENHAM
(In Whole Numbers)

				<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES						
OPERATING REVENUES						
Highway Planning, Construction-Jackson/Packenham	420025	4524	\$	244,631	\$ 2,500,000	\$ -
Interest - Invest.	470000			5,241	-	-
Total Revenues				<u>249,872</u>	<u>2,500,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress-Jackson/Packenham	571001	4524		4,244,812	4,500,000	-
Total EXPENDITURES				<u>4,244,812</u>	<u>4,500,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE				(3,994,940)	(2,000,000)	-
FUND BALANCE, BEGINNING OF YEAR				195,174	(3,799,766)	(5,799,766)
FUND BALANCE, END OF YEAR				<u>\$ (3,799,766)</u>	<u>\$ (5,799,766)</u>	<u>\$ (5,799,766)</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
(In Whole Numbers)

				<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES						
OPERATING REVENUES						
Federal Grants-Jean Laffite Sidewalk	420003	0011	\$	-	-	\$ 500,000
Federal Grants	420003			66,188	-	-
Interest - Invest	470000			26,447	57,000	-
Reimbursement - Library Building	480071	0104		388,483	969,184	3,030,816
Reimbursement	480071			-	-	561,500
Donations-Splash Pad	483001	0066		-	-	150,000
Donations-Paul Park	483001	1251		536	-	-
Total Revenues				<u>481,654</u>	<u>1,026,184</u>	<u>4,242,316</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002			116,415	-	-
Professional Service-Louisiana Outdoor Sportsman	520002	0118		-	21,000	-
Prof Serv - Landscaping	520052			6,234	-	-
Small Tools & Equipment	541014			-	11,044	-
Construction in Progress	571001			1,149,207	76,541	-
Construction in Progress-Buccaneer Villa North Drainage	571001	0010		-	-	350,000
Construction in Progress-Jean Lafitte Sidewalk	571001	0011		-	6,132	620,000
Construction in Progress-Jean Lafitte Roadway Restoration	571001	0067		-	-	363,750
Construction in Progress-Jean Lafitte Drainage	571001	0013		-	-	200,000
Construction in Progress-Jackson Roadway Restoration	571001	0068		-	-	438,750
Construction in Progress-Splash Pad	571001	0066		-	131,765	18,236
Construction in Progress-Library Building	571001	0104		-	932,107	3,076,893
Construction in Progress-Paul Park	571001	1251		-	357,464	-
Construction in Progress-Village Sq. Revitalization	571001	0069		-	-	450,000
Construction in Progress-Govt Complex Improvements	571001	0070		-	-	78,375
Construction in Progress-Civic Center Roof Replacement	571001	0133		-	-	52,250
Vehicles	571011			38,852	3,456	-
Small Equipment	571012			-	-	140,000
Recording Fees-Palmisano Playground	580021	8823		105	-	-
Total EXPENDITURES				<u>1,310,813</u>	<u>1,539,509</u>	<u>5,788,254</u>
OTHER FINANCING SOURCES						
Transfer from General Fund	499100			83,677	-	-
Transfer from Sales Tax Fund	499101			-	76,541	140,000
Transfer from Water & Sewer	499500			-	360,000	-
Total OTHER FINANCING SOURCES				<u>83,677</u>	<u>436,541</u>	<u>140,000</u>
NET EFFECT ON FUND BALANCE				(745,482)	(76,784)	(1,405,938)
FUND BALANCE, BEGINNING OF YEAR				3,540,415	2,794,933	2,718,149
FUND BALANCE, END OF YEAR				<u>\$ 2,794,933</u>	<u>\$ 2,718,149</u>	<u>\$ 1,312,211</u>

**ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2021 BUDGET**



ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2021 Budget

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

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

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

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

		2019	2020 Adopted	2021 Adopted
		Actuals	Budget	Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 558	\$ -	\$ -
Interest - Invest	470000	16,642	30,000	10,000
Gen. Liab. & Auto	480073	369,966	188,749	570,000
Reimb-Workmen's Compensation	482004	1,705,280	1,334,950	2,006,987
Total Revenues		2,092,446	1,553,699	2,586,987
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Risk Manager			62,631	63,684
Insurance Supervisor			45,459	46,271
Insurance Coordinator			41,429	41,916
Safety Manager			54,073	54,740
Salaries Total	501000	189,001	203,592	206,611
Salaries - OT	501001	658	3,500	-
Taxes - Payroll	501002	5,880	6,601	4,000
Pension Costs	501004	15,768	18,400	26,000
Insurance-Hospital & Life	501005	29,294	32,500	35,500
Total PERSONNEL EXPENDITURES		240,601	264,593	272,111
OPERATING EXPENDITURES				
Insurance-Auto Collision/Comp.	502018	5,530	6,500	6,500
Claims Payment-Auto/General	502019	89,489	131,967	450,000
Claims Payment-Wkr's Comp	502020	1,693,474	1,211,142	1,720,000
Rent - Equipment	503002	2,341	2,013	2,500
Professional Service	520002	13,743	18,677	3,500
Prof Ser-FA Richards/Auto Liab	520005	3,253	3,000	4,000
Prof Serv-FA Richards/Gen Liab	520006	6,509	3,000	3,000
Prof Serv-FA Richards/Wrk Comp	520007	27,010	25,500	28,000
Prof Serv-Cobra	520014	5,233	5,700	6,000
Cell Phone	540006	1,506	2,000	1,500
Stationary & Office Supplies	541007	766	194	1,000
Supplies-Operating	541008	8,862	-	-
Computer Equipment	542000	1,933	-	-
Furniture & Fixtures	542003	827	-	-
Travel, Training, & Etc.	550000	554	-	500
Postage	580022	894	500	500
Fees & Charges	580024	-	6	200
Shipping Handling, & Installat	580028	191	-	-

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

		<u>2019</u> <u>Actuals</u>	<u>2020 Adopted</u> <u>Budget</u>	<u>2021 Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES (continued)				
LA Worforce Commission	580060	\$ 6,390	\$ 2,000	\$ 4,000
Interfund Charges	589009	-	-	83,676
Total OPERATING EXPENDITURES		<u>1,868,505</u>	<u>1,412,199</u>	<u>2,314,876</u>
Total EXPENDITURES		2,109,106	1,676,792	2,586,987
OTHER FINANCING USES				
Transfer from W&S Insurance	499675	-	123,093	-
Total OTHER FINANCING USES		<u>-</u>	<u>123,093</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(16,660)	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>16,660</u>	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		<u>2019</u> <u>Actuals</u>	<u>2020 Adopted</u> <u>Budget</u>	<u>2021 Adopted</u> <u>Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ 146	\$ -	\$ -
Gen. Liab. & Auto	480073	276,623	331,350	300,000
Reimb-Workmen's Compensation	482004	297,044	506,931	389,000
Total Revenues		<u>573,813</u>	<u>838,281</u>	<u>689,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Claims Payment-Auto/General	502019	4,660	250,000	225,000
Claims Payment-Wkr's Comp	502020	272,153	250,000	275,000
Reinsurance - Worker's Comp	502021	208,231	120,000	100,000
Professional Service	520002	11,106	5,000	10,000
Prof Ser-FA Richards/Auto Liab	520005	1,372	5,000	5,000
Prof Serv-FA Richards/Gen Liab	520006	-	5,000	5,000
Prof Serv-FA Richards/Wrk Comp	520007	2,432	4,000	4,000
LA State Fees - Workers Comp	580012	-	76,188	65,000
Total EXPENDITURES		<u>499,954</u>	<u>715,188</u>	<u>689,000</u>
OTHER FINANCING USES				
Transfer to Self Insurance		-	123,093	-
Total OTHER FINANCING USES		<u>-</u>	<u>123,093</u>	<u>-</u>
 NET EFFECT ON FUND BALANCE				
		73,859	-	-
FUND BALANCE, BEGINNING OF YEAR				
		<u>1,045,882</u>	<u>1,119,741</u>	<u>1,119,741</u>
FUND BALANCE, END OF YEAR				
		<u><u>\$1,119,741</u></u>	<u><u>\$ 1,119,741</u></u>	<u><u>\$ 1,119,741</u></u>

**ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2021 BUDGET**



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2021 Budget

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

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

Events Facilities – This fund is used to account for the rental income, concession sales, and operational expenditures for the Fredrick J. Sigur Civic Center, Beauregard Courthouse and Aycock Barn.

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

				2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES						
OPERATING REVENUES						
FEMA	420028		\$	169,956	\$ 143,000	\$ -
State Grants	440000	0014		100,327	-	-
State Grants	440000	0062		122,074	143,000	-
Rents and Leases	450038			102,154	102,604	102,604
Fees, Charges, etc.	450043			25,408	125,000	125,000
Interest - Invest.	470000			265,188	140,000	140,000
Refunds	480070			2,046	-	-
Reimbursements	480071			-	-	61,360
Other Revenues	480079			51,950	3,598	-
Misc. Revenue	480082			17,738	15,000	10,000
Water fees	481001			5,290,641	5,800,000	5,858,000
Sewer Fees	481002			6,449,552	6,375,000	6,438,750
Safe Drinking Water Fee-DHH	481003			208,240	208,000	208,000
Installation Fees	481004			18,750	15,000	15,000
Sewer Inspection Fees	481005			2,900	3,000	3,000
Reimb-Workmen's Compensation	482004			41,381	-	-
Insurance Proceeds	489074			8,228	1,443,708	1,442,482
Lawsuit Settlement	489076			290,000	-	-
Total Revenues				13,166,533	14,516,910	14,404,196

EXPENDITURES

PERSONNEL EXPENDITURES

Salaries:

Director of Public Works	140,000	140,000
Compliance Officer / Investigator	80,350	81,252
Accounting Clerk I	25,541	25,541
Accounting Clerk I	25,541	25,541
Accounting Clerk II	27,963	28,437
Accounting Clerk II	30,333	26,541
Accounting Clerk II	31,755	32,729
Accounting Clerk II	25,541	25,997
Accounting Clerk II	30,807	31,281
Accounting Clerk III	31,333	31,855
Accounting Clerk III	30,288	30,810
Administrative Assistant II	58,410	59,078
Assistant Director of Finance W&S	65,200	86,344
Assistant Superintendent I/E	45,047	48,705
Camera Truck / Operator	27,963	28,437
Case Manager	36,510	37,080
Chemist I	45,047	45,810

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

	<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
Salaries (continued):			
Chief Plant Operator		\$ 51,141	\$ -
Chief Plant Operator		60,096	60,854
Crewman I		25,541	25,997
Crewman I		25,997	26,454
Crewman I		26,454	26,910
Crewman I		26,910	27,366
Crewman I		26,910	27,366
Crewman I		26,910	27,366
Crewman I		25,997	26,454
Crewman I		27,366	27,822
Crewman I		27,366	27,822
Crewman I		25,541	25,997
Crewman I		27,822	28,278
Electrician		43,627	44,160
Electrician		38,221	38,792
Electrician		35,369	35,939
Journeyman Electrician		25,541	25,541
Equipment Operator I		29,028	29,028
Equipment Operator I		27,366	27,866
Equipment Operator II		27,963	27,963
Equipment Operator II		38,350	38,350
Equipment Operator III		30,288	30,288
Lab Technician- PT		16,848	16,848
Lab Technician II		38,018	38,018
Lab Technician II		40,019	40,019
Laborer I		25,847	25,847
Laborer I		25,847	25,847
Lift Station Supv. / Electrician		42,073	42,073
Maintenance Supv.		42,915	42,915
Maintenance Supv.		52,737	42,915
Manager W&S		80,812	80,812
Meter Reader I		26,541	26,541
Meter Reader I		40,259	40,711
Meter Reader I		27,963	28,437
Meter Reader II		30,288	30,810
Meter Reader III		38,080	38,651
Meter Reader III		34,408	38,787
Meter Reader III		41,998	42,530
Meter Reader Supervisor		38,080	-
Plant Manager W&S		68,851	-
Plant Manager W&S		80,850	81,752
Plant Operator II		34,228	-

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
Salaries (continued):				
Plant Operator II			\$ 33,658	\$ -
Plant Operator II			33,658	34,228
Plant Operator III			35,267	-
Plant Operator IV			40,019	-
Plant Operator IV			55,782	61,360
Plant Operator IV			41,353	-
Plant Operator IV			36,505	-
Plant Operator IV			47,439	48,062
Plant Operator IV			52,047	52,669
Plant Operator IV			49,929	50,552
Plant Operator in Training			26,910	25,541
Public Service Officer			56,026	56,656
Road Supervisor			59,246	59,246
Project Inspector			69,729	70,513
Staff Engineer			54,158	54,871
Staff Engineer			44,283	44,283
Acting Senior Staff Engineer			49,283	49,283
Superintendent - W&S			79,647	80,533
Superintendent - W&S			64,412	65,215
Utilities Finance Officer			58,410	59,078
W&S Foreman			37,624	38,242
W&S Foreman			44,638	45,216
W&S Foreman			35,267	35,886
Summer Intern-PT			16,848	16,848
Foreman			51,771	51,771
Salaries Total	501000	2,725,147	3,458,004	3,125,617
Salaries - OT	501001	239,448	255,779	240,000
Taxes - Payroll	501002	44,678	55,007	43,299
Pension Costs	501004	722,045	428,446	400,000
Insurance-Hospital & Life	501005	442,339	632,200	635,000
Insurance Retirees Health&Life	501007	110,744	150,000	150,000
Total PERSONNEL EXPENDITURES		4,284,401	4,979,436	4,593,916
OPERATING EXPENDITURES				
Auto Insurance	502000	88,911	98,700	50,000
General Liability Insurance	502001	188,623	273,800	250,000
Insurance-Property	502005	234,140	275,000	285,000
Insurance - CompEquip / System	502006	4,913	4,705	10,000
Insurance-Water Towers	502007	32,431	34,132	37,000
Insurance-Flood	502008	30,159	36,000	36,000
Insurance-Work.Comp.	502012	276,792	315,000	389,000
Rent - Equipment	503002	24,806	27,000	27,000

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
OPERATING EXPENDITURES (continued)				
Rentals/Leases	503004	\$ 2,185	\$ 3,000	\$ 3,000
Prof Serv-Tech-Supp/Data Print	520001	16,716	-	-
Professional Service	520002	280,379	143,244	110,000
Professional Service	520002 0057	-	213,464	-
Prof Serv-Software Support	520003	84,051	90,000	90,000
Prof Serv-Storage	520009	9,181	10,000	10,000
Prof Serv-Legal	520012	17,640	46,500	15,000
Prof Serv-Appraisals	520041	500	500	500
Prof Serv-Generator	520047	-	5,000	5,000
Prof Serv-Elevator	520049	3,539	4,000	4,000
Prof Serv - Alarm Monitoring	520102	2,200	3,000	3,000
Prof Serv - Water Plant Staffing	520055	-	-	600,000
Contract Collections	520104	118,278	130,000	130,000
R & M Vehicles	530004	40,033	42,000	42,000
R & M Machinery & Equipment	530005	167,506	141,000	170,000
R & M Bldg & Facilities	530008	236,936	60,000	150,000
R & M Water&Sewer Point Repair	530009	355,824	208,609	350,000
R & M Bldg HVAC	530010	44,303	40,973	40,973
R & M Roads	530011	106,411	160,000	160,000
R & M Meter Replacements	530020	-	150,000	200,000
Pump Station Rehab/Repairs	530015	57,159	228,834	150,000
Utilities - Natural Gas	540001	2,517	6,500	5,000
Utilities - Electric	540002	1,031,629	1,173,190	1,100,000
Telephone Svcs	540005	46,378	46,000	46,000
Cell Phone	540006	54,082	53,000	53,000
Supplies-Janitorial	541002	4,906	5,500	6,000
Supplies-Food/Drink	541003	836	-	-
Stationary & Office Supplies	541007	5,508	5,500	6,500
Supplies-Operating	541008	43,943	42,583	43,000
Small Tools & Equipment	541014	50,886	42,839	20,000
Uniforms	541017	33,089	40,000	40,000
Billing Office Supplies	541020	21,218	20,000	25,000
Chemicals	541100	403,551	520,000	500,000
Computer Equipment	542000	33,325	20,000	20,000
Computer Software	542001	99,749	21,731	20,000
Travel, Training, & Etc.	550000	35,665	33,000	33,000
Construction in Progress	571001	4,309	1,744,429	120,000
Vehicles	571011	-	275,000	55,000
Small Equipment	571012	-	65,000	30,000
Pump Replacement	571020	-	405,000	301,169
Computer Equipment	572000	-	402	5,000
Comp Software	572001	-	485,254	400,000

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

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)				
Heavy Equipment	572010	\$ -	\$ 145,000	\$ 240,000
Depreciation Expense	574000	9,698,692	-	-
Fees-Vehicle Licenses/Tags	580009	340	940	940
LA State Fees	580013	217,923	230,000	230,000
Bad Debt Expense	580016	71,647	-	-
Advertising	580017	542	600	600
Dues & Subscriptions	580018	542	1,500	1,500
Recording Fees	580021	4,560	4,000	4,000
Postage	580022	81,235	67,000	67,000
Fees & Charges	580024	18,203	31,000	31,000
Shipping Handling, & Installat	580028	779	500	500
Diesel	580034	44,367	30,000	45,000
Gasoline	580035	46,265	40,000	45,000
Miscellaneous Expense	580057	100,421	-	-
Water Treatment-Testing fee/su	581006	40,618	56,000	56,000
Wastewater Treatment-Testing f	581007	24,387	58,000	58,000
Interfund Charges	589009	-	735,850	685,794
Total OPERATING EXPENDITURES		<u>14,645,728</u>	<u>9,149,779</u>	<u>7,611,476</u>
Total EXPENDITURES		18,930,129	14,129,215	12,205,392
OTHER FINANCING USES				
Transfer From Hurr Katrina	499229	1,938,260	-	-
Transfer from Lighting	499263	-	25,000	-
Transf from Hazard Mitigation	499270	219,844	-	-
Transfer from Capital Projects	499457	89,870	-	-
Transfer from W&S 99 S.T. Bond	499534	1,683,482	-	-
Transf from Capital Proj-W&S	499557	26,716,346	112,040	-
Total OTHER FINANCING USES		<u>30,647,802</u>	<u>137,040</u>	-
OTHER FINANCING USES				
Transfer to General fund	599100	673,745	-	-
Transfer to Comm Development	599160	-	16,200	-
Transfer to Public Works	599262	85,133	-	-
Transfer to 2012 Sales Tax Ref	599312	-	590,000	-
Transfer to Capital Projects	599457	-	600,000	-
Transfer to Hurricane Reconstr	599464	-	360,000	-
Transfer to W&S Debt Svc	599532	375,252	-	-
Transfer to W&S Capital Proj	599557	-	2,264,435	2,959,998
Total OTHER FINANCING USES		<u>1,134,130</u>	<u>3,830,635</u>	<u>2,959,998</u>
NET EFFECT ON FUND BALANCE		23,750,076	(3,305,900)	(761,194)
FUND BALANCE, BEGINNING OF YEAR		227,363,857	251,113,933	247,808,033
FUND BALANCE, END OF YEAR		<u>\$ 251,113,933</u>	<u>\$ 247,808,033</u>	<u>\$ 247,046,839</u>

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	470000	\$ 7,834	\$ -	\$ -
Total Revenues		<u>7,834</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		7,834	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>(13,689)</u>	<u>(5,855)</u>	<u>(5,855)</u>
FUND BALANCE, END OF YEAR		<u>\$ (5,855)</u>	<u>\$ (5,855)</u>	<u>\$ (5,855)</u>

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

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 3,969,192	\$ 3,916,667	\$ 3,916,667
Interest - Invest.	470000	905	-	-
Interest - Other	470003	2,873	-	-
Total Revenues		<u>3,972,970</u>	<u>3,916,667</u>	<u>3,916,667</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	<u>373,127</u>	<u>313,333</u>	<u>313,333</u>
Total EXPENDITURES		<u>373,127</u>	<u>313,333</u>	<u>313,333</u>
OTHER FINANCING USES				
Transfer to 2012 Sales Tax Ref	599312	3,158,272	4,157,767	4,082,500
Transfer to W & S	599500	-	-	-
Transf to 04 ST Debt Serv-50M	599530	68,833	66,958	64,208
Transfer to W&S Debt Svc	599532	344,103	-	-
Total OTHER FINANCING USES		<u>3,571,208</u>	<u>4,224,725</u>	<u>4,146,708</u>
NET EFFECT ON FUND BALANCE		28,635	(621,391)	(543,374)
FUND BALANCE, BEGINNING OF YEAR		<u>778,370</u>	<u>807,005</u>	<u>185,614</u>
FUND BALANCE, END OF YEAR		<u>\$ 807,005</u>	<u>\$ 185,614</u>	<u>\$ (357,760)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
530 - 50M BOND / 2004 SALES TAX DEBT
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ 1,103	\$ -	\$ -
Misc. Revenue	480082	10,774	-	-
Total Revenues		<u>11,877</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	-	55,000	55,000
Bond Interest Expense	560001	14,667	12,875	10,125
Service Fees- Bonds	560003	500	500	500
Total EXPENDITURES		<u>15,167</u>	<u>68,375</u>	<u>65,625</u>
OTHER FINANCING USES				
Transf from 2008 S/T Ref Bond	499529	68,833	66,958	64,209
Total OTHER FINANCING USES		<u>68,833</u>	<u>66,958</u>	<u>64,209</u>
NET EFFECT ON FUND BALANCE		65,543	(1,417)	(1,416)
FUND BALANCE, BEGINNING OF YEAR		(324,008)	(258,465)	(259,882)
FUND BALANCE, END OF YEAR		<u>\$ (258,465)</u>	<u>\$ (259,882)</u>	<u>\$ (261,298)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
532 - W&S 1999/2008 REFINANCED ST DEBT SVC
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Other	470000	\$ 6,166	\$ -	\$ -
Misc. Revenue	480082	2,571	-	-
Total Revenues		<u>8,737</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Interest Expense	560001	<u>15,337</u>	<u>-</u>	<u>-</u>
Total EXPENDITURES		<u>15,337</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES				
Transfer from W&S	499500	375,252	-	-
Transf from 2008 S/T Ref Bond	499529	344,103	-	-
Total OTHER FINANCING USES		<u>719,355</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		712,755	-	-
FUND BALANCE, BEGINNING OF YEAR		(712,755)	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
533 - WATER & SEWER LOANS DEBT SERVICE
(In Whole Numbers)

		<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Other	470000	\$ 9,700	\$ -	\$ -
Refunds	480070	600	-	-
Total Revenues		<u>10,300</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		10,300	-	-
FUND BALANCE, BEGINNING OF YEAR		885,831	896,131	896,131
FUND BALANCE, END OF YEAR		<u>\$ 896,131</u>	<u>\$ 896,131</u>	<u>\$ 896,131</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
557 - CAPITAL PROJECTS FUND - WATER & SEWER
(In Whole Numbers)

				<u>2019 Actuals</u>	<u>2020 Adopted Budget</u>	<u>2021 Adopted Budget</u>
REVENUES						
OPERATING REVENUES						
Federal Grants	470000		\$	-	\$	\$ 14,906,501
Interest - Other	470000			6,168	-	
Misc. Revenue	480082			-	-	-
Total Revenues				<u>6,168</u>	<u>-</u>	<u>14,906,501</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002			72,431	-	-
Professional Service	520002	0092		-	268,500	30,000
Professional Service	520002	4499		152,583	200,000	260,000
Construction in Progress	571001			-	-	5,825,400
Construction in Progress	571001	4486		-	18,129	259,844
Construction in Progress	571001	4487		-	6,300	342,860
Construction in Progress	571001	4489		-	70,058	2,335,042
Construction in Progress	571001	4490		-	1,069,101	79,399
Construction in Progress	571001	4500		-	617,950	690,050
Construction in Progress	571001	4501		-	510,360	440,840
Construction in Progress	571001	4502		-	-	717,500
Construction in Progress	571001	4503		-	173,000	611,000
Construction in Progress	571001	4504		-	-	1,779,300
Interest Expense	580008			268,760	296,390	287,075
Interest Expense	580008			120,922	286,564	273,249
Interest Expense	580008			42,007	84,431	79,976
Interest Expense	580008			307	57,000	55,699
Interest Expense	580008			-	-	195,000
Administrative Fees	580014			45,553	43,613	-
Administrative Fees	580014			31,006	23,867	-
Administrative Fees	580014			46,674	44,438	-
Administrative Fees	580014			341	30,000	50,000
Total OPERATING EXPENDITURES				<u>780,584</u>	<u>3,799,701</u>	<u>14,312,234</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
557 - CAPITAL PROJECTS FUND - WATER & SEWER (continued)
(In Whole Numbers)

		2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OTHER FINANCING SOURCES				
Transfer from W&S	499500	-	728,002	695,075
Transfer from W&S	499500	-	853,564	823,249
Transfer from W&S	499500	-	595,869	550,976
Transfer from W&S	499500	-	87,000	302,699
Transfer from W&S	499500	-	-	588,000
Total OTHER FINANCING USES		-	2,264,435	2,959,999
OTHER FINANCING SOURCES				
Transfer to Water & Sewer	599500	32,657,749	112,040	-
Total OTHER FINANCING USES		32,657,749	112,040	-
NET EFFECT ON FUND BALANCE		(33,432,165)	(1,647,306)	3,554,266
FUND BALANCE, BEGINNING OF YEAR		931,153	(32,501,012)	(34,148,318)
FUND BALANCE, END OF YEAR		<u>\$ (32,501,012)</u>	<u>\$ (34,148,318)</u>	<u>\$ (30,594,052)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
578 - EVENTS FACILITIES
(In Whole Numbers)

				2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
REVENUES						
OPERATING REVENUES						
Concession Sales - Ballroom	450029	\$	735	\$	1,000	\$ 1,000
Alcohol Sales (Ballroom)	450030		8,524		1,000	1,000
Concession Sales - Auditorium	450031		46,158		25,000	35,000
Alcohol Sales (Auditorium)	450032		12,822		5,000	7,500
Sales - Food/Drink Package	450034		57,977		27,000	30,000
Sales - Food/Drink Package	450034 6012		7,928		5,000	5,000
Facility Rental - Blding Renta	450035		216,166		150,000	150,000
Facility Rental - Blding Renta	450035 6012		8,088		12,000	12,000
Facility Rental - Blding Renta	450035 6015		2,500		2,500	2,500
Cleaning Fee Collected	480051		17,381		15,000	15,000
Security Charges Collected	480052		17,970		15,000	15,000
Security Charges Collected	480052 6012		600		1,000	1,000
Security Charges Collected	480052 6015		570		1,000	1,000
Misc. Revenue	483001		68,392		5,000	5,000
Total Revenues			465,811		265,500	281,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Special Events Manager				80,350	81,252	
Facilities Manager II				38,361	38,980	
Office Manager I				27,015	27,489	
Concession Workers - PT				30,000	30,000	
Salaries Total	501000		174,303	175,726	177,721	
Salaries - OT	501001		1,953	1,500	1,500	
Taxes - Payroll	501002		4,563	5,000	5,000	
Pension Costs	501004		16,353	18,000	18,000	
Insurance-Hospital & Life	501005		13,429	21,100	23,000	
Total PERSONNEL EXPENDITURES			210,601	221,326	225,221	
OPERATING EXPENDITURES						
Insurance-Work.Comp.	502012		19,369	-	-	
Rent - Equipment	503002		-	1,401	1,400	
Professional Service	520002		20,564	25,000	25,000	
Prof Serv - Waste Removal	520043		1,334	3,200	-	
Prof Serv-Elevator	520049		2,010	1,800	1,800	
Prof Serv - Security service	520101		18,780	14,000	20,000	

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
578 - EVENTS FACILITIES
(In Whole Numbers)

				2019 Actuals	2020 Adopted Budget	2021 Adopted Budget
OPERATING EXPENDITURES (continued)						
Prof Serv - Security service	520101	6012	\$	355	\$ 2,000	\$ 2,000
Prof Serv - Security service	520101	6015		1,148	1,000	1,000
Prof Serv - Alarm Monitoring	520102			360	360	360
R & M Machinery & Equipment	530005			3,877	3,500	3,500
R & M Bldg & Facilities	530008			1,181	2,500	2,500
Utilities - Water	540000			1,654	2,600	2,600
Utilities - Natural Gas	540001			12,694	20,000	20,000
Utilities - Electric	540002			114,760	121,000	123,000
Telephone Svcs	540005			6,074	6,150	6,150
Cell Phone	540006			1,213	2,000	2,000
Supplies-Janitorial	541002			3,620	4,207	4,000
Stationary & Office Supplies	541007			991	750	750
Supplies-Operating	541008			4,968	5,200	5,200
Small Tools & Equipment	541014			358	-	-
Uniforms	541017			2,723	3,500	4,200
Travel, Training, & Etc.	550000			660	750	750
Depreciation Expense	574000			1,926	-	-
Concession Product - Food/Drin	580002			20,746	10,776	17,000
Concession Supplies	580003			1,260	1,750	2,000
Alcohol Expense	580005			13,182	5,781	7,500
Taxes & Lic. Other	580010			90	938	1,200
Fees & Charges	580024			-	250	250
Linen & Laundry Expense	580031			10,497	5,010	7,500
Miscellaneous Expense	580057			-	1,130	-
Misc Expenditure - Prior Year	580058			-	7,211	-
Interfund Charges	589009			-	11,259	18,632
Total OPERATING EXPENDITURES				266,394	265,023	280,292
Total EXPENDITURES				476,995	486,349	505,513
OTHER FINANCING USES						
NET EFFECT ON FUND BALANCE				(11,184)	(220,849)	(224,513)
FUND BALANCE, BEGINNING OF YEAR				(430,944)	(442,128)	(662,977)
FUND BALANCE, END OF YEAR			\$	(442,128)	\$ (662,977)	\$ (887,490)

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2021 - 2025 Budget



ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5255 - COASTAL DEPARTMENT

Project	Description	Funding Source	Amount	Competition Year
2021				
Marine Debris Removal Program	Phase 4	Local	Will Roll Remaining	2019
Black Mangrove Planting Program	Ongoing program fully funded in 2018. Future funding pending.	Local	15,000	2021
MRGO Navigation Improvements		Local	280,000	2021
			<u>\$ 15,000</u>	
2022				
Marine Debris Removal Program	Phase 5	Local	\$ 100,000	2019
			<u>\$ 100,000</u>	

ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5256 - RESTORE

Project	Description	Funding Source	Amount	Competition Year
2021				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	RESTORE	\$ 3,081,000	2020
Paris Road Streetscape Enhancement	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	824,000	2020
Recreational Pier and Market (Shell Beach/Hopedale)	RESTORE Direct grant application will be submitted in 2018.	RESTORE	1,700,000	2020
Bayou Terre Aux Bouefs		RESTORE	1,339,000	2020
Nunez Fisheries Workforce Devt.	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	175,000	2021
			<u><u>\$ 7,119,000</u></u>	
2022				
Nunez Fisheries Workforce Devt.	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	\$ 50,000	2021
			<u><u>\$ 50,000</u></u>	

ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 291 - 5255 - GOMESA

Project	Description	Funding Source	Amount	Competition Year
2021				
Long Distance Sediment Pipeline	Primary design for long distance east	GOMESA	\$ 500,000	2020
Lake Lery III	Design	GOMESA	550,000	2020
			<u>\$ 1,050,000</u>	

ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP

Project	Description	Funding Source	Amount	Competition Year
2021				
Clear Well Raw Intake		Federal	\$ 2,134,831	2021
LBBLD Pumps		Federal	922,013	2021
Dravo Pump Station		Federal	6,771,206	2021
Village Square		Federal	434,600	2021
			\$ 10,262,650	

ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA

Project	Description	Funding Source	Amount	Competition Year
2021				
Farmsite Rd @ Green Ave Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	165,447	2020
St. Bernard Potable Water System	Equipment to line up to a 24" pipe. Will help with drain lines and sewer lines	FEMA	860,397	2021
Missouri St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	346,172	2020
Magistrate St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	366,905	2020
E. Genie St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	790,236	2020
SBP Welcome Center	New building and fishing pier on Paris Road.	FEMA	1,532,739	2021
			\$ 4,061,896	

ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS

Project	Description	Funding Source	Amount	Competition Year
2021				
Mississippi River Bike Path Phase I & II	Multi use bike and pedestrian path	Local & Federal	\$ 1,113,130	TBD
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local & Federal	193,840	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local & Federal	159,284	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	109,922	TBD
40 Arpent	Trail along the 40 Arpent	Local & Federal	425,552	2021
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	2,834	2021
Pedestrian Improvements Bikeways	Implement four pedestrain improvement projects with SBPG	Local & Federal	629,603	2020
Striping and Signage on Bikeways	Implement 25 miles of signed on-street bikeways	Local & Federal	617,428	2020
			\$ 3,251,593	
2022				
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local & Federal	\$ 1,200,000	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local & Federal	790,444	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	545,000	TBD
40 Arpent	Trail along the 40 Arpent	Local & Federal	5,000,000	2021
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	5,000,000	2021
			\$ 12,535,444	

**ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 464 - GENERAL FUND CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2021				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	Local	\$ 350,000	2023
Splash Pad	Splash pad at Val Reiss Complex	Local	18,236	2020
Jean Lafitte Drainage	Replacing existing failing lines on Jean Lafitte from JP to the 40 arpent canal	Local	200,000	2020
Jean Lafitte Sidewalk	Jean Lafitte Sidewalk	Local & Federal	620,000	2019
Library Building	New Library	Local	3,076,893	2020
Village Square Revitalization		Local	450,000	2021
Government Complex Improvements		Local	78,375	2021
Civic Center Roof Replacement		Local	52,250	2021
Jean Lafitte Roadway Restoration	Reconstruct roadway, drainage, and water & sewer infrastructure	CMAQ,DEMO,D OTD, Local	363,750	2023
Jackson Roadway Restoration	Reconstruct roadway, drainage, and water & sewer infrastructure	OTD, Local	438,750	2023
			\$ 5,648,254	
2022				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	LA DOTD & Local	\$ 1,663,159	2023
Library Building	New Library	Local	1,000,000	2021
Jean Lafitte Roadway Restoration	Reconstruct roadway, drainage, and water & sewer infrastructure	CMAQ,DEMO,D OTD, Local	121,250	2023
Jackson Roadway Restoration	Reconstruct roadway, drainage, and water & sewer infrastructure	CMAQ,DEMO,D OTD, Local	146,250	2023
			\$ 2,930,659	
2023				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail/Audubon institute area.	LA DOTD & Local	\$ 1,663,159	2023
Jean Lafitte Roadway Restoration	Reconstruct roadway, drainage, and water & sewer infrastructure	CMAQ,DEMO,D OTD, Local	\$ 5,098,981	2023
Jackson Roadway Restoration	Reconstruct roadway, drainage, and water & sewer infrastructure	CMAQ,DEMO,D OTD, Local	\$ 6,138,715	2023
			\$ 12,900,855	
2024				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail/Audubon institute area.	LA DOTD & Local	\$ 7,769,777	2023
			\$ 7,769,777	

**ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 500 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2021				
Munis	Accounting software	Local	500,000	2021
			<u><u>\$ 500,000</u></u>	
2022				
Munis	Accounting software	Local	\$ 100,000	2021
			<u><u>\$ 100,000</u></u>	

**ST. BERNARD PARISH GOVERNMENT
2021 - 2025 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2021				
2.1	Dravo WWTP Demo	Sewer Loan #2	\$ 690,050	2020
2.2	Violet WWTP Demo	Sewer Loan #2	440,840	2020
2.3	Fazendville WWTP Demo	Sewer Loan #2	717,500	2020
2.4	Farmsite Force Main Replacement	Sewer Loan #2	611,000	2020
2.5	Riverbend Pump Station & Force Main Replacement	Sewer Loan #2	1,779,300	2020
			<u>\$ 4,238,690</u>	