



St. Bernard
Parish Government

Historic Past, Promising Future

2022 Adopted Operating & Capital Budget





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ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2022 BUDGET





St. Bernard Parish Government

Guy McInnis
Parish President

October 1, 2021

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

It is my privilege to submit to you the proposed budget FY 2022 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, state and local monies.

The proposed Total Operating and Capital Budget for 2022 is \$143,469,046, an increase of \$4,051,369 from the 2021 Budget primarily due to the increase 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 \$26,599,503 of the total Capital and Operating Budget, which is an increase of \$3,573,583 when compared to the 2021 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, 2021 for the fiscal year ending December 31, 2019. 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 2022 budget represents the sixth 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

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 2022, including Lake Lery Marsh Creation (Phase 2), 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 2022, 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 will continue work on the ten separate projects in 2022, with an approximate cost of over \$9M.

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

As we look to 2022, 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

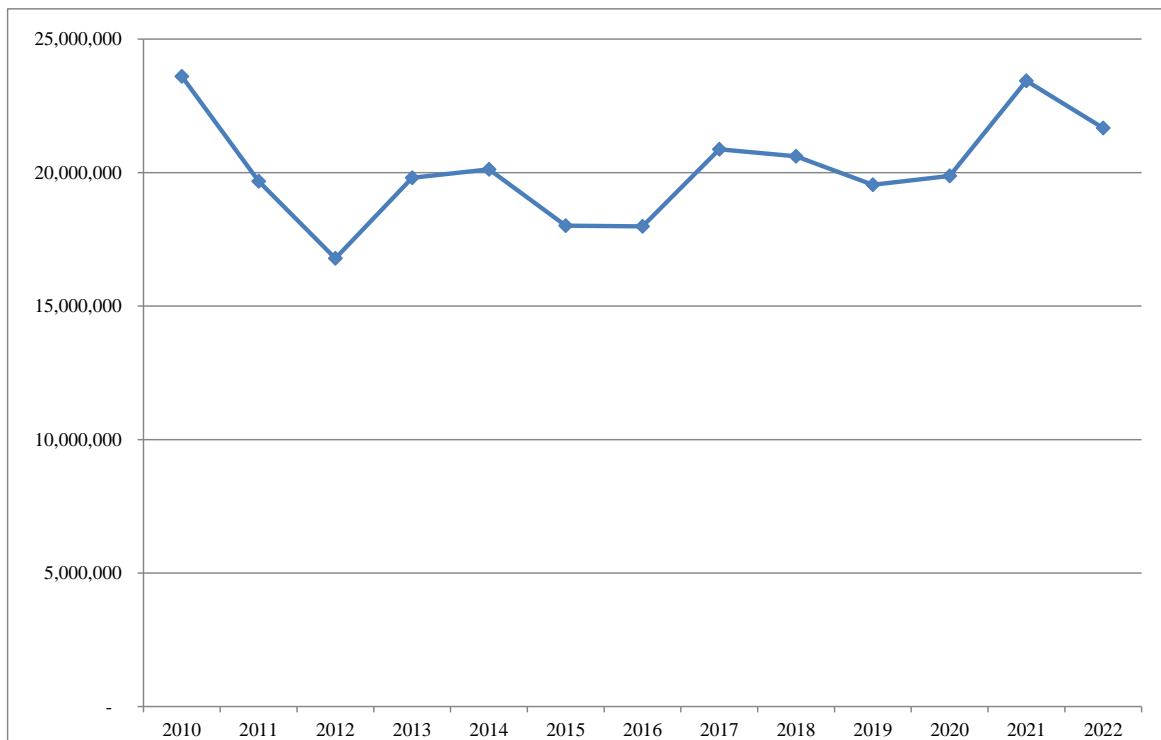
ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2022 BUDGET





History of Sales and Use Tax Collections

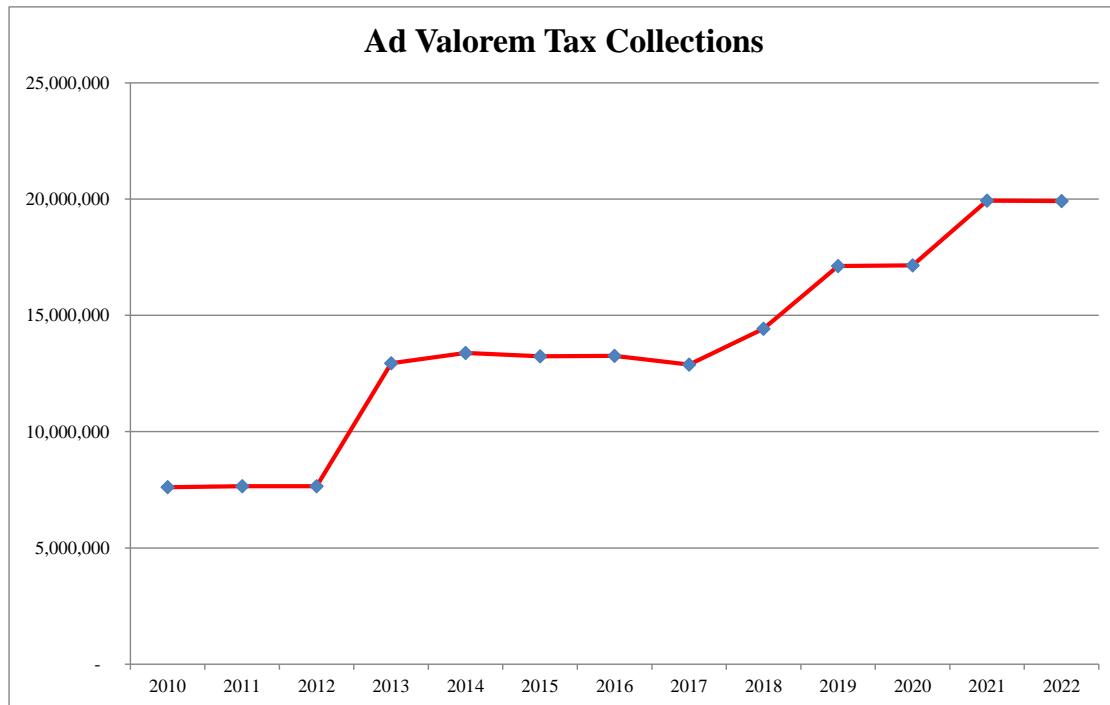
Year		Collections	Percentage of Change
2010	Actual	23,601,618	71.03%
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	19,805,927	18.00%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Actual	20,606,565	-1.29%
2019	Actual	19,546,527	-5.14%
2020	Actual	19,871,052	1.66%
2021	Projected	23,438,500	17.95%
2022	Budgeted	21,666,666	-7.56%





History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
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	Projected	19,934,246	16.23%
2022	Budgeted	19,914,429	-0.10%





Projected Authorized and Levied Ad Valorem Taxes for 2022

	Tax Use	Millage Rate
General:		
General governmental services		2.87
Special Revenues:		
Fire Protection District No. 1		7.58
Fire Protection District No. 2		8.53
St. Bernard Council on Aging		0.96
Recreation		2.22
Road District No. 1		3.12
Road Lighting District No. 1		1.25
Public Health		0.63
Garbage District No. 1		3.12
Drainage, Pumps, Levee		8.00
Parishwide Fire Protection Facilities		20.85
		59.13

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
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	217,318,334	177,109,842	394,428,176	(69,333,820)	325,094,356
2021	**	**	**	**	**

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2020	2021	2022 Budgeted
Council	3	3	3
Cable Station	2	2	2
Registrar of Voters	3	3	3
Administration	8	8	8
Security	1	1	1
Purchasing	2	2	2
Information Technology	2	3	3
Finance	8	8	8
Personnel Department	3	3	3
Capital Projects	6	5	4
OEP	2	2	2
Animal Control	8	8	8
Property Plant & Maintenance	9	9	9
34th Judicial Court	39	39	43
Civic Auditorium	3	3	3
Community Development	17	16	15
Fire	107	109	113
Recreation	8	6	6
Tourism	4	3	3
Grants	1	1	1
Coastal	1	1	1
Housing	13	13	13
Transit	6	7	7
CDBG	1	-	-
HMGP	-	-	-
Public Works	35	29	28
Sanitation	12	16	16
Canals and Drainage	-	-	31
Insurance	4	4	4
Water & Sewer	66	73	77
	374	377	417



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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020**
General Fund										
Nonspendable	\$ 80,342	\$ 74,800	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255
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	8,827,842
Committed	3,944	-	-	-	-	-	343,784	1,935,023	1,048,063	450,403
Assigned	84,639	-	-	587,321	5,421,492	6,891,492	12,066,337	6,522,404	4,800,961	4,047,649
Unassigned	8,223,388	2,887,607	2,436,466	-	733,079	1,445,188	69,464	83,803	93,851	1,616,386
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 8,553,658</u>	<u>\$ 3,053,592</u>	<u>\$ 2,612,641</u>	<u>\$ 4,090,710</u>	<u>\$ 10,256,654</u>	<u>\$ 12,402,051</u>	<u>\$ 16,509,124</u>	<u>\$ 12,974,247</u>	<u>\$ 11,078,121</u>	<u>\$ 15,040,535</u>
All other governmental funds										
Nonspendable	\$ 121,171	\$ 96,690	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044
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	15,846,675
Committed	3,078,436	2,209,969	1,803,029	956,733	956,564	956,654	598,990	865,203	(3,448,179)	1,159,797
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	3,652,410
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)	(5,369,528)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ -</u>	<u>\$ (11,754,402)</u>	<u>\$ 12,897,889</u>	<u>\$ 15,563,270</u>	<u>\$ 15,150,515</u>	<u>\$ 8,883,862</u>	<u>\$ 6,673,094</u>	<u>\$ 10,645,074</u>	<u>\$ 9,559,824</u>	<u>\$ 15,432,398</u>

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

**Unaudited



St. Bernard
Parish Government

Historic Past, Promising Future

Expenses

Governmental Activities:

	2013	2014	2015	2016	2017	2018	2019
General government							
Judicial	\$ 607,122	\$ 796,068	\$ 885,726	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 5,843,353
Other general government	29,878,021	22,942,805	33,157,803	25,705,408	38,546,184	22,760,901	19,504,796
Public safety	10,548,513	10,242,189	10,872,392	14,970,179	16,803,400	16,599,437	18,388,648
Public works	14,751,885	15,580,221	16,398,444	5,816,392	6,271,015	6,471,582	6,904,334
Sanitation	4,682,338	4,769,494	5,596,379	6,143,008	5,784,315	4,974,771	5,931,540
Culture and recreation	2,889,701	3,787,646	3,010,246	2,334,365	3,054,936	3,040,353	3,197,441
Health and welfare	6,692,893	6,832,287	9,154,803	11,491,363	11,656,125	12,463,545	12,377,776
Interest on long-term debt	1,860,282	1,328,696	1,305,453	1,199,102	1,073,650	942,905	806,698
Total Governmental Activities Expenses	<u>71,910,755</u>	<u>66,279,406</u>	<u>80,381,246</u>	<u>71,659,715</u>	<u>87,054,883</u>	<u>72,026,862</u>	<u>72,954,586</u>

Business-Type Activities:

Water and sewer	10,153,902	11,165,143	22,753,572	13,993,556	16,229,635	16,522,238	16,091,093
Event Facilities	-	2,079	938,067	1,220,910	434,981	433,347	475,069
Interest on long-term debt	494,988	240,516	164,219	178,775	390,529	415,337	462,500
Total Business-Type Activities Expenses	<u>10,648,890</u>	<u>11,407,738</u>	<u>23,855,858</u>	<u>15,393,241</u>	<u>17,055,145</u>	<u>17,370,922</u>	<u>17,028,662</u>

Total Primary Government Expenses

\$ 82,559,645 \$ 77,687,144 \$ 104,237,104 \$ 87,052,956 \$ 104,110,028 \$ 89,397,784 \$ 89,983,248

Program Revenues

Governmental Activities:

Charges for services	\$ 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	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	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>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	5,748,284	5,875,915	12,060,280	13,099,159	12,441,520	12,929,605	12,495,223
Operating grants and contributions	12,550	31,560	516,129	-	-	-	-
Capital grants and contributions	5,690,363	-	-	1,488,453	767,508	573,028	392,357
Total Business-Type Activities Program Revenues	<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

\$ 95,487,088 \$ 58,171,345 \$ 69,338,545 \$ 57,017,025 \$ 52,638,836 \$ 38,941,968 \$ 38,116,844

Net (Expense)/Revenue

Governmental activities	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (47,725,322)
Business-type Activity	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>\$ 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>



St. Bernard
Parish Government

Historic Past, Promising Future

General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	2013	2014	2015	2016	2017	2018	2019
Ad valorem taxes	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,120,951
Sales taxes	15,844,744	16,096,696	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193
Severance	971,328	985,553	622,785	431,377	506,257	551,340	418,181
E telephone	378,840	451,084	379,001	392,760	425,602	588,430	585,138
Other taxes	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)	1,168,627	640,021	705,028	1,085,110	1,282,052	3,124,268	2,995,827
Interest and investment earnings	195,208	187,198	188,079	191,898	260,371	406,648	358,661
(Loss)/Gain on Disposal of Assets	(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	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	3,961,184	4,024,174	3,602,185	3,596,859	4,175,086	4,121,313	3,969,192
Other general revenues (expenses)	330,835	262,529	203,078	275,318	481,928	635,335	460,116
Interest and investment earnings	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	4,329,125	17,771,490	1,575,262	3,466,219	6,979,110	8,104,773	806,174

Total Primary Government

\$ 41,194,929	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 42,042,112
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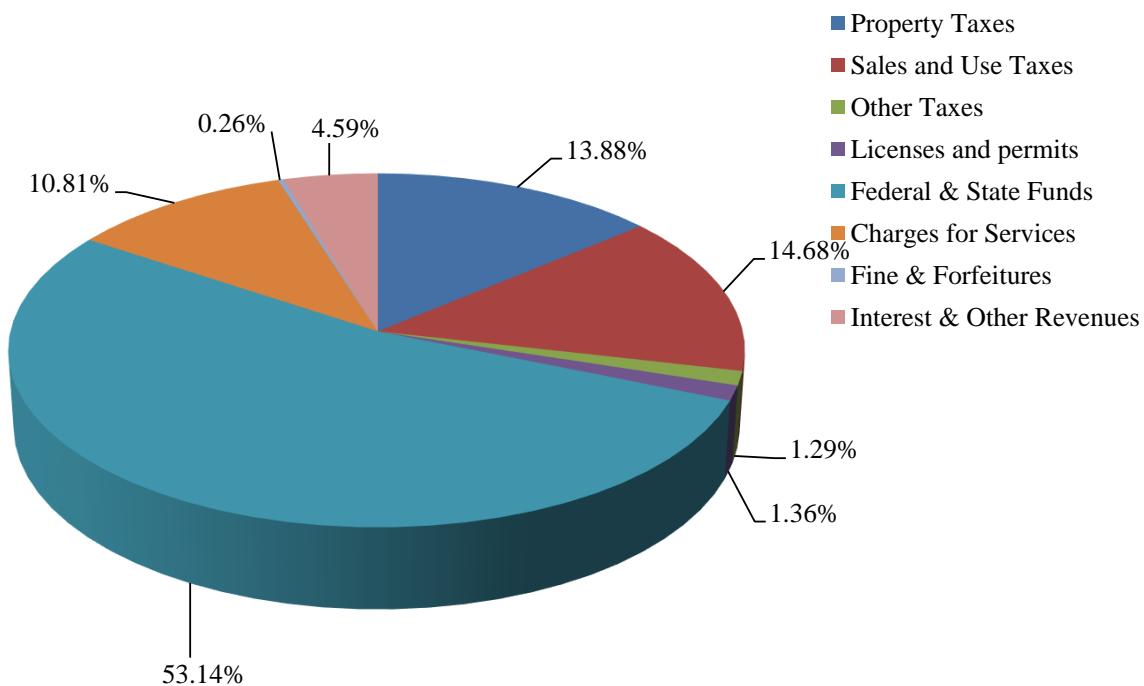
Changes in Net Position

Governmental Activities	\$ 48,990,940	\$ 6,411,923	\$ 19,398,901	\$ 4,265,904	\$ 4,930,517	\$ (12,277,415)	\$ (6,489,384)
Business-type activities	5,131,432	12,271,227	(9,704,187)	2,660,590	3,132,993	4,236,484	(3,334,908)
Total Primary Government	\$ 54,122,372	\$ 18,683,150	\$ 9,694,714	\$ 6,926,494	\$ 8,063,510	\$ (8,040,931)	\$ (9,824,292)

**Unaudited

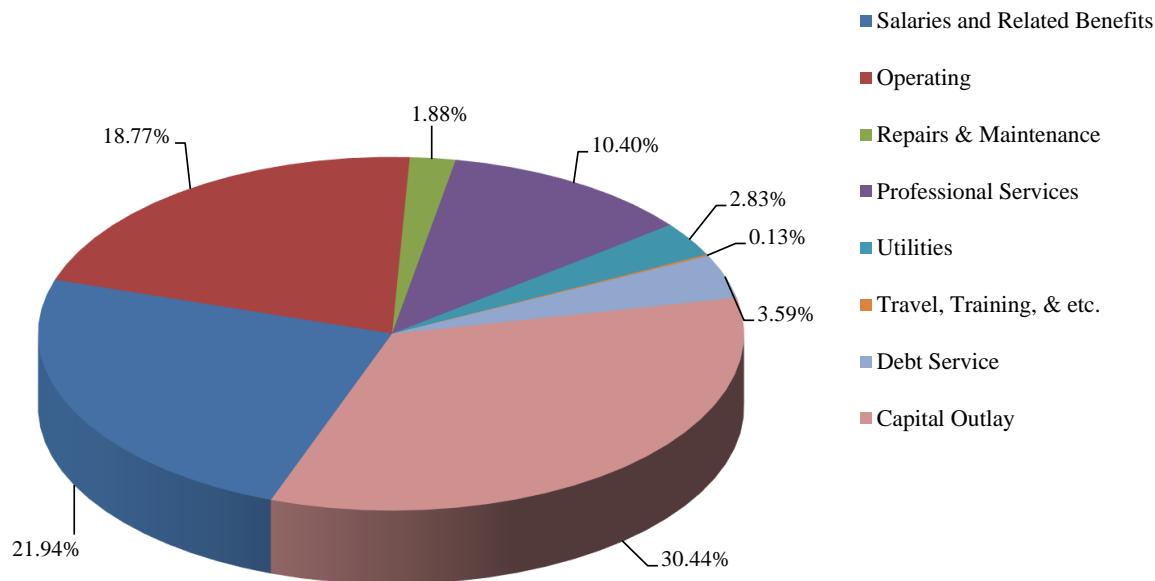


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2022 BUDGET



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2022 Adopted Operating & Capital Budget

DEPARTMENT	2022 Adopted	2022 Adopted	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
	Revenues	Expenditures						
GENERAL FUND:								
100 General Fund	\$ 9,539,817	\$ 9,879,831	\$ (340,014)	\$ 4,739,852	\$ 32,564	\$ 4,432,402	\$ 9,321,732	\$ 13,754,134
101 Sales Tax	13,000,000	1,040,000	11,960,000	(12,798,999)	-	(838,999)	1,676,804	837,805
105 34th Judicial Court	455,000	3,431,800	(2,976,800)	2,976,800	-	-	(189,677)	(189,677)
152 Civic Auditorium	-	107,959	(107,959)	107,959	-	-	216,410	216,410
160 Community Development	1,821,750	2,187,388	(365,638)	365,638	-	-	-	-
160 LLT	9,500,000	10,082,661	(582,661)	-	-	(582,661)	8,638,142	8,055,481
Total General Fund	\$ 34,316,567	\$ 26,737,614	\$ 6,394,250	\$ (4,608,750)	\$ 32,564	\$ 1,970,968	\$ 19,663,411	\$ 21,634,380
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (149,033)	\$ (149,033)
205 Hurricane Isaac	-	-	-	-	-	-	(258,884)	(258,884)
206 Hurricane Ike	-	-	-	-	-	-	172,193	172,193
229 Hurricane Katrina	3,930,500	3,918,000	12,500	-	(512,500)	(500,000)	(3,657,816)	(4,157,816)
234 Tree Fund	-	14,064	(14,064)	-	-	(14,064)	14,064	-
253 Criminal Court 34th	270,000	267,300	2,700	-	-	2,700	41,550	44,250
254 Fire Department	14,541,937	14,084,611	457,326	-	(607,326)	(150,000)	6,593,565	6,443,565
259 Council on Aging	387,655	423,838	(36,183)	39,953	-	3,770	331,793	335,563
260 CDBG	1,560,000	1,560,000	-	-	-	-	(674,156)	(674,156)
261 Recreation	1,759,756	2,732,990	(973,234)	638,234	110,000	(225,000)	546,581	321,581
262 Public Works	2,165,148	4,388,242	(2,223,094)	2,237,645	12,500	27,051	328,502	355,553
263 Road Lighting	521,109	696,750	(175,641)	225,641	(50,000)	-	90,037	90,037
264 Sanitation	5,625,802	5,834,457	(208,655)	209,615	(960)	-	501,911	501,911
265 Drainage & Canals	3,100,000	2,597,538	502,462	-	(502,462)	-	3,935,886	3,935,886
266 Assessor's Office	28,147	51,644	(23,497)	8,169	15,328	-	-	-
267 WIOA	2,408,964	2,408,964	-	-	-	-	86,217	86,217
270 HMGP	14,603,981	14,603,981	-	-	-	-	584,821	584,821
271 Health	260,262	260,068	194	-	(194)	-	808,981	808,981
273 Communications District	600,000	600,000	-	-	-	-	1,588,784	1,588,784
277 Housing & Redevelopment	6,940,000	6,939,957	43	-	-	43	(238,643)	(238,600)
279 Transit	679,570	679,570	-	-	-	-	(243,301)	(243,301)
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	97,196	97,196
290 State & Federal Grants	11,385,592	12,152,548	(766,956)	751,956	15,000	-	(449,034)	(449,034)
291 GOMESA	500,000	485,000	15,000	-	(15,000)	-	817,758	817,758
Total Special Revenue Funds	\$ 68,193,423	\$ 72,126,984	\$ (3,933,561)	\$ 4,111,213	\$ (1,033,152)	\$ (855,500)	\$ 10,868,972	\$ 10,013,472
DEBT SERVICE FUNDS:								
312 2012 Sales Tax Refunding Bond	\$ -	\$ 4,066,500	\$ (4,066,500)	\$ -	\$ 3,049,975	\$ (1,016,525)	\$ 3,263,079	\$ 2,246,554
352 S/F 1990 G.O. Bonds	-	-	-	-	-	-	394,293	394,293
354 2014 Fire Sinking Fund	-	278,050	(278,050)	-	278,050	-	228,475	228,475
Total Debt Service Funds	\$ -	\$ 4,344,550	\$ (4,344,550)	\$ -	\$ 3,328,025	\$ (1,016,525)	\$ 3,885,847	\$ 2,869,322

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2022 Adopted Operating & Capital Budget

DEPARTMENT	2022 Adopted	2022 Adopted	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
	Revenues	Expenditures						
CAPITAL PROJECT FUNDS:								
443 Courthouse Capital Fund	\$ -	\$ 25,000	\$ (25,000)	\$ -	\$ -	\$ (25,000)	\$ (89,356)	\$ (114,356)
454 Fire Capital Fund	-	-	-	-	250,000	250,000	900,000	1,150,000
457 Bike Paths Fund Capital Projects	5,314,724	7,117,096	(1,802,372)	189,000	-	(1,613,372)	(614,977)	(2,228,349)
462 Jackson/Pakenham Fund Capital Projects	-	-	-	-	-	-	(1,258,425)	(1,258,425)
464 General Fund Capital Projects	5,690,400	37,811,917	(32,121,517)	122,600	500,000	(31,498,917)	2,215,421	(29,283,496)
465 Drainage and Canals Fund Capital Projects	-	-	-	-	500,000	500,000	500,000	1,000,000
Total Capital Project Funds	\$ 11,005,124	\$ 44,954,013	\$ (33,948,889)	\$ 311,600	\$ 1,250,000	\$ (32,387,289)	\$ 1,652,663	\$ (30,734,626)
INTERNAL SERVICE FUNDS:								
650 Self Insurance	\$ 2,752,625	\$ 2,752,625	\$ -	\$ -	\$ -	\$ -	\$ (354,804)	\$ (354,804)
675 W&S Self Insurance	275,000	275,000	-	-	-	-	1,637,972	1,637,972
Total Internal Service	\$ 3,027,625	\$ 3,027,625	\$ -	\$ -	\$ -	\$ -	\$ 1,283,168	\$ 1,283,168
BUSINESS-TYPE ACTIVITIES:								
500 Water & Sewerage Fund	\$ 14,477,132	\$ 12,738,508	\$ 1,738,624	\$ -	\$ (1,968,580)	\$ (229,956)	\$ 244,502,237	\$ 244,272,281
501 W&S \$50M Bond Fund	-	-	-	-	-	-	(5,264)	(5,264)
529 SF-SW99 1/2 Cent Sales Tax Fund	4,333,333	346,667	3,986,666	-	(3,986,666)	-	284,271	284,271
530 50 M Bond Sales Tax Debt Service	-	-	-	-	-	-	(195,437)	(195,437)
532 W&S 2008 Refinanced ST Debt Service	-	-	-	-	-	-	1,049	1,049
533 W&S Loans Debt Service	-	-	-	-	-	-	896,611	896,611
534 W&S 99 S.T. Bonds Constr.	-	-	-	-	-	-	(108,796)	(108,796)
557 W&S Capital Projects	9,171,250	10,067,527	(896,277)	-	2,955,271	2,058,994	(32,183,000)	(30,124,006)
Total Water & Sewer	\$ 27,981,715	\$ 23,152,702	\$ 4,829,013	\$ -	\$ (2,999,975)	\$ 1,829,038	\$ 213,191,671	\$ 215,020,709
OTHER BUSINESS-TYPE ACTIVITIES:								
578 Events Facilities	\$ 302,500	\$ 488,437	(185,937)	\$ 185,937	\$ -	-	\$ (856,261)	\$ (856,261)
Total Recreational Facilities	\$ 302,500	\$ 488,437	\$ (185,937)	\$ 185,937	\$ -	\$ -	\$ (856,261)	\$ (856,261)
TOTAL ALL FUNDS	\$ 144,826,954	\$ 174,756,925	\$ (31,114,674)	\$ -	\$ 577,462	\$ (30,459,308)	\$ 249,689,472	\$ 219,230,164

ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2022 BUDGET



ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2022 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	Economic Development Committee
Security	34th Judicial Court
Public Hearing Officer	Sales Tax
Purchasing	Civic Auditorium
Information Technology	Community Development
Finance	Community Development - LLT
Personnel	

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Film Permits	410026	\$ 6,600	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000
FEMA	420028	1,060	-	11,250	11,250	11,250
Total REVENUES		7,660	5,000	17,250	17,250	12,250
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Clerk of Council		98,239	98,239	100,205	100,205	1,966
Council Asst / Deputy Clerk		53,405	54,073	58,000	58,000	4,595
Clerical Specialist II		29,646	30,102	30,102	30,102	456
Councilman at Large		19,800	17,400	17,400	17,400	(2,400)
Councilman at Large		17,400	19,800	19,800	19,800	2,400
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Salaries Total	501000	293,207	293,490	294,614	300,507	7,017
Salaries - OT	501001	15,260	4,500	15,000	15,000	10,500
Taxes - Payroll	501002	9,286	12,131	12,500	12,500	369
Pension Costs	501004	23,828	23,300	23,300	23,300	-
Insurance-Hospital & Life	501005	67,600	70,000	92,000	92,000	22,000
Total PERSONNEL EXPENDITURES		409,181	403,421	437,414	443,307	39,886
OPERATING EXPENDITURES						
Rent - Equipment	503002	3,872	4,800	4,800	4,800	-
Rent - Storage	503005	1,440	1,440	1,440	1,440	-
Professional Service	520002	8,213	40,760	25,000	25,000	(15,760)
Prof Service-Accounting/Audit	520020	95,500	104,000	105,000	105,000	1,000
Prof Serv - Security service	520101	-	6,000	5,760	5,760	(240)
R & M Vehicles	530004	324	500	500	500	-
R & M Bldg & Facilities	530008	370	500	500	500	-
Telephone Svcs	540005	3,347	2,850	2,850	2,850	-
Cell Phone	540006	5,512	6,200	7,200	7,200	1,000
Stationary & Office Supplies	541007	1,760	5,000	5,000	5,000	-
Supplies-Operating	541008	2,748	5,000	5,000	5,000	-
Uniforms	541017	970	1,500	1,500	1,500	-
Computer Equipment	542000	2,155	-	-	-	-
Travel, Training, & Etc.	550000	4,035	15,000	6,000	56,000	41,000
Small Equipment	571012	10,036	-	-	-	-
Vehicles	572011	135,198	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	-	250	250	250	-
Advertising - Corporate Tax Incentive Program	580017 0078	-	100,000	-	100,000	-
Dues & Subscriptions	580018	9,600	10,175	10,175	10,175	-
Recording Fees	580021	8,524	15,000	10,000	10,000	(5,000)
Postage	580022	67	200	200	200	-
Official Journal	580023	20,986	25,000	25,000	25,000	-
Shipping Handling, & Installation	580028	181	400	400	400	-
Gasoline	580035	2,098	2,500	2,500	2,500	-
Election Expense	580048	39,949	40,000	40,000	40,000	-
Parks & Parkways Commission - Dist A	589004 0110	2,318	5,000	5,000	5,000	-
Parks & Parkways Commission - Dist B	589004 0111	-	5,000	5,000	5,000	-
Parks & Parkways Commission - Dist C	589004 0112	-	5,000	5,000	5,000	-
Parks & Parkways Commission - Dist D	589004 0113	-	5,000	5,000	5,000	-
Parks & Parkways Commission - Dist E	589004 0114	-	-	5,000	5,000	5,000
Parks & Parkways Commission - at-Large, East	589004 0115	-	5,000	5,000	5,000	-
Parks & Parkways Commission - at-Large, West	589004 0116	-	5,000	5,000	5,000	-
Film Incentive Program	589008	-	150,000	150,000	150,000	-
Corp. Tax Incentive	589010 0078	-	150,000	150,000	150,000	-
Total OPERATING EXPENDITURES		359,203	717,075	594,075	744,075	27,000
Total EXPENDITURES		768,384	1,120,496	1,031,489	1,187,382	66,886
OTHER FINANCING USES						
Transfer to Public Works	599262	400,000	-	-	-	-
Total OTHER FINANCING USES		400,000	-	-	-	-

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OTHER FINANCING USES						
Transfer From Sales Tax	499101	\$ -	\$ 100,000	\$ -	\$ 150,000	\$ 50,000
Total OTHER FINANCING USES		<u>-</u>	<u>100,000</u>	<u>-</u>	<u>150,000</u>	<u>50,000</u>
NET EFFECT ON FUND BALANCE		\$ (1,160,724)	\$ (1,015,496)	\$ (1,014,239)	\$ (1,020,132)	\$ (4,636)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 102	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Cable Franchise Fee	450046	381,704	410,000	375,000	375,000	(35,000)
BellSouth Franchise Fee	450047	91,270	95,000	80,000	80,000	(15,000)
Film Revenue	480081	-	20,000	-	-	(20,000)
Total REVENUES		473,076	525,000	461,000	461,000	(64,000)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Govt Access / PIO		74,123	74,971	74,971	848	
Videographer / Editor		39,352	42,199	42,199	2,848	
Salaries Total	501000	109,794	113,475	117,170	117,170	3,695
Salaries - OT	501001	4,736	-	8,000	8,000	8,000
Taxes - Payroll	501002	1,593	2,039	2,500	2,500	461
Pension Costs	501004	13,540	14,000	14,000	14,000	-
Insurance-Hospital & Life	501005	13,655	15,000	15,320	15,320	320
Total PERSONNEL EXPENDITURES		143,318	144,514	156,990	156,990	12,476
OPERATING EXPENDITURES						
Professional Service	520002	800	9,922	4,000	4,000	(5,922)
Prof Serv-Software Support	520003	10,674	9,078	9,000	9,000	(78)
Cell Phone	540006	2,223	1,800	1,800	1,800	-
Stationary & Office Supplies	541007	104	250	500	500	250
Computer Software	542001	-	1,003	1,000	1,000	(3)
Production Equipment	542005	-	2,000	1,000	1,000	(1,000)
Travel, Training, & Etc.	550000	333	1,000	750	750	(250)
Small Equipment	571012	-	30,000	-	-	(30,000)
Bad Debt Expense	580016	5,730	-	-	-	-
Entertainment & Promo	580019	718	497	750	750	253
Gasoline	580035	89	100	100	100	-
Total OPERATING EXPENDITURES		20,671	55,650	18,900	18,900	(36,750)
Total EXPENDITURES		163,989	200,164	175,890	175,890	(24,274)
OTHER FINANCING USES						
Transfer to Recreation	599261	35,000	35,000	35,000	35,000	-
Total OTHER FINANCING USES		35,000	35,000	35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ 274,087	\$ 289,836	\$ 250,110	\$ 250,110	\$ (39,726)

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
JP Ward A	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	-
JP Ward B	7,200	7,200	7,200	7,200	-
JP Ward C	7,200	7,200	7,200	7,200	-
JP Ward D	7,200	7,200	7,200	7,200	-
JP Ward E	7,200	7,200	7,200	7,200	-
JP Ward F	7,200	7,200	7,200	7,200	-
JP Ward G	7,200	7,200	7,200	7,200	-
JP Ward H	7,200	7,200	7,200	7,200	-
JP Ward I	7,200	7,200	7,200	7,200	-
JP Ward J	7,200	7,200	7,200	7,200	-
JP Ward K	7,200	7,200	7,200	7,200	-
Constable Ward A	7,200	7,200	7,200	7,200	-
Constable Ward B	7,200	7,200	7,200	7,200	-
Constable Ward C	7,200	7,200	7,200	7,200	-
Constable Ward D	7,200	7,200	7,200	7,200	-
Constable Ward E	7,200	7,200	7,200	7,200	-
Constable Ward F	7,200	7,200	7,200	7,200	-
Constable Ward G	7,200	7,200	7,200	7,200	-
Constable Ward H	7,200	7,200	7,200	7,200	-
Constable Ward I	7,200	7,200	7,200	7,200	-
Constable Ward J	7,200	7,200	7,200	7,200	-
Constable Ward K	7,200	7,200	7,200	7,200	-
Salaries Total	501000	163,218	158,400	158,400	-
Taxes - Payroll	501002	7,335	7,000	8,000	8,000
Pension Costs	501004	11,975	15,500	15,500	15,500
Insurance-Hospital & Life	501005	102,395	120,000	125,000	125,000
Total PERSONNEL EXPENDITURES		284,923	300,900	306,900	306,900
OPERATING EXPENDITURES					
Travel, Training, & Etc.	550000	11,960	20,000	13,000	13,000
Total OPERATING EXPENDITURES		11,960	20,000	13,000	13,000
Total EXPENDITURES		296,883	320,900	319,900	319,900
NET EFFECT ON FUND BALANCE		\$ (296,883)	\$ (320,900)	\$ (319,900)	\$ (319,900)
					1,000

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Drivers License Fee	440018	\$ 14,543	\$ 25,000	\$ 6,000	\$ 6,000	\$ (19,000)
Total REVENUES		14,543	25,000	6,000	6,000	(19,000)
OPERATING EXPENDITURES						
Rent - Building	503003	50,400	50,400	50,400	50,400	-
Utilities - Water	540000	364	600	650	650	50
Utilities - Electric	540002	3,958	7,300	8,000	8,000	700
Total EXPENDITURES		<u>54,722</u>	<u>58,300</u>	<u>59,050</u>	<u>59,050</u>	<u>750</u>
NET EFFECT ON FUND BALANCE		\$ (40,179)	\$ (33,300)	\$ (53,050)	\$ (53,050)	\$ (19,750)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 2,298	\$ 725	\$ 725	\$ 725	\$ -
Total REVENUES		2,298	725	725	725	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Registrar			14,706	14,706	14,706	-
Chief Clerk Registrar			10,168	10,168	10,168	-
Confidential Asst.			7,311	7,311	7,311	-
Salaries	501000	32,432	32,185	32,185	32,185	-
Taxes - Payroll	501002	452	500	500	500	-
Pension Costs	501004	5,838	7,000	7,000	7,000	-
Insurance-Hospital & Life	501005	21,353	22,500	25,500	25,500	3,000
Total PERSONNEL EXPENDITURES		60,075	62,185	65,185	65,185	3,000
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	85	93	100	100	7
Rent - Equipment	503002	864	600	600	600	-
Professional Service	520002	108	500	250	250	(250)
Stationary & Office Supplies	541007	2,651	774	1,500	1,500	726
Computer Software	542001	-	500	500	500	-
Travel, Training, & Etc.	550000	464	1,214	1,800	1,800	586
Advertising	580017	-	12	50	50	38
Dues & Subscriptions	580018	-	375	375	375	-
Postage	580022	3,945	1,500	1,500	1,500	-
Miscellaneous Expense	580057	40	-	-	-	-
Total OPERATING EXPENDITURES		8,157	5,568	6,675	6,675	1,107
Total EXPENDITURES		<u>68,232</u>	<u>67,753</u>	<u>71,860</u>	<u>71,860</u>	4,107
NET EFFECT ON FUND BALANCE		\$ (65,934)	\$ (67,028)	\$ (71,135)	\$ (71,135)	\$ (4,107)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
DNR Grant	420000	\$ 23,185	\$ -	\$ -	\$ -	\$ -
Federal Grant	420003	5555	7,491	-	-	-
FEMA	420028		2,324	-	34,500	34,500
State Grants	440000		1,146	-	1,000	1,000
Refunds	480070		975	-	-	-
Total REVENUES			35,121	-	35,500	35,500
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Parish President			154,371	154,371	154,371	-
Chief Administrator Officer			140,063	142,864	142,864	2,801
Executive Assistant to CAO			58,339	58,339	58,339	-
Admin. Supervisor			56,824	56,824	56,824	-
Administrative Asst. II to Pres.			56,075	56,743	56,743	668
Administrative Asst. II to CAO			50,735	50,735	50,735	-
Fire Civil Service Clerk			6,000	6,000	6,000	-
Administrative Asst. I to CAO/Adm			40,769	36,505	36,505	(4,264)
Security Receptionist II			32,899	33,944	33,944	1,045
Community Service - PT			12,480	12,480	12,480	-
Student Workers-PT			-	12,636	12,636	12,636
Student Workers-PT			-	12,636	12,636	12,636
Salaries Total	501000	571,824	608,555	634,077	634,077	25,522
Salaries - OT	501001	46,282	10,000	46,000	46,000	36,000
Taxes - Payroll	501002	12,079	12,764	13,500	13,500	736
Pension Costs	501004	70,836	84,000	75,000	75,000	(9,000)
Insurance-Hospital & Life	501005	55,861	62,678	65,699	65,699	3,021
Total PERSONNEL EXPENDITURES		756,882	777,997	834,276	834,276	56,279
OPERATING EXPENDITURES						
Vehicle Allowance	501009	10,272	10,200	10,200	10,200	-
Legal Liability-Publ Officials	502004	271,836	288,750	345,000	345,000	56,250
Insurance-Property	502005	2,085	2,399	2,669	2,669	270
Public Servant Surety Bond	502009	7,534	7,550	7,550	7,550	-
Rent - Equipment	503002	4,007	8,000	8,000	8,000	-
Professional Service	520002	176,183	200,000	206,000	206,000	6,000
Prof Serv-Legal	520012	434,350	375,000	400,000	400,000	25,000
R & M Vehicles	530004	5,544	3,000	3,500	3,500	500
R & M Bldg & Facilities	530008	38	8	-	-	(8)
Cell Phone	540006	6,494	9,000	9,000	9,000	-
Supplies-Food/Drink	541003	3,689	3,490	3,500	3,500	10
Stationary & Office Supplies	541007	2,852	7,533	7,500	7,500	(33)
Supplies-Operating	541008	28,565	13,000	5,000	5,000	(8,000)
Furniture & Fixtures	542003	493	727	500	500	(227)
Travel, Training, & Etc.	550000	11,879	12,622	17,500	17,500	4,878
Meeting & Conferences	550006	1,215	1,450	1,500	1,500	50
Fees-Vehicle Licenses/Tags	580009	240	220	250	250	30
Advertising	580017	36	250	250	250	-
Dues & Subscriptions	580018	1,535	7,528	7,500	7,500	(28)
Entertainment & Prom	580019	196	3,668	3,000	3,000	(668)
Recording Fees	580021	-	210	-	-	(210)
Postage	580022	4,145	4,000	4,500	4,500	500
Shipping Handling, & Installat	580028	51	250	250	250	-
Gasoline	580035	5,511	5,500	5,500	5,500	-
Lawsuit Settlement Cost	580047	-	13,000	-	-	(13,000)
Miscellaneous Expense	580057	774	137	-	-	(137)
Total OPERATING EXPENDITURES		979,524	977,492	1,048,669	1,048,669	71,177
Total EXPENDITURES		1,736,406	1,755,489	1,882,945	1,882,945	127,456
NET EFFECT ON FUND BALANCE		\$ (1,701,285)	\$ (1,755,489)	\$ (1,847,445)	\$ (1,847,445)	\$ (91,956)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	5555	\$ 1,613	\$ -	\$ -	\$ -
FEMA	420028		1,079	-	2,625	2,625
Total REVENUES			2,692	-	2,625	2,625
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Chief Security Officer		-	74,890	75,991	75,991	1,101
Salaries Total	501000	74,349	74,890	75,991	75,991	1,101
Salaries - OT	501001	3,841	1,500	3,500	3,500	2,000
Taxes - Payroll	501002	1,129	1,200	1,500	1,500	300
Pension Costs	501004	9,578	9,351	9,500	9,500	149
Insurance-Hospital & Life	501005	7,177	7,550	8,500	8,500	950
Total PERSONNEL EXPENDITURES		96,074	94,491	98,991	98,991	4,500
OPERATING EXPENDITURES						
Prof Serv-Software Support	520003	-	5,200	5,200	5,200	-
Prof Serv - Security service	520101	56,218	66,500	68,000	68,000	1,500
R & M Machinery & Equipment	530005	300	750	500	500	(250)
Stationary & Office Supplies	541007	1,768	1,973	2,000	2,000	27
Small Tools & Equipment	541014	-	1,027	1,000	1,000	(27)
Computer Equipment	542000	-	(1,250)	-	-	1,250
Travel, Training, & Etc.	550000	-	500	500	500	-
Total OPERATING EXPENDITURES		58,286	74,700	77,200	77,200	2,500
Total EXPENDITURES		154,360	169,191	176,191	176,191	7,000
NET EFFECT ON FUND BALANCE		\$ (151,668)	\$ (169,191)	\$ (173,566)	\$ (173,566)	\$ (4,375)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 1,016	\$ -	\$ -	\$ -	\$ -
Total REVENUES		1,016	-	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Purchasing Agent		58,745	59,413	59,413	59,413	668
Purchasing Specialist II		40,966	41,454	41,454	41,454	488
Salaries Total	501000	101,688	99,711	100,867	100,867	1,156
Salaries - OT	501001	3,274	41	-	-	(41)
Taxes - Payroll	501002	1,409	1,547	1,800	1,800	253
Pension Costs	501004	12,858	12,506	12,000	12,000	(506)
Insurance-Hospital & Life	501005	19,239	20,500	22,500	22,500	2,000
Total PERSONNEL EXPENDITURES		138,468	134,305	137,167	137,167	2,862
OPERATING EXPENDITURES						
Rent - Equipment	503002	905	1,000	1,000	1,000	-
Cell Phone	540006	684	800	800	800	-
Travel, Training, & Etc.	550000	-	1,000	1,500	1,500	500
Dues & Subscriptions	580018	140	400	400	400	-
Postage	580022	57	500	250	250	(250)
Gasoline	580035	63	106	100	100	(6)
Total OPERATING EXPENDITURES		4,863	7,259	7,050	7,050	(209)
Total EXPENDITURES		143,331	141,564	144,217	144,217	2,653
NET EFFECT ON FUND BALANCE		\$ (142,315)	\$ (141,564)	\$ (144,217)	\$ (144,217)	\$ (2,653)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 754	\$ 5,000	\$ 12,500	\$ 12,500	\$ 7,500
Total REVENUES		754	5,000	12,500	12,500	7,500
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	27,000	27,000	27,000	27,000	-
Total OPERATING EXPENDITURES		27,000	27,000	27,000	27,000	-
NET EFFECT ON FUND BALANCE		\$ (26,246)	\$ (22,000)	\$ (14,500)	\$ (14,500)	\$ 7,500

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 3,145	\$ 58,800	\$ -	\$ -	\$ (58,800)
FEMA	420028	-	-	6,000	6,000	6,000
Total REVENUES		3,145	58,800	6,000	6,000	(52,800)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
IT Manager			98,224	99,500	99,500	1,276
IT Analyst			57,410	58,078	58,078	668
Help Desk Tech			31,946	32,517	32,517	571
Help Desk Tech-PT			29,189	29,189	29,189	-
Salaries Total	501000	181,521	216,769	219,284	219,284	2,515
Salaries - OT	501001	7,685	4,500	8,000	8,000	3,500
Taxes - Payroll	501002	4,402	6,000	6,000	6,000	-
Pension Costs	501004	19,899	23,500	23,500	23,500	-
Insurance-Hospital & Life	501005	14,355	23,000	25,000	25,000	2,000
Total PERSONNEL EXPENDITURES		227,862	273,769	281,784	281,784	8,015
OPERATING EXPENDITURES						
Professional Service	520002	-	2,500	1,500	1,500	(1,000)
Prof Serv-Software Support	520003	38,274	44,000	49,000	49,000	5,000
Prof Serv-Storage	520009	2,995	32,530	10,000	10,000	(22,530)
Utilities - Electric	540002	3,184	4,500	4,500	4,500	-
Cell Phone	540006	2,114	2,700	2,700	2,700	-
Stationary & Office Supplies	541007	529	1,225	1,000	1,000	(225)
Computer Equipment	542000	26,153	95,000	95,000	95,000	-
Computer Software	542001	10,004	21,694	40,000	40,000	18,306
Travel, Training, & Etc.	550000	6,105	5,081	6,000	6,000	919
Computer Equipment	572000	12,487	54,800	12,000	12,000	(42,800)
Shipping Handling, & Installation	580028	812	500	500	500	-
Gasoline	580035	52	100	100	100	-
Misc Expenditure - Prior Year	580058	148	-	-	-	-
Total OPERATING EXPENDITURES		102,857	264,630	222,300	222,300	(42,330)
Total EXPENDITURES		330,719	538,399	504,084	504,084	(34,315)
NET EFFECT ON FUND BALANCE		\$ (327,574)	\$ (479,599)	\$ (498,084)	\$ (498,084)	\$ (18,485)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,123,842	\$ 1,151,826	\$ 1,128,951	\$ 1,128,951	\$ (22,875)
Prior Year Advalorem	401001	35,575	45,000	35,000	35,000	(10,000)
Beer Tax	403000	42,890	42,000	42,000	42,000	-
Severance Tax	403003	155,046	275,000	125,000	125,000	(150,000)
Chain Store Tax	403004	22,730	22,000	15,000	15,000	(7,000)
Fairgrounds OTB	403005	101,672	97,000	110,000	110,000	13,000
Video Poker	403006	478,509	500,000	550,000	550,000	50,000
Occupational License	410000	1,134,631	1,075,000	1,200,000	1,200,000	125,000
Liquor & Beer Lic.	410001	26,746	30,000	30,000	30,000	-
PILT Program	420002	24,721	25,000	25,000	25,000	-
Federal Grants	420003	2,252	4,588,296	4,588,296	4,588,296	-
FEMA	420028	68,280	-	2,625	2,625	2,625
State Rev. Shar.	430000	15,814	15,360	16,725	16,725	1,365
Rents and Leases	450038	93,600	94,000	94,000	94,000	-
Copy Fee-Ord/Resolutions/Other	450042	175	-	500	500	500
Entergy Franchise Fee	450044	8,468	8,700	8,500	8,500	(200)
Interest - Invest.	470000	706	-	-	-	-
Interest - Other	470003	2,474	2,500	2,000	2,000	(500)
Refunds	480070	804	-	-	-	-
Rebates	480072	1,270	-	500	500	500
Misc. Revenue	480082	35,337	1,000	15,000	15,000	14,000
Interfund Charges	482005	-	1,138,335	723,495	723,495	(414,840)
Total REVENUES		3,375,542	9,111,017	8,712,592	8,712,592	(398,425)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Finance			97,500	99,450	99,450	1,950
Assistant Director of Finance			70,000	67,181	67,181	(2,819)
Accounting Manager			65,290	66,343	66,343	1,053
Accountant II			56,296	57,008	57,008	712
Accountant II			41,484	45,047	45,047	3,563
Accounts Payable/Receivable Clerk			38,361	38,980	38,980	619
Accounting Clerk III			35,410	36,032	36,032	622
Accounting Clerk III			33,944	34,466	34,466	522
Salaries Total	501000	440,197	438,285	444,507	444,507	6,222
Salaries - OT	501001	11,475	3,500	3,500	3,500	-
Taxes - Payroll	501002	6,651	6,775	6,900	6,900	125
Pension Costs	501004	53,334	55,185	52,000	52,000	(3,185)
Insurance-Hospital & Life	501005	53,053	65,000	66,202	66,202	1,202
Insurance Retirees Health&Life	501007	338,032	400,000	400,000	400,000	-
Total PERSONNEL EXPENDITURES		902,742	968,745	973,109	973,109	4,364
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	1,750	2,000	2,000	2,000	-
Rent - Equipment	503002	1,826	3,000	2,000	2,000	(1,000)
Rent - Storage	503005	11,640	11,640	11,640	11,640	-
Professional Service	520002	750	20,000	10,000	10,000	(10,000)
Prof Serv-Software Support	520003	16,581	20,529	21,242	21,242	713
R & M Machinery & Equipment	530005	1,284	1,500	1,500	1,500	-
Cell Phone	540006	466	1,000	750	750	(250)
Stationary & Office Supplies	541007	3,573	6,633	7,000	7,000	367
Computer Equipment	542000	1,899	-	-	-	-
Computer Software	542001	273	828	1,000	1,000	172
Furniture & Fixtures	542003	150	-	-	-	-
Travel, Training, & Etc.	550000	1,175	5,000	5,000	5,000	-
Ded. by Tax Collector	580000	173,604	161,250	170,000	170,000	8,750
Ad Valorem Pension Expense	580001	36,490	35,000	30,000	30,000	(5,000)
Interest Expense	580008	19	1,000	1,000	1,000	-
Dues & Subscriptions	580018	843	1,000	1,000	1,000	-
Postage	580022	2,098	3,000	3,000	3,000	-
Fees & Charges	580024	704	1,500	1,000	1,000	(500)
Shipping Handling, & Installat	580028	51	500	250	250	(250)
Miscellaneous Expense	580057	150	6,136	-	-	(6,136)
Total OPERATING EXPENDITURES		255,326	281,516	268,382	268,382	(13,134)
Total EXPENDITURES		1,158,068	1,250,261	1,241,491	1,241,491	(8,770)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	\$ 7,664	\$ 2,904	\$ 2,909	\$ 2,909	\$ 5
Transfer to State & Fed Grants	599290	535,103	-	-	-	-
Transfer to General Capital Projects	599464	21,000	-	9,176,592	9,176,592	9,176,592
Total OTHER FINANCING USES		563,767	2,904	9,179,501	9,179,501	9,176,597
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	3,575,156	4,033,339	4,589,852	4,589,852	556,513
Transfer From Fire	499254	668,071	67,117	70,473	70,473	3,356
Transfer from Health Dept	499271	10,337	-	-	-	-
Transfer from 911 Comm Dist.	499273	6,406	-	-	-	-
Transfer From W&S	499500	534,694	-	-	-	-
Total OTHER FINANCING USES		4,794,664	4,100,456	4,660,325	4,660,325	559,869
NET EFFECT ON FUND BALANCE		\$ 6,448,371	\$ 11,958,308	\$ 2,951,925	\$ 2,951,925	\$ (9,006,383)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Human Resource Director		\$ 75,000	\$ 76,500	\$ 76,500	\$ 76,500	1,500
Payroll Supervisor		52,737	53,405	53,405	53,405	668
Human Resource Assistant		32,377	32,899	32,899	32,899	522
Salaries Totals	501000	159,687	160,114	162,804	162,804	2,690
Salaries - OT	501001	2,767	-	-	-	-
Taxes - Payroll	501002	2,332	2,421	2,500	2,500	79
Pension Costs	501004	19,901	20,000	20,000	20,000	-
Insurance-Hospital & Life	501005	21,359	23,000	23,000	23,000	-
Total PERSONNEL EXPENDITURES		206,046	205,535	208,304	208,304	2,769
OPERATING EXPENDITURES						
Auto Insurance	502000	992	9,030	-	-	(9,030)
General Liability Insurance	502001	178,095	195,732	235,613	235,613	39,881
Insurance-Work.Comp.	502012	500	7,125	263	263	(6,862)
Rent - Equipment	503002	-	1,000	500	500	(500)
Prof Serv-Drug Testing	520045	3,129	4,000	3,000	3,000	(1,000)
Prof Serv-Employee Physicals	520046	-	1,500	1,250	1,250	(250)
Prof Serv-Background Checks	520053	-	-	1,000	1,000	1,000
Cell Phone	540006	341	660	-	-	(660)
Stationary & Office Supplies	541007	1,852	2,483	2,500	2,500	17
Supplies-Operating	541008	305	-	-	-	-
Computer Software	542001	-	517	250	250	(267)
Furniture & Fixtures	542003	557	1,500	-	-	(1,500)
Travel, Training, & Etc.	550000	-	1,500	1,000	1,000	(500)
Advertising	580017	-	750	750	750	-
Dues & Subscriptions	580018	-	250	250	250	-
Postage	580022	296	400	400	400	-
Shipping Handling, & Installat	580028	-	100	-	-	(100)
LA Workforce Commission	580060	1,313	5,000	1,500	1,500	(3,500)
Total OPERATING EXPENDITURES		187,380	231,547	248,276	248,276	16,729
Total EXPENDITURES		393,426	437,082	456,580	456,580	19,498
NET EFFECT ON FUND BALANCE		\$ (393,426)	\$ (437,082)	\$ (456,580)	\$ (456,580)	\$ (19,498)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fees, Charges, Etc.	450043	\$ 13,305	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Fines & Court Costs	460001	5,856	6,200	6,500	6,500	300
Total REVENUES		19,161	21,200	21,500	21,500	300
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coroner			39,359	39,359	39,359	-
Chief Investigator			60,000	60,000	60,000	-
Office Manager I			36,273	36,273	36,273	-
Clerical Specialist I - PT			21,060	21,060	21,060	-
Salaries Total	501000	118,324	156,692	156,692	156,692	-
Taxes - Payroll	501002	1,951	4,000	4,000	4,000	-
Pension Costs	501004	14,032	17,500	17,500	17,500	-
Insurance-Hospital & Life	501005	12,750	20,000	27,250	27,250	7,250
Total PERSONNEL EXPENDITURES		147,057	198,192	205,442	205,442	7,250
OPERATING EXPENDITURES						
Prof Serv-Coroner	520015	87,076	103,013	120,000	120,000	16,987
Telephone Svcs	540005	-	3,141	4,000	4,000	859
Stationary & Office Supplies	541007	194	1,423	2,000	2,000	577
Supplies-Operating	541008	1,612	650	750	750	100
Furniture & Fixture	542003	-	1,073	500	500	(573)
Travel, Training, Etc	550000	-	-	750	750	750
Dues & Subscription	580018	417	700	1,000	1,000	300
Total OPERATING EXPENDITURES		89,299	110,000	129,000	129,000	19,000
Total EXPENDITURES		236,356	308,192	334,442	334,442	26,250
NET EFFECT ON FUND BALANCE		\$ (217,195)	\$ (286,992)	\$ (312,942)	\$ (312,942)	\$ (25,950)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003 5555	\$ 3,439	\$ -	\$ -	\$ -	\$ -
Reimbursement	480071	152,660	150,000	168,750	168,750	18,750
Total REVENUES		156,099	150,000	168,750	168,750	18,750
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	32,856	37,773	42,022	42,022	4,249
Insurance-Flood	502008	2,490	2,560	3,021	3,021	461
Professional Service	520002	653,560	690,000	735,000	735,000	45,000
Prof Serv-Generator	520047	-	3,025	3,025	3,025	-
Prof Serv - Alarm Monitoring	520102	2,173	3,000	3,000	3,000	-
R & M Machinery & Equipment	530005	31,119	30,000	30,000	30,000	-
R & M Bldg & Facilities	530008	82,507	70,000	70,000	70,000	-
R & M Bldg HVAC	530010	36,582	36,600	36,600	36,600	-
Utilities - Water	540000	95,909	114,000	114,000	114,000	-
Utilities - Natural Gas	540001	31,894	40,000	40,000	40,000	-
Utilities - Electric	540002	91,725	105,000	105,000	105,000	-
Cell Phone	540006	84	-	-	-	-
Supplies-Janitorial	541002	34,486	30,000	30,000	30,000	-
Supplies-Operating	541008	58,638	63,351	75,000	75,000	11,649
Supplies-Medical	541009	13,962	25,000	15,000	15,000	(10,000)
Furniture & Fixtures	542003	-	1724	500	500	(1,224)
Small Equipment	571012	-	6,900	15,000	15,000	8,100
Equipment Purchases	572013	12,840	11,462	5,000	5,000	(6,462)
Buildings-Improvements	572022	40,320	69,400	25,000	25,000	(44,400)
Advertising	580017	-	200	-	-	(200)
Fees & Charges	580024	-	200	-	-	(200)
Court attendance	580043	28,508	35,000	32,500	32,500	(2,500)
Juvenile detention	580044	90,360	125,000	100,000	100,000	(25,000)
Prisoners- Maintenance	580051	160,155	200,000	200,000	200,000	-
Total EXPENDITURES		1,500,168	1,700,195	1,679,668	1,679,668	(20,527)
NET EFFECT ON FUND BALANCE		\$ (1,344,069)	\$ (1,550,195)	\$ (1,510,918)	\$ (1,510,918)	\$ 39,277

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 990	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
Veterinary Services	450007	8,467	12,000	8,000	8,000	(4,000)
Adoption Fees	450008	4,195	7,500	6,500	6,500	(1,000)
Service Fee - Intake & Pick-Up	450010	4,115	6,000	4,000	4,000	(2,000)
Interest - Invest.	470000	128	-	-	-	-
Rebates	480072	13	-	-	-	-
Misc. Revenue	480082	547	-	-	-	-
Donations	483001	420	-	10,000	10,000	10,000
Donations - Petco Foundation Grant	483001 0053	3,899	10,000	-	-	(10,000)
Donations - Spay Together Grant	483001 0055	5,237	10,000	-	-	(10,000)
Donations - Hills Disaster Relief Grant	483001 0059	7,000	-	-	-	-
Insurance Proceeds	489074	274	-	-	-	-
Total REVENUES		35,285	45,500	33,000	33,000	(12,500)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Animal Shelter Manager		57,393	58,349	58,349	956	
Kennel Manager		40,686	41,353	41,353	667	
Kennel Manager		13,635	-	-	(13,635)	
Office Manager I		30,333	30,807	30,807	474	
Animal Control Officer		30,288	30,810	30,810	522	
Animal Control Officer		29,766	29,244	29,244	(522)	
Kennel Assistant		27,366	27,822	27,822	456	
Kennel Assistant		27,366	27,822	27,822	456	
Kennel Assistant		25,448	25,997	25,997	549	
Salaries Total	501000	236,355	282,281	272,204	272,204	(10,077)
Salaries - OT	501001	27,665	20,000	25,000	25,000	5,000
Taxes - Payroll	501002	5,929	4,200	5,000	5,000	800
Pension Costs	501004	27,634	36,500	32,500	32,500	(4,000)
Insurance-Hospital & Life	501005	43,878	57,000	70,000	70,000	13,000
Total PERSONNEL EXPENDITURES		341,461	399,981	404,704	404,704	4,723
OPERATING EXPENDITURES						
Insurance-Property	502005	3,019	3,471	3,861	3,861	390
Insurance-Flood	502008	2,504	2,560	3,021	3,021	461
Insurance-Work.Comp.	502012	1,500	1,702	287	287	(1,415)
Rent - Equipment	503002	1,145	1,500	1,500	1,500	-
Prof Serv-Inspections	520017	111	181	-	-	(181)
Prof Serv-Veterinarian	520038	12,863	15,000	27,000	27,000	12,000
Prof Serv-Veterinarian - Petco Foundation Grant	520038 0053	3,899	1,102	-	-	(1,102)
Prof Serv-Veterinarian - Spay Together Grant	520038 0055	5,237	3,763	-	-	(3,763)
Prof Serv-Veterinarian - May HTR Foundation Grant	520038 0061	-	1,500	-	-	(1,500)
R & M Vehicles	530004	1,960	2,500	1,250	1,250	(1,250)
R & M Machinery & Equipment	530005	1,022	2,175	1,250	1,250	(925)
R & M Bldg & Facilities	530008	1,557	5,000	1,250	1,250	(3,750)
R & M Bldg HVAC	530010	2,255	2,500	2,255	2,255	(245)
Utilities - Water	540000	1,275	2,600	2,000	2,000	(600)
Utilities - Natural Gas	540001	1,279	2,000	1,750	1,750	(250)
Utilities - Electric	540002	9,517	11,750	10,500	10,500	(1,250)
Telephone Svcs	540005	4,608	6,000	3,000	3,000	(3,000)
Cell Phone	540006	2,426	3,000	3,000	3,000	-
Stationary & Office Supplies	541007	1,230	1,041	1,200	1,200	159
Supplies-Operating	541008	29,577	35,000	27,500	27,500	(7,500)
Uniforms	541017	3,143	3,000	3,200	3,200	200
Furniture & Fixtures	542003	-	150	-	-	(150)
Travel, Training, & Etc.	550000	-	1,500	1,000	1,000	(500)
Fees-Vehicle Licenses/Tags	580009	-	80	80	80	-
Taxes & Lic. Other	580010	-	200	-	-	(200)
Fees & Charges	580024	416	600	400	400	(200)
Diesel	580034	296	500	350	350	(150)
Gasoline	580035	2,775	2,828	4,000	4,000	1,172
Total OPERATING EXPENDITURES		93,614	113,203	99,654	99,654	(13,549)
Total EXPENDITURES		435,075	513,184	504,358	504,358	(8,826)
NET EFFECT ON FUND BALANCE		\$ (399,790)	\$ (467,684)	\$ (471,358)	\$ (471,358)	\$ (3,674)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003 5555	\$ 49,861	\$ -	\$ -	\$ -	\$ -
FEMA	420028	5,794		3,375	3,375	3,375
Rents and Leases	450038	56,400	91,400	59,000	59,000	(32,400)
Fees, Charges, etc.	450043	-	-	-	-	-
Donations	483001	1,450		-	-	-
Total REVENUES		113,505	91,400	62,375	62,375	(29,025)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
PPM Facilities & Operations Mgr.		49,518	50,329	50,329	50,329	811
Maintenance Tech I		33,629	34,055	34,055	34,055	426
Maintenance Supervisor		31,946	45,047	45,047	45,047	13,101
Custodian		31,075	31,984	31,984	31,984	909
Laborer I - PPM		26,285	26,723	26,723	26,723	438
Custodian		26,785	27,223	27,223	27,223	438
Custodian		26,285	26,723	26,723	26,723	438
Custodian		26,285	25,409	25,409	25,409	(876)
Custodian		24,971	25,409	25,409	25,409	438
Custodian: Torres Park - PT		9,048	9,048	9,048	9,048	-
Salaries Total	501000	279,482	285,827	301,950	301,950	16,123
Salaries - OT	501001	4,853	1,500	4,500	4,500	3,000
Taxes - Payroll	501002	6,721	7,500	6,000	6,000	(1,500)
Pension Costs	501004	29,273	36,000	34,500	34,500	(1,500)
Insurance-Hospital & Life	501005	60,599	61,500	64,600	64,600	3,100
Total PERSONNEL EXPENDITURES		380,928	392,327	411,550	411,550	19,223
OPERATING EXPENDITURES						
Insurance-Property	502005	39,449	45,357	50,460	50,460	5,103
Insurance-Flood	502008	4,709	4,800	5,664	5,664	864
Rent - Equipment	503002	5,458	5,500	5,500	5,500	-
Rent - Storage	503005	-	1,694	2,000	2,000	306
Professional Service	520002	6,142	12,000	7,000	7,000	(5,000)
Prof Serv-Inspections	520017	-	235	-	-	(235)
Prof Serv-Grass Cutting	520039	36,600	36,600	36,600	36,600	-
Prof Serv-Generator	520047	-	5,050	5,050	5,050	-
Prof Serv-Termite&Pest Control	520048	27,120	27,120	27,120	27,120	-
Prof Serv-Elevator	520049	6,249	5,564	6,000	6,000	436
Prof Serv - Alarm Monitoring	520102	660	660	1,000	1,000	340
R & M Vehicles	530004	862	1,500	1,200	1,200	(300)
R & M Machinery & Equipment	530005	10,326	5,000	2,500	2,500	(2,500)
R & M Bldg & Facilities	530008	23,344	70,300	35,000	35,000	(35,300)
R & M Bldg HVAC	530010	28,814	30,000	28,815	28,815	(1,185)
R & M Bldg HVAC	530010 5555	-	14,700	-	-	(14,700)
Utilities - Water	540000	4,798	7,000	7,000	7,000	-
Utilities - Natural Gas	540001	337	600	600	600	-
Utilities - Electric	540002	168,335	190,000	190,000	190,000	-
Telephone Svcs	540005	70,230	74,500	75,000	75,000	500
Cell Phone	540006	1,027	1,800	1,800	1,800	-
Supplies-Janitorial	541002	9,734	10,306	11,000	11,000	694
Supplies-Food/Drink	541003	250	1,000	1,000	1,000	-
Stationery & Office Supplies	541007	181	500	250	250	(250)
Supplies-Operating	541008	81,464	12,583	20,000	20,000	7,417
Small Tools & Equipment	541014	540	2,500	2,500	2,500	-
Uniforms	541017	4,590	4,700	5,000	5,000	300
Furniture & Fixtures	542003	7,709	-	-	-	-
Travel, Training, & Etc.	550000	-	1,500	1,000	1,000	(500)
Fees-Vehicle Licenses/Tags	580009	20	200	200	200	-
Entertainment & Promo	580019	331	200	200	200	-
Entertainment & Promo - Christmas at the Complex	580019 0106	-	5,000	5,000	5,000	-
Postage	580022	435	500	250	250	(250)
Gasoline	580035	2,661	5,000	4,500	4,500	(500)
Miscellaneous Expense	580057	674	-	-	-	-
Total OPERATING EXPENDITURES		543,049	583,969	539,209	539,209	(44,760)
Total EXPENDITURES		923,977	976,296	950,759	950,759	(25,537)
NET EFFECT ON FUND BALANCE		\$ (810,472)	\$ (884,896)	\$ (888,384)	\$ (888,384)	\$ (3,488)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Veterans Affairs Exp	589003	\$ -	\$ 33,298	\$ 14,014	\$ 14,014	\$ (19,284)
Total EXPENDITURES		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET EFFECT ON FUND BALANCE		\$ -	\$ (33,298)	\$ (14,014)	\$ (14,014)	\$ 19,284

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -
NET EFFECT ON FUND BALANCE		(505,302)	4,433,430	(4,738,297)	(4,744,190)	(9,177,620)
FUND BALANCE, BEGINNING OF YEAR		5,393,594	4,888,302	9,321,732	9,321,732	-
FUND BALANCE, END OF YEAR		<u>\$ 4,888,302</u>	<u>\$ 9,321,732</u>	<u>\$ 4,583,435</u>	<u>\$ 4,577,542</u>	<u>\$ (9,177,620)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 11,922,631	\$ 12,181,000	\$ 13,000,000	\$ 13,000,000	\$ 819,000
Interest - Other	470003	909	7,500	-	-	(7,500)
Total REVENUES		11,923,540	12,188,500	13,000,000	13,000,000	811,500
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	1,119,680	966,000	1,040,000	1,040,000	74,000
Total EXPENDITURES		1,119,680	966,000	1,040,000	1,040,000	74,000
OTHER FINANCING USES						
Transfer to General fund	599100	3,575,156	4,116,109	4,589,852	4,739,852	623,743
Transfer to 34th Judicial Cour	599105	2,850,202	3,025,933	2,976,800	2,976,800	(49,133)
Transfer to Civic Auditorium	599152	100,152	103,610	107,959	107,959	4,349
Transfer to Comm Development	599160	254,307	338,727	365,638	365,638	26,911
Transfer to Fire	599254	171,659	-	-	-	-
Transfer to Council on Aging	599259	41,270	41,536	39,953	39,953	(1,583)
Transfer to Recreation	599261	954,031	677,944	638,234	638,234	(39,710)
Transfer to Public Works	599262	1,845,620	2,163,853	2,237,645	2,237,645	73,792
Transfer to Road Lighting	599263	197,841	169,442	225,641	225,641	56,199
Transfer to Sanitation	599264	-	-	209,615	209,615	209,615
Transfer out to Assessor's Off	599266	8,025	9,308	8,169	8,169	(1,139)
Transfer to State & Fed Grants	599290	530,255	361,038	751,956	751,956	390,918
Transfer to Bike Paths	599457	-	-	-	189,000	189,000
Transfer to Capital Projects	599464	102,080	215,000	122,600	122,600	(92,400)
Transfer to Event Facilities	599578	-	-	185,937	185,937	185,937
Total OTHER FINANCING USES		10,630,598	11,222,500	12,459,999	12,798,999	1,576,499
NET EFFECT ON FUND BALANCE		173,262	-	(499,999)	(838,999)	(838,999)
FUND BALANCE, BEGINNING OF YEAR		1,503,542	1,676,804	1,676,804	1,676,804	-
FUND BALANCE, END OF YEAR		\$ 1,676,804	\$ 1,676,804	\$ 1,176,805	\$ 837,805	\$ (838,999)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003 5555	\$ 3,162	\$ -	\$ -	\$ -	\$ -
Court Steno Fees	450052 9992	23,130	25,000	30,000	30,000	5,000
Refunds	480070 9990	649	-	-	-	-
Reimbursement	480071	-	-	200,000	200,000	200,000
Reimbursement	480071 9993	227,250	225,000	225,000	225,000	-
Misc. Revenue	480082	325	-	-	-	-
Total REVENUES		254,516	250,000	455,000	455,000	205,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
District Attorney		52,315	52,315	52,315	52,315	-
Assistant DA to ADM. / Council		92,939	94,306	94,306	94,306	1,367
Assistant District Attorney I		65,000	80,000	80,000	80,000	15,000
Assistant District Attorney I		65,000	80,000	80,000	80,000	15,000
Assistant District Attorney I		44,345	45,060	45,060	45,060	715
Assistant District Attorney I		44,345	45,060	45,060	45,060	715
Assistant District Attorney I		44,345	45,060	45,060	45,060	715
Assistant District Attorney I		52,737	53,405	53,405	53,405	668
Assistant District Attorney I		42,915	43,630	43,630	43,630	715
Assistant District Attorney I		44,345	45,060	45,060	45,060	715
Assistant District Attorney I		43,630	44,345	44,345	44,345	715
Assistant District Attorney I		43,630	44,345	44,345	44,345	715
Division A / Judicial Secretary		56,314	57,222	57,222	57,222	908
Division B / Judicial Secretary		56,314	57,222	57,222	57,222	908
Division C / Judicial Secretary		56,314	57,222	57,222	57,222	908
Division D / Judicial Secretary		56,314	57,222	57,222	57,222	908
Division E / Judicial Secretary		57,064	57,222	57,222	57,222	158
Division A Judicial Law Clerk		40,000	40,000	40,000	40,000	-
Division B Judicial Law Clerk		40,000	40,000	40,000	40,000	-
Division C Judicial Law Clerk		40,000	40,000	40,000	40,000	-
Division D Judicial Law Clerk		40,000	40,000	40,000	40,000	-
Division E Judicial Law Clerk		40,000	40,000	40,000	40,000	-
Families INS Officer		53,237	53,905	53,905	53,905	668
Clerk Specialist I		27,162	27,600	27,600	27,600	438
Clerical Specialist III		42,099	42,099	42,099	42,099	-
Clerical Specialist III		39,812	40,259	40,259	40,259	447
Data Entry Clerk / Trial Assistant		35,164	35,573	35,573	35,573	409
Trial Assistant II		54,073	54,740	54,740	54,740	667
Trial Assistant I		34,649	35,267	35,267	35,267	618
Secretary		57,410	58,078	58,078	58,078	668
Secretary		45,060	45,776	45,776	45,776	716
Secretary		45,060	45,776	45,776	45,776	716
Secretary		45,060	45,776	45,776	45,776	716
Diversion Assistant		46,574	47,337	47,337	47,337	763
Victims Assistant		43,865	44,358	44,358	44,358	493
Victims Assistant		44,358	44,857	44,857	44,857	499
Office Manager III		58,588	59,246	59,246	59,246	658
Court Reporter		62,672	63,580	63,580	63,580	908
Court Reporter		63,422	64,330	64,330	64,330	908
Court Reporter		63,672	64,580	64,580	64,580	908
Court Reporter		61,763	62,672	62,672	62,672	909
Court Reporter		62,672	63,580	63,580	63,580	908
Court Reporter		63,172	64,080	64,080	64,080	908
Probation Off./Comm Service - PT		7,824	7,824	7,824	7,824	-
Salaries	501000	2,024,635	2,175,234	2,229,989	2,229,989	54,755
Salaries - OT	501001	2,934	-	-	-	-
Taxes - Payroll	501002	26,637	36,468	44,000	44,000	7,532
Pension Costs	501004	191,764	195,000	195,000	195,000	-
Insurance-Hospital & Life	501005	310,054	337,000	351,500	351,500	14,500
Total PERSONNEL EXPENDITURES		2,556,024	2,743,702	2,820,489	2,820,489	76,787
OPERATING EXPENDITURES						
Insurance-Property	502005	59,791	68,750	76,484	76,484	7,734
Insurance-Flood	502008	13,545	13,970	16,485	16,485	2,515
Rent - Equipment	503002	8,922	13,767	9,500	9,500	(4,267)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES continued						
Professional Service	520002	\$ 1,018	\$ 500	\$ 1,000	\$ 1,000	\$ 500
Prof Serv-Software Support	520003	6,570	5,500	7,168	7,168	1,668
Prof Serv-Inspections	520017	-	283	-	-	(283)
Prof Ser-Transcript/Deposition	520022	2,938	6,000	6,500	6,500	500
Prof Serv-Generator	520047	-	4,470	2,000	2,000	(2,470)
Prof Serv-Elevator	520049	10,500	10,800	11,000	11,000	200
Prof Serv - Alarm Monitoring	520102	5,112	5,200	5,200	5,200	-
R & M Machinery & Equipment	530005	-	2,500	1,750	1,750	(750)
R & M Bldg & Facilities	530008	21,856	16,201	15,000	15,000	(1,201)
R & M Bldg HVAC	530010	44,474	44,677	44,474	44,474	(203)
Utilities - Water	540000	4,214	5,000	5,000	5,000	-
Utilities - Natural Gas	540001	5,884	11,976	12,000	12,000	24
Utilities - Electric	540002	222,593	218,500	225,000	225,000	6,500
Telephone Svcs	540005	34,514	35,000	36,000	36,000	1,000
Cell Phone	540006	304	500	500	500	-
Supplies-Janitorial	541002	8,527	8,424	10,000	10,000	1,576
Legal Books/Software-Westlaw	541006	17,296	28,500	19,000	19,000	(9,500)
Stationary & Office Supplies	541007	2,056	6,650	7,000	7,000	350
Supplies-Operating	541008	4,846	3,500	3,500	3,500	-
Uniforms	541017	957	2,000	1,000	1,000	(1,000)
Computer Equipment	542000	858	10,000	7,500	7,500	(2,500)
Small Equipment	571012	10,749	-	-	-	-
Advertising	580017	2,637	9,000	7,500	7,500	(1,500)
Postage	580022	220	750	250	250	(500)
Court attendance	580043	16,220	21,500	20,000	20,000	(1,500)
Court Filing Fees	580045	220	1,000	500	500	(500)
Court costs	580046	25,631	23,054	27,500	27,500	4,446
Jurors & Witnesses	580049	12,745	32,000	32,500	32,500	500
Misc Expenditure - Prior Year	580058	75	-	-	-	-
Total OPERATING EXPENDITURES		545,272	609,972	611,311	611,311	1,339
Total EXPENDITURES		3,101,296	3,353,674	3,431,800	3,431,800	78,126
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	2,850,202	3,025,933	2,976,800	2,976,800	(49,133)
Total OTHER FINANCING USES		2,850,202	3,025,933	2,976,800	2,976,800	(49,133)
NET EFFECT ON FUND BALANCE		3,422	(77,741)	-	-	77,741
FUND BALANCE, BEGINNING OF YEAR		(115,358)	(111,936)	(189,677)	(189,677)	-
FUND BALANCE, END OF YEAR		\$ (111,936)	\$ (189,677)	\$ (189,677)	\$ (189,677)	\$ 77,741

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Miscellaneous Revenue - Prior Year	480083	\$ 102	\$ -	\$ -	\$ -	\$ -
Total REVENUES		102	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	34,591	36,042	40,097	40,097	4,055
Insurance-Flood	502008	3,202	3,258	3,844	3,844	586
R & M Bldg HVAC	530010	64,017	64,310	64,018	64,018	(292)
Total EXPENDITURES		101,810	103,610	107,959	107,959	4,349
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	100,152	103,610	107,959	107,959	4,349
Total OTHER FINANCING USES		100,152	103,610	107,959	107,959	4,349
NET EFFECT ON FUND BALANCE		(1,556)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		217,966	216,410	216,410	216,410	-
FUND BALANCE, END OF YEAR		<u>\$ 216,410</u>	<u>\$ 216,410</u>	<u>\$ 216,410</u>	<u>\$ 216,410</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Building Permits	410007	\$ 406,141	\$ 300,000	\$ 400,000	\$ 400,000	\$ 100,000
Demolition Permit	410008	1,250	2,000	2,000	2,000	-
Electric Permits	410009	78,039	68,000	80,000	80,000	12,000
Electrical Licenses	410010	7,726	13,500	7,500	7,500	(6,000)
Plumbing Permits	410011	45,125	38,000	45,000	45,000	7,000
Plumbing Licenses	410012	3,675	4,500	4,500	4,500	-
Aircond. Permits	410013	32,728	25,000	30,000	30,000	5,000
Aircond. Licenses	410014	4,785	5,000	5,000	5,000	-
Zoning Compliance	410016	1,450	-	-	-	-
Zoning BZA	410017	15,208	15,000	15,000	15,000	-
Gas Permits	410018	27,889	15,000	25,000	25,000	10,000
Gas Licenses	410019	2,631	1,500	2,500	2,500	1,000
License Fees	410020	125	-	-	-	-
Permit Fees	410021	23,038	17,000	20,000	20,000	3,000
Subdivision Fees	410024	8,481	4,500	8,000	8,000	3,500
Inspection/Reinspection Fees	410025	12,978	7,500	15,000	15,000	7,500
Federal Grants- Chenier Park Nature Trail	420003 0123	-	500,000	500,000	500,000	-
Federal Grants	420003 5555	2,432	-	-	-	-
FEMA	420028	-	-	11,250	11,250	11,250
Sign Rental	450041	2,984	2,000	3,000	3,000	1,000
Copy Fee-Ord/Resolutions/Other	450042	2,427	1,500	2,000	2,000	500
Ride Fees	450048	8,387	6,000	6,000	6,000	-
Grass Violation Liens	460004	50,116	85,000	50,000	50,000	(35,000)
Grass Cutting Fees	460005	10,067	11,000	10,000	10,000	(1,000)
Adjudicated Property Revenue	480078	926,444	480,000	500,000	500,000	20,000
Adjudicated Property Revenue - UNO Credit Union	480078 0121	-	40,000	80,000	80,000	40,000
Misc. Revenue	480082	24,711	-	-	-	-
Donations - Ochsner Donation for Marketing	483001 0052	20,884	-	-	-	-
Total REVENUES		1,719,721	1,642,000	1,821,750	1,821,750	179,750
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Comm Development		82,208	83,852	83,852	83,852	1,644
Certified Building Official II		55,042	55,902	55,902	55,902	860
Code Enforcement Manager		53,576	54,388	54,388	54,388	812
Compliance Manager		53,432	54,195	54,195	54,195	763
Office Manager III		47,934	49,057	49,057	49,057	1,123
Clerical Specialist		42,073	42,692	42,692	42,692	619
Compliance Inspector III		38,361	38,980	38,980	38,980	619
Compliance Officer		37,529	-	-	-	(37,529)
Compliance Inspector/Courier		35,510	36,532	36,532	36,532	1,022
Inspector		49,518	50,329	50,329	50,329	811
Case Manager		39,933	40,965	40,965	40,965	1,032
Case Manager		33,087	33,658	33,658	33,658	571
Planning Tech		43,127	43,660	43,660	43,660	533
Comm Development Inspector		34,228	34,799	34,799	34,799	571
Comm Development Inspector		-	39,362	39,362	39,362	39,362
Vehicle for Hire Cordinator / Inspector		33,658	34,228	34,228	34,228	570
GIS Manager - PT		30,000	30,000	30,000	30,000	-
Planner-PT		30,000	30,000	30,000	30,000	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Salaries Total	501000	756,601	755,031	768,414	768,414	13,383
Salaries - OT	501001	14,817	4,000	17,000	17,000	13,000
Taxes - Payroll	501002	14,471	17,473	17,500	17,500	27
Pension Costs	501004	85,123	84,500	81,500	81,500	(3,000)
Insurance-Hospital & Life	501005	95,036	92,500	97,856	97,856	5,356
Total PERSONNEL EXPENDITURES		966,048	953,504	982,270	982,270	28,766

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES						
Rent - Equipment	503002	\$ 5,516	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Rent - Storage	503005	251	1,980	1,500	1,500	(480)
Professional Service	520002	471,220	301,001	350,000	350,000	48,999
Professional Service-UNO Credit Union	520002 0121	-	40,000	80,000	80,000	40,000
Prof Serv-Land Surveys	520032	-	5,000	7,000	7,000	2,000
Prof Serv-Grass Cutting	520039	51,662	65,000	65,000	65,000	-
Prof Serv-Appraisals	520041	-	2,500	6,000	6,000	3,500
Prof Serv - Consulting	520044	-	2,500	35,000	35,000	32,500
R & M Vehicles	530004	3,337	3,500	3,000	3,000	(500)
R & M Machinery & Equipment	530005	227	1,000	1,000	1,000	-
Cell Phone	540006	7,516	9,000	9,000	9,000	-
Stationary & Office Supplies	541007	1,643	2,513	3,000	3,000	487
Supplies-Operating	541008	518	3,000	1,000	1,000	(2,000)
Computer Equipment	542000	858	-	-	-	-
Travel, Training, & Etc.	550000	1,468	3,000	2,000	2,000	(1,000)
Construction in Progress - Chenier Park Nature Trail	571001 0123	-	500,000	500,000	500,000	-
Vehicles	572011	-	-	25,000	25,000	25,000
Ded. by Tax Collector	580000	-	3,500	3,500	3,500	-
Fees-Vehicle Licenses/Tags	580009	-	350	350	350	-
Taxes & Lic. Other - My Permit Now	580010 0016	20,493	12,625	20,000	20,000	7,375
Advertising	580017	3,900	5,000	5,000	5,000	-
Dues & Subscriptions	580018	4,036	4,200	4,200	4,200	-
Recording Fees	580021	22,332	16,000	20,000	20,000	4,000
Postage	580022	7,403	8,672	8,000	8,000	(672)
Fees & Charges	580024	13,733	12,315	15,000	15,000	2,685
Shipping Handling, & Installat	580028	-	250	250	250	-
Gasoline	580035	5,149	6,000	6,000	6,000	-
Miscellaneous Expense	580057	-	13,999	-	-	(13,999)
Regional Planning Comm Exp	589001	27,318	27,318	27,318	27,318	-
Total OPERATING EXPENDITURES		648,580	1,057,223	1,205,118	1,205,118	147,895
Total EXPENDITURES		1,614,628	2,010,727	2,187,388	2,187,388	176,661
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	254,307	338,727	365,638	365,638	26,911
Total OTHER FINANCING USES		254,307	338,727	365,638	365,638	26,911
OTHER FINANCING USES						
Transfer to Public Works	599262	8,387	-	-	-	-
Total OTHER FINANCING USES		8,387	-	-	-	-
NET EFFECT ON FUND BALANCE		\$ 351,013	\$ (30,000)	\$ -	\$ -	\$ 30,000

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants - Ford Factory	420003 0124	\$ -	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)
Federal Grants - Ochsner Fitness Center	420003 0125	-	2,500,000	6,000,000	6,000,000	3,500,000
Federal Grants - Park Redevelopment	420003 0126	-	2,000,000	3,500,000	3,500,000	1,500,000
Auction Proceeds	450002 7805	6,000	1,000,000	-	-	(1,000,000)
Builder Bundle	450003 7805	145,600	100,000	-	-	(100,000)
Lot Next Door	450004 7805	289,683	100,000	-	-	(100,000)
Appraisal Revenue	450005 7805	57,450	25,000	-	-	(25,000)
Buy and Build	450006 7805	3,830,775	400,000	-	-	(400,000)
Total REVENUES		4,329,508	7,625,000	9,500,000	9,500,000	1,875,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Principal Planner			48,161	49,021	49,021	860
Salaries	501000	3,813	48,161	49,021	49,021	860
Taxes - Payroll	501002	55	700	1,000	1,000	300
Pension Costs	501004	467	6,000	6,000	6,000	-
Insurance-Hospital & Life	501005	616	7,500	8,200	8,200	700
Total PERSONNEL EXPENDITURES		4,951	62,361	64,221	64,221	1,860
OPERATING EXPENDITURES						
Rent - Storage- LLT	503005 7805	1,440	1,440	1,440	1,440	-
Professional Service	520002 7805	-	2,000	2,000	2,000	-
Prof Serv-Grant Management	520016	31,554	-	-	-	-
Prof Serv-Land Surveys-LLT	520032 7805	41,625	28,000	15,000	15,000	(13,000)
Prof Serv-Grass Cutting-Adjudicated	520039 1101	104,640	160,000	100,000	100,000	(60,000)
Prof Serv-Grass Cutting-LLT	520039 7805	397,296	700,000	100,000	100,000	(600,000)
Prof Serv-Appraisals-LLT	520041 7805	82,000	60,000	30,000	30,000	(30,000)
Prof Serv - Consulting-Fresh Food Incentive	520044 1020	-	200,000	200,000	200,000	-
Construction in Progress - Heights Park	571001 0105	71,473	-	-	-	-
Construction in Progress - Ford Factory	571001 0124	-	1,500,000	-	-	(1,500,000)
Construction in Progress - Ochsner Fitness Center	571001 0125	-	2,500,000	6,000,000	6,000,000	3,500,000
Construction in Progress - Park Redevelopment	571001 0126	-	2,075,000	3,500,000	3,500,000	1,425,000
Advertising-LLT	580017 7805	66,647	100,000	50,000	50,000	(50,000)
Recording Fees-Adjudicated	580021 1101	17,488	10,000	10,000	10,000	-
Recording Fees-LLT	580021 7805	-	10,000	10,000	10,000	-
Reimbursements/Transfers Out-LLT	581005 7805	400	-	-	-	-
Total OPERATING EXPENDITURES		814,563	7,346,440	10,018,440	10,018,440	2,672,000
Total EXPENDITURES		819,514	7,408,801	10,082,661	10,082,661	2,673,860
OTHER FINANCING USES						
Transfer from Recreation	499261	-	75,000	-	-	(75,000)
Total OTHER FINANCING USES		-	75,000	-	-	(75,000)
NET EFFECT ON FUND BALANCE		\$ 3,509,994	\$ 291,199	\$ (582,661)	\$ (582,661)	\$ (873,860)
NET EFFECT ON FUND BALANCE		3,861,007	261,199	(582,661)	(582,661)	(843,860)
FUND BALANCE, BEGINNING OF YEAR		4,515,936	8,376,943	8,638,142	8,638,142	-
FUND BALANCE, END OF YEAR		\$ 8,376,943	\$ 8,638,142	\$ 8,055,481	\$ 8,055,481	\$ (843,860)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2022 BUDGET



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2022 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)
2022 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.

Canals and Drainage - This fund is used to maintain and manage the Parishwide Drainage and Flood Control System.

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.

**ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2022 Budget**

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

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 administer the grant. Included in this fund is grant administration, Office of Emergency Prep, Battered Women's Shelter, Coastal Impact and RESTORE

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

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ -	\$ 25,000	\$ -	\$ -	\$ (25,000)
Total REVENUES		-	25,000	-	-	(25,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Engineering	520025	4,076	-	-	-	-
Construction in Progress	571001	-	25,000	-	-	(25,000)
Total EXPENDITURES		<u>4,076</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>
NET EFFECT ON FUND BALANCE		(4,076)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(144,957)	(149,033)	(149,033)	(149,033)	-
FUND BALANCE, END OF YEAR		<u>\$ (149,033)</u>	<u>\$ (149,033)</u>	<u>\$ (149,033)</u>	<u>\$ (149,033)</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 58,239	\$ 25,393	\$ -	\$ -	\$ (25,393)
Total REVENUES		<u>58,239</u>	<u>25,393</u>	<u>-</u>	<u>-</u>	<u>(25,393)</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001	-	25,393	-	-	(25,393)
Total EXPENDITURES		<u>-</u>	<u>25,393</u>	<u>-</u>	<u>-</u>	<u>(25,393)</u>
NET EFFECT ON FUND BALANCE		58,239	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(317,123)	(258,884)	(258,884)	(258,884)	-
FUND BALANCE, END OF YEAR		<u>\$ (258,884)</u>	<u>\$ (258,884)</u>	<u>\$ (258,884)</u>	<u>\$ (258,884)</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 5,707,612	\$ 6,578,110	\$ 3,930,500	\$ 3,930,500	\$ (2,647,610)
Total REVENUES		5,707,612	6,578,110	3,930,500	3,930,500	(2,647,610)
EXPENDITURES						
OPERATING EXPENDITURES						
Salaries	501000	80,572	-	-	-	-
Professional Service	520002	141,614	43,782	-	-	(43,782)
Professional Services-Debris Removal	520011	559,424	114,642	-	-	(114,642)
Prof Serv-Engineering	520025	50,088	230,335	-	-	(230,335)
Prof Serv-Closeout/Proj Mgmt	520036	41,692	146,447	-	-	(146,447)
Construction in Progress	571001	3,465,731	5,730,273	-	-	(5,730,273)
Construction in Progress - Paris Rd Storage	571001	3642	-	1,400,000	1,400,000	1,400,000
Construction in Progress - PW 19925 Canal Crossings	571001	9925	-	700,000	700,000	700,000
Construction in Progress - PW 19332 Missouri Canal	571001	9332	-	818,000	818,000	818,000
Construction in Progress - PW 19922 Canal Crossing	571001	8029	-	1,000,000	1,000,000	1,000,000
Recording Fees	580021	-	2,740	-	-	(2,740)
Overpayment at Closeout	581003	155,721	297,391	-	-	(297,391)
Total EXPENDITURES		4,494,842	6,565,610	3,918,000	3,918,000	(2,647,610)
OTHER FINANCING USES						
Transfer to Public Works	599262	13,904	12,500	12,500	12,500	-
Transfer to Capital Projects	599464	-	-	500,000	500,000	500,000
Transfer to W&S	599500	1,567,768	-	-	-	-
Total OTHER FINANCING USES		1,581,672	12,500	512,500	512,500	500,000
NET EFFECT ON FUND BALANCE		(368,902)	-	(500,000)	(500,000)	(500,000)
FUND BALANCE, BEGINNING OF YEAR		(3,288,914)	(3,657,816)	(3,657,816)	(3,657,816)	-
FUND BALANCE, END OF YEAR		\$ (3,657,816)	\$ (3,657,816)	\$ (4,157,816)	\$ (4,157,816)	\$ (500,000)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Interest-Invest.	470000	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	483001	- - -	- - -	- - -	- - -	- - -
Total REVENUES		- - -	- - -	- - -	- - -	- - -
EXPENDITURES						
OPERATING EXPENDITURES						
Supplies-Operating	541008	- - -	- - -	14,064	14,064	14,064
Total EXPENDITURES		- - -	- - -	14,064	14,064	14,064
NET EFFECT ON FUND BALANCE		- - -	- - -	(14,064)	(14,064)	(14,064)
FUND BALANCE, BEGINNING OF YEAR		14,064	14,064	14,064	14,064	- - -
FUND BALANCE, END OF YEAR		\$ 14,064	\$ 14,064	\$ -	\$ -	\$ (14,064)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 77,562	\$ 145,000	\$ 145,000	\$ 145,000	\$ -
Bond Forfeitures	460002	62,306	125,000	125,000	125,000	-
Interest - Invest	470000	40	-	-	-	-
Total REVENUES		139,908	270,000	270,000	270,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	66,571	43,368	53,800	53,800	10,432
Total PERSONNEL EXPENDITURES		66,571	43,368	53,800	53,800	10,432
OPERATING EXPENDITURES						
Auto Insurance	502000	16,154	16,500	16,500	16,500	-
Prof Serv-Tech-Supp/Data Print	520001	-	5,000	5,000	5,000	-
Professional Service	520002	-	25,000	25,000	25,000	-
Prof Service-Accounting/Audit	520020	22,775	25,000	25,000	25,000	-
Prof Serv - Security service	520101	-	5,000	5,000	5,000	-
R & M Vehicles	530004	-	1,958	-	-	(1,958)
Stationary & Office Supplies	541007	-	8,042	8,500	8,500	458
Supplies-Operating	541008	-	17,936	18,000	18,000	64
Computer Equipment	542000	-	60,259	50,000	50,000	(10,259)
Furniture & Fixtures	542003	-	11,742	11,000	11,000	(742)
Travel, Training, Etc.	550000	-	2,000	2,000	2,000	-
Vehicles	571011	-	1,958	2,000	2,000	42
Taxes & Lic. Other	580010	-	2,000	2,000	2,000	-
Dues & Subscriptions	580018	-	1,300	1,500	1,500	200
Postage	580022	-	41,838	42,000	42,000	162
Interfund Charges	589009	-	1,099	-	-	(1,099)
Total OPERATING EXPENDITURES		38,929	226,632	213,500	213,500	(13,132)
Total EXPENDITURES		105,500	270,000	267,300	267,300	(2,700)
NET EFFECT ON FUND BALANCE		34,408	-	2,700	2,700	2,700
FUND BALANCE, BEGINNING OF YEAR		7,142	41,550	41,550	41,550	-
FUND BALANCE, END OF YEAR		<u>\$ 41,550</u>	<u>\$ 41,550</u>	<u>\$ 44,250</u>	<u>\$ 44,250</u>	<u>\$ 2,700</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 11,196,927	\$ 11,472,620	\$ 11,251,346	\$ 11,251,346	\$ (221,274)
Prior Year Advalorem	401001	336,938	335,000	385,000	385,000	50,000
Fire Permits	410004	15,805	25,000	15,000	15,000	(10,000)
Federal Grants	420003 5555	1,582,249	-	-	-	-
FEMA	420028	102,878	-	262,500	262,500	262,500
State Rev. Shar.	430000	16,157	15,690	17,091	17,091	1,401
State Funds-2% Fire	440003	181,575	185,000	187,000	187,000	2,000
Fire Insp. Reports	450049	5,820	5,000	7,000	7,000	2,000
Fire Service	450050	1,629,375	2,125,000	2,225,000	2,225,000	100,000
Interest - Invest.	470000	226	500	-	-	(500)
Interest - Other	470003	26,314	27,500	22,000	22,000	(5,500)
Refunds	480070	-	-	-	-	-
Reimbursement	480071	2,743	-	-	-	-
Misc. Revenue	480082	8,441	-	10,000	10,000	10,000
Reimb-Workmen's Compensation	482004	11,433	200,000	160,000	160,000	(40,000)
Donations	483001	50	-	-	-	-
Total REVENUES		15,116,931	14,391,310	14,541,937	14,541,937	150,627
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	4,983,410	5,435,000	5,650,000	5,650,000	215,000
Salaries - OT	501001	687,562	500,000	350,000	350,000	(150,000)
Taxes - Payroll	501002	92,730	150,000	120,000	120,000	(30,000)
Pension Costs	501004	1,638,383	1,929,988	2,000,000	2,000,000	70,012
Insurance-Hospital & Life	501005	848,324	1,000,000	1,000,000	1,000,000	-
Insurance Retirees Health&Life	501007	523,317	625,000	625,000	625,000	-
Unscheduled Overtime	501008	750,157	500,000	500,000	500,000	-
Total PERSONNEL EXPENDITURES		9,523,883	10,139,988	10,245,000	10,245,000	105,012
OPERATING EXPENDITURES						
Auto Insurance	502000	9,430	32,158	31,393	31,393	(765)
Insurance-Property	502005	42,383	48,731	54,213	54,213	5,482
Insurance-Flood	502008	25,725	26,670	31,471	31,471	4,801
Insurance-Work.Comp.	502012	1,200,000	1,839,554	2,359,991	2,359,991	520,437
Rent - Equipment	503002	2,016	2,000	3,000	3,000	1,000
Professional Service	520002	33,413	27,500	27,500	27,500	-
Prof Serv-Software Support	520003	7,132	19,913	12,000	12,000	(7,913)
Prof Serv-Legal	520012	-	3,006	-	-	(3,006)
Prof Serv-Inspections	520017	1,500	6,200	6,200	6,200	-
Prof Serv-Drug Testing	520045	2,531	12,000	-	-	(12,000)
Prof Serv-Employee Physicals	520046	3,200	17,000	-	-	(17,000)
Prof Serv-Generator	520047	-	26,000	10,000	10,000	(16,000)
Professional Service - Medical	520054	-	45,000	110,000	110,000	65,000
Prof Serv - Alarm Monitoring	520102	8,990	5,940	9,000	9,000	3,060
R & M Vehicles	530004	225,517	260,000	271,955	271,955	11,955
R & M Machinery & Equipment	530005	14,304	22,500	20,000	20,000	(2,500)
R & M Bldg & Facilities	530008	27,077	73,500	35,000	35,000	(38,500)
R & M Bldg & Facilities	530008 1028	-	18,800	-	-	(18,800)
R & M Bldg HVAC	530010	17,038	17,200	17,038	17,038	(162)
Utilities - Water	540000	10,101	13,000	12,000	12,000	(1,000)
Utilities - Natural Gas	540001	5,756	5,000	5,500	5,500	500
Utilities - Electric	540002	64,774	90,000	80,000	80,000	(10,000)
Telephone Svcs	540005	22,887	24,000	24,000	24,000	-
Cell Phone	540006	7,243	8,000	8,000	8,000	-
Supplies-Janitorial	541002	5,511	4,263	5,400	5,400	1,137
Stationary & Office Supplies	541007	6,528	6,200	6,500	6,500	300
Supplies-Operating	541008	44,431	18,996	20,000	20,000	1,004
Supplies-Operating	541008 5555	29,836	2,025	-	-	(2,025)
Supplies-Medical	541009	717	3,500	3,000	3,000	(500)
Small Tools & Equipment	541014	23,347	54,423	45,000	45,000	(9,423)
Uniforms	541017	57,537	80,000	80,000	80,000	-
Computer Equipment	542000	8,242	-	-	-	-
Furniture & Fixtures	542003	9,322	2,846	500	500	(2,346)
Travel, Training, & Etc.	550000	79,880	75,000	75,000	75,000	-

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Mileage	550001	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
Small Equipment	571012	97,000	472	-	-	(472)
Vehicles	572011	109,847	100,650	50,000	50,000	(50,650)
Buildings-Improvements	572022	48,034	-	-	-	-
Ad Valorem Pension Expense	580001	363,524	346,407	347,000	347,000	593
Interest Expense	580008	36,948	70,000	20,000	20,000	(50,000)
Fees-Vehicle Licenses/Tags	580009	419	350	350	350	-
Advertising	580017	130	-	-	-	-
Dues & Subscriptions	580018	1,489	2,100	2,100	2,100	-
Postage	580022	210	250	250	250	-
Fees & Charges	580024	234	250	250	250	-
Diesel	580034	24,703	37,000	37,000	37,000	-
Gasoline	580035	17,342	19,000	19,000	19,000	-
Total OPERATING EXPENDITURES		<u>2,696,248</u>	<u>3,468,404</u>	<u>3,839,611</u>	<u>3,839,611</u>	<u>371,207</u>
Total EXPENDITURES		<u>12,220,131</u>	<u>13,608,392</u>	<u>14,084,611</u>	<u>14,084,611</u>	<u>476,219</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	171,659	-	-	-	-
Total OTHER FINANCING SOURCES		<u>171,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES						
Transfer to General Fund	599100	668,071	67,117	70,473	70,473	3,356
Transfer out to Assessor's Off	599266	8,516	8,792	8,803	8,803	11
Transfer to 2014 Fire Sinking	599354	283,316	280,535	278,050	278,050	(2,485)
Transfer to Fire Capital Fund	599454	500,000	400,000	250,000	250,000	(150,000)
Total OTHER FINANCING USES		<u>1,459,903</u>	<u>756,444</u>	<u>607,326</u>	<u>607,326</u>	<u>(149,118)</u>
NET EFFECT ON FUND BALANCE		1,608,556	26,474	(150,000)	(150,000)	(176,474)
FUND BALANCE, BEGINNING OF YEAR		4,958,535	6,567,091	6,593,565	6,593,565	-
FUND BALANCE, END OF YEAR		<u>\$ 6,567,091</u>	<u>\$ 6,593,565</u>	<u>\$ 6,443,565</u>	<u>\$ 6,443,565</u>	<u>\$ (176,474)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 375,919	\$ 385,305	\$ 377,655	\$ 377,655	\$ (7,650)
Prior Year Advalorem	401001	11,655	10,000	10,000	10,000	-
Interest - Other	470003	832	700	-	-	(700)
Total REVENUES		388,406	396,005	387,655	387,655	(8,350)
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	8,673	9,036	10,053	10,053	1,017
Insurance-Flood	502008	2,296	2,500	2,950	2,950	450
Utilities - Water	540000	582	1,600	700	700	(900)
Utilities - Natural Gas	540001	1,253	1,800	1,250	1,250	(550)
Utilities - Electric	540002	16,995	26,600	25,000	25,000	(1,600)
Ad Valorem Pension Expense	580001	12,206	11,626	12,000	12,000	374
Grant Distrib-Council on Aging	589005	401,904	380,511	371,885	371,885	(8,626)
Interfund Charges	589009	-	3,868	-	-	(3,868)
Total EXPENDITURES		443,909	437,541	423,838	423,838	(13,703)
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	41,270	41,536	39,953	39,953	(1,583)
Total OTHER FINANCING USES		41,270	41,536	39,953	39,953	(1,583)
NET EFFECT ON FUND BALANCE		(14,233)	-	3,770	3,770	3,770
FUND BALANCE, BEGINNING OF YEAR		346,026	331,793	331,793	331,793	-
FUND BALANCE, END OF YEAR		<u>\$ 331,793</u>	<u>\$ 331,793</u>	<u>\$ 335,563</u>	<u>\$ 335,563</u>	<u>\$ 3,770</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recov	420001	\$ 190,027	\$ 1,763,703	\$ 195,000	\$ 195,000	\$ (1,568,703)
CDBG Disaster Recov - Old Arabi Revitalization	420001 0026	57,646	1,210,000	1,000,000	1,000,000	(210,000)
CDBG Disaster Recov - Splash Pad	420001 0066	-	487,000	365,000	365,000	(122,000)
Total REVENUES		247,673	3,460,703	1,560,000	1,560,000	(1,900,703)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
CDBG Recovery Manager			51,953	-	-	(51,953)
Salaries Total	501000	45,320	51,953	-	-	(51,953)
Taxes - Payroll	501002	659	750	-	-	(750)
Pension Costs	501004	5,552	6,500	-	-	(6,500)
Insurance-Hospital & Life	501005	7,177	7,500	-	-	(7,500)
Total PERSONNEL EXPENDITURES		58,708	66,703	-	-	(66,703)
OPERATING EXPENDITURES						
Professional Service - Canseco's Generator	520002	-	-	195,000	195,000	195,000
Professional Service - Workforce Development	520002 8501	160,343	-	-	-	-
Construction in Progress	571001	-	1,684,000	-	-	(1,684,000)
Construction in Progress - Old Arabi Revitalization	571001 0026	71,134	1,210,000	1,000,000	1,000,000	(210,000)
Construction in Progress - Splash Pad	571001 0066	-	500,000	365,000	365,000	(135,000)
Total OPERATING EXPENDITURES		231,477	3,394,000	1,560,000	1,560,000	(1,834,000)
Total EXPENDITURES		290,185	3,460,703	1,560,000	1,560,000	(1,900,703)
NET EFFECT ON FUND BALANCE		(42,512)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(631,644)	(674,156)	(674,156)	(674,156)	-
FUND BALANCE, END OF YEAR		<u>\$ (674,156)</u>	<u>\$ (674,156)</u>	<u>\$ (674,156)</u>	<u>\$ (674,156)</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Construction in Progress - Meraux Found. Donation	571001	xxxx	- -	- -	75,000	75,000
Total EXPENDITURES		- -	- -	75,000	150,000	150,000
OTHER FINANCING USES						
Transfer to Comm Dev	599160	- -	75,000	- -	(75,000)	(150,000)
Total OTHER FINANCING USES		- -	75,000	- -	(75,000)	(150,000)
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ -

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Small Tools & Equipment	541014	\$ 4,776	\$ -	\$ -	\$ -	\$ -
Construction in Progress	571001	-	-	75,000	75,000	75,000
Total EXPENDITURES		4,776	-	75,000	75,000	75,000
NET EFFECT ON FUND BALANCE		\$ (4,776)	\$ -	\$ (75,000)	\$ (75,000)	\$ (75,000)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001 0051	\$ 132,980	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Total EXPENDITURES		132,980	-	75,000	75,000	75,000
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	73,568	-	75,000	75,000	75,000
Total OTHER FINANCING USES		73,568	-	75,000	75,000	75,000
NET EFFECT ON FUND BALANCE		\$ (59,412)	\$ -	\$ -	\$ -	-

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Small Equipment	571012	- -	- -	- -	- -	- -
Total EXPENDITURES		- -	- -	75,000	75,000	75,000
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ (75,000)	\$ (75,000)	\$ (75,000)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 869,313	\$ 889,485	\$ 871,821	\$ 871,821	\$ (17,664)
Prior Year Advalorem	401001	23,416	30,000	30,000	30,000	-
Federal Grants	420003	5555	1,064	-	-	-
FEMA	420028	-	-	8,250	8,250	8,250
State Rev. Shar.	430000	12,219	12,000	12,936	12,936	936
State Grants	440000	0071	-	100,000	-	(100,000)
Entrance Fees	450011	1,706	4,500	-	-	(4,500)
Registration - Basketball	450014	16,590	-	-	-	-
Registration - Adult League	450019	21,990	25,000	30,000	30,000	5,000
Concession Sales - Recreation	450022	31,407	42,500	42,500	42,500	-
Concession Sales - Tournaments	450023	140,347	185,000	275,000	275,000	90,000
Alcohol Sales - USSSA	450024	13,594	30,000	30,000	30,000	-
Concession Sales-Adult Leagues	450025	10,016	20,000	20,000	20,000	-
Alcohol Sales - Adult League	450026	7,154	8,000	9,000	9,000	1,000
Alcohol Sales - HOF/Events	450028	1,064	500	1,500	1,500	1,000
Sales - Food/Drink Package	450034	7,174	-	1,500	1,500	1,500
Facility Rental - Bldng Renta	450035	17,842	15,000	15,000	15,000	-
Facility Rental - Field Rental	450036	76,765	65,000	100,000	100,000	35,000
Sign Rental	450041	-	1,500	-	-	(1,500)
Referee/Umpire fees	450045	12,362	18,000	45,000	45,000	27,000
Interest - Other	470003	1,086	1,800	-	-	(1,800)
Cleaning Fee Collected	480051	400	-	400	400	400
Security Charges Collected	480052	1,020	-	500	500	500
Refunds	480070	-	3,000	-	-	(3,000)
Rebates	480072	62	-	250	250	250
Misc. Revenue	480082	4,699	-	-	-	-
Donations	483001	9,080	-	-	-	-
Total REVENUES		1,280,370	1,451,285	1,493,657	1,493,657	42,372
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director			81,900	83,538	83,538	1,638
Program Manager P & R			43,269	41,484	41,484	(1,785)
Operations Coordinator			41,484	40,054	40,054	(1,430)
League Coordinator			34,649	35,267	35,267	618
League Coordinator			-	35,267	35,267	35,267
Office Manager I			29,385	29,859	29,859	474
Courthouse Supervisor - PT			14,352	14,352	14,352	-
Park/Gym Supervisor-Zone 1 - PT			16,848	16,848	16,848	-
Park/Gym Supervisor-Zone 2- PT			16,848	16,848	16,848	-
Park/Gym Supervisor-Zone 3-PT			16,848	16,848	16,848	-
Park/Gym Supervisor-Zone 4-PT			16,848	16,848	16,848	-
Park Supervisors-PT			50,000	50,000	50,000	-
Concession Workers/ Referees			85,000	85,000	85,000	-
Salaries Total	501000	418,357	447,431	482,213	482,213	34,782
Salaries - OT	501001	11,419	-	11,000	11,000	11,000
Taxes - Payroll	501002	13,900	21,098	22,500	22,500	1,402
Pension Costs	501004	33,981	35,613	31,500	31,500	(4,113)
Insurance-Hospital & Life	501005	39,562	42,554	46,000	46,000	3,446
Total PERSONNEL EXPENDITURES		517,219	546,696	593,213	593,213	46,517
OPERATING EXPENDITURES						
Auto Insurance	502000	742	4,537	-	-	(4,537)
General Liability Insurance	502001	10,489	22,135	1,030	1,030	(21,105)
Insurance-Sports Accidents	502003	18,077	19,300	18,500	18,500	(800)
Insurance-Property	502005	60,713	69,798	77,650	77,650	7,852
Insurance-Flood	502008	23,216	23,691	26,317	26,317	2,626
Insurance-Work.Comp.	502012	100	2,228	874	874	(1,354)
Rent - Equipment	503002	1,997	3,000	2,500	2,500	(500)
Professional Service	520002	11,794	15,000	5,000	5,000	(10,000)
Prof Serv-Inspections	520017	-	1,718	1,500	1,500	(218)
Prof Serv-Grass Cutting	520039	89,360	100,000	105,000	105,000	5,000
Prof Serv-Termite & Pest Control	520048	250	-	-	-	-
Prof Serv-Elevator	520049	3,647	3,682	2,000	2,000	(1,682)
Prof Serv - Security service	520101	4,669	7,500	7,000	7,000	(500)
Prof Serv - Alarm Monitoring	520102	4,021	5,000	4,250	4,250	(750)
R & M Vehicles	530004	836	2,500	750	750	(1,750)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES continued						
R & M Machinery & Equipment	530005	\$ 4,613	\$ 7,500	\$ 4,000	\$ 4,000	\$ (3,500)
R & M Machinery & Equipment	530005 0071	-	4,358	-	-	(4,358)
R & M Playgrounds	530007	8,891	10,000	8,500	8,500	(1,500)
R & M Bldg & Facilities	530008	26,259	17,882	18,000	18,000	118
R & M Bldg & Facilities	530008 0071	-	10,892	-	-	(10,892)
R & M Bldg & Facilities	530008 1028	10,600	580	-	-	(580)
R & M Bldg HVAC	530010	109,870	110,400	109,870	109,870	(530)
Utilities - Water	540000	6,811	10,000	7,500	7,500	(2,500)
Utilities - Natural Gas	540001	73,725	65,000	75,000	75,000	10,000
Utilities - Electric	540002	264,109	293,000	305,000	305,000	12,000
Telephone Svcs	540005	8,474	9,760	9,500	9,500	(260)
Cell Phone	540006	3,619	6,000	3,750	3,750	(2,250)
Supplies-Janitorial	541002	200	2,500	750	750	(1,750)
Stationary & Office Supplies	541007	1,236	2,379	2,500	2,500	121
Supplies-Operating	541008	6,746	14,847	14,000	14,000	(847)
Small Tools & Equipment	541014	3,804	5,000	4,000	4,000	(1,000)
Small Tools & Equipment	541014 0071	-	65,993	-	-	(65,993)
Uniforms	541017	3,481	3,500	3,750	3,750	250
Travel, Training, & Etc.	550000	-	500	250	250	(250)
Small Equipment	571012	8,926	-	-	-	-
Small Equipment	571012 0071	-	18,757	-	-	(18,757)
Ad Valorem Pension Expense	580001	28,226	26,842	27,000	27,000	158
Concession Product - Food/Drin	580002	79,262	120,000	130,000	130,000	10,000
Concession Supplies	580003	10,176	22,000	18,000	18,000	(4,000)
Spoilage	580004	3,445	339	3,000	3,000	2,661
Alcohol Expense	580005	10,222	22,500	22,500	22,500	-
Fees-Vehicle Licenses/Tags	580009	-	500	250	250	(250)
Taxes & Lic. Other	580010	1,005	1,000	1,000	1,000	-
Dues & Subscriptions	580018	-	153	250	250	97
Postage	580022	1	100	-	-	(100)
Fees & Charges	580024	8,436	7,500	7,500	7,500	-
Diesel	580034	47	500	750	750	250
Gasoline	580035	6,291	9,753	10,000	10,000	247
Team Expense	580055	57,045	83,000	90,000	90,000	7,000
Trophies & Awards	580056	-	1,500	750	750	(750)
Miscellaneous Expense	580057	7,736	-	-	-	-
Total OPERATING EXPENDITURES		983,167	1,234,624	1,129,741	1,129,741	(104,883)
Total EXPENDITURES		1,500,386	1,781,320	1,722,954	1,722,954	(58,366)
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	522,903	330,035	229,297	229,297	(100,738)
Total OTHER FINANCING USES		522,903	330,035	229,297	229,297	(100,738)
NET EFFECT ON FUND BALANCE		\$ 302,887	\$ -	\$ -	\$ -	-

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Operating Grant	589006	\$ 29,968	\$ 29,968	\$ 29,968	\$ 29,968	\$ -
Total EXPENDITURES		29,968	29,968	29,968	29,968	-
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	29,396	29,968	29,968	29,968	-
Total OTHER FINANCING USES		29,396	29,968	29,968	29,968	-
NET EFFECT ON FUND BALANCE		\$ (572)	\$ -	\$ -	\$ -	\$ -

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Film Permits	410026	\$ 500	\$ -	\$ -	\$ -	\$ -
Federal Grants	420003	5500	2,070	-	-	-
State Grants	440000	-	-	10,000	10,000	10,000
State Grants - Sunshine Grant	440000	0077	-	12,000	-	(12,000)
State Grants - CMP	440000	6030	20,000	20,000	20,000	-
State Enterprise Funds	440008	116,399	140,000	116,399	116,399	(23,601)
Rents and Leases - Beauregard Courthouse	450038	6012	6,600	7,200	7,200	-
Reimbursement	480071	8,393	15,000	10,000	10,000	(5,000)
Donations	483001	1,500	-	-	-	-
Donations - St. Bernard Day at the Capitol	483001	0090	-	15,000	15,000	-
Donations - Christmas at the Complex	483001	0106	4,500	7,500	7,500	-
Donations - Trick or Trunk	483001	0107	-	7,500	7,500	-
Donations - Easter Egg Hunt	483001	0117	-	5,000	5,000	-
Donations - Redfish Tournament	483001	0119	30,000	60,000	60,000	-
Donations-Battle of New Orleans	483001	1022	-	7,500	7,500	-
Total REVENUES		189,962	296,700	266,099	266,099	(30,601)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Tourism Coordinator/PIO			71,001	71,958	71,958	957
Parish Historian			59,913	60,581	60,581	668
Clerical Specialist II			30,559	31,015	31,015	456
Salaries Total	501000	165,836	161,473	163,554	163,554	2,081
Salaries - OT	501001	129	-	-	-	-
Taxes - Payroll	501002	2,418	2,456	2,500	2,500	44
Pension Costs	501004	19,698	20,000	20,000	20,000	-
Insurance-Hospital & Life	501005	25,791	28,000	30,500	30,500	2,500
Total PERSONNEL EXPENDITURES		213,872	211,929	216,554	216,554	4,625
OPERATING EXPENDITURES						
Insurance-Property	502005	31,788	36,549	40,660	40,660	4,111
Insurance-Flood	502008	24,558	24,937	29,426	29,426	4,489
Rent - Equipment	503002	1,414	1,800	1,800	1,800	-
Rent - Equipment - Beauregard Courthouse	503002	6012	1,365	1,500	1,500	-
Rentals/Leases	503004	1,800	1,200	1,200	1,200	-
Professional Service	520002	5,463	12,500	13,000	13,000	500
Professional Service - Film	520002	003	-	5,000	1,500	1,500
Prof Serv - Security service	520101	3,010	-	-	-	-
Prof Serv - Security service - Battle of New Orleans	520101	1022	3,115	3,500	3,200	3,200
Prof Serv - Alarm Monitoring	520102	1,880	1,500	2,000	2,000	500
Prof Serv- Alarm Monitoring - Beauregard Courthouse	520102	6012	989	1,500	1,500	1,500
R & M Machinery & Equipment	530005	-	1,500	-	-	(1,500)
R & M Bldg & Facilities	530008	-	1,230	500	500	(730)
R & M Bldg & Facilities - Beauregard Courthouse	530008	6012	524	6,520	500	500
R & M Bldg HVAC	530010	23,928	25,000	23,928	23,928	(1,072)
Utilities - Water	540000	1,903	2,500	2,200	2,200	(300)
Utilities - Water - Beauregard Courthouse	540000	6012	233	250	250	-
Utilities - Natural Gas	540001	-	750	500	500	(250)
Utilities - Natural Gas - Beauregard Courthouse	540001	6012	9,980	11,000	10,000	10,000
Utilities - Electric	540002	22,492	30,000	30,000	30,000	-
Utilities - Electric - Beauregard Courthouse	540002	6012	30,726	30,000	27,500	27,500
Telephone Svcs	540005	13,180	15,000	13,000	13,000	(2,000)
Telephone Svcs - Beauregard Courthouse	540005	6012	3,004	4,000	2,000	2,000
Cell Phone	540006	514	750	550	550	(200)
Stationary & Office Supplies	541007	632	1,500	750	750	(750)
Supplies-Operating	541008	20,957	2,750	1,000	1,000	(1,750)
Uniforms - Beauregard Courthouse	541017	6012	2,481	2,000	2,800	2,800
Travel, Training, & Etc.	550000	1,528	3,500	2,000	2,000	(1,500)
Travel, Training, & Etc - St. Bernard Day @ Capitol	550000	0090	-	2,000	2,000	2,000
Meeting & Conferences	550006	-	500	-	-	(500)
Small Equipment - Battle of New Orleans	571012	1022	14,862	-	-	-
Building - Improvements	572022	6012	11,961	-	-	-
Advertising	580017	6,455	15,000	15,000	15,000	-
Advertising - Sunshine Grant	580017	0077	-	12,000	-	(12,000)
Advertising - Battle of New Orleans	580017	1022	1,325	1,500	1,500	1,500

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Advertising - Lt. Governor's Grant	580017 5554	\$ 2,192	\$ 3,000	\$ -	\$ -	\$ (3,000)
Advertising - CMP	580017 6030	22,540	40,000	20,000	20,000	(20,000)
Dues & Subscriptions	580018	1,375	2,000	2,000	2,000	-
Dues & Subscriptions - Film	580018 003	5,000	5,000	5,000	5,000	-
Entertainment & Prom	580019	12,775	11,326	15,000	15,000	3,674
Entertainment & Prom - Film	580019 003	-	7,500	7,500	7,500	-
Entertainment & Prom - St.Bernard Day at Capitol	580019 0090	4,765	20,000	20,000	20,000	-
Entertainment & Prom - Christmas at the Complex	580019 0106	2,080	7,500	7,500	7,500	-
Entertainment & Prom - Trunk or Treat	580019 0107	-	7,500	7,500	7,500	-
Entertainment & Prom - Cook-off for the Coast	580019 0109	-	500	500	500	-
Entertainment & Prom - Easter Egg Hunt	580019 0117	1,205	5,000	5,000	5,000	-
Entertainment & Prom - Redfish Tournament	580020 0119	50,653	60,000	60,000	60,000	-
Entertainment & Prom - Battle of New Orleans	580019 1022	2,584	7,500	6,000	6,000	(1,500)
Recording Fees	580021	-	100	-	-	(100)
Postage	580022	110	1,500	500	500	(1,000)
Gasoline	580035	50	50	250	250	200
Misc Expenditure - Prior Year	580058	304	-	-	-	-
Total OPERATING EXPENDITURES		<u>347,700</u>	<u>437,712</u>	<u>388,514</u>	<u>388,514</u>	<u>(49,198)</u>
Total EXPENDITURES		<u>561,572</u>	<u>649,641</u>	<u>605,068</u>	<u>605,068</u>	<u>(44,573)</u>
OTHER FINANCING USES						
Transfer From General Fund	499100	35,000	35,000	35,000	35,000	-
Transfer From Sales Tax Fund	499101	308,929	317,941	303,969	303,969	(13,972)
Total OTHER FINANCING USES		<u>343,929</u>	<u>352,941</u>	<u>338,969</u>	<u>338,969</u>	<u>(13,972)</u>
NET EFFECT ON FUND BALANCE		\$ (27,681)	\$ -	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		211,788	(75,000)	(225,000)	(225,000)	(150,000)
FUND BALANCE, BEGINNING OF YEAR		409,793	621,581	546,581	546,581	-
FUND BALANCE, END OF YEAR		<u>\$ 621,581</u>	<u>\$ 546,581</u>	<u>\$ 321,581</u>	<u>\$ 321,581</u>	<u>\$ (150,000)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 80,122	\$ 90,000	\$ 85,019	\$ 85,019	\$ (4,981)
Federal Grants	420003	5555	36,147	-	-	-
FEMA	420028	-	-	11,250	11,250	11,250
Total REVENUES		116,269	90,000	96,269	96,269	6,269
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Capital Project Supervisor / PIO			114,844	116,029	116,029	1,185
Assistant Capital Projects Supervisor			74,100	74,993	74,993	893
Project Inspector			58,339	59,096	59,096	757
Capital Project-Clerk II			34,799	35,369	35,369	570
Salaries Total	501000	230,917	282,082	285,487	285,487	3,405
Salaries - OT	501001	7,927	-	15,000	15,000	15,000
Taxes - Payroll	501002	3,200	4,200	5,200	5,200	1,000
Pension Costs	501004	27,959	35,000	33,500	33,500	(1,500)
Insurance-Hospital & Life	501005	26,449	34,500	38,000	38,000	3,500
Total PERSONNEL EXPENDITURES		296,452	355,782	377,187	377,187	21,405
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,039	2,000	1,500	1,500	(500)
Rent - Storage	503005	3,960	3,960	3,960	3,960	-
Professional Service	520002	-	20,627	3,500	3,500	(17,127)
Professional Service	520002	0058	675	-	-	-
Professional Service	520002	1028	47,121	4,073	-	(4,073)
Professional Service	520002	5555	83,683	620	-	(620)
Prof Serv-Software Support	520003	12,778	15,000	13,500	13,500	(1,500)
Cell Phone	540006	1,056	1,800	1,100	1,100	(700)
Stationary & Office Supplies	541007	681	2,000	1,500	1,500	(500)
Travel, Training, & Etc.	5500000	213	680	500	500	(180)
Recording Fees	580021	991	1,500	1,000	1,000	(500)
Postage	580022	2	250	250	250	-
Shipping Handling, & Installat	580028	-	250	-	-	(250)
Gasoline	580035	597	3,000	750	750	(2,250)
Total OPERATING EXPENDITURES		152,796	55,760	27,560	27,560	(28,200)
Total EXPENDITURES		449,248	411,542	404,747	404,747	(6,795)
OTHER FINANCING USES						
Transfer from Sales Tax	499101	289,504	309,042	307,229	307,229	(1,813)
Transfer From Hurr Katrina	499229	13,904	12,500	12,500	12,500	-
Total OTHER FINANCING USES		303,408	321,542	319,729	319,729	(1,813)
NET EFFECT ON FUND BALANCE		\$ (29,571)	\$ -	\$ 11,251	\$ 11,251	\$ 11,251

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Prior Year Advalorem	401001	\$ 37,816	\$ -	\$ -	\$ -	\$ -
Permit Fees	410021	900	1,000	1,000	1,000	- -
Project Permits	410023	11,580	8,000	12,000	12,000	4,000
Federal Grants	420003	-	57,372	-	-	(57,372)
FEMA	420028	10,269	-	3,450	3,450	3,450
State Rev. Shar.	430000	17,173	-	-	-	- -
Road Royalty Funds	440007	68,587	200,000	75,000	75,000	(125,000)
Interest - Other	470003	2,696	2,500	-	-	(2,500)
Total REVENUES		149,021	268,872	91,450	91,450	(177,422)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Admin. Assistant II			56,408	57,075	57,075	667
Project Inspector			49,518	50,329	50,329	811
Clerical Specialist II			38,312	40,711	40,711	2,399
Salaries	501000	165,874	144,238	148,115	148,115	3,877
Salaries - OT	501001	4,621	-	4,600	4,600	4,600
Taxes - Payroll	501002	1,686	2,440	2,500	2,500	60
Pension Costs	501004	19,739	19,000	19,000	19,000	- -
Insurance-Hospital & Life	501005	25,083	25,000	30,000	30,000	5,000
Total PERSONNEL EXPENDITURES		217,003	190,678	204,215	204,215	13,537
OPERATING EXPENDITURES						
Insurance-Property	502005	15,846	18,220	20,270	20,270	2,050
Insurance-Flood	502008	35,279	38,603	45,551	45,551	6,948
Lease-Property	503001	3,600	3,600	3,600	3,600	- -
Rent - Equipment	503002	3,868	6,300	7,000	7,000	700
Professional Service	520002	3,324	4,500	4,000	4,000	(500)
Prof Serv - Alarm Monitoring	520102	1,834	1,667	2,000	2,000	333
R & M Vehicles	530004	2,576	3,000	2,500	2,500	(500)
R & M Bldg & Facilities	530008	4,587	3,500	3,500	3,500	- -
R & M Bldg HVAC	530010	13,781	14,000	13,781	13,781	(219)
Utilities - Water	540000	436	600	600	600	- -
Utilities - Electric	540002	20,886	22,000	23,500	23,500	1,500
Telephone Svcs	540005	5,907	6,500	7,700	7,700	1,200
Cell Phone	540006	3,241	4,500	3,500	3,500	(1,000)
Supplies-Janitorial	541002	1,038	1,250	1,250	1,250	- -
Stationary & Office Supplies	541007	1,905	1,658	2,250	2,250	592
Supplies-Operating	541008	1,324	2,000	1,500	1,500	(500)
Travel, Training, & Etc.	550000	103	1,763	1,500	1,500	(263)
Ded. by Tax Collector	580000	-	250	-	-	(250)
Fees-Vehicle Licenses/Tags	580009	-	80	250	250	170
Dues & Subscriptions	580018	507	1,750	750	750	(1,000)
Recording Fees	580021	-	500	500	500	- -
Postage	580022	319	500	500	500	- -
Fees & Charges	580024	100	250	250	250	- -
Shipping Handling, & Installation	580028	-	119	-	-	(119)
Diesel	580034	2,037	4,653	2,000	2,000	(2,653)
Gasoline	580035	3,457	6,700	4,000	4,000	(2,700)
Misc Expenditure - Prior Year	580058	662	-	-	-	- -
Total OPERATING EXPENDITURES		118,266	148,463	152,252	152,252	3,789
Total EXPENDITURES		335,269	339,141	356,467	356,467	17,326
OTHER FINANCING USES						
Transfer From General Fund	499100	400,000	-	-	-	- -
Transfer From Sales Tax Fund	499101	184,277	71,519	265,017	265,017	193,498
Total OTHER FINANCING USES		584,277	71,519	265,017	265,017	193,498
NET EFFECT ON FUND BALANCE		\$ 398,029	\$ 1,250	\$ -	\$ -	\$ (1,250)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,221,731	\$ 1,250,197	\$ 1,225,369	\$ 1,225,369	\$ (24,828)
Prior Year Advalorem	401001	-	37,500	37,500	37,500	-
FEMA	420028	-	-	18,750	18,750	18,750
Federal Grants	420003	3,557	-	-	-	-
State Rev. Shar.	430000	-	16,250	18,600	18,600	2,350
State Grants-Miles	440004	21,811	24,000	23,000	23,000	(1,000)
State Grants-Population	440005	434,260	460,000	460,000	460,000	-
State Hwy Grass Fees	440009	129,765	86,520	86,510	86,510	(10)
Scrap Metal Revenue	480001	-	-	2,500	2,500	2,500
Total REVENUES		1,811,124	1,874,467	1,872,229	1,872,229	(2,238)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Superintendent		63,580	-	-	-	(63,580)
Assistant Road Manager		61,938	62,879	62,879	941	941
Assistant Road Manager		56,075	56,743	56,743	668	668
Laborer/ Assistant Foreman		45,857	46,361	46,361	504	504
Laborer/ Assistant Foreman		42,179	-	-	-	(42,179)
Office Manager III		41,186	42,103	42,103	917	917
Mechanic Shop Manager		45,047	45,810	45,810	763	763
Mechanic I		31,855	32,377	32,377	522	522
Mechanic I		34,466	35,488	35,488	1,022	1,022
Mechanic I		36,554	37,042	37,042	488	488
Mechanic I		31,333	31,855	31,855	522	522
Equipment Operator Foreman		68,666	68,666	68,666	-	-
Equipment Operator III		40,716	41,204	41,204	488	488
Equipment Operator III		37,529	38,017	38,017	488	488
Equipment Operator II		32,229	32,702	32,702	473	473
Equipment Operator II		34,561	28,911	28,911	(5,650)	(5,650)
Equipment Operator I		27,366	27,922	27,922	556	556
Equipment Operator I		28,278	28,734	28,734	456	456
Equipment Operator I		27,822	28,278	28,278	456	456
Carpenter		31,333	29,766	29,766	(1,567)	(1,567)
Sign Shop Coordinator		29,244	31,855	31,855	2,611	2,611
Laborer I		26,285	26,723	26,723	438	438
Laborer I		25,847	26,285	26,285	438	438
Laborer I		26,285	26,723	26,723	438	438
Laborer I		25,847	26,285	26,285	438	438
Laborer I		24,533	24,971	24,971	438	438
Laborer I		24,533	24,971	24,971	438	438
Laborer I - PT		16,848	16,848	16,848	-	-
Salaries	501000	993,342	1,017,992	919,519	919,519	(98,473)
Salaries - OT	501001	44,377	25,000	50,000	50,000	25,000
Taxes - Payroll	501002	14,850	19,643	19,500	19,500	(143)
Pension Costs	501004	126,344	127,500	105,500	105,500	(22,000)
Insurance-Hospital & Life	501005	195,374	215,000	200,000	200,000	(15,000)
Total PERSONNEL EXPENDITURES		1,374,287	1,405,135	1,294,519	1,294,519	(110,616)
OPERATING EXPENDITURES						
Auto Insurance	502000	23,670	41,149	18,569	18,569	(22,580)
General Liability Insurance	502001	92,000	259,120	63,358	63,358	(195,762)
Insurance-Property	502005	1,584	1,822	2,027	2,027	205
Insurance-Flood	502008	3,716	3,716	4,385	4,385	669
Insurance-Work.Comp.	502012	2,350	56,517	11,115	11,115	(45,402)
Rent - Equipment	503002	3,150	4,400	4,400	4,400	-
Rent - Building	503003	21,600	21,600	21,600	21,600	-
Professional Service	520002	24,727	140,464	75,000	75,000	(65,464)
Professional Service-Inspections	520017	-	195	-	-	(195)
Prof Serv-Contracting	520035	160,200	157,000	157,000	157,000	-
Prof Serv-Grass Cutting	520039	346,053	363,091	375,000	375,000	11,909
Prof Serv-Elevator	520049	2,600	2,400	2,400	2,400	-
Prof Serv - Alarm Monitoring	520102	660	1,440	1,440	1,440	-
R & M Drainage	530000	8,950	327,449	70,000	70,000	(257,449)
R & M Vehicles	530004	55,219	90,000	60,000	60,000	(30,000)
R & M Machinery & Equipment	530005	53,958	120,000	90,000	90,000	(30,000)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES (continued)						
R & M Bldg & Facilities	530008	\$ 1,046	\$ 1,954	\$ 3,500	\$ 3,500	\$ 1,546
R & M Bldg & Facilities	530008	1028	26,751	-	-	(26,751)
R & M Bldg HVAC	530010	6,013	6,100	6,013	6,013	(87)
R & M Roads	530011	27,318	250,000	30,000	30,000	(220,000)
Utilities - Water	540000	2,987	4,000	4,000	4,000	-
Utilities - Electric	540002	27,401	28,000	28,000	28,000	-
Telephone Svcs	540005	10,336	11,500	11,000	11,000	(500)
Cell Phone	540006	8,130	9,000	13,500	13,500	4,500
Supplies-Signs	541001	21,490	65,000	40,000	40,000	(25,000)
Supplies-Janitorial	541002	350	1,500	1,500	1,500	-
Stationary & Office Supplies	541007	1,357	1,500	1,500	1,500	-
Supplies-Operating	541008	12,750	13,700	13,500	13,500	(200)
Small Tools & Equipment	541014	13,893	9,505	15,000	15,000	5,495
Uniforms	541017	28,164	28,000	35,000	35,000	7,000
Limestone, Sand, Dirt & Gravel	541019	13,667	50,000	25,000	25,000	(25,000)
Chemicals	541100	5,748	8500	6,500	6,500	(2,000)
Computer Equipment	542000	2,747	-	-	-	-
Travel, Training, & Etc.	550000	185	2,700	1,000	1,000	(1,700)
Construction in Progress	571001	10,350	7,013	500,000	500,000	492,987
Small Equipment	571012	32,692	81,020	25,000	25,000	(56,020)
Ad Valorem Pension Expense	580001	39,668	37,227	37,500	37,500	273
Fees-Vehicle Licenses/Tags	580009	140	1,500	1,500	1,500	-
Advertising	580017	-	150	-	-	(150)
Fees & Charges	580024	234	500	250	250	(250)
Diesel	580034	68,012	93,000	95,000	95,000	2,000
Gasoline	580035	30,457	55,000	45,000	45,000	(10,000)
Miscellaneous Expense	580057	11,847	-	-	-	-
Total OPERATING EXPENDITURES		1,177,419	2,383,483	1,895,557	1,895,557	(487,926)
Total EXPENDITURES		2,551,706	3,788,618	3,190,076	3,190,076	(598,542)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	1,090,999	1,450,592	1,317,847	1,317,847	(132,745)
Transfer From Community Development	499160	8,387	-	-	-	-
Total OTHER FINANCING SOURCES		1,099,386	1,450,592	1,317,847	1,317,847	(132,745)
NET EFFECT ON FUND BALANCE		\$ 358,804	\$ (463,559)	\$ -	\$ -	\$ 463,559

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Rents and Leases	450038	\$ 46,630	\$ 65,000	\$ 80,000	\$ 80,000	\$ 15,000
Total REVENUES		<u>46,630</u>	<u>65,000</u>	<u>80,000</u>	<u>80,000</u>	<u>15,000</u>
OPERATING EXPENDITURES						
General Liability Insurance	502001	2,988	5,732	3,500	3,500	(2,232)
Utilities - Water	540000	286	1,250	1,000	1,000	(250)
Utilities - Electric	540002	1,796	2,500	3,500	3,500	1,000
Telephone Svcs	540005	1,635	2,000	1,200	1,200	(800)
Supplies-Operating	541008	7,738	20,000	20,000	20,000	-
Limestone, Sand, Dirt & Gravel	541019	220	-	35,000	35,000	35,000
Total OPERATING EXPENDITURES		<u>14,663</u>	<u>31,482</u>	<u>64,200</u>	<u>64,200</u>	<u>32,718</u>
NET EFFECT ON FUND BALANCE		\$ 31,967	\$ 33,518	\$ 15,800	\$ 15,800	(17,718)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Rents and Leases	450038	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ -
Total REVENUES		<u>25,200</u>	<u>25,200</u>	<u>25,200</u>	<u>25,200</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Flood	502008	4,625	5,000	5,900	5,900	900
Insurance - Aviation	502011	2,246	-	-	-	-
Professional Service	520002	339,798	332,500	347,800	347,800	15,300
Prof Serv-Elevator	520049	1,800	2,300	2,300	2,300	-
Prof Serv - Alarm Monitoring	520102	360	800	500	500	(300)
R & M Bldg HVAC	530010	752	800	752	752	(48)
Utilities - Water	540000	873	1,000	1,000	1,000	-
Utilities - Electric	540002	6,782	13,500	12,500	12,500	(1,000)
Telephone Svcs	540005	1,891	2,000	2,000	2,000	-
Total EXPENDITURES		<u>359,127</u>	<u>357,900</u>	<u>372,752</u>	<u>372,752</u>	<u>14,852</u>
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	280,840	332,700	347,552	347,552	14,852
Total OTHER FINANCING USES		<u>280,840</u>	<u>332,700</u>	<u>347,552</u>	<u>347,552</u>	<u>14,852</u>
NET EFFECT ON FUND BALANCE		\$ (53,087)	\$ -	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		706,142	(428,791)	27,051	27,051	455,842
FUND BALANCE, BEGINNING OF YEAR		51,151	757,293	328,502	328,502	-
FUND BALANCE, END OF YEAR		<u>\$ 757,293</u>	<u>\$ 328,502</u>	<u>\$ 355,553</u>	<u>\$ 355,553</u>	<u>\$ 455,842</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 486,963	\$ 497,629	\$ 487,825	\$ 487,825	\$ (9,804)
Prior Year Advalorem	401001	15,131	25,000	25,000	25,000	-
State Rev. Shar.	430000	6,873	6,700	7,284	7,284	584
Interest - Other	470003	1,077	1,500	1,000	1,000	(500)
Misc. Revenue	480082	11,218	-	-	-	-
Total REVENUES		521,262	530,829	521,109	521,109	(9,720)
EXPENDITURES						
OPERATING EXPENDITURES						
Rent - Equipment	503002	71	4,305	-	-	(4,305)
R & M Street Lights	530001	1,337	8,712	9,000	9,000	288
R & M Vehicles	530004	3,873	15,500	500	500	(15,000)
Utilities - Electric	540002	608,481	620,000	660,000	660,000	40,000
Supplies-Operating	541008	3,771	4,483	3,000	3,000	(1,483)
Small Tools & Equipment	541014	1,069	11,500	9,000	9,000	(2,500)
Ad Valorem Pension Expense	580001	15,816	15,020	15,250	15,250	230
Interfund Charges	589009	-	20,751	-	-	(20,751)
Total EXPENDITURES		634,418	700,271	696,750	696,750	(3,521)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	197,841	169,442	225,641	225,641	56,199
Total OTHER FINANCING USES		197,841	169,442	225,641	225,641	56,199
OTHER FINANCING SOURCES						
Transfer to W&S	599500	-	-	50,000	50,000	50,000
Total OTHER FINANCING USES		-	-	50,000	50,000	50,000
NET EFFECT ON FUND BALANCE		84,685	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		5,352	90,037	90,037	90,037	-
FUND BALANCE, END OF YEAR		<u>\$ 90,037</u>	<u>\$ 90,037</u>	<u>\$ 90,037</u>	<u>\$ 90,037</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,221,731	\$ 1,250,197	\$ 1,225,369	\$ 1,225,369	\$ (24,828)
Prior Year Advalorem	401001	37,816	39,000	39,000	39,000	-
Sales Tax	402000	3,974,210	4,000,000	4,333,333	4,333,333	333,333
Federal Grants	420003	31,151	-	-	-	-
FEMA	420028	-	-	7,500	7,500	7,500
State Rev. Shar.	430000	17,173	16,671	18,600	18,600	1,929
Interest - Other	470003	2,201	4,000	2,000	2,000	(2,000)
Misc. Revenue	480082	790	-	-	-	-
Total REVENUES		5,285,072	5,309,868	5,625,802	5,625,802	315,934
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Road Supervisor		58,293	45,688	45,688	45,688	(12,605)
Clerical Specialist II		31,927	32,852	32,852	32,852	925
Office Manager I		30,333	30,807	30,807	30,807	474
Equipment Operator III		44,866	45,857	45,857	45,857	991
Equipment Operator II		30,333	30,807	30,807	30,807	474
Equipment Operator II		32,229	30,807	30,807	30,807	(1,422)
Equipment Operator II		29,385	30,807	30,807	30,807	1,422
Equipment Operator I		30,288	27,489	27,489	27,489	(2,799)
Laborer / Asst/ Foreman		39,504	39,992	39,992	39,992	488
Laborer II		26,910	25,541	25,541	25,541	(1,369)
Laborer I		27,162	27,600	27,600	27,600	438
Laborer I		26,723	27,162	27,162	27,162	439
Laborer I		26,285	27,162	27,162	27,162	877
Laborer I		24,533	24,971	24,971	24,971	438
Laborer I		24,533	24,971	24,971	24,971	438
Laborer I		26,285	24,533	24,533	24,533	(1,752)
Salaries Total	501000	439,410	509,589	497,046	497,046	(12,543)
Salaries - OT	501001	17,263	25,000	12,500	12,500	(12,500)
Taxes - Payroll	501002	5,754	7,894	7,420	7,420	(474)
Pension Costs	501004	53,278	62,639	60,000	60,000	(2,639)
Insurance-Hospital & Life	501005	89,261	99,662	121,000	121,000	21,338
Total PERSONNEL EXPENDITURES		604,966	704,784	697,966	697,966	(6,818)
OPERATING EXPENDITURES						
Insurance-Property	502005	2,672	3,071	3,416	3,416	345
Insurance-Flood	502008	2,006	2,016	2,379	2,379	363
Insurance-Work. Comp.	502012	3,000	2,911	2,029	2,029	(882)
Rent - Equipment	503002	10,400	20,000	12,500	12,500	(7,500)
Professional Service	520002	301,706	320,000	320,000	320,000	-
Prof Serv - Recycling	520050	11,403	11,500	11,500	11,500	-
Contract Disposal	520103	1,051,166	1,075,000	1,100,000	1,100,000	25,000
Contract Collections	520104	3,057,373	3,200,000	3,270,000	3,270,000	70,000
R & M Vehicles	530004	-	3,500	-	-	(3,500)
R & M Machinery & Equipment	530005	2,844	25,000	25,000	25,000	-
Utilities - Water	540000	155	250	250	250	-
Supplies-Operating	541008	2,333	6,000	3,000	3,000	(3,000)
Small Tools & Equipment	541014	750	729	750	750	21
Limestone, Sand, Dirt & Gravel	541019	7,356	3,500	-	-	(3,500)
Ded. by Tax Collector	580000	373,227	320,000	346,667	346,667	26,667
Ad Valorem Pension Expense	580001	39,668	39,000	39,000	39,000	-
Interfund Charges	589009	-	210,799	-	-	(210,799)
Total OPERATING EXPENDITURES		4,866,059	5,243,276	5,136,491	5,136,491	(106,785)
Total EXPENDITURES		5,471,025	5,948,060	5,834,457	5,834,457	(113,603)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	-	-	209,615	209,615	209,615
Total OTHER FINANCING SOURCES		-	-	209,615	209,615	209,615
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	929	958	960	960	2
Total OTHER FINANCING USES		929	958	960	960	2
NET EFFECT ON FUND BALANCE		(186,882)	(639,150)	-	-	639,150
FUND BALANCE, BEGINNING OF YEAR		1,327,943	1,141,061	501,911	501,911	-
FUND BALANCE, END OF YEAR		\$ 1,141,061	\$ 501,911	\$ 501,911	\$ 501,911	\$ 639,150

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
265 - CANALS AND DRAINAGE
(In Whole Numbers)

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ -	\$ 3,283,500	\$ 3,100,000	\$ 3,100,000	\$ (183,500)
Reimbursement	480071	-	4,750,000	-	-	(4,750,000)
Total REVENUES		-	8,033,500	3,100,000	3,100,000	(4,933,500)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Canal Drainage & Pump Stations		-	79,812	79,812	79,812	-
Superintendent/Mechanic Manager		-	70,336	70,336	70,336	-
Electrician / Maint. Supervisor		-	56,823	57,581	57,581	758
Heavy Equipment Operator II		-	53,765	54,576	54,576	811
Heavy Equipment Operator II		-	45,459	46,271	46,271	812
Pump Operator III		-	49,352	50,067	50,067	715
Pump Operator III		-	49,352	50,067	50,067	715
Pump Operator III		-	46,491	47,206	47,206	715
Pump Operator III		-	46,491	47,206	47,206	715
Pump Operator III		-	40,054	40,769	40,769	715
Pump Operator II		-	38,018	38,685	38,685	667
Pump Operator II		-	38,018	38,685	38,685	667
Pump Operator I		-	37,124	37,742	37,742	618
Pump Operator I		-	37,124	37,742	37,742	618
Pump Operator I		-	37,124	37,742	37,742	618
Pump Operator I		-	37,124	37,742	37,742	618
Pump Operator I		-	34,649	35,267	35,267	618
Pump Operator I		-	34,649	35,267	35,267	618
Equipment Operator IV		-	35,939	35,939	35,939	-
Equipment Operator IV		-	35,939	35,939	35,939	-
Equipment Operator III		-	37,529	38,017	38,017	488
Equipment Operator II		-	38,042	39,485	39,485	1,443
Equipment Operator II		-	30,806	31,281	31,281	475
Equipment Operator I		-	25,541	25,997	25,997	456
Equipment Operator I		-	31,471	31,927	31,927	456
Assistant Foreman		-	32,377	32,899	32,899	522
Office Manager I		-	30,333	30,807	30,807	474
Laborer I		-	24,533	24,971	24,971	438
Laborer I		-	24,533	24,971	24,971	438
Laborer I		-	24,533	24,971	24,971	438
Salaries Total	501000	-	1,227,874	1,244,938	1,244,938	17,064
Salaries - OT	501001	-	250,000	250,000	250,000	-
Taxes - Payroll	501002	-	19,000	21,000	21,000	2,000
Pension Costs	501004	-	150,000	160,000	160,000	10,000
Insurance-Hospital & Life	501005	-	215,000	204,968	204,968	(10,032)
Total PERSONNEL EXPENDITURES		-	1,861,874	1,880,906	1,880,906	19,032
OPERATING EXPENDITURES						
Insurance-Property	502005	-	45,000	50,063	50,063	5,063
Insurance-Flood	502008	-	20,000	23,600	23,600	3,600
Insurance-Environmental	502013	-	57,000	62,000	62,000	5,000
Professional Service	520002	-	100,000	25,000	25,000	(75,000)
R & M Vehicles	530004	-	55,000	55,000	55,000	-
R & M Machinery & Equipment	530005	-	200,000	60,000	60,000	(140,000)
R & M Bldg & Facilities	530008	-	250,000	31,969	31,969	(218,031)
Utilities - Water	540000	-	5,000	5,500	5,500	500
Utilities - Electric	540002	-	25,000	27,500	27,500	2,500
Cell Phone	540006	-	12,240	12,500	12,500	260
Stationary & Office Supplies	541007	-	1,500	1,500	1,500	-
Supplies - Operating	541008	-	35,000	35,000	35,000	-
Uniforms	541017	-	30,000	30,000	30,000	-
Computer Software	542001	-	10,000	10,000	10,000	-
Small Equipment	571012	-	200,000	-	-	(200,000)
Heavy Equipment	572010	-	400,000	-	-	(400,000)
Diesel	580034	-	175,000	175,000	175,000	-
Gasoline	580035	-	50,000	50,000	50,000	-
Interfund Charges	589009	-	65,000	62,000	62,000	(3,000)
Total OPERATING EXPENDITURES		-	1,735,740	716,632	716,632	(1,019,108)
Total EXPENDITURES		-	3,597,614	2,597,538	2,597,538	(1,000,076)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
265 - CANALS AND DRAINAGE continued
(In Whole Numbers)

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OTHER FINANCING USES						
Transfer to Assessor	599266	\$ -	\$ -	\$ 2,462	\$ 2,462	\$ 2,462
Transfer to Drainage Capital Fund	599465	-	500,000	500,000	500,000	-
Total OTHER FINANCING USES		-	500,000	502,462	502,462	-
NET EFFECT ON FUND BALANCE		-	3,935,886	-	-	(3,935,886)
FUND BALANCE, BEGINNING OF YEAR		-	-	3,935,886	3,935,886	-
FUND BALANCE, END OF YEAR		\$ -	\$ 3,935,886	\$ 3,935,886	\$ 3,935,886	\$ (3,935,886)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 23,893	\$ 31,000	\$ 28,147	\$ 28,147	\$ (2,853)
Total REVENUES		23,893	31,000	28,147	28,147	(2,853)
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	-	5,849	2,500	2,500	(3,349)
R & M Bldg HVAC	530010	8,143	8,181	8,144	8,144	(37)
Stationary & Office Supplies	541007	6,968	10,939	10,000	10,000	(939)
Supplies-Operating	541008	3,000	7,756	6,000	6,000	(1,756)
Computer Equipment	542000	21,180	6,932	10,000	10,000	3,068
Computer Software	542001	9,924	13,500	15,000	15,000	1,500
Total OPERATING EXPENDITURES		49,215	53,157	51,644	51,644	(1,513)
OTHER FINANCING USES						
Transfer from General Fund	499100	7,664	2,904	883	883	(2,021)
Transfer From Sales Tax Fund	499101	8,025	9,308	8,169	8,169	(1,139)
Transfer from Fire	499254	8,516	8,792	8,803	8,803	11
Transfer from Recreation	499261	-	-	683	683	683
Transfer from Public Works	499262	-	-	1,343	1,343	1,343
Transfer from Sanitation	499264	929	958	960	960	2
Transfer from Canals & Drainage	499265	-	-	2,462	2,462	2,462
Transfer from Health Dept	499271	188	195	194	194	(1)
Total OTHER FINANCING USES		25,322	22,157	23,497	23,497	1,340
NET EFFECT ON FUND BALANCE		-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	-	-	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 2,351,738	\$ 4,072,984	\$ 2,408,964	\$ 2,408,964	\$ (1,664,020)
Total REVENUES		2,351,738	4,072,984	2,408,964	2,408,964	(1,664,020)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	1,136,104	1,140,000	1,175,000	1,175,000	35,000
Taxes - Payroll	501002	11,173	25,000	20,000	20,000	(5,000)
Medicare	501003	13,968	14,000	15,000	15,000	1,000
Pension Costs	501004	164,450	165,000	165,000	165,000	-
Insurance-Hospital & Life	501005	-	85,000	65,000	65,000	(20,000)
Total PERSONNEL EXPENDITURES		1,325,695	1,429,000	1,440,000	1,440,000	11,000
OPERATING EXPENDITURES						
General Liability Insurance	502001	1,425	2,500	2,000	2,000	(500)
Public Servant Surety Bond	502009	425	400	400	400	-
Insurance - General & Auto	502010	9,040	9,000	9,000	9,000	-
Insurance-Work.Comp.	502012	11,381	15,000	10,000	10,000	(5,000)
Rent - Building	503003	21,979	23,000	23,000	23,000	-
Professional Service	520002	204,221	150,826	100,000	100,000	(50,826)
Prof Service-Accounting/Audit	520020	5,170	3,000	3,000	3,000	-
Prof Serv-Drug Testing	520045	4,049	4,000	4,000	4,000	-
R & M Vehicles	530004	698	1,500	1,000	1,000	(500)
R & M Bldg & Facilities	530008	3,653	2,500	2,500	2,500	-
Utilities - Electric	540002	-	7,500	7,000	7,000	(500)
Telephone Svcs	540005	13,581	11,000	10,000	10,000	(1,000)
Supplies-Operating	541008	20,672	10,000	10,000	10,000	-
Uniforms	541017	688	1,200	1,200	1,200	-
Furniture & Fixtures	542003	11,220	15,000	1,000	1,000	(14,000)
Travel, Training, & Etc.	550000	24,068	100,000	25,000	25,000	(75,000)
Meeting & Conferences	550006	1,353	500	500	500	-
Bank Charges	580007	-	500	500	500	-
Advertising	580017	12,894	12,000	7,500	7,500	(4,500)
Dues & Subscriptions	580018	2,360	1,000	1,000	1,000	-
Postage	580022	1,015	1,000	1,000	1,000	-
Fees & Charges	580024	2,075	1,500	1,000	1,000	(500)
Gasoline	580035	64	500	500	500	-
Tuition	580040	621	440,325	25,000	25,000	(415,325)
Miscellaneous Expense	580057	544,264	1,406,427	660,364	660,364	(746,063)
Other Program Exp	580059	2,043	250,000	35,000	35,000	(215,000)
Testing Fees/Supplies	581000	4,098	2,500	2,500	2,500	-
Assistance Payments/Allow.	587008	81,254	150,000	25,000	25,000	(125,000)
Interfund Charges	589009	-	21,306	-	-	(21,306)
Total OPERATING EXPENDITURES		984,311	2,643,984	968,964	968,964	(1,675,020)
Total EXPENDITURES		2,310,006	4,072,984	2,408,964	2,408,964	(1,664,020)
NET EFFECT ON FUND BALANCE		41,732	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		44,485	86,217	86,217	86,217	-
FUND BALANCE, END OF YEAR		\$ 86,217	\$ 86,217	\$ 86,217	\$ 86,217	\$ -

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
HMGP	420016	\$ 2,046,833	\$ 10,262,650	\$ 14,603,981	\$ 14,603,981	\$ 4,341,331
Total REVENUES		<u>2,046,833</u>	<u>10,262,650</u>	<u>14,603,981</u>	<u>14,603,981</u>	<u>4,341,331</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Salaries	501001	2,322	-	-	-	-
Professional Service -Village Square PW101	520002 0201	-	434,600	-	-	(434,600)
Prof Serv - Elevation	520040 6510	1,537	-	-	-	-
Construction in Progress	571001	155,995	-	-	-	-
Construction in Progress - Village Square PW101	571001 0201	-	-	454,560	454,560	454,560
Construction in Progress - Clear Well	571001 6505	-	2,134,831	2,134,830	2,134,830	(1)
Construction in Progress - LBBLD Pumps	571001 6506	683,085	922,013	743,385	743,385	(178,628)
Construction in Progress - Drainage Canals	571001 6507	-	-	6,771,206	6,771,206	6,771,206
Construction in Progress - Riverbend	571001	-	-	4,500,000	4,500,000	4,500,000
Construction in Progress - Violet-DRAVO	571001 6509	-	6,771,206	-	-	(6,771,206)
Total EXPENDITURES		<u>842,939</u>	<u>10,262,650</u>	<u>14,603,981</u>	<u>14,603,981</u>	<u>4,341,331</u>
NET EFFECT ON FUND BALANCE		1,203,894	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(619,073)	584,821	584,821	584,821	-
FUND BALANCE, END OF YEAR		<u>\$ 584,821</u>	<u>\$ 584,821</u>	<u>\$ 584,821</u>	<u>\$ 584,821</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 246,700	\$ 254,139	\$ 249,093	\$ 249,093	\$ (5,046)
Prior Year Advalorem	401001	7,687	7,000	7,000	7,000	-
State Rev. Shar.	430000	3,483	3,387	3,669	3,669	282
Interest - Other	470003	547	550	500	500	(50)
Total REVENUES		258,417	265,076	260,262	260,262	(4,814)
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	-	5,000	5,563	5,563	563
Utilities - Water	540000	1,726	4,000	3,000	3,000	(1,000)
Utilities - Natural Gas	540001	7,590	11,000	11,000	11,000	-
Utilities - Electric	540002	33,390	36,000	42,000	42,000	6,000
Buildings-Improvements	572022	-	25,312	15,395	15,395	(9,917)
Ad Valorem Pension Expense	580001	8,010	7,668	7,700	7,700	32
Operating Grant	589006	137,719	165,000	165,000	165,000	-
Interfund Charges	589009	-	10,901	10,410	10,410	(491)
Total OPERATING EXPENDITURES		188,435	264,881	260,068	260,068	(4,813)
OTHER FINANCING USES						
Transfer to General Fund	599100	10,337	-	-	-	-
Transfer out to Assessor's Off	599266	188	195	194	194	(1)
Total OTHER FINANCING USES		10,525	195	194	194	(1)
NET EFFECT ON FUND BALANCE		59,457	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		749,524	808,981	808,981	808,981	-
FUND BALANCE, END OF YEAR		<u>\$ 808,981</u>	<u>\$ 808,981</u>	<u>\$ 808,981</u>	<u>\$ 808,981</u>	<u>-</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
E Telephone Tax	403002	\$ 640,500	\$ 590,000	\$ 600,000	\$ 600,000	\$ 10,000
Miscellaneous Revenue - Prior	480083	105	-	-	-	-
Total REVENUES		640,605	590,000	600,000	600,000	10,000
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	5,337	6,141	6,832	6,832	691
Insurance-Flood	502008	3,658	4,000	4,720	4,720	720
Rentals/Leases	503004	-	50,000	-	-	(50,000)
Professional Service	520002	3,866	80,000	8,000	8,000	(72,000)
Prof Serv - Generator	520047	-	1,400	1,400	1,400	-
Prof Serv - Alarm Monitoring	520102	660	1,200	1,200	1,200	-
R & M Machinery & Equipment	530005	500	50,000	15,000	15,000	(35,000)
R & M Bldg & Facilities	530008	727	30,143	20,000	20,000	(10,143)
R & M Bldg HVAC	530010	1,762	1,762	1,762	1,762	-
Utilities - Water	540000	438	500	750	750	250
Utilities - Natural Gas	540001	726	750	1,000	1,000	250
Utilities - Electric	540002	14,799	20,000	20,000	20,000	-
Telephone Svcs	540005	284,090	275,000	320,000	320,000	45,000
Cell Phone	540006	1,434	2,200	2,000	2,000	(200)
Stationary & Office Supplies	541007	2,965	2,364	3,000	3,000	636
Small Tools & Equipment	541014	1,492	3,290	5,000	5,000	1,710
Computer Software	542001	5,932	-	5,000	5,000	5,000
Small Equipment	571012	-	49,170	171,336	171,336	122,166
Bad Debt Expense	580016	449	1,000	1,000	1,000	-
911 Admin. Fee	580016	5,267	5,000	6,000	6,000	1,000
Miscellaneous Expense	580029	1,110	-	-	-	-
Interfund Charges	589009	-	6,080	6,000	6,000	(80)
Total EXPENDITURES		335,212	590,000	600,000	600,000	10,000
OTHER FINANCING USES						
Transfer to General Fund	599100	6,406	-	-	-	-
Total OTHER FINANCING USES		6,406	-	-	-	-
NET EFFECT ON FUND BALANCE		298,987	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,289,797	1,588,784	1,588,784	1,588,784	-
FUND BALANCE, END OF YEAR		\$ 1,588,784	\$ 1,588,784	\$ 1,588,784	\$ 1,588,784	\$ -

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants - Cares Act	420003 5555	\$ 154,592	\$ -	\$ -	\$ -	\$ -
CSBG	420017	-	200,000	200,000	200,000	-
HCV Fraud Recovery (Admin)	420019	22,702	15,000	25,000	25,000	10,000
HCV Fraud Recovery (HAP)	420020	22,702	-	25,000	25,000	25,000
HCV Hap Reimb. (Port Ins)	420021	1,350,195	2,320,000	1,800,000	1,800,000	(520,000)
HCV UR Reimb (Port Ins)	420022	18,058	20,000	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023	89,100	115,000	90,000	90,000	(25,000)
FEMA	420028	-	-	5,000	5,000	5,000
Housing Voucher Admin	420030	368,791	360,000	360,000	360,000	-
LIHEAP REG	420031	184,814	36,000	150,000	150,000	114,000
LIHEAP/Admin	420032	21,563	10,000	20,000	20,000	10,000
HAP Revenue	420034	3,651,518	4,136,000	4,080,000	4,080,000	(56,000)
HAP - EHV Revenue	420036	-	65,000	65,000	65,000	-
Fare Box - Transit	450051	14	9,000	-	-	(9,000)
Interest - Other	470003	398	15,000	-	-	(15,000)
Interest - HAP	470004	499	-	-	-	-
Interest - Admin	470005	929	-	-	-	-
Reimbursement	480071	162,201	35,000	100,000	100,000	65,000
Misc. Revenue	480082	11,242	15,000	-	-	(15,000)
Total REVENUES		6,059,318	7,351,000	6,940,000	6,940,000	(411,000)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Housing Coordinator		69,383	70,485	70,485	70,485	1,102
Asst. Housing Coordinator		48,864	49,628	49,628	49,628	764
Senior Housing Specialist		46,689	46,689	46,689	46,689	-
Grant Accountant II		45,810	46,574	46,574	46,574	764
Fair Housing Coordinator		40,769	40,769	40,769	40,769	-
Clerical Specialist I		24,971	25,409	25,409	25,409	438
CSBG Bus Driver		30,807	-	-	-	(30,807)
Accounting Clerk III		30,811	34,466	34,466	34,466	3,655
Senior HCV Specialist / CDBG Coord.		36,505	37,124	37,124	37,124	619
HCV Portability Specialist		33,944	34,466	34,466	34,466	522
HCV Housing Specialist		30,807	27,963	27,963	27,963	(2,844)
Housing Choice Voucher Inspector		26,454	25,997	25,997	25,997	(457)
Receptionist		26,285	26,723	26,723	26,723	438
File Clerk I - PT		23,400	23,400	23,400	23,400	-
Salaries Total	501000	469,802	515,499	489,693	489,693	(25,806)
Salaries - OT	501001	4,005	-	5,000	5,000	5,000
Taxes - Payroll	501002	7,653	8,600	10,000	10,000	1,400
Pension Costs	501004	55,244	61,500	59,500	59,500	(2,000)
Insurance-Hospital & Life	501005	51,200	62,000	66,500	66,500	4,500
Total PERSONNEL EXPENDITURES		587,904	647,599	630,693	630,693	(16,906)
OPERATING EXPENDITURES						
Insurance-Work.Comp.	502012	4,500	1,144	314	314	(830)
Rent - Equipment CSBG	503002	-	2,625	3,000	3,000	375
Rent - Equipment	503002	5,560	4,400	5,700	5,700	1,300
Rent - Building CSBG	503003	-	14,700	14,700	14,700	-
Rent - Building	503003	42,000	27,300	27,300	27,300	-
Rent - Storage	503005	3,803	4,500	4,500	4,500	-
Professional Service	520002	59,600	70,443	75,000	75,000	4,557
Prof Serv-Software Support	520003	11,845	29,288	30,000	30,000	712
Prof Service-Accounting/Audit	520020	22,631	30,284	30,500	30,500	216
R & M Vehicles	530004	2,293	1,756	1,500	1,500	(256)
Telephone Svcs	540005	7,914	7,106	5,000	5,000	(2,106)
Cell Phone	540006	1,784	1,750	1,850	1,850	100
Supplies-Food/Drink	541003	5,637	-	-	-	-
Parts & Supplies - Vehicles	541004	-	500	-	-	(500)
Stationary & Office Supplies	541007	5,021	5,791	5,500	5,500	(291)
Supplies-Operating	541008	23,727	602	-	-	(602)
Travel, Training, & Etc.	550000	1,915	1,883	1,800	1,800	(83)
Fees-Vehicle Licenses/Tags	580009	20	100	100	100	-
Dues & Subscriptions	580018	750	967	1,500	1,500	533
Postage	580022	5,722	9,000	6,000	6,000	(3,000)
Fees & Charges	580024	685	1,000	750	750	(250)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Shipping Handling, & Installat	580028	\$ 266	\$ 500	\$ 350	\$ 350	\$ (150)
Gasoline	580035	529	1,000	500	500	(500)
Tuition	580040	126	125	200	200	75
Rent Subsidy - Port Ins.	587003	1,395,922	2,075,949	1,800,000	1,800,000	(275,949)
Utility Allowance - Port Ins.	587004	20,431	20,000	20,000	20,000	-
Rent Subsidy - Admin. Cost	587005	4,755	5,758	5,500	5,500	(258)
Utility Allowance - H.A.P.	587006	212,099	36,600	35,000	35,000	(1,600)
Rent Subsidy - H.A.P.	587007	3,731,730	4,091,847	4,045,000	4,045,000	(46,847)
CSBG-Water Assistance	587010	17,091	11,770	8,500	8,500	(3,270)
CSBG-Uniform Assistance	587012	-	4,472	5,000	5,000	528
Rental	587013	19,165	15,126	20,000	20,000	4,874
CSBG-Rental	587013 5555	50,620	46,736	-	-	(46,736)
Electric	587014	2,408	28,098	15,000	15,000	(13,098)
CSBG-Electric	587014 5555	-	1,200	-	-	(1,200)
Gas	587015	571	2,000	2,500	2,500	500
Education Grant-LIHEAP	587016	1,645	2,000	1,700	1,700	(300)
CSBG - Food Baskets	587017	-	4,000	4,000	4,000	-
HAP - EHV Expense	587018	-	65,000	65,000	65,000	-
Interfund Charges	589009	-	62,581	66,000	66,000	3,419
Total OPERATING EXPENDITURES		<u>5,662,765</u>	<u>6,689,901</u>	<u>6,309,264</u>	<u>6,309,264</u>	<u>(380,637)</u>
Total EXPENDITURES		<u>6,250,669</u>	<u>7,337,500</u>	<u>6,939,957</u>	<u>6,939,957</u>	<u>(397,543)</u>
NET EFFECT ON FUND BALANCE		(191,351)	13,500	43	43	(13,457)
FUND BALANCE, BEGINNING OF YEAR		(60,792)	(252,143)	(238,643)	(238,643)	-
FUND BALANCE, END OF YEAR		<u>\$ (252,143)</u>	<u>\$ (238,643)</u>	<u>\$ (238,600)</u>	<u>\$ (238,600)</u>	<u>\$ (13,457)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 273	\$ 159,139	\$ -	\$ -	\$ (159,139)
Fed Transit Admin	420008	15,001	699,487	546,570	546,570	(152,917)
FEMA	420028	-	-	1,500	1,500	1,500
State Mass Transportation	440006	89,284	87,000	95,000	95,000	8,000
Rents and Leases	450038	8,505	9,000	9,000	9,000	-
Fare Box - Transit	450051	33,467	65,000	27,500	27,500	(37,500)
Interest - Invest.	470000	511	1,000	-	-	(1,000)
Miscellaneous Revenue	480083	79	-	-	-	-
Insurance Settlement	489075	27,808	-	-	-	-
Total REVENUES		174,928	1,020,626	679,570	679,570	(341,056)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Transit Manager / PIO			77,661	79,214	79,214	1,553
Clerical Specialist II			27,366	32,702	32,702	5,336
Senior Bus driver			27,489	35,627	35,627	8,138
Bus driver			29,790	30,228	30,228	438
Bus driver			24,533	30,810	30,810	6,277
Bus driver			24,971	31,855	31,855	6,884
Bus driver			25,847	24,533	24,533	(1,314)
Reserved Bus driver PT			23,533	23,533	23,533	-
Reserved Bus driver PT			23,533	23,533	23,533	-
Salaries Total	501000	207,914	284,723	312,035	312,035	27,312
Salaries - OT	501001	14,533	4,000	-	-	(4,000)
Taxes - Payroll	501002	4,583	8,000	7,602	7,602	(398)
Pension Costs	501004	24,238	30,000	30,000	30,000	-
Insurance-Hospital & Life	501005	35,253	40,000	48,500	48,500	8,500
Total PERSONNEL EXPENDITURES		286,521	366,723	398,137	398,137	31,414
OPERATING EXPENDITURES						
Auto Insurance	502000	8,817	13,125	37	37	(13,088)
Insurance-Property	502005	2,883	3,315	3,688	3,688	373
Insurance-Flood	502008	6,169	7,000	5,932	5,932	(1,068)
Insurance-Work.Comp.	502012	-	88,847	25,126	25,126	(63,721)
Rent - Equipment	503002	1,455	2,000	1,500	1,500	(500)
Professional Service	520002	-	2,500	1,000	1,000	(1,500)
Prof Serv-Software Support	520003	-	1,794	2,000	2,000	206
Prof Serv-Inspections	520017	85	-	-	-	-
Prof Serv-Drug Testing	520045	203	1,000	1,000	1,000	-
R & M Vehicles	530004	70,536	140,000	80,000	80,000	(60,000)
R & M Machinery & Equipment	530005	-	1,000	500	500	(500)
R & M Bldg & Facilities	530008	1,298	5,000	4,000	4,000	(1,000)
Utilities - Water	540000	155	300	300	300	-
Utilities - Electric	540002	7,833	8,500	9,000	9,000	500
Telephone Svcs	540005	3,999	4,800	4,000	4,000	(800)
Cell Phone	540006	514	700	750	750	50
Supplies-Janitorial	541002	794	1,500	1,500	1,500	-
Stationary & Office Supplies	541007	284	1,500	500	500	(1,000)
Supplies-Operating	541008	2,285	1,500	2,000	2,000	500
Uniforms	541017	1,527	2,000	2,000	2,000	-
Travel, Training, & Etc.	550000	797	2,185	2,200	2,200	15
Construction in Progress	571001	-	200,000	100,000	100,000	(100,000)
Vehicles	572011	-	99,139	-	-	(99,139)
Fees-Vehicle Licenses/Tags	580009	30	800	500	500	(300)
Advertising	580017	85	200	200	200	-
Postage	580022	65	200	200	200	-
Fees & Charges	580024	-	150	-	-	(150)
Diesel	580034	19,619	46,000	30,000	30,000	(16,000)
Gasoline	580035	2,275	6,000	3,500	3,500	(2,500)
Interfund Charges	589009	-	12,848	-	-	(12,848)
Total OPERATING EXPENDITURES		131,708	653,903	281,433	281,433	(372,470)
Total EXPENDITURES		418,229	1,020,626	679,570	679,570	(341,056)
NET EFFECT ON FUND BALANCE		(243,301)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	(243,301)	(243,301)	(243,301)	-
FUND BALANCE, END OF YEAR		\$ (243,301)	\$ (243,301)	\$ (243,301)	\$ (243,301)	\$ -

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 21,235	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Total REVENUES		<u>21,235</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Jurors & Witnesses	580049	350	25,000	25,000	25,000	-
Total EXPENDITURES		<u>350</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		20,885	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		76,311	97,196	97,196	97,196	-
FUND BALANCE, END OF YEAR		<u>\$ 97,196</u>	<u>\$ 97,196</u>	<u>\$ 97,196</u>	<u>\$ 97,196</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 1,640	\$ -	\$ 900	\$ 900	\$ 900
State Grants - LGAP	440000	-	165,700	154,200	154,200	(11,500)
Donations - Jazz in June	483001 0100	1,800	5,500	7,500	7,500	2,000
Total REVENUES		3,440	171,200	162,600	162,600	(8,600)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Grants Manager			61,219	62,175	62,175	956
Salaries	501000	52,906	61,219	62,175	62,175	956
Salaries - OT	501001	-	-	1,200	1,200	1,200
Taxes - Payroll	501002	766	1,000	1,000	1,000	-
Pension Costs	501004	6,481	8,000	8,000	8,000	-
Insurance-Hospital & Life	501005	6,284	7,500	8,200	8,200	700
Total PERSONNEL EXPENDITURES		66,437	77,719	80,575	80,575	2,856
OPERATING EXPENDITURES						
Rent - Equipment	503002	2,154	3,000	2,250	2,250	(750)
Prof Serv-Grant Management	520016	39,573	25,000	-	-	(25,000)
Cell Phone	540006	135	-	-	-	-
Stationary & Office Supplies	541007	641	1,500	1,000	1,000	(500)
Travel, Training, & Etc.	550000	-	2,000	1,250	1,250	(750)
Construction in Progress - LGAP	571001	-	165,700	154,200	154,200	(11,500)
Advertising- Jazz in June	580017 0100	-	100	500	500	400
Concert Expenses-Jazz in June	580020 0100	4,196	5,000	7,000	7,000	2,000
Recording Fees	580021	-	100	-	-	(100)
Postage	580022	155	200	150	150	(50)
Shipping Handling, & Installation	580028	-	250	150	150	(100)
Total OPERATING EXPENDITURES		46,854	202,850	166,500	166,500	(36,350)
Total EXPENDITURES		113,291	280,569	247,075	247,075	(33,494)
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	112,314	109,369	84,475	84,475	(24,894)
Total OTHER FINANCING USES		112,314	109,369	84,475	84,475	(24,894)
NET EFFECT ON FUND BALANCE		\$ 2,463	\$ -	\$ -	\$ -	\$ -

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003 5555	\$ 1,694	\$ -	\$ -	\$ -	\$ -
UASI	420009 0020	-	211,000	2,750	2,750	(208,250)
Cities Readiness Inc	420010 0056	17,000	17,000	15,000	15,000	(2,000)
EMPG Grant	420012 0022	24,696	30,530	48,720	48,720	18,190
SHSP Grant	420013 0021	46,031	34,889	44,079	44,079	9,190
FEMA	420028	1,749	-	6,375	6,375	6,375
Total REVENUES		91,170	293,419	116,924	116,924	(176,495)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of OHSEP (RS 29.728)		79,139	80,312	80,312	80,312	1,173
Admin. Assistant II		48,671	49,387	49,387	49,387	716
Salaries	501000	126,877	127,810	129,699	129,699	1,889
Salaries - OT	501001	14,716	5,000	8,500	8,500	3,500
Taxes - Payroll	501002	2,017	2,338	2,500	2,500	162
Pension Costs	501004	17,345	16,424	15,500	15,500	(924)
Insurance-Hospital & Life	501005	14,176	15,500	16,500	16,500	1,000
Total PERSONNEL EXPENDITURES		175,131	167,072	172,699	172,699	5,627
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,961	1,800	2,000	2,000	200
Rentals/Leases	503004	2,000	2,000	2,000	2,000	-
Rentals/Leases-SHSP	503004 0021	4,320	4,320	4,320	4,320	-
Rentals/Leases-EMPG	503004 0022	-	-	2,000	2,000	2,000
Professional Service	520002	18,230	-	18,500	18,500	18,500
Professional Service-UASI	520002 0020	-	158,250	-	-	(158,250)
Prof Serv-Software Support	520003	-	20,500	-	-	(20,500)
Prof Serv - Communications-SHSP	520051 0021	-	5,000	9,866	9,866	4,866
R & M Vehicles	530004	4,173	4,000	5,000	5,000	1,000
R & M Machinery & Equipment	530005	1,035	2,500	5,000	5,000	2,500
Utilities - Electric	540002	5,264	6,000	6,000	6,000	-
Telephone Svcs	540005	5,173	5,500	6,000	6,000	500
Cell Phone-EMPG	540006 0022	2,055	2,400	2,400	2,400	-
Supplies-Food/Drink	541003	68	500	500	500	-
Stationary & Office Supplies	541007	922	1,000	1,000	1,000	-
Supplies-Operating	541008	1,434	2,000	2,000	2,000	-
Supplies-Operating-SHSP	541008 0021	-	5,471	5,143	5,143	(328)
Supplies-Operating-EMPG	541008 0022	298	4,400	4,000	4,000	(400)
Small Tools & Equipment	541014	563	3,000	3,000	3,000	-
Small Tools & Equipment-SHSP	541014 0021	13,559	10,478	14,080	14,080	3,602
Computer Equipment-EMPG	542000 0022	2,145	-	2,750	2,750	2,750
Travel, Training, & Etc.	550000	75	1,500	1,500	1,500	-
Travel, Training, & Etc.-EMPG	550000 0022	-	2,900	2,000	2,000	(900)
Fees-Vehicle Licenses/Tags	580009	-	100	100	100	-
Advertising	580017	145	2,000	1,500	1,500	(500)
Dues & Subscriptions-EMPG	580018 0022	250	250	250	250	-
Recording Fees	580021	-	1,500	1,500	1,500	-
Postage	580022	36	250	250	250	-
Diesel	580034	383	2,000	2,000	2,000	-
Gasoline	580035	178	1,400	1,400	1,400	-
Operating Grant-UASI	589006 0020	-	52,750	-	-	(52,750)
Operating Grant-SHSP	589006 0021	24,369	8,600	8,600	8,600	-
Total OPERATING EXPENDITURES		98,074	312,369	114,659	114,659	(197,710)
Total EXPENDITURES		273,205	479,441	287,358	287,358	(192,083)
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	179,060	186,022	170,434	170,434	(15,588)
Total OTHER FINANCING USES		179,060	186,022	170,434	170,434	(15,588)
NET EFFECT ON FUND BALANCE		\$ (2,975)	\$ -	\$ -	\$ -	-

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Battered Womens Shelter	420027	\$ 96,665	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Total REVENUES		96,665	125,000	125,000	125,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Battered Womens Shelter	589007	51,585	125,000	125,000	125,000	-
Total EXPENDITURES		51,585	125,000	125,000	125,000	-
NET EFFECT ON FUND BALANCE		\$ 45,080	\$ -	\$ -	\$ -	\$ -

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

		2020 Actuals	2021 Adopted Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
DNR Grant	420000	\$ 15,457	\$ 30,000	\$ 30,913	\$ 30,913	\$ 913
Federal Grants	420003	-	200,000	-	-	(200,000)
Federal Grants - Bayou Terre Aux Bouefs	420003 0102	1,834,369	-	-	-	-
FEMA	420028	1,118	-	11,250	11,250	11,250
Interest - Invest.	470000	20	-	-	-	-
Refunds - Delacroix Seafood Market	480070 0047	-	3,500	3,500	3,500	-
Misc. Revenue - Delacroix Seafood Market	480082 0047	1,934	-	-	-	-
Donations - Wayne's Wetlands	483001 0046	-	4,000	4,000	4,000	-
Total REVENUES		1,852,898	237,500	49,663	49,663	(187,837)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coastal Manager		106,957	108,142	108,142	108,142	1,185
Salaries Total	501000	104,661	106,957	108,142	108,142	1,185
Salaries - OT	501001	15,718	4,000	15,000	15,000	11,000
Taxes - Payroll	501002	1,597	2,000	2,500	2,500	500
Pension Costs	501004	14,440	13,500	13,500	13,500	-
Insurance-Hospital & Life	501005	11,603	12,500	13,500	13,500	1,000
Total PERSONNEL EXPENDITURES		148,019	138,957	152,642	152,642	13,685
OPERATING EXPENDITURES						
Professional Service	520002	2,571,232	-	60,000	60,000	60,000
Professional Service-CPRA Meeting	520002 0054	3,853	6,127	10,000	10,000	3,873
Professional Service-MRG Navigation Improvements	520002 7575	167,080	280,000	155,318	155,318	(124,682)
Prof Serv-Debris Removal-Marine Debris Removal	520011 0024	2,500	-	-	-	-
Prof Serv-Contracting	520035	86,635	165,000	165,000	165,000	-
Cell Phone	540006	801	1,500	1,500	1,500	-
Supplies-Food/Drink	541003	-	500	-	-	(500)
Stationary & Office Supplies	541007	890	1,000	1,500	1,500	500
Supplies-Operating	541008	81	2,000	1,500	1,500	(500)
Supplies-Operating-Wayne's Wetlands	541008 0046	-	4,000	4,000	4,000	-
Small Tools & Equipment- Black Mangrove Planting	541014 0019	3,255	12,750	-	-	(12,750)
Travel, Training, & Etc.	550000	111	1,000	1,000	1,000	-
Construction in Progress	571001	5,582	-	-	-	-
Advertising	580017	97	250	250	250	-
Dues & Subscriptions	580018	-	5,000	5,000	5,000	-
Entertainment & Prom-Delacroix Seafood Market	580019 0047	4,639	3,500	3,500	3,500	-
Recording Fees	580021	-	250	-	-	(250)
Gasoline	580035	-	1,500	500	500	(1,000)
Total OPERATING EXPENDITURES		2,846,756	484,377	409,068	409,068	(75,309)
Total EXPENDITURES		2,994,775	623,334	561,710	561,710	(61,624)
OTHER FINANCING USES						
Transfer from General Fund	499100	535,103	280,000	-	-	(280,000)
Transfer from Sales Tax	499101	238,882	65,647	497,047	497,047	431,400
Transfer from GOMESA	499291	44,060	44,060	15,000	15,000	(29,060)
Total OTHER FINANCING USES		818,045	389,707	512,047	512,047	122,340
NET EFFECT ON FUND BALANCE		\$ (323,832)	\$ 3,873	\$ -	\$ -	\$ (3,873)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ -	\$ 81,000	\$ -	\$ -	\$ (81,000)
Federal Grants - Lake Leary Phase II	420003 0006	- -	3,081,000	3,070,739	3,070,739	(10,261)
Federal Grants - Paris Road Streetscape	420003 0007	31,750	824,000	719,718	719,718	(104,282)
Federal Grants - Recreational Pier & Market	420003 0008	- -	1,700,000	1,700,000	1,700,000	- -
Federal Grants - Nunez Fisheries Workforce	420003 0009	59,507	175,000	141,342	141,342	(33,658)
Federal Grants - Bayou Terre Aux Bouefs	420003 0102	- -	1,339,000	5,196,678	5,196,678	3,857,678
Federal Grants - Nunez Islenos Complex	420003 0127	- -	- -	102,928	102,928	102,928
Total REVENUES		91,257	7,200,000	10,931,405	10,931,405	3,731,405
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	- -	81,000	- -	- -	(81,000)
Professional Service-Nunez Fisheries	520002 0009	59,507	175,000	141,342	141,342	(33,658)
Professional Service-Lake Leary Phase II	571001 0006	- -	3,081,000	3,070,739	3,070,739	(10,261)
Professional Service-Bayou Terre Aux Bouefs	571001 0102	- -	1,339,000	5,196,678	5,196,678	3,857,678
Construction in Progress-Paris Road Streetscape	571001 0007	84,932	824,000	719,718	719,718	(104,282)
Construction in Progress-Pier & Market	571001 0008	- -	1,700,000	1,700,000	1,700,000	- -
Construction in Progress- Nunez Islenos Complex	571001 0127	- -	- -	102,928	102,928	102,928
Total EXPENDITURES		144,439	7,200,000	10,931,405	10,931,405	3,731,405
NET EFFECT ON FUND BALANCE		\$ (53,182)	\$ - -	\$ - -	\$ - -	\$ - -
NET EFFECT ON FUND BALANCE		(332,446)	3,873	- -	- -	(3,873)
FUND BALANCE, BEGINNING OF YEAR		(120,461)	(452,907)	(449,034)	(449,034)	- -
FUND BALANCE, END OF YEAR		<u><u>\$ (452,907)</u></u>	<u><u>\$ (449,034)</u></u>	<u><u>\$ (449,034)</u></u>	<u><u>\$ (449,034)</u></u>	<u><u>\$ (3,873)</u></u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Gulf of Mexico Energy Revenue	420024	\$ 1,468,662	\$ 1,035,623	\$ 500,000	\$ 500,000	\$ (535,623)
Total REVENUES		1,468,662	1,035,623	500,000	500,000	(535,623)
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	25,457	3,025	-	-	(3,025)
Professional Service-Lake Lery Marsh Creation Phase III	520002 0039	-	479,208	-	-	(479,208)
Professional Service-Sediment Pipeline	571001 0040	-	500,000	242,500	242,500	(257,500)
Construction in Progress	571001	-	9,330	-	-	(9,330)
Construction in Progress-Buccanear Villa Drainage Impr	571001 0010	-	-	242,500	242,500	242,500
Heavy Equipment	572010	581,387	-	-	-	-
Total EXPENDITURES		606,844	991,563	485,000	485,000	(506,563)
OTHER FINANCING USES						
Transfer to Coastal Department	599290	44,060	44,060	15,000	15,000	(29,060)
Total OTHER FINANCING USES		44,060	44,060	15,000	15,000	(29,060)
NET EFFECT ON FUND BALANCE		817,758	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	817,758	817,758	817,758	-
FUND BALANCE, END OF YEAR		\$ 817,758	\$ 817,758	\$ 817,758	\$ 817,758	\$ -

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2022 BUDGET



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2022 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)**

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 6,507	\$ -	\$ -	\$ -	\$ -
Total Revenues		6,507	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	3,470,000	3,585,000	3,715,000	3,715,000	130,000
Bond Interest Expense	560001	638,200	497,100	351,100	351,100	(146,000)
Service Fees- Bonds	560003	399	400	400	400	-
Total EXPENDITURES		4,108,599	4,082,500	4,066,500	4,066,500	(16,000)
OTHER FINANCING USES						
Transfer From W&S	499500	643,984	-	-	-	-
Transf from 2008 S/T Ref Bond	499529	3,513,824	4,082,500	3,049,975	3,049,975	(1,032,525)
Total OTHER FINANCING USES		4,157,808	4,082,500	3,049,975	3,049,975	(1,032,525)
NET EFFECT ON FUND BALANCE		55,716	-	(1,016,525)	(1,016,525)	(1,016,525)
FUND BALANCE, BEGINNING OF YEAR		3,207,363	3,263,079	3,263,079	3,263,079	-
FUND BALANCE, END OF YEAR		<u>\$ 3,263,079</u>	<u>\$ 3,263,079</u>	<u>\$ 2,246,554</u>	<u>\$ 2,246,554</u>	<u>\$ (1,016,525)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 403	\$ -	\$ -	\$ -	\$ -
Total Revenues		403	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	250,000	260,000	265,000	265,000	5,000
Bond Interest Expense	560001	26,858	20,535	13,050	13,050	(7,485)
Total EXPENDITURES		276,858	280,535	278,050	278,050	(2,485)
OTHER FINANCING USES						
Transfer from Fire	499254	283,316	280,535	278,050	278,050	(2,485)
Total OTHER FINANCING USES		283,316	280,535	278,050	278,050	(2,485)
NET EFFECT ON FUND BALANCE		6,861	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		221,614	228,475	228,475	228,475	-
FUND BALANCE, END OF YEAR		\$ 228,475	\$ 228,475	\$ 228,475	\$ 228,475	\$ -

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2022 BUDGET



ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2022 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 Jacdson 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.

Canals and Drainage Fund Capital Projects - This fund is used to account and pay for all Pumps, Canals, and Drainage through out St. Bernard Parish.

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES					
OPERATING REVENUES					
Interest - Invest	470000	\$ 126	\$ -	\$ -	\$ -
Total Revenues		126	-	-	-
EXPENDITURES					
OPERATING EXPENDITURES					
Salaries	501000	20,333	-	-	-
Prof Serv-Accounting/Audit	520020	-	2,445	-	(2,445)
Prof Serv-Transcript/Deposition	520022	-	1,788	-	(1,788)
Supplies-Operating	541008	-	110,720	25,000	(85,720)
Dues & Subscription	580018	-	5,455	-	(5,455)
Total EXPENDITURES		20,333	120,408	25,000	25,000
NET EFFECT ON FUND BALANCE		(20,207)	(120,408)	(25,000)	(25,000)
FUND BALANCE, BEGINNING OF YEAR		51,259	31,052	(89,356)	(89,356)
FUND BALANCE, END OF YEAR		<u>\$ 31,052</u>	<u>\$ (89,356)</u>	<u>\$ (114,356)</u>	<u>\$ 95,408</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OTHER FINANCING SOURCES						
Transfer from Fire	499254	\$ 500,000	\$ 400,000	\$ 250,000	\$ 250,000	\$ (150,000)
Total OTHER FINANCING SOURCES		<u>500,000</u>	<u>400,000</u>	<u>250,000</u>	<u>250,000</u>	<u>(150,000)</u>
NET EFFECT ON FUND BALANCE		500,000	400,000	250,000	250,000	(150,000)
FUND BALANCE, BEGINNING OF YEAR		-	500,000	900,000	900,000	-
FUND BALANCE, END OF YEAR		<u>\$ 500,000</u>	<u>\$ 900,000</u>	<u>\$ 1,150,000</u>	<u>\$ 1,150,000</u>	<u>\$ (150,000)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants-Pedestrian Impr. Bikeway	420003 0042	\$ -	\$ 419,806	\$ 419,806	\$ 419,806	\$ -
Federal Grants-Striping & Signage-Bikeways	420003 0043	-	494,918	494,918	494,918	-
Federal Grants-MS River Levee Bike Path	420003 8812	-	1,062,095	-	-	(1,062,095)
State Grants	440000 0033	-	-	4,400,000	4,400,000	4,400,000
Total Revenues		- 1,976,819	5,314,724	5,314,724	5,314,724	3,337,905
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	- -	25,000	25,000	25,000	25,000
Construction in Progress	571001	- -	-	-	-	-
Construction in Progress-40 Arpent Trail	571001 0033	86,178	425,552	5,500,000	5,500,000	5,074,448
Construction in Progress-Pedestrian Impr. Bikeway	571001 0042	12,255	629,603	621,503	621,503	(8,100)
Construction in Progress-Striping/Signage-Bikeways	571001 0043	57,858	617,428	614,058	614,058	(3,370)
Construction in Progress-40 Arp./Paris Rd Ped Cross	571001 0045	64,465	2,834	-	-	(2,834)
Construction in Progress-MS River Levee Bike Path	571001 8812	62,310	1,113,130	167,535	167,535	(945,595)
Construction in Progress-MS River Bike Path Phase III	571001 8818	- -	193,840	-	-	(193,840)
Construction in Progress-MS River Bike Path Phase IV	571001 8821	- -	159,284	-	-	(159,284)
Construction in Progress-MS River Trailheads	571001 8822	8,724	109,922	-	189,000	79,078
Total EXPENDITURES		291,790	3,251,594	6,928,096	7,117,096	3,865,502
OTHER FINANCING USES						
Transfer From Sales Tax	499101	- -	-	-	189,000	189,000
Transfer From W&S	499500	600,000	-	-	-	-
Total OTHER FINANCING USES		600,000	-	-	189,000	189,000
NET EFFECT ON FUND BALANCE		308,210	(1,274,775)	(1,613,372)	(1,613,372)	(338,597)
FUND BALANCE, BEGINNING OF YEAR		351,588	659,798	(614,977)	(614,977)	-
FUND BALANCE, END OF YEAR		\$ 659,798	\$ (614,977)	\$ (2,228,349)	\$ (2,228,349)	\$ (338,597)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Highway Planning, Construction-Jackson/Packenham	420025	4524	\$ 4,520,507	\$ -	\$ -	\$ -
Interest - Invest.	470000		23	-	-	-
Total Revenues			4,520,530	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress-Jackson/Packenham	571001	4524	1,979,189	-	-	-
Total EXPENDITURES			1,979,189	-	-	-
NET EFFECT ON FUND BALANCE		2,541,341	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(3,799,766)	(1,258,425)	(1,258,425)	(1,258,425)	-
FUND BALANCE, END OF YEAR		<u>\$(1,258,425)</u>	<u>\$(1,258,425)</u>	<u>\$(1,258,425)</u>	<u>\$(1,258,425)</u>	<u>\$(1,258,425)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants-Jean Laffite Sidewalk	420003 0011	\$ -	\$ 500,000	\$ 490,400	\$ 490,400	\$ (9,600)
State Grants	440000	77,000	-	450,000	450,000	450,000
Interest - Other	470003	57,000	-	-	-	-
Reimbursement	480071	-	561,500	-	-	(561,500)
Reimbursement - Library Building	480071 0104	993,013	3,030,816	4,750,000	4,750,000	1,719,184
Donations-Val Reiss Splash Pad	483001 0066	200,000	150,000	-	-	(150,000)
Donations-Judge Perez Sidewalk	483001 0075	200,000	-	-	-	-
Donations-Paul Park	483001 1251	357,464	-	-	-	-
Lawsuit Settlement	489076	102,500	-	-	-	-
Total Revenues		1,986,977	4,242,316	5,690,400	5,690,400	1,448,084
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	7,425	-	7,000,000	7,000,000	7,000,000
Professional Service-Drainage Canal R.O.W. Map	520002 2913	-	-	150,000	150,000	150,000
Professional Service-Sonar Bayous and Canals	520002 2914	-	-	150,000	150,000	150,000
Professional Service-Louisiana Outdoor Sportsman	520002 0118	48,000	-	-	-	-
R & M Vehicles	530004	1,563	-	-	-	-
Construction in Progress	571001	76,541	-	3,000,000	3,000,000	3,000,000
Construction in Progress-Recreation Pier & Market	571001 0008	2,954	-	3,491,000	3,491,000	3,491,000
Construction in Progress-Buccaneer Villa North Drain	571001 0010	20,939	350,000	-	-	(350,000)
Construction in Progress-Jean Lafitte Sidewalk	571001 0011	6,132	620,000	613,000	613,000	(7,000)
Construction in Progress-Jean Lafitte Drainage	571001 0013	-	200,000	-	-	(200,000)
Construction in Progress-Val Reiss Splash Pad	571001 0066	34,450	166,236	107,325	107,325	(58,911)
Construction in Progress-Jean Lafitte Roadway Rest.	571001 0067	-	363,750	-	-	(363,750)
Construction in Progress-Jackson Roadway Rest.	571001 0068	-	438,750	-	-	(438,750)
Construction in Progress-Village Sq. Revitalization	571001 0069	-	450,000	450,000	450,000	-
Construction in Progress-Govt Complex Improvements	571001 0070	-	78,375	-	-	(78,375)
Construction in Progress-Judge Perez Sidewalk	571001 0075	-	-	65,000	65,000	65,000
Construction in Progress-Library Building	571001 0104	1,027,750	2,928,893	4,750,000	4,750,000	1,821,107
Construction in Progress-Heights Park	571001 0105	2,815	-	-	-	-
Construction in Progress-Reggio Lift Bridge	571001 0120	32,677	-	-	-	-
Construction in Progress-Civic Center Roof Repl.	571001 0133	22,800	202,250	150,000	150,000	(52,250)
Construction in Progress-Black Bay Barrier Islands	571001 1019	-	-	2,900,000	2,900,000	2,900,000
Construction in Progress-Paul Park	571001 1251	357,693	210	-	-	(210)
Construction in Progress-Bayou Terre Bouefs Dredging	571001 2912	-	-	1,184,000	1,184,000	1,184,000
Construction in Progress-Arabi Drainage	571001 2915	-	-	9,176,592	9,176,592	9,176,592
Construction in Progress-Corrine Canal	571001 2916	-	-	2,000,000	2,000,000	2,000,000
Construction in Progress-Pirate Ditch	571001 2917	-	-	500,000	500,000	500,000
Construction in Progress-Genie & Golden Canals	571001 2918	-	-	1,500,000	1,500,000	1,500,000
Construction in Progress-Val Riess Storage Shed	571001 xxxx	-	-	250,000	250,000	250,000
Construction in Progress- Val Riess Bathrooms	571001 xxxx	-	-	250,000	250,000	250,000
Vehicles	571011	1,893	-	-	-	-
Small Equipment	571012	-	64,790	-	-	(64,790)
Heavy Equipment	572010	-	-	125,000	125,000	125,000
Total EXPENDITURES		1,643,632	5,863,254	37,811,917	37,811,917	31,948,663
OTHER FINANCING SOURCES						
Transfer from General Fund	499100	21,000	-	9,176,592	9,176,592	9,176,592
Transfer from Sales Tax Fund	499101	102,080	215,000	122,600	122,600	(92,400)
Transfer from FEMA	499229	-	-	500,000	500,000	500,000
Transfer from Water & Sewer	499500	360,000	-	-	-	-
Total OTHER FINANCING SOURCES		483,080	215,000	9,799,192	9,799,192	9,584,192
NET EFFECT ON FUND BALANCE		826,425	(1,405,938)	(22,322,325)	(22,322,325)	(20,916,387)
FUND BALANCE, BEGINNING OF YEAR		2,794,934	3,621,359	2,215,421	2,215,421	-
FUND BALANCE, END OF YEAR		\$ 3,621,359	\$ 2,215,421	\$ (20,106,904)	\$ (20,106,904)	\$ (20,916,387)

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
465 - CANALS AND DRAINAGE CAPITAL FUND
(In Whole Numbers)

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OTHER FINANCING SOURCES						
Transfer from Canals And Drainage	499265	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Total OTHER FINANCING SOURCES		-	500,000	500,000	500,000	-
NET EFFECT ON FUND BALANCE		-	500,000	500,000	500,000	-
FUND BALANCE, BEGINNING OF YEAR		-	-	500,000	500,000	-
FUND BALANCE, END OF YEAR		\$ -	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ -

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2022 BUDGET



ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2022 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)

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Interest - Invest	470000	\$ 8,363	\$ 10,000	\$ -	\$ -	\$ (10,000)
FEMA	420028	- -	- -	2,625	2,625	2,625
Gen. Liab. & Auto	480073	323,352	570,000	350,000	350,000	(220,000)
Miscellaneous Revenue - Prior	480083	142	- -	- -	- -	- -
Reimb-Workmen's Compensation	482004	1,209,450	2,006,987	2,400,000	2,400,000	393,013
Total Revenues		<u>1,541,307</u>	<u>2,586,987</u>	<u>2,752,625</u>	<u>2,752,625</u>	<u>165,638</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Risk Manager		63,684	64,737	64,737	1,053	
Insurance Supervisor		46,271	47,082	47,082	811	
Insurance Coordinator		41,916	42,903	42,903	987	
Safety Manager		54,740	55,408	55,408	668	
Salaries Total	501000	<u>203,624</u>	<u>206,611</u>	<u>210,130</u>	<u>210,130</u>	<u>3,519</u>
Salaries - OT	501001	5,010	- -	3,500	3,500	3,500
Taxes - Payroll	501002	6,360	6,500	7,000	7,000	500
Pension Costs	501004	18,674	21,150	19,000	19,000	(2,150)
Insurance-Hospital & Life	501005	33,354	35,500	38,500	38,500	3,000
Total PERSONNEL EXPENDITURES		<u>267,022</u>	<u>269,761</u>	<u>278,130</u>	<u>278,130</u>	<u>8,369</u>
OPERATING EXPENDITURES						
Insurance-Auto Collision/Comp.	502018	5,611	6,500	6,000	6,000	(500)
Claims Payment-Auto/General	502019	48,439	447,500	267,000	267,000	(180,500)
Claims Payment-Wkr's Comp	502020	1,098,512	1,720,000	2,135,545	2,135,545	415,545
Rent - Equipment	503002	1,914	2,500	2,500	2,500	- -
Professional Service	520002	13,252	8,750	14,250	14,250	5,500
Prof Ser-FA Richards/Auto Liab	520005	4,131	4,000	4,000	4,000	- -
Prof Serv-FA Richards/Gen Liab	520006	1,116	3,000	3,000	3,000	- -
Prof Serv-FA Richards/Wrk Comp	520007	23,838	28,000	27,000	27,000	(1,000)
Prof Serv-Cobra	520014	5,703	6,000	6,000	6,000	- -
Cell Phone	540006	1,475	1,500	1,700	1,700	200
Stationary & Office Supplies	541007	228	800	2,500	2,500	1,700
Travel, Training, & Etc.	550000	10	500	2,000	2,000	1,500
Postage	580022	860	500	500	500	- -
LA Worforce Commission	580060	- -	4,000	2,500	2,500	(1,500)
Interfund Charges	589009	- -	83,676	- -	- -	(83,676)
Total OPERATING EXPENDITURES		<u>1,205,089</u>	<u>2,317,226</u>	<u>2,474,495</u>	<u>2,474,495</u>	<u>157,269</u>
Total EXPENDITURES		<u>1,472,111</u>	<u>2,586,987</u>	<u>2,752,625</u>	<u>2,752,625</u>	<u>165,638</u>
NET EFFECT ON FUND BALANCE		69,196	- -	- -	- -	- -
FUND BALANCE, BEGINNING OF YEAR		(424,000)	(354,804)	(354,804)	(354,804)	- -
FUND BALANCE, END OF YEAR		<u>\$ (354,804)</u>	<u>\$ (354,804)</u>	<u>\$ (354,804)</u>	<u>\$ (354,804)</u>	<u>\$ - -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Gen. Liab. & Auto	480073	\$ 372,765	\$ 300,000	\$ 75,000	\$ 75,000	\$ (225,000)
Miscellaneous Revenue - Prior	480083	42	-	-	-	-
Reimb-Workmen's Compensation	482004	506,931	389,000	200,000	200,000	(189,000)
Total Revenues		879,738	689,000	275,000	275,000	(414,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Claims Payment-Auto/General	502019	11,563	225,000	12,500	12,500	(212,500)
Claims Payment-Wkr's Comp	502020	224,472	275,000	175,000	175,000	(100,000)
Reinsurance - Worker's Comp	502021	120,921	100,000	50,000	50,000	(50,000)
Professional Service	520002	-	10,000	7,000	7,000	(3,000)
Prof Ser-FA Richards/Auto Liab	520005	164	5,000	4,000	4,000	(1,000)
Prof Serv-FA Richards/Gen Liab	520006	1,454	5,000	1,500	1,500	(3,500)
Prof Serv-FA Richards/Wrk Comp	520007	2,934	4,000	3,000	3,000	(1,000)
LA State Fees - Workers Comp	580012	-	65,000	22,000	22,000	(43,000)
Total EXPENDITURES		361,508	689,000	275,000	275,000	(414,000)
NET EFFECT ON FUND BALANCE		518,230	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,119,742	1,637,972	1,637,972	1,637,972	-
FUND BALANCE, END OF YEAR		\$ 1,637,972	\$ 1,637,972	\$ 1,637,972	\$ 1,637,972	\$ -

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2022 BUDGET



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2022 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)

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 13,488	\$ 64,500	\$ 75,000	\$ 75,000	\$ 10,500
Federal Grants - Sewer Master Plan	420003 0057	58,076	-	56,250	56,250	56,250
FEMA	420028	26,091	-	-	-	-
State Grants - CWEF Grant	440000 0062	79,200	-	-	-	-
Rents and Leases	450038	113,963	102,604	102,600	102,600	(4)
Fees, Charges, etc.	450043	395,228	125,000	125,000	125,000	-
Interest - Invest.	470000	10,556	140,000	140,000	140,000	-
Reimbursements	480071	-	61,360	-	-	(61,360)
Other Revenues	480079	52,990	-	1,000	1,000	1,000
Misc. Revenue	480082	16,346	10,000	1,000	1,000	(9,000)
Water fees	481001	5,634,130	5,858,000	5,800,000	5,800,000	(58,000)
Sewer Fees	481002	6,793,797	6,438,750	6,505,000	6,505,000	66,250
Safe Drinking Water Fee-DHH	481003	210,295	208,000	209,000	209,000	1,000
Installation Fees	481004	18,200	15,000	16,500	16,500	1,500
Sewer Inspection Fees	481005	3,400	3,000	3,300	3,300	300
Insurance Proceeds	489074	1,226	1,442,482	1,442,482	1,442,482	-
Lawsuit Settlement	489076	-	291,000	-	-	(291,000)
Total Revenues		13,426,986	14,759,696	14,477,132	14,477,132	(282,564)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Public Works		140,000	142,800	142,800	2,800	
Compliance Officer / Investigator		81,252	82,165	82,165	913	
Accounting Clerk I		25,541	25,997	25,997	456	
Accounting Clerk I		25,541	25,997	25,997	456	
Accounting Clerk I		28,437	26,454	26,454	(1,983)	
Accounting Clerk II		26,541	28,437	28,437	1,896	
Accounting Clerk II		32,729	27,489	27,489	(5,240)	
Accounting Clerk II		25,997	33,202	33,202	7,205	
Accounting Clerk II		31,281	31,755	31,755	474	
Accounting Clerk III		31,855	32,877	32,877	1,022	
Accounting Clerk III		30,810	31,333	31,333	523	
Administrative Assistant II		59,078	59,745	59,745	667	
Assistant Director of Finance W&S		86,344	87,371	87,371	1,027	
Assistant Superintendent I/E		48,705	49,628	49,628	923	
Camera Truck/Operator		28,437	28,911	28,911	474	
Case Manager		37,080	37,651	37,651	571	
Chemist I		45,810	46,574	46,574	764	
Chief Plant Operator		60,854	61,612	61,612	758	
Crewman I		25,997	26,454	26,454	457	
Crewman I		25,541	25,997	25,997	456	
Crewman I		26,910	27,366	27,366	456	
Crewman I		27,366	27,822	27,822	456	
Crewman I		27,366	27,822	27,822	456	
Crewman I		26,454	26,910	26,910	456	
Crewman I		27,822	28,278	28,278	456	
Crewman I		25,541	25,997	25,997	456	
Crewman I		25,541	25,997	25,997	456	
Crewman I		28,278	28,734	28,734	456	
Crewman I		25,541	25,997	25,997	456	
Crewman I		-	31,015	31,015	31,015	
Electrician		44,160	44,692	44,692	532	
Electrician		38,792	39,362	39,362	570	
Electrician		35,939	36,510	36,510	571	
Electrician		25,541	33,658	33,658	8,117	
Electrician		41,998	42,062	42,062	64	

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
Salaries (continued)					
Equipment Operator I	\$ 29,028	\$ 29,940	\$ 29,940	\$ 29,940	\$ 912
Equipment Operator I	27,366	27,366	27,366	27,366	-
Equipment Operator II	28,437	28,911	28,911	28,911	474
Equipment Operator II	38,350	28,911	28,911	28,911	(9,439)
Equipment Operator III	30,288	30,288	30,288	30,288	-
Lab Technician- PT	16,848	-	-	-	(16,848)
Lab Technician II	38,018	39,352	39,352	39,352	1,334
Lab Technician II	40,019	41,353	41,353	41,353	1,334
Laborer I	25,847	26,723	26,723	26,723	876
Laborer I	25,847	26,723	26,723	26,723	876
Lift Station Supv. / Electrician	42,073	53,698	53,698	53,698	11,625
Maintenance Supv.	42,915	44,345	44,345	44,345	1,430
Maintenance Supv.	42,915	42,915	42,915	42,915	-
Manager W&S	80,812	83,160	83,160	83,160	2,348
Meter Reader I	26,541	27,015	27,015	27,015	474
Meter Reader I	26,541	27,015	27,015	27,015	474
Meter Reader I	28,437	28,911	28,911	28,911	474
Meter Reader II	30,810	31,333	31,333	31,333	523
Meter Reader III	38,651	39,221	39,221	39,221	570
Meter Reader III	42,530	43,062	43,062	43,062	532
Meter Reader Supervisor	-	40,349	40,349	40,349	40,349
Plant Manager Wastewater	81,752	82,665	82,665	82,665	913
Plant Manager W&S	68,851	69,744	69,744	69,744	893
Plant Operator III	34,649	35,267	35,267	35,267	618
Plant Operator IV	56,404	57,027	57,027	57,027	623
Plant Operator IV	48,062	48,684	48,684	48,684	622
Plant Operator IV	52,669	53,292	53,292	53,292	623
Plant Operator IV	50,552	51,174	51,174	51,174	622
Plant Operator in Training	26,454	26,910	26,910	26,910	456
Public Service Officer	56,656	57,293	57,293	57,293	637
Road Supervisor	46,669	47,312	47,312	47,312	643
Project Inspector	70,513	71,305	71,305	71,305	792
Staff Engineer	54,871	55,583	55,583	55,583	712
Staff Engineer	44,283	44,283	44,283	44,283	-
Acting Senior Staff Engineer	49,283	45,810	45,810	45,810	(3,473)
Superintendent - W&S	80,533	81,429	81,429	81,429	896
Utilities Finance Officer	59,078	59,745	59,745	59,745	667
Foreman	53,428	-	-	-	(53,428)
W&S Foreman	38,242	38,861	38,861	38,861	619
W&S Foreman	45,216	36,505	36,505	36,505	(8,711)
W&S Foreman	35,886	45,793	45,793	45,793	9,907
Summer Intern-PT	16,848	16,848	16,848	16,848	-
Salaries Total	501000	3,051,649	3,125,617	3,178,614	52,997
Salaries - OT	501001	388,633	240,000	355,000	115,000
Taxes - Payroll	501002	54,797	43,299	44,644	1,345
Pension Costs	501004	515,959	400,000	336,570	(63,430)
Insurance-Hospital & Life	501005	507,475	635,000	645,000	10,000
Insurance Retirees Health&Life	501007	255,666	150,000	165,000	15,000
Total PERSONNEL EXPENDITURES		4,774,179	4,593,916	4,724,828	130,912
OPERATING EXPENDITURES					
Auto Insurance	502000	98,700	50,000	15,000	(35,000)
General Liability Insurance	502001	275,000	250,000	60,000	(190,000)
Insurance-Property	502005	274,613	315,710	351,227	35,517
Insurance - CompEquip / System	502006	4,704	10,000	1,000	(9,000)
Insurance-Water Towers	502007	34,131	37,000	37,000	-
Insurance-Flood	502008	32,648	36,000	42,480	6,480
Insurance-Work.Comp.	502012	506,931	389,000	200,000	200,000
Rent - Equipment	503002	13,414	27,000	27,000	-
Rentals/Leases	503004	3,354	3,000	3,000	-

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES continued					
Professional Service	520002	67,989	81,745	80,000	80,000
Prof Serv-Software Support	520003	60,506	90,000	87,200	87,200
Prof Serv-Storage	520009	9,521	10,000	9,000	9,000
Prof Serv-Legal	520012	-	15,000	10,000	10,000
Prof Serv-Inspections	520017	-	211	200	200
Prof Serv-Appraisals	520041	-	500	300	300
Prof Serv-Generator	520047	256	5,000	5,000	5,000
Prof Serv-Elevator	520049	4,790	7,876	7,876	7,876
Prof Serv - Water Plant Staffing	520055	150,206	600,000	632,500	632,500
Prof Serv - Alarm Monitoring	520102	1,980	3,000	3,000	3,000
Contract Collections	520104	123,298	130,093	130,000	130,000
R & M Vehicles	530004	39,439	58,000	50,000	50,000
R & M Machinery & Equipment	530005	127,240	111,657	120,000	120,000
R & M Bldg & Facilities	530008	86,513	151,000	150,000	150,000
R & M Water&Sewer Point Repair	530009	145,059	550,400	247,899	247,899
R & M Bldg HVAC	530010	32,072	40,973	41,000	41,000
R & M Roads	530011	37,880	150,000	117,928	117,928
Pump Station Rehab/Repairs	530015	16,686	132,500	150,000	150,000
R & M Meter Replacements	530020	149,768	200,000	200,000	200,000
Utilities - Natural Gas	540001	4,622	5,000	5,000	5,000
Utilities - Electric	540002	939,812	1,050,000	1,100,000	1,100,000
Telephone Svcs	540005	45,060	46,000	46,000	46,000
Cell Phone	540006	49,864	53,000	56,000	56,000
Supplies-Janitorial	541002	4,933	3,674	5,500	5,500
Stationary & Office Supplies	541007	5,732	5,959	6,500	6,500
Supplies-Operating	541008	49,065	32,220	32,000	32,000
Small Tools & Equipment	541014	30,321	32,695	30,000	30,000
Uniforms	541017	42,644	39,700	40,000	40,000
Billing Office Supplies	541020	23,546	20,000	25,000	25,000
Chemicals	541100	360,850	500,000	420,000	420,000
Computer Equipment	542000	16,568	20,000	15,000	15,000
Computer Software	542001	106,224	72,453	72,453	72,453
Travel, Training, & Etc.	550000	3,136	7,290	5,000	5,000
Construction in Progress	571001	-	495,800	1,550,892	1,550,892
Construction in Progress	571001 0003	-	60,000	-	(60,000)
Construction in Progress - Sewer Master Plan	571001 0057	-	102,255	75,000	75,000
Vehicles	571011	-	39,000	39,000	39,000
Small Equipment	571012	-	45,000	45,000	45,000
Pump Replacement	571020	-	297,869	290,000	290,000
Comp Software	572001	-	49,354	250,000	250,000
Heavy Equipment	572010	-	225,000	-	(225,000)
Depreciation Expense	574000	10,704,814	-	-	-
Fees-Vehicle Licenses/Tags	580009	938	1,240	1,240	1,240
LA State Fees	580013	226,168	230,000	250,000	250,000
Administrative Expenses	580014	-	76,695	-	(76,695)
Bad Debt Expense	580016	122,847	-	-	-
Advertising	580017	356	600	300	300
Dues & Subscriptions	580018	-	1,500	600	600
Recording Fees	580021	5,335	4,000	4,000	4,000
Postage	580022	73,540	67,000	75,000	75,000
Fees & Charges	580024	32,920	42,177	42,000	42,000
Shipping Handling, & Installat	580028	106	500	500	500
Diesel	580034	53,158	40,536	35,000	35,000
Gasoline	580035	32,355	45,000	46,000	46,000
Miscellaneous Expense	580057	90,815	-	-	-
Water Treatment-Testing fee/su	581006	45,193	56,000	48,000	48,000
Wastewater Treatment-Testing f	581007	29,281	58,000	45,000	45,000
Interfund Charges	589009	-	685,794	579,085	579,085
Total OPERATING EXPENDITURES		15,396,901	7,966,976	8,013,680	8,013,680
Total EXPENDITURES		20,171,080	12,560,892	12,738,508	177,616

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OTHER FINANCING USES						
Transfer From Hurr Katrina	499229	\$ 1,567,767	\$ -	\$ -	\$ -	\$ -
Transfer from Lighting	499263	- -	- -	50,000	50,000	50,000
Transfer from Capital Projects	499457	18,725	- -	- -	- -	- -
Transfer from 2008 S/T Ref Bond	499529	- -	- -	936,691	936,691	936,691
Transf from Capital Proj-W&S	499557	1,412,303	- -	- -	- -	- -
Total OTHER FINANCING USES		<u>2,998,795</u>	<u>- -</u>	<u>986,691</u>	<u>986,691</u>	<u>986,691</u>
OTHER FINANCING USES						
Transfer to General fund	599100	534,694	- -	- -	- -	- -
Transfer to 2012 Sales Tax Ref	599312	643,984	- -	- -	- -	- -
Transfer to Capital Projects	599457	600,000	- -	- -	- -	- -
Transfer to Hurricane Reconstr	599464	360,000	- -	- -	- -	- -
Transfer to W&S Capital Proj	599557	- -	2,959,998	2,955,271	2,955,271	(4,727)
Total OTHER FINANCING USES		<u>2,138,678</u>	<u>2,959,998</u>	<u>2,955,271</u>	<u>2,955,271</u>	<u>(4,727)</u>
NET EFFECT ON FUND BALANCE		(5,883,977)	(761,194)	(229,956)	(229,956)	531,238
FUND BALANCE, BEGINNING OF YEAR		251,147,408	245,263,431	244,502,237	244,502,237	-
FUND BALANCE, END OF YEAR		<u>\$ 245,263,431</u>	<u>\$ 244,502,237</u>	<u>\$ 244,272,281</u>	<u>\$ 244,272,281</u>	<u>\$ 531,238</u>

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 591	\$ -	\$ -	\$ -
Total Revenues		<u>591</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE					
FUND BALANCE, BEGINNING OF YEAR		(5,855)	(5,264)	(5,264)	(5,264)
FUND BALANCE, END OF YEAR		<u>\$ (5,264)</u>	<u>\$ (5,264)</u>	<u>\$ (5,264)</u>	<u>\$ (5,264)</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 3,974,354	\$ 3,916,667	\$ 4,333,333	\$ 4,333,333	\$ 416,666
Interest - Invest.	470000	136	-	-	-	-
Interest - Other	470003	302	-	-	-	-
Total Revenues		<u>3,974,792</u>	<u>3,916,667</u>	<u>4,333,333</u>	<u>4,333,333</u>	416,666
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	373,370	313,333	346,667	346,667	33,334
Total EXPENDITURES		<u>373,370</u>	<u>313,333</u>	<u>346,667</u>	<u>346,667</u>	33,334
OTHER FINANCING USES						
Transfer to 2012 Sales Tax Ref	599312	3,513,824	4,082,500	3,049,975	3,049,975	(1,032,525)
Transfer to W & S	599500	-	-	936,691	936,691	936,691
Transf to 04 ST Debt Serv-50M	599530	66,958	64,208	-	-	(64,208)
Total OTHER FINANCING USES		<u>3,580,782</u>	<u>4,146,708</u>	<u>3,986,666</u>	<u>3,986,666</u>	(160,042)
NET EFFECT ON FUND BALANCE		20,640	(543,374)	-	-	543,374
FUND BALANCE, BEGINNING OF YEAR		807,005	827,645	284,271	284,271	-
FUND BALANCE, END OF YEAR		<u>\$ 827,645</u>	<u>\$ 284,271</u>	<u>\$ 284,271</u>	<u>\$ 284,271</u>	\$ 543,374

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES					
OPERATING REVENUES					
Interest - Invest	470000	\$ 186	\$ -	\$ -	\$ -
Misc. Revenue	480082	10,774	-	-	-
Total Revenues		10,960	-	-	-
EXPENDITURES					
OPERATING EXPENDITURES					
Bond Principal	560000	-	55,000	-	(55,000)
Bond Interest Expense	560001	12,874	10,125	-	(10,125)
Service Fees- Bonds	560003	500	500	-	(500)
Total EXPENDITURES		13,374	65,625	-	(65,625)
OTHER FINANCING USES					
Transf from 2008 S/T Ref Bond	499529	66,858	64,209	-	(64,209)
Total OTHER FINANCING USES		66,858	64,209	-	(64,209)
NET EFFECT ON FUND BALANCE		64,444	(1,416)	-	1,416
FUND BALANCE, BEGINNING OF YEAR		(258,465)	(194,021)	(195,437)	-
FUND BALANCE, END OF YEAR		\$ (194,021)	\$ (195,437)	\$ (195,437)	\$ 1,416

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES					
OPERATING REVENUES					
Interest - Other	470000	\$ 1,049	\$ -	\$ -	\$ -
Total Revenues		<u>1,049</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		1,049	-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	1,049	1,049	1,049
FUND BALANCE, END OF YEAR		<u>\$ 1,049</u>	<u>\$ 1,049</u>	<u>\$ 1,049</u>	<u>\$ -</u>

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

	2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES					
OPERATING REVENUES					
Interest - Other	470000	\$ 480	\$ -	\$ -	\$ -
Total Revenues		480	-	-	-
NET EFFECT ON FUND BALANCE		480	-	-	-
FUND BALANCE, BEGINNING OF YEAR		896,131	896,611	896,611	896,611
FUND BALANCE, END OF YEAR		<u>\$ 896,611</u>	<u>\$ 896,611</u>	<u>\$ 896,611</u>	<u>\$ -</u>

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ -	\$ 14,906,501	\$ 9,171,250	\$ 9,171,250	\$ (5,735,251)
Interest - Invest	470000	834	-	-	-	-
Total Revenues		834	14,906,501	9,171,250	9,171,250	(5,735,251)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	9,452	-	-	-	-
Taxes - Payroll	501002	136	-	-	-	-
Pension Costs	501004	1,158	-	-	-	-
Insurance-Hospital & Life	501005	1,111	-	-	-	-
Total PERSONNEL EXPENDITURES		11,857	-	-	-	-
OPERATING EXPENDITURES						
Professional Service	520002	1,132,323	256,131	-	-	(256,131)
Construction in Progress	571001	-	13,157,967	9,171,250	9,171,250	(3,986,717)
Interest Expense	580008	514,905	775,221	848,242	848,242	73,021
Administrative Fees	580014	146,974	122,916	48,035	48,035	(74,881)
Total OPERATING EXPENDITURES		1,794,202	14,312,235	10,067,527	10,067,527	(4,244,708)
Total EXPENDITURES		1,806,059	14,312,235	10,067,527	10,067,527	(4,244,708)
OTHER FINANCING SOURCES						
Transfer from W&S	499500	-	2,959,999	2,955,271	2,955,271	(4,728)
Total OTHER FINANCING USES		-	2,959,999	2,955,271	2,955,271	(4,728)
OTHER FINANCING SOURCES						
Transfer to Water & Sewer	599500	1,431,028	-	-	-	-
Total OTHER FINANCING USES		1,431,028	-	-	-	-
NET EFFECT ON FUND BALANCE		(3,236,253)	3,554,265	2,058,994	2,058,994	(1,495,271)
FUND BALANCE, BEGINNING OF YEAR		(32,501,012)	(35,737,265)	(32,183,000)	(32,183,000)	-
FUND BALANCE, END OF YEAR		\$ (35,737,265)	\$ (32,183,000)	\$ (32,183,000)	\$ (32,183,000)	\$ (1,495,271)

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

			2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
REVENUES							
OPERATING REVENUES							
Federal Grants	420003	5555	\$ 2,236	\$ -	\$ -	\$ -	\$ -
FEMA	420028		-	-	2,000	2,000	2,000
Concession Sales - Ballroom	450029		-	1,000	500	500	(500)
Alcohol Sales (Ballroom)	450030		-	1,000	500	500	(500)
Concession Sales - Auditorium	450031		4,642	35,000	35,000	35,000	-
Alcohol Sales (Auditorium)	450032		1,480	7,500	12,000	12,000	4,500
Sales - Food/Drink Package	450034		23,427	30,000	5,000	5,000	(25,000)
Sales - Food/Drink Package-Beauregard	450034	6012	2,368	5,000	5,000	5,000	-
Facility Rental-Bldng Rental	450035		148,784	150,000	200,000	200,000	50,000
Facility Rental-Bldng Rental - Beauregard	450035	6012	6,170	12,000	9,000	9,000	(3,000)
Facility Rental-Bldng Rental - Aycock	450035	6015	1,880	2,500	2,500	2,500	-
Cleaning Fee Collected	480051		14,720	15,000	15,000	15,000	-
Security Charges Collected	480052		14,893	15,000	15,000	15,000	-
Security Charges Collected-Beauregard	480052	6012	520	1,000	500	500	(500)
Security Charges Collected-Aycock	480052	6015	-	1,000	500	500	(500)
Misc. Revenue	483001		13,269	5,000	-	-	(5,000)
Total Revenues			234,389	281,000	302,500	302,500	21,500
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Special Events Manager				81,252	82,165	82,165	913
Facilities Manager II				38,980	39,599	39,599	619
Office Manager I				27,489	27,963	27,963	474
Concession Workers - PT				30,000	30,000	30,000	-
Salaries Total	501000		160,205	177,721	179,727	179,727	2,006
Salaries - OT	501001		3,809	1,500	2,000	2,000	500
Taxes - Payroll	501002		3,137	5,000	5,000	5,000	-
Pension Costs	501004		18,443	18,000	18,000	18,000	-
Insurance-Hospital & Life	501005		21,532	23,000	25,500	25,500	2,500
Total PERSONNEL EXPENDITURES			207,126	225,221	230,227	230,227	5,006
OPERATING EXPENDITURES							
Rent - Equipment	503002		1,124	1,400	1,400	1,400	-
Professional Service	520002		20,504	21,115	21,000	21,000	(115)
Prof Serv - Generator	520047		-	1,400	1,400	1,400	-
Prof Serv-Elevator	520049		1,800	1,800	1,800	1,800	-
Prof Serv - Security service	520101		11,530	20,000	20,000	20,000	-
Prof Serv-Security Service - Beauregard	520101	6012	520	1,425	500	500	(925)
Prof Serv-Security Service - Aycock	520101	6015	-	1,715	1,200	1,200	(515)
Prof Serv - Alarm Monitoring	520102		360	760	360	360	(400)
R & M Machinery & Equipment	530005		5,398	4,846	5,000	5,000	154
R & M Bldg & Facilities	530008		1,933	6,750	2,000	2,000	(4,750)
Utilities - Water	540000		1,034	2,600	2,000	2,000	(600)
Utilities - Natural Gas	540001		15,657	20,000	17,500	17,500	(2,500)
Utilities - Electric	540002		121,630	123,000	133,000	133,000	10,000
Telephone Svcs	540005		5,600	6,150	6,200	6,200	50
Cell Phone	540006		1,198	2,000	1,000	1,000	(1,000)
Supplies-Janitorial	541002		1,964	4,000	3,500	3,500	(500)
Stationary & Office Supplies	541007		445	750	750	750	-
Supplies-Operating	541008		2,712	1,200	2,500	2,500	1,300
Uniforms	541017		3,340	4,200	3,600	3,600	(600)
Travel, Training, & Etc.	550000		124	750	750	750	-
Depreciation Expense	574000		3,175	-	-	-	-
Concession Product - Food/Drink	580002		8,154	17,000	17,000	17,000	-
Concession Supplies	580003		119	2,350	1,000	1,000	(1,350)
Alcohol Expense	580005		1,602	7,500	7,000	7,000	(500)
Taxes & Lic. Other	580010		745	1,200	750	750	(450)
Fees & Charges	580024		175	250	-	-	(250)

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

		2020 Actuals	2021 Amended Budget	2022 Introduced	2022 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Linen & Laundry Expense	580031	\$ 4,905	\$ 7,500	\$ 7,000	\$ 7,000	\$ (500)
Miscellaneous Expense	580057	1,131	-	-	-	-
Interfund Charges	589009	-	18,632	-	-	(18,632)
Total OPERATING EXPENDITURES		216,879	280,293	258,210	258,210	(22,083)
Total EXPENDITURES		424,005	505,514	488,437	488,437	(17,077)
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	-	-	185,937	185,937	185,937
Total OTHER FINANCING USES		-	-	185,937	185,937	185,937
NET EFFECT ON FUND BALANCE		(189,616)	(224,514)	-	-	224,514
FUND BALANCE, BEGINNING OF YEAR		(442,131)	(631,747)	(856,261)	(856,261)	-
FUND BALANCE, END OF YEAR		<u>\$ (631,747)</u>	<u>\$ (856,261)</u>	<u>\$ (856,261)</u>	<u>\$ (856,261)</u>	<u>\$ 224,514</u>

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2022 - 2026 Budget



**ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 160 - 3425 - COMMUNITY DEVELOPMENT**

Project	Description	Funding Source	Amount	Competition Year
2022				
Chenier Park Nature Trail		Federal	\$ 500,000.00 <u>\$ 500,000.00</u>	2022

**ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 160 - 7805 - COMMUNITY DEVELOPMENT - LLT**

Project	Description	Funding Source	Amount	Competition Year
2022				
Ochsner Fitness Center Park Redevelopment	Fitness Center at Ochsner Facility Redevelopment of 8 parks	Local & Federal Local & Federal	\$ 6,000,000.00 \$ 3,500,000.00	2022 2022

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 2312 - GRANTS DEPARTMENT

Project	Description	Funding Source	Amount	Competition Year
2022				
Multi Use Path of LA 39	Phase 1	State	\$ 154,200.00 <u>\$ 154,200.00</u>	2021
2023				
Multi Use Path of LA 39	Phase 2	State	\$ 90,800.00 <u>\$ 90,800.00</u>	2022

ST. BERNARD PARISH GOVERNMENT
2025 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5255 - COASTAL DEPARTMENT

Project	Description	Funding Source	Amount	Competition Year
2022				
MRGO Navigation Improvements		Local	\$ 155,318.00 <u>\$ 155,318.00</u>	2021
ST. BERNARD PARISH GOVERNMENT 2022 - 2024 CAPITAL IMPROVEMENT BUDGET FUND 290 - 5256 - RESTORE				

Project	Description	Funding Source	Amount	Competition Year
2022				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	RESTORE	\$ 3,070,739.00	2020
Paris Road Streetscape Enhancement	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	\$ 719,718.00	2020
Recreational Pier and Market (Shell Beach/Hopdale)	RESTORE Direct grant application will be submitted in 2018.	RESTORE	\$ 1,700,000.00	2020
Bayou Terre Aux Bouefs		RESTORE	\$ 5,196,678.00	2020
Nunez Islenos Complex		RESTORE	\$ 102,928.00	2022
Nunez Fisheries Workforce Devt.	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	\$ 141,342.00 <u>\$ 10,931,405.00</u>	2021

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 291 - 5255 - GOMESA

Project	Description	Funding Source	Amount	Competition Year
2022				
Long Distance Sediment Pipeline	Primary design for long distance east	GOMESA	\$ 242,500.00	2020
Buccanear Villa Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	GOMESA	\$ 242,500.00 <u>\$ 485,000.00</u>	2022

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 260 - CDBG

Project	Description	Funding Source	Amount	Competition Year
2022				
Old Arabi Revitalization		CDBG	\$ 1,000,000.00	2022
Splash Pad		CDBG	\$ 365,000.00	2022
			<u>\$ 1,365,000.00</u>	

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 262 - 4015 - Road Yard

Project	Description	Funding Source	Amount	Competition Year
2022				
Drainage Improvements		Local	\$ 300,000.00	
Road Repairs		Local	\$ 200,000.00	
			<u>\$ 500,000.00</u>	

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP

Project	Description	Funding Source	Amount	Competition Year
2022				
Clear Well Raw Intake		Federal	\$ 2,134,830.00	2021
LBBLD Pumps		Federal	\$ 743,385.00	2021
Drainage Canals		Federal	\$ 6,771,206.00	2021
Village Square		Federal	\$ 454,560.00	2021
Riverbend		Federal	\$ 4,500,000.00	2022
			<u>\$ 14,603,981.00</u>	
2023				
Riverbend		Federal	\$ 4,500,000.00	2022
			<u>\$ 4,500,000.00</u>	

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA

Project	Description	Funding Source	Amount	Competition Year
2022				
Missouri St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	\$ 818,000.00	2020
Magistrate St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	\$ 700,000.00	2020
E. Genie St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	\$ 1,000,000.00	2020
SBP Welcome Center	Paris Rd Storage Facility	FEMA	\$ 1,400,000.00	2021
			<u>\$ 3,918,000.00</u>	

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS

Project	Description	Funding Source	Amount	Competition Year
2022				
Mississippi River Levee Bike Path	Multi use bike and pedestrian path	Local & Federal	\$ 167,535.00	TBD
40 Arpent	Trail along the 40 Arpent	Local & Federal	\$ 5,500,000.00	2021
Pedestrian Improvements Bikeways	Implement four pedestrian improvement projects with SBPG	Local & Federal	\$ 621,503.00	2020
Striping and Signage on Bikeways	Implement 25 miles of signed on-street bikeways	Local & Federal	\$ 614,058.00	2020
			<u>\$ 6,903,096.00</u>	
2023				
Mississippi River Bike Path Phase I & II	Multi use bike and pedestrian path	Local & Federal	\$ 1,113,130.00	TBD
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local & Federal	\$ 1,393,840.00	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local & Federal	\$ 949,728.00	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	\$ 654,922.00	TBD
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	\$ 5,000,000.00	2021
			<u>\$ 9,111,620.00</u>	

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 464 - GENERAL FUND CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Competition Year
2022				
Splash Pad	Splash pad at Val Reiss Complex	Local	\$ 107,325.00	2020
Judge Perez Sidewalk	Judge Perez Sidewalk	Local	\$ 65,000.00	TBD
Jean Lafitte Sidewalk	Jean Lafitte Sidewalk	Local & Federal	\$ 613,000.00	2019
Library Building	New Library	Local	\$ 4,750,000.00	2020
Village Square Revitalization	Village Square Revitalization	Local	\$ 450,000.00	2021
Civic Center Roof Replacement	Civic Center Roof Replacement	Local	\$ 150,000.00	2021
Val Riess Storage Shed	Recreation Storage Facility	Local	\$ 250,000.00	TBD
Val Riess Bathrooms	Recreation Bathrooms	Local	\$ 250,000.00	TBD
			<u>\$ 6,635,325.00</u>	
2023				
Library Building	New Library	Local	\$ 4,750,000.00	2021
			<u>\$ 4,750,000.00</u>	

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 500 - WATER & SEWER CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Competition Year
2022				
Munis	Accounting software	Local	\$ 250,000.00	2021
Raw Water Intake (Dolphin)	Repairs to raw water intake system	Federal/Local	\$ 1,442,482.00	TBD
Wastewater Data Collection & Assessment		DOTD/Local	\$ 50,000.00	2022
Walkers Lane Sewer Lift Station Improvements		DOTD/Local	\$ 58,410.00	2022
Sewer Master Plan	Fazenville, Violet & Riverbend, & Munster Sewer Master Plan	Federal/Local	\$ 75,000.00	2020
			<u>\$ 1,875,892.00</u>	
2023				
Munis	Accounting software	Local	\$ 100,000.00	2021
Raw Water Intake (Dolphin)	Repairs to raw water intake system		<u>\$ 1,557,518.00</u>	
			<u>\$ 1,657,518.00</u>	

ST. BERNARD PARISH GOVERNMENT
2022 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Competition Year
2022				
Water Loan #3	LDH Water Loan Program Management	Water Loan # 3	\$ 100,000.00	2020
Water Project 3.0	Chalmette Area (Formerly Project 2.5)	Water Loan # 3	\$ 2,362,000.00	2020
Water Project 3.1	Water Plant Demo	Water Loan # 3	\$ 965,000.00	2020
Water Project 3.2	High Service Pumps	Water Loan # 3	\$ 1,480,000.00	2020
Water Project 3.3	Waterline Replacement	Water Loan # 3	\$ 67,000.00	2020
Water Project 3.4	Waterline Replacement	Water Loan # 3	\$ 91,000.00	2020
Water Project 2.3	Carolyn Park	Water Loan # 2	\$ 108,030.00	2020
Water Project 2.6	Chalmette Vista	Water Loan # 2	\$ 98,220.00	2020
Sewer Loan #2	DEQ Sewer Loan Project Management	Sewer Loan #2	\$ 125,000.00	2020
Sewer Project 2.4	Farmsite Force Main Replacement	Sewer Loan #2	\$ 605,000.00	2020
Sewer Project 2.5	Riverbend Pump Station & Force Main Replacement	Sewer Loan #2	\$ 2,325,000.00	2020
Sewer Project 2.6	Delambert Pump Station Rehabilitation	Sewer Loan #2	\$ 845,000.00	2020
			<u>\$ 9,171,250.00</u>	