



St. Bernard
Parish Government

Historic Past, Promising Future

2023 Adopted Operating & Capital Budget





Table of Contents

Budget Message	1
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Budget Highlights

History of Sales and Use Tax Collections.....	4
History of Ad Valorem Tax Collections.....	5
Projected Authorized and Levied Ad Valorem Taxes for 2022.....	6
Historical Assessments and Taxable Property Values.....	6
Number of Full-Time Employees by Department.....	7
Fund Balance breakdown.....	8
Changes in Net Position.....	9
Budgeted Revenue Sources by Category.....	11
Budgeted Expenditures by Category.....	12

2023 Budget Summary

Summary Statement of Revenues, Expenditures, and Changes in Fund	
Balance for Proposed 2022 Budgets.....	13

2023 Budget Detail

General Fund

Description of General Fund.....	15
General Fund	
Parish Council.....	16
Cable Station.....	18
JPs and Constables.....	19
Office of Motor Vehicles.....	20
Registrar of Voters.....	21
Administration.....	22
Security.....	24
Purchasing.....	25
Public Hearing Officer.....	26
IT.....	27
Finance.....	28
Personnel Department.....	30
Parish Coroner.....	31
Jail.....	32
Animal Control.....	33
Property, Plant & Maintenance.....	35



Table of Contents (continued)

General Fund (continued)

Louisiana Department of Veterans Affairs.....	37
Economic Development Comm.....	38
Sales Tax.....	39
34th Judicial Court.....	40
Civic Auditorium.....	43
Community Development.....	44
Com Dev - LLT	47

Special Revenue Funds

Description of Special Revenues Funds.....	48
Hurricane Gustav.....	51
Hurricane Isaac.....	52
Hurricane Ike.....	53
Hurricane Katrina.....	54
Tree Fund.....	55
Criminal Court 34th.....	56
Fire.....	57
Council on Aging.....	59
CDBG Disaster Recovery Fund.....	60
Recreation	
Recreation.....	65
LA Co Op Extention.....	68
Tourism.....	69
Public Works	
Capital Projects.....	71
Public Works Main.....	72
Road Department.....	74
Delacroix Shipyard.....	77
Mosquito Control.....	78
Road Lighting.....	79
Sanitation.....	80
Canals and Drainage	82
Assessor's Fund.....	84
WIOA.....	85



Table of Contents (continued)

Special Revenue Funds (continued)

Hazard Mitigation Grant Fund.....	86
Health.....	87
Communications District.....	88
Housing & Redevelopment.....	89
Transit.....	91
Deputy Witness.....	93
State and Federal Grants Fund:	
Grant Administration.....	94
Office of Emergency Preparedness.....	96
Battered Women's Shelter.....	98
Coastal Impact.....	99
Restore.....	100
GOMESA.....	101

Debt Service Funds

Description of Deb Service Funds.....	102
2012 Sales Tax Refunding Bond.....	103
2014 Fire Sinking Fund.....	105

Capital Project Funds

Description of Capital Project Funds.....	106
Courthouse Capital Fund.....	107
Fire Capital Fund.....	108
Bike Paths.....	109
Jackson/Pakenham Fund.....	110
General Fund Capital Projects.....	111
Canals and Drainage Fund Capital Projects.....	116

Internal Service Funds

Description of Internal Service Funds.....	117
Insurance.....	118
Water & Sewer Self Insurance.....	119

Business-Type Activities

Description of Business-type Activities.....	120
Water & Sewer Activity	



Table of Contents (continued)

Business-Type Activities (continued)

Water & Sewer Fund.....	121
W&S 50M Bond	126
SF-SW99 1/2Cent Sales Tax.....	127
50M Bond / 2004 Sales Tax Debt Service.....	128
W&S 1999/2008 Refi ST Debt	129
W&S Loan Debt Services.....	130
Capital Projects Fund - W&S.....	131
Events Facilities.....	132

ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2023 BUDGET





St. Bernard Parish Government

Guy McInnis
Parish President

September 29, 2022

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

It is my privilege to submit to you the proposed budget FY 2023 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 2023 is \$223,403,657, an increase of \$48,646,732 from the 2022 Budget primarily due to the increase in funding through debt 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 \$31,905,270 of the total Capital and Operating Budget, which is an increase of \$5,167,656 when compared to the 2022 Budget. This increase is primarily due to the increase of Louisiana Land Trust projects funded with program income and an increase in projected sales tax collections.

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 2022 for the fiscal year ending December 31, 2020. 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 2023 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 drainage projects will be funded via debt and matching State funding in 2023, including Lake Lery Marsh Creation (Phase 2), various Arabi drainage projects, several internal drainage and canal dredging projects 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 2023, 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 the Riverbend Oxidation pond and 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 seven separate projects in 2023, with an approximate cost of over \$21M.

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

As we look to 2023, 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, outdoor fitness center and parks 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

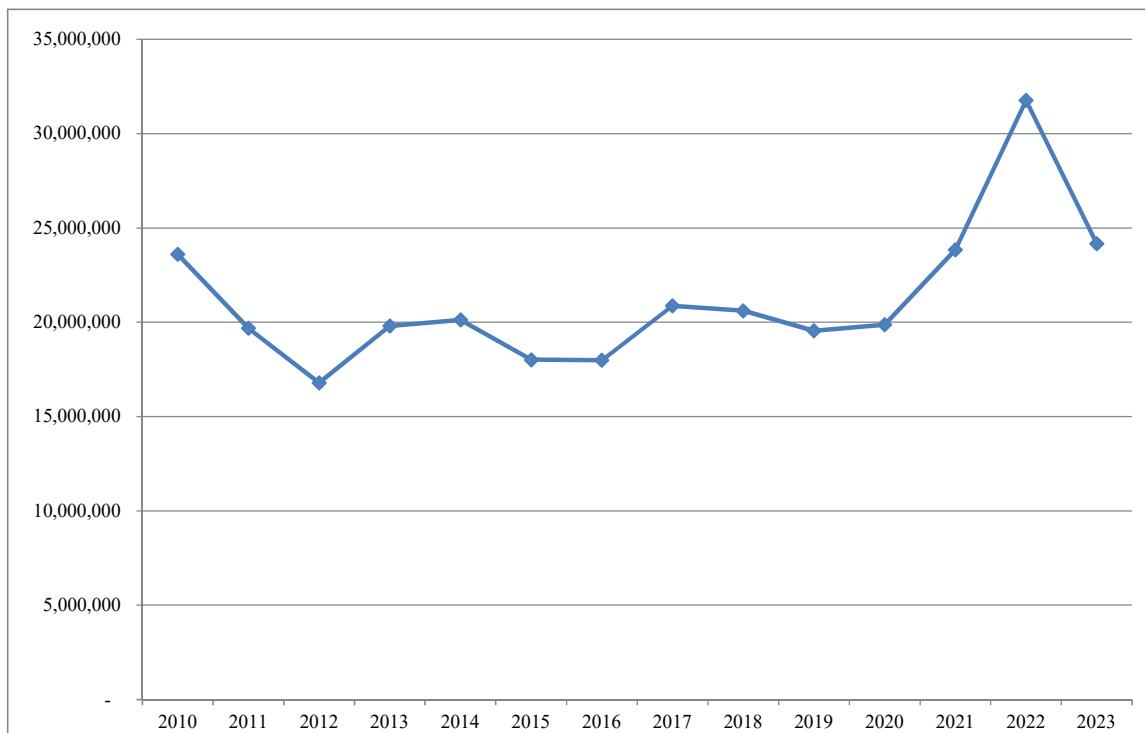
ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2023 BUDGET





History of Sales and Use Tax Collections

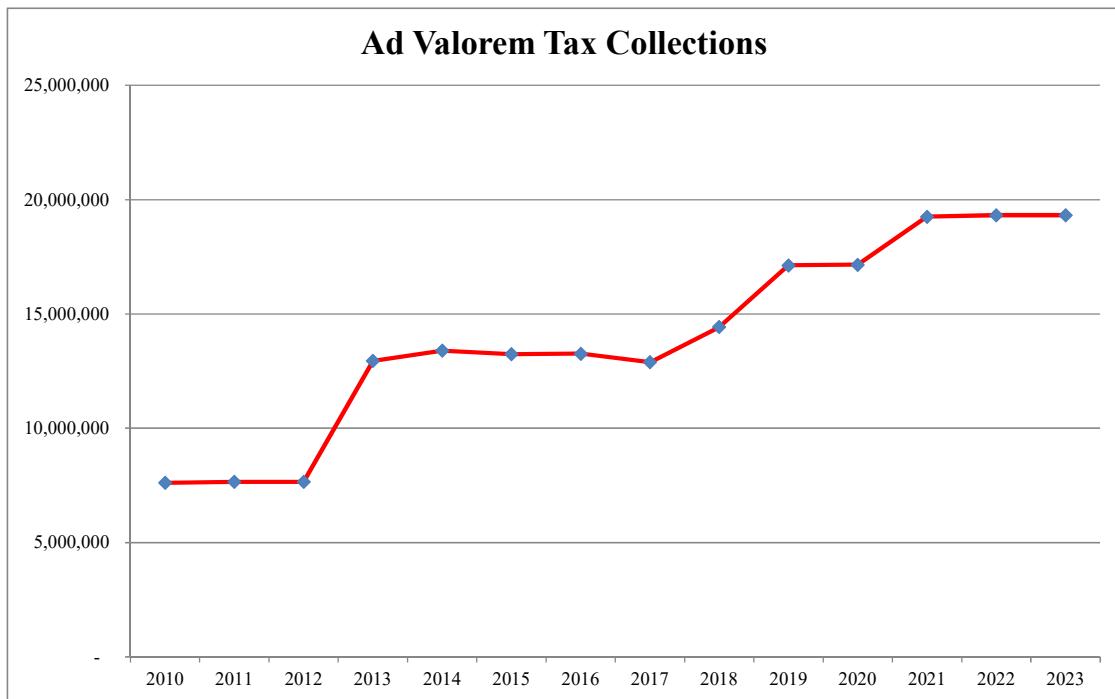
Year		Collections	Percentage of Change
2010	Actual	23,601,618	71.03%
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	19,805,927	18.00%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Actual	20,606,565	-1.29%
2019	Actual	19,546,527	-5.14%
2020	Actual	19,871,052	1.66%
2021	Actual	23,838,489	19.97%
2022	Projected	31,753,929	33.20%
2023	Budgeted	24,166,666	-23.89%





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	Actual	19,250,079	12.24%
2022	Projected	19,319,304	0.36%
2023	Budgeted	19,319,304	0.00%





Projected Authorized and Levied Ad Valorem Taxes for 2023

	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	228,132,815	237,949,876	466,082,691	(71,217,233)	394,865,458
2022	**	**	**	**	**
				537,299,924.00	

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2021	2022	2023 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	3	3	3
Finance	8	8	8
Personnel Department	3	3	3
Capital Projects	5	4	4
OEP	2	2	2
Animal Control	8	8	8
Property Plant & Maintenance	9	9	9
34th Judicial Court	39	43	43
Civic Auditorium	3	3	3
Community Development	16	15	15
Fire	109	113	113
Recreation	6	6	6
Tourism	3	3	3
Grants	1	1	1
Coastal	1	1	1
Housing	13	13	13
Transit	7	7	7
CDBG	-	-	-
HMGP	-	-	-
Public Works	29	28	28
Sanitation	16	16	16
Canals and Drainage	-	31	31
Insurance	4	4	4
Water & Sewer	73	77	77
	377	417	417



	Fiscal Year							
	2013	2014	2015	2016	2017	2018	2019	2020
General Fund								
Nonspendable	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255
Restricted	91,185	3,404,667	3,992,868	3,970,789	3,941,952	4,275,605	4,934,947	8,827,842
Committed	-	-	-	-	343,784	1,935,023	1,048,063	450,403
Assigned	-	587,321	5,421,492	6,891,492	12,066,337	6,522,404	4,800,961	4,047,649
Unassigned	2,436,466	-	733,079	1,445,188	69,464	83,803	93,851	1,616,386
Reserved	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-
Total general fund	<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	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044
Restricted	9,379,192	12,533,044	11,243,754	9,244,225	7,784,977	10,050,534	12,674,735	15,892,143
Committed	1,803,029	956,733	956,564	956,654	598,990	865,203	(3,448,179)	1,159,797
Assigned	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	(5,495,701)	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)	(3,030,949)	(5,369,530)
Reserved	-	-	-	-	-	-	-	-
Unreserved, undesignated, reported in:								
Special revenue funds	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-
Total all other governmental funds	<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>\$ 15,477,864</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
 **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	71,910,755	66,279,406	80,381,246	71,659,715	87,054,883	72,026,862	72,954,586

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	10,648,890	11,407,738	23,855,858	15,393,241	17,055,145	17,370,922	17,028,662

Total Primary Government Expenses

	<u>\$ 82,559,645</u>	<u>\$ 77,687,144</u>	<u>\$ 104,237,104</u>	<u>\$ 87,052,956</u>	<u>\$ 104,110,028</u>	<u>\$ 89,397,784</u>	<u>\$ 89,983,248</u>
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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	84,035,891	52,263,870	56,762,136	42,429,413	39,429,808	25,439,335	25,229,264

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	11,451,197	5,907,475	12,576,409	14,587,612	13,209,028	13,502,633	12,887,580

Total Primary Government Program Revenues

	<u>\$ 95,487,088</u>	<u>\$ 58,171,345</u>	<u>\$ 69,338,545</u>	<u>\$ 57,017,025</u>	<u>\$ 52,638,836</u>	<u>\$ 38,941,968</u>	<u>\$ 38,116,844</u>
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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	\$ 12,927,443	\$ (19,515,799)	\$ (34,898,559)	\$ (30,035,931)	\$ (51,471,192)	\$ (50,455,816)	\$ (51,866,404)



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	-	-	-	-
Special Item - Transfer from other government agency	-	-	-	-	-	-	-
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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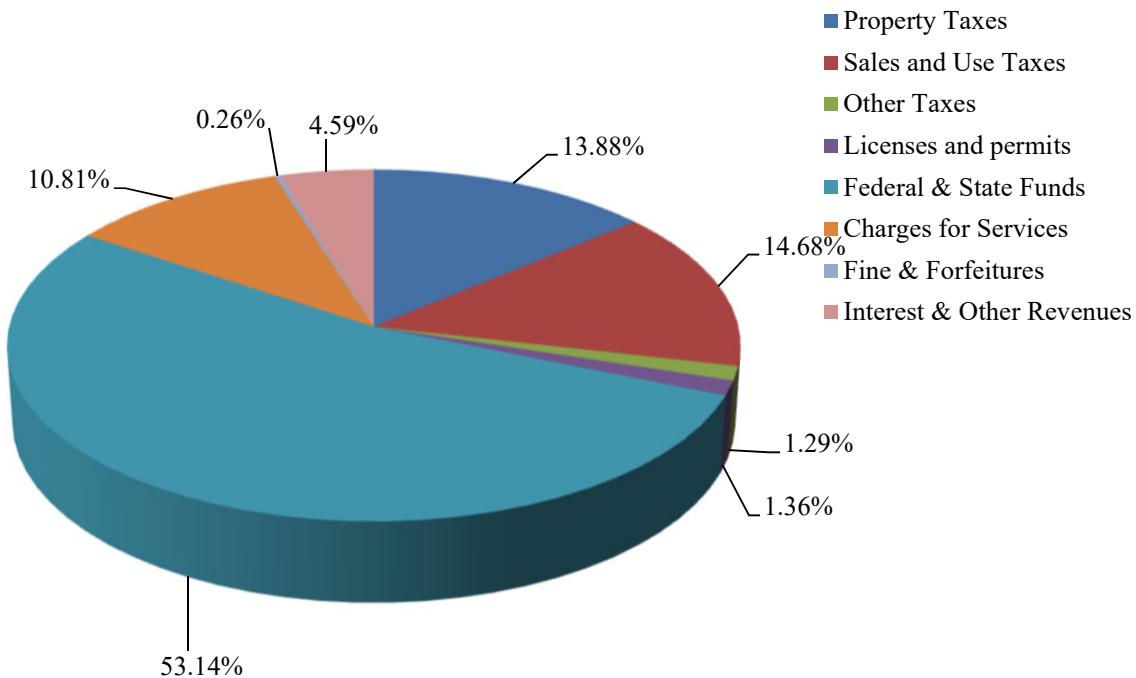
Changes in Net Position

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

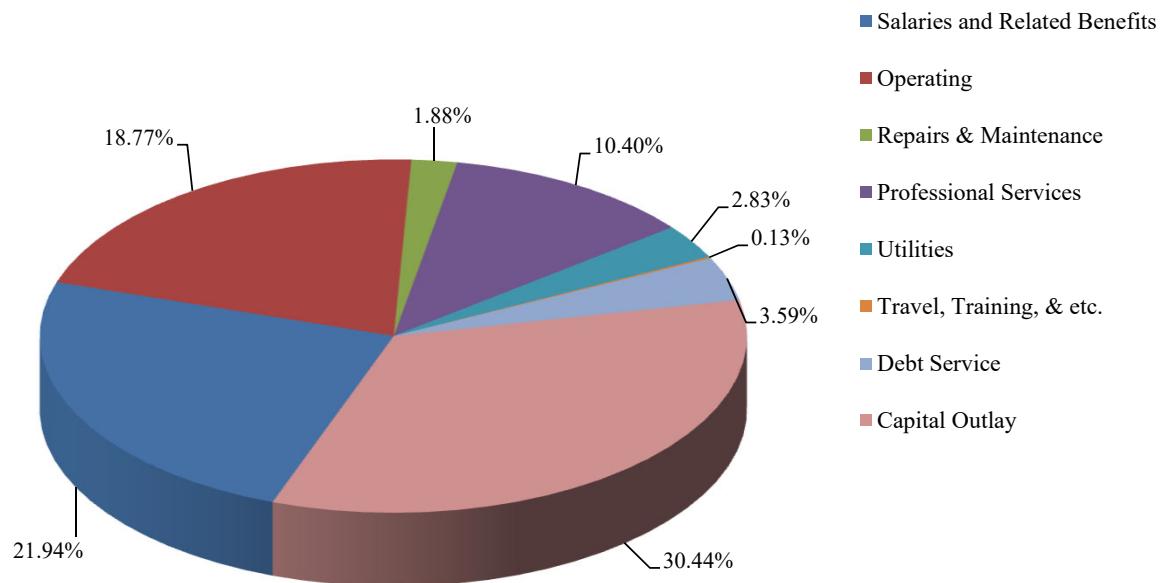


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2023 BUDGET



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2023 Adopted Operating & Capital Budget

DEPARTMENT	2023 Intoduced	2023 Intoduced	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	\$ 10,257,450	\$ 10,463,531	\$ (206,081)	\$ 4,479,401	\$ (4,417,918)	\$ (144,598)	\$ 5,305,834	\$ 5,161,236
101 Sales Tax	14,500,000	1,160,000	13,340,000	(14,043,254)	-	(703,254)	731,161	27,907
105 34th Judicial Court	225,000	3,794,848	(3,569,848)	3,526,210	-	(43,638)	(233,560)	(277,198)
152 Civic Auditorium	-	163,498	(163,498)	163,498	-	-	212,962	212,962
160 Community Development	1,673,000	2,216,687	(543,687)	443,444	84,168	(16,075)	-	(16,075)
160 LLT	13,689,691	14,178,131	(488,440)	-	-	(488,440)	16,838,001	16,349,561
Total General Fund	\$ 40,345,141	\$ 31,976,695	\$ 8,368,446	\$ (5,430,701)	\$ (4,333,750)	\$ (1,396,005)	\$ 22,854,398	\$ 21,458,393
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (148,704)	\$ (148,704)
205 Hurricane Isaac	-	-	-	-	-	-	(184,525)	(184,525)
206 Hurricane Ike	-	-	-	-	-	-	170,008	170,008
229 Hurricane Katrina	8,057,434	8,057,434	-	-	-	-	(7,059,760)	(7,059,760)
234 Tree Fund	-	32,000	(32,000)	-	-	(32,000)	32,000	-
253 Criminal Court 34th	270,000	270,000	-	-	-	-	41,635	41,635
254 Fire Department	14,304,351	13,943,229	361,122	-	(361,122)	-	5,476,799	5,476,799
259 Council on Aging	375,250	439,465	(64,215)	64,215	-	-	327,557	327,557
260 CDBG	749,198	749,198	-	-	-	-	(817,239)	(817,239)
261 Recreation	1,896,078	3,252,045	(1,355,967)	1,097,460	35,000	(223,507)	547,138	323,631
262 Public Works	2,319,121	4,573,797	(2,254,676)	1,919,816	-	(334,860)	390,287	55,427
263 Road Lighting	507,410	729,500	(222,090)	222,090	-	-	282,438	282,438
264 Sanitation	6,093,741	6,321,620	(227,879)	228,707	(828)	-	718,069	718,069
265 Drainage & Canals	3,309,637	2,900,515	409,122	-	(252,122)	157,000	3,744,557	3,901,557
266 Assessor's Office	23,761	45,644	(21,883)	10,417	11,466	-	12,264	12,264
267 WIOA	2,408,964	2,408,964	-	-	-	-	81,918	81,918
270 HMGP	10,425,138	10,425,138	-	-	-	-	872,821	872,821
271 Health	257,966	257,799	167	-	(167)	-	877,982	877,982
273 Communications District	700,000	700,000	-	-	-	-	237,609	237,609
277 Housing & Redevelopment	6,940,000	6,939,858	142	-	-	142	44	186
279 Transit	438,844	770,846	(332,002)	332,002	-	-	(276,253)	(276,253)
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	132,480	132,480
290 State & Federal Grants	8,242,192	8,876,982	(634,790)	604,790	30,000	-	1	1
291 GOMESA	1,542,000	2,437,637	(895,637)	-	(6,966,855)	(7,862,492)	9,615,101	1,752,609
Total Special Revenue Funds	\$ 68,886,085	\$ 74,156,671	\$ (5,270,586)	\$ 4,479,497	\$ (7,504,628)	\$ (8,295,717)	\$ 15,074,227	\$ 6,778,510
DEBT SERVICE FUNDS:								
312 2012 Sales Tax Refunding Bond	\$ 15,000	\$ 3,614,100	\$ (3,599,100)	\$ -	\$ 3,599,100	\$ -	\$ 2,306,687	\$ 2,306,687
352 S/F 1990 G.O. Bonds	-	-	-	-	(12,139,064)	(12,139,064)	14,386,305	2,247,241
354 2014 Fire Sinking Fund	-	279,538	(279,538)	-	279,538	-	230,302	230,302
Total Debt Service Funds	\$ 15,000	\$ 3,893,638	\$ (3,878,638)	\$ -	\$ (8,260,426)	\$ (12,139,064)	\$ 16,923,294	\$ 4,784,230

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2023 Adopted Operating & Capital Budget

DEPARTMENT	2023 Intoduced	2023 Intoduced	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)	\$ (3,636)	\$ (28,636)
454 Fire Capital Fund	-	-	-	-	-	-	1,150,000	1,150,000
457 Bike Paths Fund Capital Projects	6,617,621	5,931,567	686,054	32,000	-	718,054	(404,639)	313,415
462 Jackson/Pakenham Fund Capital Projects	-	-	-	-	-	-	(737,689)	(737,689)
464 General Fund Capital Projects	11,792,519	36,270,429	(24,477,910)	721,006	23,447,904	(309,000)	(18,842,207)	(19,151,207)
465 Drainage and Canals Fund Capital Projects	-	-	-	-	250,000	250,000	1,000,000	1,250,000
Total Capital Project Funds	\$ 18,410,140	\$ 42,226,996	\$ (23,816,856)	\$ 753,006	\$ 23,697,904	\$ 634,054	\$ (17,838,171)	\$ (17,204,117)
INTERNAL SERVICE FUNDS:								
650 Self Insurance	\$ 3,214,662	\$ 3,219,633	\$ (4,971)	\$ -	\$ -	\$ (4,971)	\$ (423,429)	\$ (428,400)
675 W&S Self Insurance	221,000	221,000	-	-	-	-	2,001,458	2,001,458
Total Internal Service	\$ 3,435,662	\$ 3,440,633	\$ (4,971)	\$ -	\$ -	\$ (4,971)	\$ 1,573,029	\$ 1,573,058
BUSINESS-TYPE ACTIVITIES:								
500 Water & Sewerage Fund	\$ 13,793,475	\$ 12,250,904	\$ 1,542,571	\$ -	\$ (1,793,835)	\$ (251,264)	\$ 239,459,349	\$ 239,208,084
501 W&S \$50M Bond Fund	-	-	-	-	-	-	8,425	8,425
529 SF-SW99 1/2 Cent Sales Tax Fund	4,833,333	386,667	4,446,666	-	(5,446,666)	(1,000,000)	4,272,598	3,272,598
530 50 M Bond Sales Tax Debt Service	-	-	-	-	-	-	29,398	29,398
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	14,386,386	22,584,443	(8,198,057)	-	3,706,725	(4,491,332)	(35,381,158)	(39,872,490)
Total Water & Sewer	\$ 33,013,194	\$ 35,222,014	\$ (2,208,820)	\$ -	\$ (3,533,776)	\$ (5,742,596)	\$ 209,177,476	\$ 203,434,879
OTHER BUSINESS-TYPE ACTIVITIES:								
578 Events Facilities	\$ 434,000	\$ 561,917	\$ (127,917)	\$ 127,917	\$ -	\$ -	\$ (689,362)	\$ (689,362)
Total Recreational Facilities	\$ 434,000	\$ 561,917	\$ (127,917)	\$ 127,917	\$ -	\$ -	\$ (689,362)	\$ (689,362)
TOTAL ALL FUNDS	\$ 164,539,222	\$ 191,478,565	\$ (26,939,342)	\$ (70,281)	\$ 65,324	\$ (26,944,299)	\$ 247,079,890	\$ 220,135,591

ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2023 BUDGET



ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2023 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)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Film Permits	410026	\$ 12,000	\$ 6,000	\$ 15,000	\$ 15,000	9,000
FEMA	420028	4,283	11,250	-	-	(11,250)
Misc. Revenue	480082	0136	2,500	-	-	-
Insurance Proceeds	489074	62,554	-	-	-	-
Total REVENUES		81,337	17,250	15,000	15,000	(2,250)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Clerk of Council		100,205	104,213	106,718	6,513	
Council Asst / Deputy Clerk		58,078	60,401	61,853	3,775	
Clerical Specialist II		32,352	34,293	34,455	2,103	
Councilman at Large		17,400	19,800	19,800	2,400	
Councilman at Large		19,800	17,400	17,400	(2,400)	
Council		15,000	15,000	15,000	-	
Council		15,000	15,000	15,000	-	
Council		15,000	15,000	15,000	-	
Council		15,000	15,000	15,000	-	
Council		15,000	15,000	15,000	-	
Salaries Total	501000	300,268	302,835	311,107	315,749	12,914
Salaries - OT	501001	9,851	14,497	5,000	5,000	(9,497)
Taxes - Payroll	501002	8,814	12,500	12,500	12,500	-
Pension Costs	501004	24,166	23,300	24,000	24,000	700
Insurance-Hospital & Life	501005	79,573	92,000	95,000	95,000	3,000
Total PERSONNEL EXPENDITURES		422,672	445,132	447,607	452,249	7,117
OPERATING EXPENDITURES						
Rent - Equipment	503002	3,951	4,800	4,200	4,200	(600)
Rent - Storage	503005	1,440	1,440	1,440	1,440	-
Professional Service	520002	15,659	10,000	10,000	10,000	-
Prof Service-Accounting/Audit	520020	105,000	126,500	105,000	105,000	(21,500)
Prof Serv - Security service	520101	4,095	5,760	4,250	4,250	(1,510)
R & M Vehicles	530004	903	500	500	500	-
R & M Bldg & Facilities	530008	-	500	-	-	(500)
Telephone Svcs	540005	2,629	2,850	2,700	2,700	(150)
Cell Phone	540006	7,014	7,200	6,000	6,000	(1,200)
Stationary & Office Supplies	541007	4,198	5,000	4,200	4,200	(800)
Supplies-Operating	541008	1,880	4,200	3,000	3,000	(1,200)
Uniforms	541017	2,030	1,500	1,500	1,500	-
Computer Equipment	542000	-	800	-	-	(800)
Travel, Training, & Etc.	550000	3,080	44,900	25,000	25,000	(19,900)
Meeting & Conference	550006	-	3,000	-	-	(3,000)
Meeting & Conference	550006	0136	1,017	1,600	1,600	-
Fees-Vehicle Licenses/Tags	580009	-	250	-	-	(250)
Advertising - Corporate Tax Incentive Program	580017	0078	-	100,000	100,000	100,000
Dues & Subscriptions	580018	9,865	10,175	10,000	10,000	(175)
Recording Fees	580021	11,535	10,000	12,000	12,000	2,000
Postage	580022	101	200	200	200	-
Official Journal	580023	38,714	25,000	25,000	25,000	-
Shipping Handling, & Installation	580028	250	400	250	250	(150)
Gasoline	580035	2,048	2,500	2,000	2,000	(500)
Election Expense	580048	39,587	40,000	40,000	40,000	-

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

			2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES continued							
Parks & Parkways Commission - Dist A	589004	0110	\$ -	\$ 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	3,000	\$ 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	10,000	5,000
Parks & Parkways Commission - at-Large, West	589004	0116	-	\$ 5,000	\$ 5,000	10,000	5,000
Film Incentive Program	589008		-	150,000	150,000	200,000	50,000
Corp. Tax Incentive	589010	0078	-	150,000	150,000	150,000	-
Total OPERATING EXPENDITURES			<u>257,996</u>	<u>744,075</u>	<u>693,840</u>	<u>753,840</u>	<u>9,765</u>
Total EXPENDITURES			<u>680,668</u>	<u>1,189,207</u>	<u>1,141,447</u>	<u>1,206,089</u>	<u>16,882</u>
OTHER FINANCING USES							
Transfer From Sales Tax	499101		1,100,000	150,000	-	60,000	(90,000)
Total OTHER FINANCING USES			<u>1,100,000</u>	<u>150,000</u>	<u>-</u>	<u>60,000</u>	<u>(90,000)</u>
OTHER FINANCING USES							
Transfer to Tree Fund	599234		32,000	-	-	-	-
Total OTHER FINANCING USES			<u>32,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE			\$ 468,669	\$ (1,021,957)	\$ (1,126,447)	\$ (1,131,089)	(109,132)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 1,016	\$ 6,000	\$ -	\$ -	(6,000)
Cable Franchise Fee	450046	376,062	375,000	365,000	365,000	(10,000)
BellSouth Franchise Fee	450047	56,233	80,000	65,000	65,000	(15,000)
		20,000	-	-	-	-
Total REVENUES		453,311	461,000	430,000	430,000	(31,000)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Govt Access / PIO		74,971	77,970	79,844	4,873	
Videographer / Editor		42,199	43,887	44,942	2,743	
Salaries Total	501000	119,713	117,170	121,857	125,165	7,995
Salaries - OT	501001	5,845	5,820	-	-	(5,820)
Taxes - Payroll	501002	1,810	2,500	2,000	2,000	(500)
Pension Costs	501004	15,364	14,000	14,500	14,500	500
Insurance-Hospital & Life	501005	14,354	17,500	17,500	17,500	-
Total PERSONNEL EXPENDITURES		157,086	156,990	155,857	159,165	2,175
OPERATING EXPENDITURES						
Professional Service	520002	3,800	3,900	3,000	3,000	(900)
Prof Serv-Software Support	520003	5,793	9,000	9,000	9,000	-
R & M Machinery & Equipment	530005	7,141	-	-	-	
Cell Phone	540006	1,540	1,800	1,500	1,500	(300)
Stationary & Office Supplies	541007	5	397	500	500	103
Small Tools & Equipment	541014	2,677	-	-	-	
Computer Software	542001	1,003	1,003	2,000	2,000	997
Production Equipment	542005	687	1,000	1,000	1,000	-
Travel, Training, & Etc.	550000	422	850	750	750	(100)
Small Equipment	571012	25,759	-	-	-	
Buildings-Improvements	572022	6,922	-	-	-	
Entertainment & Promo	580019	165	850	500	500	(350)
Gasoline	580035	14	100	250	250	150
Miscellaneous Expense	580057	16	-	-	-	
Total OPERATING EXPENDITURES		55,944	18,900	18,500	18,500	(400)
Total EXPENDITURES		213,030	175,890	174,357	177,665	1,775
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		\$ 205,281	\$ 250,110	\$ 220,643	\$ 217,335	(32,775)

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

	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
JP Ward A	\$ 7,200	\$ 7,300	\$ 7,300	7,300	100
JP Ward B	7,200	7,300	7,300	7,300	100
JP Ward C	7,200	7,300	7,300	7,300	100
JP Ward D	7,200	7,300	7,300	7,300	100
JP Ward E	7,200	7,300	7,300	7,300	100
JP Ward F	7,200	7,300	7,300	7,300	100
JP Ward G	7,200	7,300	7,300	7,300	100
JP Ward H	7,200	7,300	7,300	7,300	100
JP Ward I	7,200	7,300	7,300	7,300	100
JP Ward J	7,200	7,300	7,300	7,300	100
JP Ward K	7,200	7,300	7,300	7,300	100
Constable Ward A	7,200	7,300	7,300	7,300	100
Constable Ward B	7,200	7,300	7,300	7,300	100
Constable Ward C	7,200	7,300	7,300	7,300	100
Constable Ward D	7,200	7,300	7,300	7,300	100
Constable Ward E	7,200	7,300	7,300	7,300	100
Constable Ward F	7,200	7,300	7,300	7,300	100
Constable Ward G	7,200	7,300	7,300	7,300	100
Constable Ward H	7,200	7,300	7,300	7,300	100
Constable Ward I	7,200	7,300	7,300	7,300	100
Constable Ward J	7,200	7,300	7,300	7,300	100
Constable Ward K	7,200	7,300	7,300	7,300	100
Salaries Total	501000	163,718	158,400	160,600	160,600
Taxes - Payroll	501002	7,604	8,000	8,200	8,200
Pension Costs	501004	11,696	15,500	15,750	15,750
Insurance-Hospital & Life	501005	100,829	125,000	142,000	142,000
Total PERSONNEL EXPENDITURES		283,847	306,900	326,550	326,550
OPERATING EXPENDITURES					
Travel, Training, & Etc.	550000	930	13,000	13,000	13,000
Total OPERATING EXPENDITURES		930	13,000	13,000	13,000
Total EXPENDITURES		284,777	319,900	339,550	339,550
NET EFFECT ON FUND BALANCE		\$ (284,777)	\$ (319,900)	\$ (339,550)	\$ (339,550)
					(19,650)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Drivers License Fee	440018	\$ 7,806	\$ 6,000	\$ 17,000	\$ 17,000	11,000
Total REVENUES		7,806	6,000	17,000	17,000	11,000
OPERATING EXPENDITURES						
Rent - Building	503003	50,400	50,400	50,400	50,400	-
Utilities - Water	540000	479	650	650	650	-
Utilities - Electric	540002	7,531	8,000	8,000	8,000	-
Total EXPENDITURES		58,410	59,050	59,050	59,050	-
NET EFFECT ON FUND BALANCE		\$ (50,604)	\$ (53,050)	\$ (42,050)	\$ (42,050)	11,000

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 1,031	\$ 725	\$ 1,000	\$ 1,000	275
Total REVENUES		1,031	725	1,000	1,000	275
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	32,308	32,185	32,185	32,185	-
Taxes - Payroll	501002	448	500	500	500	-
Pension Costs	501004	5,815	6,335	7,000	7,000	665
Insurance-Hospital & Life	501005	21,897	25,500	26,500	26,500	1,000
Total PERSONNEL EXPENDITURES		60,468	64,520	66,185	66,185	1,665
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	85	100	100	100	-
Rent - Equipment	503002	698	600	600	600	-
Professional Service	520002	45	-	250	250	250
Stationary & Office Supplies	541007	482	438	1,000	1,000	562
Computer Software	542001	-	233	-	-	(233)
Travel, Training, & Etc.	550000	1,664	3,985	3,500	3,500	(485)
Advertising	580017	44	-	-	-	-
Dues & Subscriptions	580018	375	825	850	850	25
Postage	580022	1,746	1,159	2,000	2,000	841
Miscellaneous Expense	580057	-	-	-	-	-
Total OPERATING EXPENDITURES		5,139	7,340	8,300	8,300	960
Total EXPENDITURES		65,607	71,860	74,485	74,485	2,625
NET EFFECT ON FUND BALANCE		\$ (64,576)	\$ (71,135)	\$ (73,485)	\$ (73,485)	(2,350)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 26,218	\$ 34,500	\$ -	\$ -	(34,500)
State Grants	440000	1,251	1,000	1,650	1,650	650
Auction Proceeds	450002	900	-	-	-	-
Reimbursement	480071	78	-	-	-	-
Total REVENUES		28,447	35,500	1,650	1,650	(33,850)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Parish President		154,371	154,371	154,371	-	-
Chief Administrator Officer		142,864	148,579	152,150	9,286	
Admin Supervisor / PIO		56,824	82,363	84,331	27,507	
Internal Auditor		-	61,674	61,674	61,674	
Administrative Asst. II to Pres.		56,743	59,013	60,431	3,688	
Administrative Asst. II to CAO		50,735	52,764	54,032	3,297	
Fire Civil Service Clerk		6,000	6,000	6,000	-	-
Administrative Asst. II to CAO/Pres		50,067	52,070	53,322	3,255	
Executive Assistant to CAO		41,969	-	-	(41,969)	
Security Receptionist II		33,944	35,980	36,150	2,206	
Community Service - PT		12,480	12,480	12,480	-	-
Student Workers- PT		14,040	14,040	14,040	-	-
Student Workers- PT		14,040	14,040	14,040	-	-
Salaries Total	501000	495,439	634,077	693,374	704,270	70,193
Salaries - OT	501001	37,487	46,000	25,000	25,000	(21,000)
Taxes - Payroll	501002	8,431	13,500	12,500	12,500	(1,000)
Pension Costs	501004	64,934	73,015	70,000	70,000	(3,015)
Insurance-Hospital & Life	501005	51,348	64,522	60,000	60,000	(4,522)
Total PERSONNEL EXPENDITURES		657,639	831,114	860,874	871,770	40,656
OPERATING EXPENDITURES						
Vehicle Allowance	501009	10,155	10,200	10,200	10,200	-
Legal Liability-Publ Officials	502004	297,798	332,500	320,250	320,250	(12,250)
Insurance-Property	502005	2,397	4,654	6,399	6,399	1,745
Public Servant Surety Bond	502009	7,832	8,727	9,000	9,000	273
Rent - Equipment	503002	4,191	8,000	6,000	6,000	(2,000)
Professional Service	520002	217,907	216,000	216,000	216,000	-
Professional Service	520002	0840	280	-	-	-
Prof Serv-Legal	520012	421,898	334,549	250,000	250,000	(84,549)
R & M Vehicles	530004	3,780	6,429	4,000	4,000	(2,429)
R & M Bldg & Facilities	530008	32	11	-	-	(11)
Cell Phone	540006	6,552	9,000	5,200	5,200	(3,800)
Supplies-Food/Drink	541003	3,656	3,000	3,500	3,500	500
Stationary & Office Supplies	541007	2,926	3,733	5,000	5,000	1,267
Supplies-Operating	541008	823	4,144	5,000	5,000	856
Supplies-Operating	541008	0840	607	-	-	-
Uniforms	541017	15	256	-	-	(256)
Furniture & Fixtures	542003	727	-	500	500	500
Travel, Training, & Etc.	550000	6,182	32,314	30,000	30,000	(2,314)
Meeting & Conferences	550006	1,446	3,000	4,000	4,000	1,000
Vehicles	571011	-	40,000	-	-	(40,000)
Fees-Vehicle Licenses/Tags	580009	-	180	250	250	70
Advertising	580017	48	650	500	500	(150)
Dues & Subscriptions	580018	6,608	7,000	7,500	7,500	500

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES continued						
Entertainment & Prom	580019	\$ 1,809	\$ 2,500	\$ 2,500	\$ 2,500	-
Recording Fees	580021	2,305	515	1,000	1,000	485
Postage	580022	3,155	3,751	4,500	4,500	749
Fees & Charges	580024	-	102	250	250	148
Shipping Handling, & Installat	580028	52	250	250	250	-
Gasoline	580035	8,018	12,500	12,000	12,000	(500)
Lawsuit Settlement Cost	580047	13,000	2,500	15,000	15,000	12,500
Miscellaneous Expense	580057	906	-	-	-	-
LA Workforce Commission	580060	-	367	-	-	(367)
Total OPERATING EXPENDITURES		<u>1,025,105</u>	<u>1,046,832</u>	<u>918,799</u>	<u>918,799</u>	<u>(128,033)</u>
Total EXPENDITURES		<u>1,682,744</u>	<u>1,877,946</u>	<u>1,779,673</u>	<u>1,790,569</u>	<u>(87,377)</u>
NET EFFECT ON FUND BALANCE		\$ (1,654,297)	\$ (1,842,446)	\$ (1,778,023)	\$ (1,788,919)	53,527

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 816	\$ 2,625	\$ -	\$ -	(2,625)
Total REVENUES		816	2,625	-	-	(2,625)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Chief Security Officer		-	75,991	79,031	80,931	4,940
Salaries Total	501000	81,881	75,991	79,031	81,177	5,186
Salaries - OT	501001	2,181	3,500	-	-	(3,500)
Taxes - Payroll	501002	1,214	1,500	1,500	1,500	-
Pension Costs	501004	10,265	9,500	9,500	9,500	-
Insurance-Hospital & Life	501005	7,412	8,500	9,000	9,000	500
Total PERSONNEL EXPENDITURES		102,953	98,991	99,031	101,177	2,186
OPERATING EXPENDITURES						
Prof Serv-Software Support	520003	-	5,200	-	-	(5,200)
Prof Serv - Security service	520101	55,517	68,000	65,000	65,000	(3,000)
R & M Machinery & Equipment	530005	-	500	500	500	-
Stationary & Office Supplies	541007	620	2,000	1,000	1,000	(1,000)
Small Tools & Equipment	541014	1,027	1,000	750	750	(250)
Travel, Training, & Etc.	550000	118	500	500	500	-
Total OPERATING EXPENDITURES		57,282	77,200	67,750	67,750	(9,450)
Total EXPENDITURES		160,235	176,191	166,781	168,927	(7,264)
NET EFFECT ON FUND BALANCE		\$ (159,419)	\$ (173,566)	\$ (166,781)	\$ (168,927)	4,639

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 163	\$ -	\$ -	\$ -	-
Total REVENUES		163	-	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Purchasing Agent		59,413	61,790	63,275	3,862	
Purchasing Specialist II		41,454	43,881	44,083	2,629	
Salaries Total	501000	107,085	100,867	105,671	107,576	6,709
Salaries - OT	501001	73	-	-	-	-
Taxes - Payroll	501002	1,430	1,800	1,800	1,800	-
Pension Costs	501004	13,112	12,000	12,500	12,500	500
Insurance-Hospital & Life	501005	20,385	22,500	24,000	24,000	1,500
Total PERSONNEL EXPENDITURES		142,085	137,167	143,971	145,876	8,709
OPERATING EXPENDITURES						
Rent - Equipment	503002	883	1,000	1,000	1,000	-
Cell Phone	540006	614	800	800	800	-
Stationary & Office Supplies	541007	2,279	3,000	3,000	3,000	-
Travel, Training, & Etc.	550000	59	1,500	1,000	1,000	(500)
Dues & Subscriptions	580018	50	400	250	250	(150)
Postage	580022	181	250	250	250	-
Gasoline	580035	-	100	100	100	-
Miscellaneous Expense	580057	63	-	-	-	-
Total OPERATING EXPENDITURES		4,129	7,050	6,400	6,400	(650)
Total EXPENDITURES		146,214	144,217	150,371	152,276	8,059
NET EFFECT ON FUND BALANCE		\$ (146,051)	\$ (144,217)	\$ (150,371)	\$ (152,276)	(8,059)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 15,050	\$ 12,500	\$ 30,000	\$ 30,000	17,500
Interest - Other	470003	-	-	1,000	1,000	1,000
Total REVENUES		15,050	12,500	31,000	31,000	18,500
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	27,023	31,999	37,000	37,000	5,001
Postage	580022	-	1	-	-	(1)
Total OPERATING EXPENDITURES		27,023	32,000	37,000	37,000	5,000
NET EFFECT ON FUND BALANCE		\$ (11,973)	\$ (19,500)	\$ (6,000)	\$ (6,000)	13,500

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 1,045	\$ 6,000	\$ -	\$ -	(6,000)
Sign Rental	450041 8220	6,472	-	3,500	3,500	3,500
Total REVENUES		7,517	6,000	3,500	3,500	(2,500)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
IT Manager		99,500	103,479	105,967	105,967	6,467
IT Analyst		58,078	60,401	61,853	61,853	3,775
Help Desk Tech		32,517	33,817	34,630	34,630	2,113
Help Desk Tech-PT		35,100	35,100	35,100	35,100	-
Salaries Total	501000	208,514	225,195	232,797	238,166	12,971
Salaries - OT	501001	9,947	1,589	-	-	(1,589)
Taxes - Payroll	501002	5,017	6,000	6,000	6,000	-
Pension Costs	501004	23,023	23,500	23,500	23,500	-
Insurance-Hospital & Life	501005	18,496	25,500	27,000	27,000	1,500
Total PERSONNEL EXPENDITURES		264,997	281,784	289,297	294,666	12,882
OPERATING EXPENDITURES						
Prof Serv-Software Support	520003	28,020	60,500	80,000	80,000	19,500
Prof Serv-Storage	520009	11,140	-	-	-	-
Utilities - Electric	540002	5,431	8,700	8,500	8,500	(200)
Cell Phone	540006	1,652	2,000	1,800	1,800	(200)
Stationary & Office Supplies	541007	513	553	750	750	197
Computer Equipment	542000	75,736	78,915	82,000	82,000	3,085
Computer Software	542001	55,669	63,075	120,000	120,000	56,925
Travel, Training, & Etc.	550000	1,181	1,194	1,500	1,500	306
Computer Equipment	572000	29,000	6,410	10,000	10,000	3,590
Shipping Handling, & Installation	580028	-	471	250	250	(221)
Gasoline	580035	280	482	250	250	(232)
Miscellaneous Expense	580057	55	-	-	-	-
Total OPERATING EXPENDITURES		208,677	222,300	305,050	305,050	82,750
Total EXPENDITURES		473,674	504,084	594,347	599,716	95,632
NET EFFECT ON FUND BALANCE		\$ (466,157)	\$ (498,084)	\$ (590,847)	\$ (596,216)	\$ (98,132)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,088,298	\$ 1,128,951	\$ 1,090,000	\$ 1,090,000	(38,951)
Prior Year Advalorem	401001	51,191	35,000	50,000	50,000	15,000
Beer Tax	403000	43,589	42,000	43,000	43,000	1,000
Severance Tax	403003	118,519	125,000	165,000	165,000	40,000
Chain Store Tax	403004	12,845	15,000	20,000	20,000	5,000
Fairgrounds OTB	403005	115,229	110,000	100,000	100,000	(10,000)
Video Poker	403006	725,850	550,000	700,000	700,000	150,000
Occupational License	410000	1,125,221	1,200,000	1,125,000	1,125,000	(75,000)
Liquor & Beer Lic.	410001	28,896	30,000	27,500	27,500	(2,500)
Chain Store License	410002	5,156	-	-	-	-
PILT Program	420002	25,073	25,000	26,000	26,000	1,000
Federal Grants	420003	-	9,176,592	4,371,985	4,371,985	(4,804,607)
FEMA	420028	(36,246)	2,625	-	-	(2,625)
State Rev. Shar.	430000	17,137	16,725	18,000	18,000	1,275
Rents and Leases	450038	97,200	94,000	97,000	97,000	3,000
Copy Fee-Ord/Resolutions/Other	450042	761	500	500	500	-
Entergy Franchise Fee	450044	8,517	8,500	8,700	8,700	200
Interest - Invest.	470000	-	-	25,000	25,000	25,000
Interest - Other	470003	1,933	2,000	2,500	2,500	500
Rebates	480072	401	500	500	500	-
Misc. Revenue	480082	615	15,000	-	-	(15,000)
Interfund Charges	482005	607,974	723,495	1,403,965	1,403,965	680,470
Total REVENUES		4,038,159	13,300,888	9,274,650	9,274,650	(4,026,238)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Finance		99,450	103,428	105,914	6,464	
Assistant Director of Finance		77,092	77,092	77,092	-	
Accounting Manager		66,343	68,997	70,655	4,312	
Accountant II		57,008	59,289	60,714	3,706	
Accountant II		45,047	46,849	47,975	2,928	
Accounts Payable/Receivable Clerk		38,980	40,539	41,513	2,533	
Accounting Clerk III		34,466	37,034	37,206	2,740	
Accounting Clerk III		36,032	-	-	(36,032)	
Salaries Total	501000	507,985	454,418	433,228	442,084	(12,334)
Salaries - OT	501001	2,818	525	-	-	(525)
Taxes - Payroll	501002	7,184	6,900	7,200	7,200	300
Pension Costs	501004	62,678	52,000	55,000	55,000	3,000
Insurance-Hospital & Life	501005	6,946	56,292	72,000	72,000	15,708
Insurance Retirees Health&Life	501007	342,787	400,000	412,000	412,000	12,000
Total PERSONNEL EXPENDITURES		930,398	970,135	979,428	988,284	18,149
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	1,750	2,000	2,000	2,000	-
Rent - Equipment	503002	1,826	2,000	2,500	2,500	500
Rent - Storage	503005	11,640	11,640	11,640	11,640	-
Professional Service	520002	2,448	19,475	20,000	20,000	525
Prof Serv-Software Support	520003	17,680	16,259	20,000	20,000	3,741
Prof Serv-Legal	520012	57	-	-	-	-
R & M Machinery & Equipment	530005	297	-	-	-	-
Cell Phone	540006	504	750	750	750	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Stationary & Office Supplies	541007	\$ 4,232	\$ 3,688	\$ 6,000	\$ 6,000	2,312
Computer Software	542001	828	-	-	-	-
Travel, Training, & Etc.	550000	1,354	3,700	4,500	4,500	800
Ded. by Tax Collector	580000	171,483	170,000	175,000	175,000	5,000
Ad Valorem Pension Expense	580001	34,983	34,983	38,000	38,000	3,017
Interest Expense	580008	-	1,000	-	-	(1,000)
Dues & Subscriptions	580018	1,265	1,000	1,500	1,500	500
Postage	580022	1,996	3,000	2,500	2,500	(500)
Fees & Charges	580024	127,902	1,628	2,500	2,500	872
Shipping Handling, & Installat	580028	42	233	250	250	17
Miscellaneous Expense	580057	985	-	-	-	-
Total OPERATING EXPENDITURES		381,272	271,356	287,140	287,140	15,784
Total EXPENDITURES		1,311,670	1,241,491	1,266,568	1,275,424	33,933
OTHER FINANCING USES						
Transfer out to Community Development	599160	-	-	84,168	84,168	84,168
Transfer out to Assessor's Off	599266	1,530	2,909	-	761	(2,148)
Transfer to State & Fed Grants	599290	280,000	-	-	-	-
Transfer to General Capital Projects	599464	-	9,331,592	4,371,985	4,371,985	(4,959,607)
Total OTHER FINANCING USES		281,530	9,334,501	4,456,153	4,456,914	(4,877,587)
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	4,033,339	4,610,148	4,307,975	4,419,401	(190,747)
Transfer From Fire	499254	67,117	70,473	73,996	73,996	3,523
Total OTHER FINANCING USES		4,100,456	4,680,621	4,381,971	4,493,397	(187,224)
NET EFFECT ON FUND BALANCE		\$ 6,545,415	\$ 7,405,517	\$ 7,933,900	\$ 8,035,709	630,192

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 127	\$ -	\$ -	\$ -	-
Total REVENUES		127	-	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Human Resource Director		76,500	79,560	81,473	4,973	
Payroll Supervisor		53,405	56,041	57,376	3,971	
Human Resource Assistant		32,899	34,873	35,038	2,139	
Salaries Totals	501000	166,255	162,804	170,474	174,329	11,525
Salaries - OT	501001	4,230	-	-	-	-
Taxes - Payroll	501002	2,447	2,500	2,600	2,600	100
Pension Costs	501004	20,861	20,000	20,000	20,000	-
Insurance-Hospital & Life	501005	22,079	23,000	27,000	27,000	4,000
Total PERSONNEL EXPENDITURES		215,872	208,304	220,074	223,929	15,625
OPERATING EXPENDITURES						
Auto Insurance	502000	9,030	-	-	-	-
General Liability Insurance	502001	195,732	235,613	220,285	220,285	(15,328)
Insurance-Work.Comp.	502012	7,125	263	418	418	155
Rent - Equipment	503002	-	500	-	-	(500)
Rent - Storage	503005	-	-	1,500	1,500	1,500
Professional Service	520002	-	-	6,500	6,500	6,500
Prof Serv-Drug Testing	520045	-	3,000	1,000	1,000	(2,000)
Prof Serv-Employee Physicals	520046	-	1,250	1,000	1,000	(250)
Prof Serv-Background Checks	520053	2,587	1,000	-	-	(1,000)
Stationary & Office Supplies	541007	120	2,500	3,000	3,000	500
Computer Software	542001	-	250	250	250	-
Travel, Training, & Etc.	550000	59	1,000	750	750	(250)
Advertising	580017	430	750	750	750	-
Dues & Subscriptions	580018	-	250	250	250	-
Postage	580022	322	400	400	400	-
Fees & Charges	580024	-	-	250	250	250
LA Worforce Commission	580060	4,024	1,500	7,000	7,000	5,500
Total OPERATING EXPENDITURES		219,429	248,276	243,353	243,353	(4,923)
Total EXPENDITURES		435,301	456,580	463,427	467,282	10,702
NET EFFECT ON FUND BALANCE		\$ (435,174)	\$ (456,580)	\$ (463,427)	\$ (467,282)	(10,702)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fees, Charges, Etc.	450043	\$ 15,335	\$ 15,000	\$ 17,500	\$ 17,500	2,500
Fines & Court Costs	460001	8,692	6,500	7,000	7,000	500
Total REVENUES		24,027	21,500	24,500	24,500	3,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coroner		39,359	39,359	39,359	-	
Chief Investigator		60,000	60,000	60,000	-	
Office Manager I		38,927	41,263	41,457	2,530	
Investigator - PT		10,530	10,530	10,530	-	
Investigator - PT		10,530	10,530	10,530	-	
Salaries Total	501000	145,157	159,346	161,682	161,901	2,555
Taxes - Payroll	501002	2,534	3,000	6,000	6,000	3,000
Pension Costs	501004	16,670	16,500	16,500	16,500	-
Insurance-Hospital & Life	501005	26,811	30,500	32,500	32,500	2,000
Total PERSONNEL EXPENDITURES		191,172	209,346	216,682	216,901	7,555
OPERATING EXPENDITURES						
Prof Serv-Coroner	520015	95,819	116,346	115,000	115,000	(1,346)
Telephone Svcs	540005	3,102	4,000	3,600	3,600	(400)
Stationary & Office Supplies	541007	1,623	1,750	1,800	1,800	50
Supplies-Operating	541008	650	750	750	750	-
Furniture & Fixture	542003	1,073	500	500	500	-
Travel, Training, Etc	550000	-	99	750	750	651
Dues & Subscription	580018	700	1,000	1,000	1,000	-
Miscellaneous Expense	580057	375	651	-	-	(651)
Total OPERATING EXPENDITURES		103,342	125,096	123,400	123,400	(1,696)
Total EXPENDITURES		294,514	334,442	340,082	340,301	5,859
NET EFFECT ON FUND BALANCE		\$ (270,487)	\$ (312,942)	\$ (315,582)	\$ (315,801)	(2,859)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 50	\$ 168,750	\$ 380,000	\$ 380,000	211,250
Total REVENUES		50	168,750	380,000	380,000	211,250
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	37,773	42,022	90,800	90,800	48,778
Insurance-Flood	502008	2,719	2,908	3,000	3,000	92
Professional Service	520002	721,884	844,693	1,000,000	1,000,000	155,307
Prof Serv-Generator	520047	-	1,061	5,418	5,418	4,357
Professional Service - Medical	520054	-	5,261	20,000	20,000	14,739
Prof Serv - Alarm Monitoring	520102	926	3,000	2,500	2,500	(500)
R & M Machinery & Equipment	530005	30,670	37,806	40,000	40,000	2,194
R & M Bldg & Facilities	530008	71,728	69,524	40,000	40,000	(29,524)
R & M Bldg HVAC	530010	36,582	36,600	36,600	36,600	-
Utilities - Water	540000	158,031	86,716	90,000	90,000	3,284
Utilities - Natural Gas	540001	35,357	40,000	50,000	50,000	10,000
Utilities - Electric	540002	109,345	101,120	120,000	120,000	18,880
Supplies-Janitorial	541002	31,137	40,464	40,000	40,000	(464)
Supplies-Operating	541008	52,738	64,455	70,000	70,000	5,545
Supplies-Medical	541009	12,161	14,750	10,000	10,000	(4,750)
Furniture & Fixtures	542003	1,724	-	-	-	-
Small Equipment	571012	19,417	-	20,000	20,000	20,000
Buildings-Improvements	572022	19,800	-	-	-	-
Court attendance	580043	31,824	28,600	35,000	35,000	6,400
Juvenile detention	580044	115,110	100,000	120,000	120,000	20,000
Prisoners- Maintenance	580051	167,355	160,688	175,000	175,000	14,312
Prisoners- Maintenance	580051 0840	10,107	-	-	-	-
Total EXPENDITURES		1,666,388	1,679,668	1,968,318	1,968,318	288,650
NET EFFECT ON FUND BALANCE		\$ (1,666,338)	\$ (1,510,918)	\$ (1,588,318)	\$ (1,588,318)	(77,400)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 462	\$ 4,500	\$ -	\$ -	(4,500)
Veterinary Services	450007	6,274	8,000	3,500	3,500	(4,500)
Adoption Fees	450008	6,026	6,500	6,000	6,000	(500)
Service Fee - Intake & Pick-Up	450010	3,398	4,000	3,000	3,000	(1,000)
Interest - Invest.	470000	1,824	-	250	250	250
Rebates	480072	34	-	-	-	-
Donations	483001	23	8,200	-	-	(8,200)
Donations - Petco Foundation Grant	483001 0053	2,525	1,800	10,000	10,000	8,200
Donations - Spay Together Grant	483001 0055	2,014	-	-	-	-
Donations - Hills Disaster Relief Grant	483001 0059	2,200	-	-	-	-
Total REVENUES		25,880	33,000	22,750	22,750	(10,250)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Animal Shelter Manager		58,349	60,683	62,142	62,142	3,793
Kennel Manager		41,353	43,007	44,041	44,041	2,688
Office Manager I		32,703	35,165	35,328	35,328	2,625
Animal Control Officer		30,810	30,810	30,810	30,810	-
Animal Control Officer		29,244	30,998	31,144	31,144	1,900
Kennel Assistant		29,646	31,425	31,573	31,573	1,927
Kennel Assistant		29,646	31,425	31,573	31,573	1,927
Kennel Assistant		27,822	29,491	29,630	29,630	1,808
Salaries Total	501000	276,000	279,573	293,004	296,660	17,087
Salaries - OT	501001	26,930	17,397	30,000	30,000	12,603
Taxes - Payroll	501002	4,246	5,000	5,000	5,000	-
Pension Costs	501004	36,295	35,000	35,000	35,000	-
Insurance-Hospital & Life	501005	52,117	65,715	71,000	71,000	5,285
Total PERSONNEL EXPENDITURES		395,588	402,685	434,004	437,660	34,975
OPERATING EXPENDITURES						
Insurance-Property	502005	3,470	6,067	8,342	8,342	2,275
Insurance-Flood	502008	2,742	2,771	2,800	2,800	29
Insurance-Work.Comp.	502012	1,702	287	760	760	473
Rent - Equipment	503002	1,331	1,250	1,500	1,500	250
Prof Serv-Inspections	520017	181	54	250	250	196
Prof Serv-Veterinarian	520038	19,993	14,000	15,600	15,600	1,600
Prof Serv-Veterinarian - Petco Foundation Grant	520038 0053	165	3,500	10,000	10,000	6,500
Prof Serv-Veterinarian - Spay Together Grant	520038 0055	2,200	-	-	-	-
Prof Serv-Veterinarian - May HTR Foundation Grant	520038 0061	1,100	-	-	-	-
R & M Vehicles	530004	1,468	14,500	2,500	2,500	(12,000)
R & M Machinery & Equipment	530005	368	410	1,200	1,200	790
R & M Bldg & Facilities	530008	489	1,250	1,250	1,250	-
R & M Bldg HVAC	530010	2,255	2,255	2,255	2,255	-
Utilities - Water	540000	1,360	1,800	2,000	2,000	200
Utilities - Natural Gas	540001	1,212	1,750	1,800	1,800	50
Utilities - Electric	540002	11,436	10,500	15,000	15,000	4,500
Telephone Svcs	540005	2,694	2,750	3,000	3,000	250
Cell Phone	540006	2,492	3,000	2,750	2,750	(250)
Stationary & Office Supplies	541007	631	1,146	1,000	1,000	(146)
Supplies-Operating	541008	25,190	22,646	25,000	25,000	2,354

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Supplies-Operating - Petco Foundation Grant	541008 0053	\$ 460	\$ 1,800	\$ -	\$ -	(1,800)
Supplies-Medical	541009 0053	1,389	-	-	-	-
Supplies - Veterinary - Best Friends Heartworm Grant	541011 0041	-	6,500	-	-	(6,500)
Uniforms	541017	3,454	3,200	3,200	3,200	-
Travel, Training, & Etc.	550000	904	1,000	1,000	1,000	-
Fees-Vehicle Licenses/Tags	580009	80	80	80	80	-
Taxes & Lic. Other	580010	(6)	-	-	-	-
Fees & Charges	580024	439	400	500	500	100
Diesel	580034	388	382	500	500	118
Gasoline	580035	4,443	5,744	6,500	6,500	756
Total OPERATING EXPENDITURES		94,030	109,042	108,787	108,787	(255)
Total EXPENDITURES		489,618	511,727	542,791	546,447	34,720
NET EFFECT ON FUND BALANCE		\$ (463,738)	\$ (478,727)	\$ (520,041)	\$ (523,697)	(44,970)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 1,037	\$ 3,375	\$ -	\$ -	(3,375)
Rents and Leases	450038	205,575	59,000	56,400	56,400	(2,600)
Fees, Charges, etc.	450043	400	-	-	-	-
Donations	483001	26	-	-	-	-
Total REVENUES		207,038	62,375	56,400	56,400	(5,975)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
PPM Facilities & Operations Mgr.		50,329	52,343	53,601	53,601	3,272
Maintenance Tech I		35,758	37,903	38,082	38,082	2,324
Facilities Manager I		34,799	36,190	37,060	37,060	2,261
Custodian		33,620	35,607	35,772	35,772	2,152
Laborer I - PPM		28,476	34,240	34,402	34,402	5,926
Custodian		28,976	30,684	30,827	30,827	1,851
Custodian		27,162	27,162	27,162	27,162	-
Custodian		26,285	27,862	27,994	27,994	1,709
Custodian		26,285	27,862	27,994	27,994	1,709
Maintenance Tech I - PT		7,931	18,477	18,477	18,477	10,546
Custodian - PT		7,506	17,743	17,743	17,743	10,237
Custodian: Torres Park - PT		12,636	12,636	12,636	12,636	-
Salaries Total	501000	278,648	319,763	358,709	362,144	42,381
Salaries - OT	501001	3,645	2,500	2,500	2,500	-
Taxes - Payroll	501002	7,480	9,500	9,500	9,500	-
Pension Costs	501004	27,578	27,000	32,000	32,000	5,000
Insurance-Hospital & Life	501005	58,377	68,420	85,000	85,000	16,580
Total PERSONNEL EXPENDITURES		375,728	427,183	487,709	491,144	63,961
OPERATING EXPENDITURES						
Insurance-Property	502005	45,352	50,460	109,005	109,005	58,545
Insurance-Flood	502008	4,953	5,250	5,250	5,250	-
Rent - Equipment	503002	5,506	7,500	8,000	8,000	500
Rent - Storage	503005	1,694	-	-	-	-
Professional Service	520002	11,373	1,175	5,000	5,000	3,825
Prof Serv-Inspections	520017	235	640	-	-	(640)
Prof Serv-Grass Cutting	520039	36,600	36,600	36,600	36,600	-
Prof Serv-Generator	520047	10,371	5,050	5,050	5,050	-
Prof Serv-Termite&Pest Control	520048	27,120	27,120	27,120	27,120	-
Prof Serv-Elevator	520049	4,429	3,738	3,738	3,738	-
Prof Serv - Alarm Monitoring	520102	660	2,189	3,800	3,800	1,611
R & M Vehicles	530004	1,072	2,389	1,500	1,500	(889)
R & M Machinery & Equipment	530005	699	17,225	2,500	2,500	(14,725)
R & M Bldg & Facilities	530008	41,485	17,598	25,000	25,000	7,402
R & M Bldg & Facilities	530008	0840	19,826	-	-	-
R & M Bldg HVAC	530010		28,814	28,815	28,815	-
R & M Bldg HVAC	530010	5555	14,700	-	-	-
Utilities - Water	540000	5,256	7,000	7,000	7,000	-
Utilities - Natural Gas	540001	376	600	600	600	-
Utilities - Electric	540002	192,466	190,000	205,000	205,000	15,000
Telephone Svcs	540005	61,919	75,000	77,500	77,500	2,500
Cell Phone	540006	1,605	1,800	1,000	1,000	(800)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Supplies-Janitorial	541002	\$ 9,266	\$ 11,367	\$ 13,500	\$ 13,500	2,133
Stationary & Office Supplies	541007	25	-	-	-	-
Supplies-Operating	541008	11,662	11,637	20,000	20,000	8,363
Supplies-Operating	541008	0840	642	-	-	-
Small Tools & Equipment	541014	1,423	981	2,000	2,000	1,019
Uniforms	541017	5,068	4,500	4,500	4,500	-
Travel, Training, & Etc.	550000	118	103	-	-	(103)
Fees-Vehicle Licenses/Tags	580009	-	16,101	-	-	(16,101)
Entertainment & Promo - Christmas at the Complex	580019	0106	1,597	5,000	5,000	-
Diesel	580034	-	460	500	500	40
Gasoline	580035	3,929	4,380	6,300	6,300	1,920
Miscellaneous Expense	580057	(898)	-	-	-	-
Total OPERATING EXPENDITURES		<u>549,343</u>	<u>534,678</u>	<u>604,278</u>	<u>604,278</u>	<u>69,600</u>
Total EXPENDITURES		<u>925,071</u>	<u>961,861</u>	<u>1,091,987</u>	<u>1,095,422</u>	<u>133,561</u>
NET EFFECT ON FUND BALANCE		\$ (718,033)	\$ (899,486)	\$ (1,035,587)	\$ (1,039,022)	(139,536)

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

	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES					
OPERATING EXPENDITURES					
Veterans Affairs Exp	589003	\$ 25,251	\$ 14,014	\$ 15,000	\$ 15,000
Total EXPENDITURES		<u>25,251</u>	<u>14,014</u>	<u>15,000</u>	<u>986</u>
NET EFFECT ON FUND BALANCE		\$ (25,251)	\$ (14,014)	\$ (15,000)	\$ (15,000)
					(986)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	-
Total EXPENDITURES		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	-
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	-
NET EFFECT ON FUND BALANCE		652,490	(310,895)	(206,966)	(144,588)	166,307
FUND BALANCE, BEGINNING OF YEAR		4,964,239	5,616,729	-	5,305,834	(310,895)
FUND BALANCE, END OF YEAR		\$ 5,616,729	\$ 5,305,834	\$ (206,966)	\$ 5,161,246	(144,588)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 14,449,173	\$ 13,000,000	\$ 14,500,000	\$ 14,500,000	1,500,000
Interest - Other	470003	-	-	-	-	-
Total REVENUES		14,449,173	13,000,000	14,500,000	14,500,000	1,500,000
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	1,290,327	1,040,000	1,160,000	1,160,000	120,000
Total EXPENDITURES		1,290,327	1,040,000	1,160,000	1,160,000	120,000
OTHER FINANCING USES						
Transfer to General fund	599100	5,133,339	4,760,148	4,307,975	4,479,401	(280,747)
Transfer to 34th Judicial Cour	599105	3,025,933	2,976,800	3,616,210	3,526,210	549,410
Transfer to Civic Auditorium	599152	103,610	107,959	163,498	163,498	55,539
Transfer to Comm Development	599160	338,727	365,638	453,444	443,444	77,806
Transfer to Fire	599254	-	1,895	-	-	(1,895)
Transfer to Council on Aging	599259	41,536	39,953	64,215	64,215	24,262
Transfer to Recreation	599261	677,944	641,893	1,084,189	1,097,460	455,567
Transfer to Public Works	599262	2,163,853	2,259,086	1,896,257	1,919,816	(339,270)
Transfer to Road Lighting	599263	169,442	225,641	222,090	222,090	(3,551)
Transfer to Sanitation	599264	-	232,633	224,091	228,707	(3,926)
Transfer out to Assessor's Off	599266	10,405	8,169	10,417	10,417	2,248
Transfer to Housing & Redevelopment	599277	290,025	7,226	-	-	(7,226)
Transfer to Transit	599279	-	5,219	332,002	332,002	326,783
Transfer to State & Fed Grants	599290	955,336	751,956	596,586	604,790	(147,166)
Transfer to Bike Paths	599457	-	189,000	32,000	32,000	(157,000)
Transfer to Capital Projects	599464	215,000	122,600	621,006	721,006	598,406
Transfer to Self-Insurance Funds	599650	-	-	-	4,971	4,971
Transfer to Water & Sewer	599500	-	55,690	-	65,310	9,620
Transfer to Event Facilities	599578	-	187,833	124,309	127,917	(59,916)
Total OTHER FINANCING USES		13,125,150	12,939,339	13,748,289	14,043,254	1,103,915
NET EFFECT ON FUND BALANCE		33,696	(979,339)	(408,289)	(703,254)	276,085
FUND BALANCE, BEGINNING OF YEAR		1,676,804	1,710,500	731,161	731,161	(979,339)
FUND BALANCE, END OF YEAR		\$ 1,710,500	\$ 731,161	\$ 322,872	\$ 27,907	(703,254)

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

			2021 Actuals		2022 Amended		2023 Introduced	2023 Adopted	Difference
REVENUES									
OPERATING REVENUES									
Court Steno Fees	450052	9992	\$ 26,741	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	(5,000)
Reimbursement	480071		193,966	200,000	200,000		200,000	200,000	-
Reimbursement	480071	9993	170,491	225,000	-	-	-	-	(225,000)
Misc. Revenue	480082		9,195	-	-	-	-	-	-
Total REVENUES			400,393	455,000	225,000		225,000	225,000	(230,000)
EXPENDITURES									
PERSONNEL EXPENDITURES									
Salaries:									
District Attorney			52,315	52,315	52,315		52,315	52,315	-
Assistant DA to ADM. / Council			94,306	98,078	100,435		100,435	100,435	6,129
Assistant District Attorney I			-	80,000	80,000		80,000	80,000	-
Assistant District Attorney I			80,000	30,000	30,000		30,000	30,000	(50,000)
Assistant District Attorney I			80,000	30,000	30,000		30,000	30,000	(50,000)
Assistant District Attorney I			53,405	55,541	56,876		56,876	56,876	3,471
Assistant District Attorney I			45,060	46,863	47,989		47,989	47,989	2,929
Assistant District Attorney I			45,060	46,863	47,989		47,989	47,989	2,929
Assistant District Attorney I			45,060	46,863	47,989		47,989	47,989	2,929
Assistant District Attorney I			45,060	46,863	47,989		47,989	47,989	2,929
Assistant District Attorney I			44,345	46,119	47,228		47,228	47,228	2,883
Assistant District Attorney I			44,345	44,345	44,345		44,345	44,345	-
Assistant District Attorney I			43,630	43,630	43,630		43,630	43,630	-
Division A / Judicial Secretary			57,222	59,511	60,941		60,941	60,941	3,719
Division B / Judicial Secretary			57,222	59,511	60,941		60,941	60,941	3,719
Division C / Judicial Secretary			57,222	57,222	60,941		60,941	60,941	3,719
Division D / Judicial Secretary			57,222	59,511	60,941		60,941	60,941	3,719
Division E / Judicial Secretary			57,222	59,511	60,941		60,941	60,941	3,719
Division A Judicial Law Clerk			40,000	40,000	40,000		40,000	40,000	-
Division B Judicial Law Clerk			40,000	40,000	40,000		40,000	40,000	-
Division C Judicial Law Clerk			40,000	40,000	40,000		40,000	40,000	-
Division D Judicial Law Clerk			40,000	40,000	40,000		40,000	40,000	-
Division E Judicial Law Clerk			40,000	40,000	40,000		40,000	40,000	-
Families INS Officer			53,905	56,291	57,626		57,626	57,626	3,721
Clerk Specialist I - PT			-	19,656	19,656		19,656	19,656	19,656
Clerk Specialist I			27,600	31,113	31,260		31,260	31,260	3,660
Clerical Specialist III			40,259	47,056	47,276		47,276	47,276	7,017
Clerical Specialist III			42,099	44,625	44,836		44,836	44,836	2,737
Data Entry Clerk / Trial Assistant			35,573	39,446	39,632		39,632	39,632	4,059
Trial Assistant II			45,060	46,863	47,989		47,989	47,989	2,929
Trial Assistant II			54,740	56,930	58,298		58,298	58,298	3,558
Trial Assistant I			35,267	36,678	37,560		37,560	37,560	2,293
Secretary			58,078	60,401	61,853		61,853	61,853	3,775
Secretary			45,776	47,607	48,751		48,751	48,751	2,975
Secretary			45,776	47,607	48,751		48,751	48,751	2,975
Secretary			45,776	47,607	48,751		48,751	48,751	2,975
Diversion Assistant			47,337	49,231	50,414		50,414	50,414	3,077
Victims Assistant			44,358	47,020	47,242		47,242	47,242	2,884
Victims Assistant			44,857	47,548	47,772		47,772	47,772	2,915
Office Manager III			59,246	61,616	63,097		63,097	63,097	3,851
Court Reporter			63,580	66,123	67,712		67,712	67,712	4,132
Court Reporter			64,330	66,873	68,462		68,462	68,462	4,132
Court Reporter			60,855	63,289	64,811		64,811	64,811	3,956

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
PERSONNEL EXPENDITURES (continued)						
Court Reporter		\$ 63,580	\$ 66,123	\$ 67,712	\$ 67,712	4,132
Court Reporter		62,672	65,178	66,745	66,745	4,073
Court Reporter		64,080	66,623	68,212	68,212	4,132
Probation Off./Comm Service - PT		7,824	7,824	7,824	7,824	-
Salaries	501000	2,291,240	2,271,324	2,352,074	2,399,127	127,803
Taxes - Payroll	501002	40,320	39,193	38,500	38,500	(693)
Pension Costs	501004	215,906	193,806	221,500	221,500	27,694
Insurance-Hospital & Life	501005	318,491	319,316	383,000	383,000	63,684
Total PERSONNEL EXPENDITURES		2,865,957	2,823,639	2,995,074	3,042,127	218,488
OPERATING EXPENDITURES						-
Insurance-Property	502005	68,750	76,484	165,215	165,215	88,731
Insurance-Flood	502008	14,841	14,051	14,500	14,500	449
Insurance - Public Defender	*****	-	-	90,000	-	-
Insurance - Workers Comp	502012	-	-	4,286	4,286	4,286
Rent - Equipment	503002	9,327	9,500	9,500	9,500	-
Professional Service	520002	540	-	1,000	1,000	1,000
Prof Serv-Software Support	520003	6,881	2,867	5,000	5,000	2,133
Prof Serv-Inspections	520017	283	351	-	-	(351)
Prof Ser-Transcript/Deposition	520022	11,362	6,500	6,000	6,000	(500)
Prof Serv-Generator	520047	1,400	2,000	4,470	4,470	2,470
Prof Serv-Elevator	520049	9,842	9,500	10,000	10,000	500
Prof Serv - Alarm Monitoring	520102	2,216	3,700	3,000	3,000	(700)
R & M Machinery & Equipment	530005	3,938	699	1,000	1,000	301
R & M Machinery & Equipment	530005	9992	180	-	-	-
R & M Bldg & Facilities	530008	17,208	17,722	10,000	10,000	(7,722)
R & M Bldg HVAC	530010	44,474	44,474	45,000	45,000	526
Utilities - Water	540000	4,897	4,795	4,500	4,500	(295)
Utilities - Natural Gas	540001	13,323	15,024	13,000	13,000	(2,024)
Utilities - Electric	540002	252,743	222,893	250,000	250,000	27,107
Telephone Svcs	540005	30,784	36,000	32,000	32,000	(4,000)
Cell Phone	540006	299	300	500	500	200
Supplies-Janitorial	541002	11,622	10,000	10,000	10,000	-
Legal Books/Software-Westlaw	541006	21,337	21,216	22,000	22,000	784
Stationary & Office Supplies	541007	9,601	3,821	5,000	5,000	1,179
Supplies-Operating	541008	2,047	-	1,000	1,000	1,000
Uniforms	541017	1,030	1,000	1,000	1,000	-
Computer Equipment	542000	7,320	110	1,500	1,500	1,390
Small Equipment	571012	-	-	7,500	7,500	7,500
Small Equipment	571012	9992	5,084	-	-	-
Computer Equipment	572000	8,240	-	-	-	-
Buildings-Improvements	572022	9,464	-	-	-	-
Advertising	580017	6,005	7,500	7,500	7,500	-
Postage	580022	110	250	250	250	-
Court attendance	580043	28,018	20,000	22,500	22,500	2,500
Court Filing Fees	580045	275	650	500	500	(150)
Court costs	580046	44,721	44,254	60,000	60,000	15,746
Jurors & Witnesses	580049	36,277	32,500	35,000	35,000	2,500
Miscellaneous Expense	580057	(302)	-	-	-	-
Total OPERATING EXPENDITURES		684,137	608,161	842,721	752,721	144,560
Total EXPENDITURES		3,550,094	3,431,800	3,837,795	3,794,848	363,048

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	\$ 3,025,933	\$ 2,976,800	\$ 3,616,210	\$ 3,526,210	549,410
Total OTHER FINANCING USES		<u>\$ 3,025,933</u>	<u>\$ 2,976,800</u>	<u>\$ 3,616,210</u>	<u>\$ 3,526,210</u>	<u>549,410</u>
NET EFFECT ON FUND BALANCE		(123,768)	-	3,415	(43,638)	(43,638)
FUND BALANCE, BEGINNING OF YEAR		(109,792)	(233,560)	(233,560)	(233,560)	-
FUND BALANCE, END OF YEAR		<u>\$ (233,560)</u>	<u>\$ (233,560)</u>	<u>\$ (230,145)</u>	<u>\$ (277,198)</u>	<u>(43,638)</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	\$ 39,767	\$ 40,097	\$ 95,580	\$ 95,580	55,483
Insurance-Flood	502008	3,273	3,844	3,900	3,900	56
R & M Bldg HVAC	530010	64,018	64,018	64,018	64,018	-
Total EXPENDITURES		107,058	107,959	163,498	163,498	55,539
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	103,610	107,959	163,498	163,498	55,539
Total OTHER FINANCING USES		103,610	107,959	163,498	163,498	55,539
NET EFFECT ON FUND BALANCE		(3,448)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		216,410	212,962	212,962	212,962	-
FUND BALANCE, END OF YEAR		\$ 212,962	\$ 212,962	\$ 212,962	\$ 212,962	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Building Permits	410007	\$ 445,430	\$ 400,000	\$ 400,000	\$ 400,000	-
Demolition Permit	410008	129	2,000	1,000	1,000	(1,000)
Electric Permits	410009	77,036	80,000	77,500	77,500	(2,500)
Electrical Licenses	410010	10,126	7,500	10,000	10,000	2,500
Plumbing Permits	410011	44,419	45,000	45,000	45,000	-
Plumbing Licenses	410012	4,264	4,500	4,500	4,500	-
Aircond. Permits	410013	39,576	30,000	30,000	30,000	-
Aircond. Licenses	410014	6,413	5,000	5,500	5,500	500
Zoning Compliance	410016	6,697	-	8,500	8,500	8,500
Zoning BZA	410017	20,055	15,000	6,500	6,500	(8,500)
Gas Permits	410018	39,465	25,000	28,000	28,000	3,000
Gas Licenses	410019	3,452	2,500	3,500	3,500	1,000
Permit Fees	410021	24,791	20,000	20,000	20,000	-
Subdivision Fees	410024	11,831	8,000	8,500	8,500	500
Inspection/Reinspection Fees	410025	30,191	15,000	30,000	30,000	15,000
Federal Grants- Chenier Park Nature Trail	420003	0123	500,000	500,000	500,000	-
FEMA	420028	906	11,250	-	-	(11,250)
Auction Proceeds	450002	44,425	-	-	-	-
Sign Rental	450041	2,307	3,000	1,500	1,500	(1,500)
Copy Fee-Ord/Resolutions/Other	450042	2,963	2,000	5,000	5,000	3,000
Fees, Charges, Etc.	450043	500	-	-	-	-
Ride Fees	450048	8,038	6,000	12,000	12,000	6,000
Grass Violation Liens	460004	233,504	50,000	80,000	80,000	30,000
Grass Cutting Fees	460005	6,882	10,000	4,000	4,000	(6,000)
Interest - Other	470003	1,319	-	2,000	2,000	2,000
Reimbursements	480071	925	-	-	-	-
Adjudicated Property Revenue	480078	0121	650,126	500,000	350,000	350,000
Adjudicated Property Revenue - UNO Credit Union		-	80,000	40,000	40,000	(40,000)
Donations - Ochsner Donation for Marketing	483001	0052	597	-	-	-
Total REVENUES		1,716,367	1,821,750	1,673,000	1,673,000	(148,750)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Comm Development		83,852	87,206	89,302	5,450	
Certified Building Official II		55,902	58,138	59,535	3,633	
Code Enforcement Manager		54,388	56,564	57,923	3,535	
Compliance Manager		53,446	56,583	57,919	4,473	
Office Manager III		49,057	-	-	(49,057)	
Clerical Specialist I		33,619	26,285	26,285	(7,334)	
Compliance Inspector III		38,980	41,039	42,013	3,033	
Compliance Inspector/Courier		36,532	38,694	38,874	2,342	
Inspector		50,329	52,343	53,601	3,272	
Case Manager		40,965	42,584	43,595	2,630	
Case Manager		31,946	33,224	34,023	2,077	
Case Manager		34,228	35,597	36,453	2,225	
Planner I		-	47,466	48,586	48,586	
Planning Tech		38,221	39,750	40,706	2,485	

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

	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
PERSONNEL EXPENDITURES (continued)					
Comm Development Inspector		\$ 34,799	\$ 36,190	\$ 37,060	2,261
Comm Development Inspector		34,228	34,228	34,228	-
Comm Development Inspector - PT		30,888	30,888	30,888	-
Inspector In Training - PT		-	10,000	-	-
GIS Manager - PT		30,000	30,000	30,000	-
Planner-PT		30,000	30,000	30,000	-
Board Member		3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	-
Salaries Total	501000	683,299	777,195	802,594	31,474
Salaries - OT	501001	14,379	15,000	15,000	-
Taxes - Payroll	501002	12,067	16,574	20,000	3,426
Pension Costs	501004	80,708	75,800	82,000	6,200
Insurance-Hospital & Life	501005	88,569	116,201	120,000	3,799
Total PERSONNEL EXPENDITURES		879,022	1,000,770	1,039,594	44,899
OPERATING EXPENDITURES					
Rent - Equipment	503002	5,941	7,000	6,200	(800)
Rent - Storage	503005	240	1,500	1,500	-
Professional Service	520002	528,593	280,289	210,000	(70,289)
Professional Service-UNO Credit Union	520002 0121	40,000	80,000	40,000	(40,000)
Prof Serv-Land Surveys	520032	2,250	5,000	-	(5,000)
Prof Serv-Grass Cutting	520039	72,809	121,952	100,000	(21,952)
Prof Serv-Appraisals	520041	-	1,500	-	(1,500)
Prof Serv - Consulting	520044	-	840	-	(840)
R & M Vehicles	530004	2,431	3,000	2,500	(500)
Cell Phone	540006	10,146	9,000	10,000	1,000
Stationary & Office Supplies	541007	2,577	3,000	2,500	(500)
Supplies-Operating	541008	1,963	1,000	1,000	-
Travel, Training, & Etc.	550000	1,355	2,000	2,000	-
Construction in Progress - Chenier Park Nature Trail	571001 0123	11,039	500,000	689,000	189,000
Vehicles	572011	-	40,340	-	(40,340)
Ded. by Tax Collector	580000	-	3,500	2,000	(1,500)
Fees-Vehicle Licenses/Tags	580009	-	350	-	(350)
Taxes & Lic. Other - My Permit Now	580010 0016	18,229	20,000	20,000	-
Advertising	580017	3,413	5,000	4,000	(1,000)
Dues & Subscriptions	580018	2,750	4,200	3,000	(1,200)
Recording Fees	580021	12,865	35,000	20,000	(15,000)
Postage	580022	8,331	8,000	8,000	-
Fees & Charges	580024	17,838	17,371	15,000	(2,371)
Shipping Handling, & Installat	580028	-	250	-	(250)
Diesel	580034	40	-	-	-
Gasoline	580035	7,473	6,000	7,000	1,000
Miscellaneous Expense	580057	13,999	-	-	-
Reimbursements/Transfers Out	581005	-	3,208	-	(3,208)
Regional Planning Comm Exp	589001	27,318	27,318	27,318	-
Total OPERATING EXPENDITURES		791,600	1,186,618	1,171,018	(15,600)
Total EXPENDITURES		1,670,622	2,187,388	2,210,612	29,299

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OTHER FINANCING USES						
Transfer From General Fund	499100	\$ -	\$ -	\$ 84,168	\$ 84,168	84,168
Transfer From Sales Tax Fund	499101	338,727	365,638	453,444	443,444	77,806
Total OTHER FINANCING USES		338,727	365,638	537,612	527,612	161,974
NET EFFECT ON FUND BALANCE		\$ 384,472	\$ -	\$ -	\$ (16,075)	(16,075)

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

			2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES							
OPERATING REVENUES							
Federal Grants - Ochsner Fitness Center	420003	0125	\$ -	\$ 6,000,000	\$ 9,000,000	\$ 9,000,000	3,000,000
Federal Grants - Park Redevelopment	420003	0126	-	3,500,000	4,689,691	4,689,691	1,189,691
Federal Grants - LLT	420003	7805	9,796				-
Auction Proceeds	450002	7805	2,796,410	-	-	-	-
Builder Bundle	450003	7805	2,844,195	-	-	-	-
Lot Next Door	450004	7805	518,680	-	-	-	-
Appraisal Revenue	450005	7805	6,400	-	-	-	-
Buy and Build	450006	7805	2,918,862	-	-	-	-
Adjudicated Properties	480078		41,532	-	-	-	-
Total REVENUES			9,135,875	9,500,000	13,689,691	13,689,691	4,189,691
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Principal Planner				45,621	-	-	(45,621)
Salaries	501000		48,355	45,621	-	-	(45,621)
Salaries -OT	501001		64	-	-	-	-
Taxes - Payroll	501002		697	1,000	-	-	(1,000)
Pension Costs	501004		5,924	6,000	-	-	(6,000)
Insurance-Hospital & Life	501005		7,360	8,200	-	-	(8,200)
Total PERSONNEL EXPENDITURES			62,400	60,821	-	-	(60,821)
OPERATING EXPENDITURES							
Rent - Storage- LLT	503005	7805	1,440	1,440	1,440	1,440	-
Professional Service	520002	7805	1,750	2,000	2,000	2,000	-
Prof Serv-Land Surveys-LLT	520032	7805	32,450	15,000	10,000	10,000	(5,000)
Prof Serv-Grass Cutting-Adjudicated	520039	1101	78,840	95,000	100,000	100,000	5,000
Prof Serv-Grass Cutting-LLT	520039	7805	127,242	100,000	100,000	100,000	-
Prof Serv-Appraisals-LLT	520041	7805	11,900	30,000	5,000	5,000	(25,000)
Prof Serv - Consulting-Fresh Food Incentive	520044	1020	-	200,000	200,000	200,000	-
Construction in Progress - Ochsner Fitness Center	571001	0125	-	6,000,000	9,000,000	9,000,000	3,000,000
Construction in Progress - Park Redevelopment	571001	0126	171,452	3,500,000	4,689,691	4,689,691	1,189,691
Advertising-LLT	580017	7805	58,072	50,000	50,000	50,000	-
Recording Fees-Adjudicated	580021	1101	7,300	18,400	15,000	15,000	(3,400)
Recording Fees-LLT	580021	7805	210	10,000	5,000	5,000	(5,000)
Total OPERATING EXPENDITURES			490,656	10,021,840	14,178,131	14,178,131	4,156,291
Total EXPENDITURES			553,056	10,082,661	14,178,131	14,178,131	4,095,470
OTHER FINANCING USES							
Transfer from Recreation	499261	0126	75,000	-	-	-	-
Total OTHER FINANCING USES			75,000	-	-	-	-
NET EFFECT ON FUND BALANCE							
			\$ 8,657,819	\$ (582,661)	\$ (488,440)	\$ (488,440)	94,221
NET EFFECT ON FUND BALANCE							
FUND BALANCE, BEGINNING OF YEAR			9,042,291	(582,661)	(488,440)	(504,515)	78,146
FUND BALANCE, END OF YEAR			8,378,371	17,420,662	16,838,001	16,838,001	(582,661)
			\$ 17,420,662	\$ 16,838,001	\$ 16,349,561	\$ 16,333,486	(504,515)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2023 BUDGET



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2023 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)
2023 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)
2023 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 administrator the grant. Included in this fund is grant administration, Office of Emergency Prep, Battered Women's Shelter, Coastal Impact and RESTORE funding.

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

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Engineering	520025	\$ 124	\$ -	\$ -	\$ -	-
Total EXPENDITURES		<u>124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(124)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(148,580)	(148,704)	(148,704)	(148,704)	-
FUND BALANCE, END OF YEAR		<u>\$ (148,704)</u>	<u>\$ (148,704)</u>	<u>\$ (148,704)</u>	<u>\$ (148,704)</u>	<u>-</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 123,559	\$ -	\$ -	\$ -	-
Total REVENUES		123,559	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Serv-Closeout/Proj Mgmt	520036	6,760	-	-	-	-
Construction in Progress	571001	38,240	-	-	-	-
Total EXPENDITURES		45,000	-	-	-	-
OTHER FINANCING USES						
Transfer to Water & Sewer	599500	4,200	-	-	-	-
Total OTHER FINANCING USES		4,200	-	-	-	-
NET EFFECT ON FUND BALANCE		74,359	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(258,884)	(184,525)	(184,525)	(184,525)	-
FUND BALANCE, END OF YEAR		<u><u>\$ (184,525)</u></u>	<u><u>\$ (184,525)</u></u>	<u><u>\$ (184,525)</u></u>	<u><u>\$ (184,525)</u></u>	<u><u>-</u></u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
206 - Hurricane Ike
(In Whole Numbers)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Debris Removal	520011	\$ 41	-	-	-	-
Total EXPENDITURES		<u>41</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(41)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		170,049	170,008	170,008	170,008	-
FUND BALANCE, END OF YEAR		<u>\$ 170,008</u>	<u>\$ 170,008</u>	<u>\$ 170,008</u>	<u>\$ 170,008</u>	<u>-</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 3,556,405	\$ 3,930,500	\$ 4,251,649	\$ 4,251,649	321,149
FEMA	420028	0840	- 3,926,904	3,805,785	3,805,785	(121,119)
FEMA Admin	420029	13,901	-	-	-	-
State Grants	440000	0841	- 1,500,000	-	-	(1,500,000)
Total REVENUES		3,570,306	9,357,404	8,057,434	8,057,434	(1,299,970)
EXPENDITURES						
OPERATING EXPENDITURES						
Salaries	501000	39,153	-	-	-	-
Taxes - Payroll	501002	558	-	-	-	-
Pension Costs	501004	4,791	-	-	-	-
Insurance-Hospital & Life	501005	4,784	-	-	-	-
Professional Service	520002	650,856	-	-	-	-
Professional Service	520002	0840	- 3,894,005	3,805,785	3,805,785	(88,220)
Professional Services-Debris Removal	520011	2,959,573	-	-	-	-
Professional Services-Debris Removal	520011	0840	- 5,520	-	-	(5,520)
Prof Serv-Engineering	520025	61,940	-	-	-	-
Prof Serv-Closeout/Proj Mgmt	520036	351,860	-	-	-	-
Construction in Progress	571001	818,540	-	325,000	325,000	325,000
Construction in Progress - Welcome Center	571001	3642	- 1,400,000	1,340,973	1,340,973	(59,027)
Construction in Progress - PW 19925 Magistrate Canal	571001	9925	- 700,000	399,290	399,290	(300,710)
Construction in Progress - PW 19332 Missouri Canal	571001	9332	- 818,000	1,186,491	1,186,491	368,491
Construction in Progress - PW 19922 E. Genie Canal	571001	8029	- 1,000,000	999,895	999,895	(105)
Miscellaneous Expense	580057	87,338	-	-	-	-
Overpayment at Closeout	581003	570,686	-	-	-	-
Total EXPENDITURES		5,550,079	7,817,525	8,057,434	8,057,434	239,909
OTHER FINANCING USES						
Transfer to Public Works	599262	12,500	12,500	-	-	(12,500)
Transfer to Capital Projects	599457	1,100,000	-	-	-	-
Transfer to Capital Projects	599464	-	500,000	-	-	(500,000)
Transfer to W&S	599500	1,444,610	-	-	-	-
Total OTHER FINANCING USES		2,557,110	512,500	-	-	(512,500)
NET EFFECT ON FUND BALANCE		(4,536,883)	1,027,379	-	-	(1,027,379)
FUND BALANCE, BEGINNING OF YEAR		(3,550,256)	(8,087,139)	(7,059,760)	(7,059,760)	1,027,379
FUND BALANCE, END OF YEAR		\$ (8,087,139)	\$ (7,059,760)	\$ (7,059,760)	\$ (7,059,760)	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Supplies-Operating	541008	\$ -	\$ 14,064	\$ 32,000	\$ 32,000	17,936
Total EXPENDITURES		-	14,064	32,000	32,000	17,936
OTHER FINANCING USES						
Transfer from General Fund	499100	32,000	-	-	-	-
Total OTHER FINANCING USES		32,000	-	-	-	-
NET EFFECT ON FUND BALANCE		32,000	(14,064)	(32,000)	(32,000)	(17,936)
FUND BALANCE, BEGINNING OF YEAR		14,064	46,064	32,000	32,000	(14,064)
FUND BALANCE, END OF YEAR		<u>\$ 46,064</u>	<u>\$ 32,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(32,000)</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 137,597	\$ 145,000	\$ 145,000	\$ 145,000	-
Bond Forfeitures	460002	2,327	125,000	125,000	125,000	-
Total REVENUES		139,924	270,000	270,000	270,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	49,341	53,800	53,800	53,800	-
Total PERSONNEL EXPENDITURES		49,341	53,800	53,800	53,800	-
OPERATING EXPENDITURES						
Auto Insurance	502000	20,414	16,500	16,500	16,500	-
Prof Serv-Tech-Supp/Data Print	520001	-	5,000	5,700	5,700	700
Professional Service	520002	-	25,000	25,000	25,000	-
Prof Service-Accounting/Audit	520020	5,425	25,000	27,000	27,000	2,000
Prof Serv - Security service	520101	21,040	5,000	5,000	5,000	-
Legal Books / Software	541006	296	5,580	5,580	5,580	-
Stationary & Office Supplies	541007	1,958	2,920	2,920	2,920	-
Supplies-Operating	541008	-	18,000	18,000	18,000	-
Computer Equipment	542000	17,936	50,000	50,000	50,000	-
Furniture & Fixtures	542003	-	7,974	7,974	7,974	-
Travel, Training, Etc.	550000	-	2,000	2,000	2,000	-
Vehicles	571011	-	2,000	2,000	2,000	-
Taxes & Lic. Other	580010	-	2,000	2,000	2,000	-
Dues & Subscriptions	580018	5,445	4,526	4,526	4,526	-
Postage	580022	20,684	42,000	42,000	42,000	-
Total OPERATING EXPENDITURES		93,198	213,500	216,200	216,200	2,700
Total EXPENDITURES		142,539	267,300	270,000	270,000	2,700
NET EFFECT ON FUND BALANCE		(2,615)	2,700	-	-	(2,700)
FUND BALANCE, BEGINNING OF YEAR		41,550	38,935	41,635	41,635	2,700
FUND BALANCE, END OF YEAR		<u>\$ 38,935</u>	<u>\$ 41,635</u>	<u>\$ 41,635</u>	<u>\$ 41,635</u>	<u>-</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 10,846,034	\$ 11,251,346	\$ 10,869,000	\$ 10,869,000	(382,346)
Prior Year Advalorem	401001	509,188	385,000	380,000	380,000	(5,000)
Fire Permits	410004	16,755	15,000	16,000	16,000	1,000
FEMA	420028	17,512	262,500	-	-	(262,500)
State Rev. Shar.	430000	-	17,091	18,351	18,351	1,260
State Funds-2% Fire	440003	184,640	187,000	190,000	190,000	3,000
Auction Proceeds	450002	6,250	-	-	-	-
Fire Insp. Reports	450049	9,367	7,000	9,000	9,000	2,000
Fire Service	450050	1,571,590	2,225,000	2,325,000	2,325,000	100,000
Interest - Other	470003	17,700	22,000	22,000	22,000	-
Refunds	480070	1,166	-	-	-	-
Reimbursement	480071	-	-	400,000	400,000	400,000
Misc. Revenue	480082	-	10,000	-	-	(10,000)
Reimb-Workmen's Compensation	482004	78,209	160,000	75,000	75,000	(85,000)
Insurance Proceeds	489074	13,969	3,932	-	-	(3,932)
Total REVENUES		13,309,468	14,545,869	14,304,351	14,304,351	(241,518)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	5,362,178	5,640,135	5,795,000	5,795,000	154,865
Salaries - OT	501001	298,334	350,000	350,000	350,000	-
Taxes - Payroll	501002	100,073	120,000	100,000	100,000	(20,000)
Pension Costs	501004	1,768,162	2,000,000	1,927,000	1,927,000	(73,000)
Insurance-Hospital & Life	501005	945,380	1,000,000	1,125,000	1,125,000	125,000
Insurance Retirees Health&Life	501007	524,613	625,000	680,000	680,000	55,000
Unscheduled Overtime	501008	1,173,162	500,000	500,000	500,000	-
Total PERSONNEL EXPENDITURES		10,171,902	10,235,135	10,477,000	10,477,000	241,865
OPERATING EXPENDITURES						
Auto Insurance	502000	32,158	31,393	12,796	12,796	(18,597)
Insurance-Property	502005	48,725	85,173	117,000	117,000	31,827
Insurance-Flood	502008	27,743	29,971	30,000	30,000	29
Insurance-Work.Comp.	502012	1,839,554	2,359,991	1,007,060	1,007,060	(1,352,931)
Rent - Equipment	503002	2,124	3,000	2,500	2,500	(500)
Professional Service	520002	45,992	36,079	60,000	60,000	23,921
Professional Service	520002 0840	11,500	-	-	-	-
Prof Serv-Software Support	520003	7,346	24,181	35,000	35,000	10,819
Prof Serv-Legal	520012	4,416	-	-	-	-
Prof Serv-Inspections	520017	4,850	6,200	7,500	7,500	1,300
Prof Serv-Drug Testing	520045	4,075	-	-	-	-
Prof Serv-Employee Physicals	520046	16,825	54	-	-	(54)
Prof Serv-Generator	520047	7,592	20,000	26,125	26,125	6,125
Prof Serv-Generator	520047 0840	23,440	-	-	-	-
Professional Service - Medical	520054	130	88,000	100,000	100,000	12,000
Prof Serv - Alarm Monitoring	520102	8,908	9,000	9,000	9,000	-
R & M Vehicles	530004	289,505	263,702	250,000	250,000	(13,702)
R & M Machinery & Equipment	530005	12,730	17,000	25,000	25,000	8,000
R & M Machinery & Equipment	530005 0840	2,100	-	-	-	-
R & M Bldg & Facilities	530008	71,007	38,932	90,000	90,000	51,068
R & M Bldg & Facilities	530008 0840	1,897	-	-	-	-
R & M Bldg & Facilities	530008 1028	10,450	-	-	-	-
R & M Bldg HVAC	530010	17,038	17,038	17,038	17,038	-
Utilities - Water	540000	9,769	12,000	11,000	11,000	(1,000)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Utilities - Natural Gas	540001	\$ 9,098	\$ 5,500	\$ 8,000	\$ 8,000	2,500
Utilities - Electric	540002	77,991	80,000	85,000	85,000	5,000
Telephone Svcs	540005	18,420	21,000	17,500	17,500	(3,500)
Cell Phone	540006	8,390	13,253	9,000	9,000	(4,253)
Supplies-Janitorial	541002	3,378	5,400	5,500	5,500	100
Supplies - Food/Drink	541003	-	250	-	-	(250)
Stationary & Office Supplies	541007	4,803	4,730	4,000	4,000	(730)
Supplies-Operating	541008	20,232	32,939	40,000	40,000	7,061
Supplies-Operating - Fire Safety House	541008	****	-	96,962	96,962	96,962
Supplies-Operating	541008	0840	77	257	-	(257)
Supplies-Operating	541008	5555	1,742	-	-	-
Supplies-Medical	541009	2,450	3,000	3,000	3,000	-
Small Tools & Equipment	541014	51,487	48,500	55,000	55,000	6,500
Uniforms	541017	69,330	80,000	87,000	87,000	7,000
Furniture & Fixtures	542003	2,827	-	-	-	-
Travel, Training, & Etc.	550000	68,172	75,000	75,000	75,000	-
Vehicles	572011	-	22,500	150,000	150,000	127,500
Ad Valorem Pension Expense	580001	348,628	347,000	364,074	364,074	17,074
Interest Expense	580008	28,962	20,000	-	-	(20,000)
Fees-Vehicle Licenses/Tags	580009	260	350	250	250	(100)
Advertising	580017	-	-	7,500	7,500	7,500
Dues & Subscriptions	580018	1,537	2,100	1,750	1,750	(350)
Postage	580022	97	250	250	250	-
Fees & Charges	580024	154	250	250	250	-
Diesel	580034	41,200	52,000	54,000	54,000	2,000
Gasoline	580035	23,945	28,500	30,000	30,000	1,500
Gasoline	580035	0840	1,419	-	-	-
Miscellaneous Expense	580057	9,640	270	-	-	(270)
Interfund Charges	589009	-	-	572,174	572,174	572,174
Total OPERATING EXPENDITURES		<u>3,294,113</u>	<u>3,884,763</u>	<u>3,466,229</u>	<u>3,466,229</u>	<u>(418,534)</u>
Total EXPENDITURES		<u>13,466,015</u>	<u>14,119,898</u>	<u>13,943,229</u>	<u>13,943,229</u>	<u>(176,669)</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	-	1,895	-	-	(1,895)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>1,895</u>	<u>-</u>	<u>-</u>	<u>(1,895)</u>
OTHER FINANCING USES						
Transfer to General Fund	599100	67,117	70,473	73,996	73,996	3,523
Transfer out to Assessor's Off	599266	4,630	8,803	7,588	7,588	(1,215)
Transfer to 2014 Fire Sinking	599354	282,362	278,050	279,538	279,538	1,488
Transfer to Fire Capital Fund	599454	400,000	250,000	-	-	(250,000)
Total OTHER FINANCING USES		<u>754,109</u>	<u>607,326</u>	<u>361,122</u>	<u>361,122</u>	<u>(246,204)</u>
NET EFFECT ON FUND BALANCE		<u>(910,656)</u>	<u>(179,460)</u>	<u>-</u>	<u>-</u>	<u>179,460</u>
FUND BALANCE, BEGINNING OF YEAR		<u>6,566,915</u>	<u>5,656,259</u>	<u>5,476,799</u>	<u>5,476,799</u>	<u>(179,460)</u>
FUND BALANCE, END OF YEAR		<u>\$ 5,656,259</u>	<u>\$ 5,476,799</u>	<u>\$ 5,476,799</u>	<u>\$ 5,476,799</u>	<u>-</u>

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 364,029	\$ 377,655	\$ 365,000	\$ 365,000	(12,655)
Prior Year Advalorem	401001	16,787	10,000	10,000	10,000	-
Interest - Other	470003	641	-	250	250	250
Total REVENUES		381,457	387,655	375,250	375,250	(12,405)
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	9,970	17,429	23,965	23,965	6,536
Insurance-Flood	502008	2,565	2,950	3,000	3,000	50
Utilities - Water	540000	670	700	750	750	50
Utilities - Natural Gas	540001	1,290	2,250	2,000	2,000	(250)
Utilities - Electric	540002	30,523	32,000	35,000	35,000	3,000
Ad Valorem Pension Expense	580001	11,703	12,000	12,500	12,500	500
Miscellaneous Expense	580057	3	-	-	-	-
Grant Distrib-Council on Aging	589005	354,940	371,885	362,250	362,250	(9,635)
Interfund Charges	589009	3,960	-	-	-	-
Total EXPENDITURES		415,624	439,214	439,465	439,465	251
OTHER FINANCING USES						-
Transfer From Sales Tax Fund	499101	41,536	39,953	64,215	64,215	24,262
Total OTHER FINANCING USES		41,536	39,953	64,215	64,215	24,262
NET EFFECT ON FUND BALANCE		7,369	(11,606)	-	-	11,606
FUND BALANCE, BEGINNING OF YEAR		331,794	339,163	327,557	327,557	(11,606)
FUND BALANCE, END OF YEAR		<u>\$ 339,163</u>	<u>\$ 327,557</u>	<u>\$ 327,557</u>	<u>\$ 327,557</u>	<u>-</u>

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recov	420001	\$ -	\$ 195,000	\$ 195,000	\$ 195,000	-
CDBG Disaster Recov - Old Arabi Revitalization	420001 0026	632,564	1,000,000	554,198	554,198	(445,802)
CDBG Disaster Recov - Splash Pad	420001 0066	-	365,000	-	-	(365,000)
Total REVENUES		632,564	1,560,000	749,198	749,198	(810,802)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries Total	501000	13,148	-	-	-	-
Taxes - Payroll	501002	190	-	-	-	-
Pension Costs	501004	1,553	-	-	-	-
Insurance-Hospital & Life	501005	1,633	-	-	-	-
Total PERSONNEL EXPENDITURES		16,524	-	-	-	-
OPERATING EXPENDITURES						
Professional Service - Canseco's Generator	520002	-	195,000	195,000	195,000	-
Professional Service - Old Arabi Revitalization	520002 0026	292,760	-	-	-	-
Construction in Progress - Old Arabi Revitalization	571001 0026	342,483	1,000,000	554,198	554,198	(445,802)
Construction in Progress - Splash Pad	571001 0066	138,545	365,000	-	-	(365,000)
Total OPERATING EXPENDITURES		773,788	1,560,000	749,198	749,198	(810,802)
Total EXPENDITURES		790,312	1,560,000	749,198	749,198	(810,802)
NET EFFECT ON FUND BALANCE		(157,748)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(659,491)	(817,239)	(817,239)	(817,239)	-
FUND BALANCE, END OF YEAR		<u><u>\$ (817,239)</u></u>	<u><u>\$ (817,239)</u></u>	<u><u>\$ (817,239)</u></u>	<u><u>\$ (817,239)</u></u>	<u><u>-</u></u>

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Misc. Revenue	480082	\$ 100	\$ -	\$ -	\$ -	-
Donations	483001	75,000	-	-	-	-
Total REVENUES		75,100	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001	-	75,000	75,000	75,000	-
Total EXPENDITURES		-	75,000	75,000	75,000	-
OTHER FINANCING USES						
Transfer to Comm Dev	599160	75,000	(75,000)	-	-	75,000
Total OTHER FINANCING USES		75,000	(75,000)	-	-	75,000
NET EFFECT ON FUND BALANCE		\$ 100	\$ -	\$ (75,000)	\$ (75,000)	(75,000)

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

	2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress	571001	6,435	\$ 75,000	\$ 75,000	\$ 75,000
Total EXPENDITURES		6,435	75,000	75,000	75,000
NET EFFECT ON FUND BALANCE		\$ (6,435)	\$ (75,000)	\$ (75,000)	\$ (75,000)

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Services	520002	\$ -	\$ 18,680	\$ -	\$ -	(18,680)
Construction in Progress	571001 0051	10,865	55,420	75,000	75,000	19,580
Small Equipment	571012	7,750	900	-	-	(900)
Total EXPENDITURES		<u>18,615</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	-	75,000	-	-	(75,000)
Total OTHER FINANCING USES		<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>
NET EFFECT ON FUND BALANCE		<u>\$ (18,615)</u>	<u>\$ -</u>	<u>\$ (75,000)</u>	<u>\$ (75,000)</u>	<u>(75,000)</u>

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
R & M Bldg & Facilities	530008	\$ -	\$ 358	\$ -	\$ -	(358)
Small Tools & Equipment	541014	1,830	-	-	-	-
Construction in Progress	571001	-	74,642	75,000	75,000	358
Total EXPENDITURES		1,830	75,000	75,000	75,000	-
OTHER FINANCING USES						-
Transfer From Sales Tax Fund	499101	-	-	126,493	126,493	126,493
Total OTHER FINANCING USES		-	-	126,493	126,493	126,493
NET EFFECT ON FUND BALANCE		\$ (1,830)	\$ (75,000)	\$ 51,493	\$ 51,493	126,493

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 841,805	\$ 871,821	\$ 845,583	\$ 845,583	(26,238)
Prior Year Advalorem	401001	40,425	30,000	33,000	33,000	3,000
FEMA	420028	13,256	8,250	-	-	(8,250)
State Rev. Shar.	430000	100,000	12,936	13,896	13,896	960
State Grants	440000	0071	3,175	-	-	-
Registration Fees	450012	-	85,000	-	-	(85,000)
Regis-Baseball/Softball/T-ball	450013	-	-	35,000	35,000	35,000
Registration - Basketball	450014	19,800	-	20,000	20,000	20,000
Registration - Football	450016	9,120	-	10,000	10,000	10,000
Registration - Soccer	450017	23,490	-	24,000	24,000	24,000
Registration - Volleyball	450018	6,000	-	6,500	6,500	6,500
Registration - Adult League	450019	28,105	30,000	25,000	25,000	(5,000)
Concession Sales - Recreation	450022	41,440	42,500	45,000	45,000	2,500
Concession Sales - Tournaments	450023	359,211	275,000	365,000	365,000	90,000
Alcohol Sales - USSSA	450024	35,882	30,000	33,000	33,000	3,000
Concession Sales-Adult Leagues	450025	22,457	20,000	23,000	23,000	3,000
Alcohol Sales - Adult League	450026	15,269	9,000	6,000	6,000	(3,000)
Alcohol Sales - HOF/Events	450028	2,789	1,500	1,000	1,000	(500)
Sales - Food/Drink Package	450034	702	1,500	1,500	1,500	-
Facility Rental - Bldng Renta	450035	16,155	15,000	20,000	20,000	5,000
Facility Rental - Field Rental	450036	119,621	100,000	125,000	125,000	25,000
Referee/Umpire fees	450045	32,370	45,000	-	-	(45,000)
Interest - Other	470003	1,487	-	1,500	1,500	1,500
Cleaning Fee Collected	480051	664	400	500	500	100
Security Charges Collected	480052	385	500	500	500	-
Refunds	480070	5	-	-	-	-
Reimbursement	480071	840	-	-	-	-
Rebates	480072	804	250	500	500	250
Misc. Revenue	480082	34	-	-	-	-
Donations	483001	2,000	-	2,000	2,000	2,000
Recreational Fac-Clearing Acct	488000	2	-	-	-	-
Insurance Proceeds	489074	-	52,880	-	-	(52,880)
Total REVENUES		1,751,388	1,631,537	1,637,479	1,637,479	5,942
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director		83,538	86,880	88,968	5,430	
Program Manager P & R	501000	41,484	43,144	44,181	2,697	
Operations Coordinator		40,054	40,054	40,054	-	
League Coordinator		34,649	34,649	34,649	-	
League Coordinator		34,649	34,649	34,649	-	
Office Manager I		31,755	33,660	33,819	2,064	
Park Supervisor-PT		19,656	19,656	19,656	-	
Courthouse Supervisor - PT	501001	14,352	14,352	14,352	-	
Managers on Duty - PT		120,750	120,750	121,175	425	
Concession / Field Workers		85,000	85,000	85,000	-	
Salaries	501000	457,681	505,887	512,794	516,503	10,616
Salaries - OT	501001	14,586	3,500	3,500	3,500	-
Taxes - Payroll	501002	18,326	22,500	25,000	25,000	2,500
Pension Costs	501004	34,972	31,500	32,000	32,000	500

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
PERSONNEL EXPENDITURES (continued)						
Insurance-Hospital & Life	501005	\$ 37,757	\$ 46,000	\$ 53,000	\$ 53,000	7,000
Total PERSONNEL EXPENDITURES		563,322	557,609	626,294	630,003	72,394
OPERATING EXPENDITURES						
Auto Insurance	502000	4,537	-	-	-	-
General Liability Insurance	502001	24,356	11,030	17,260	17,260	6,230
Insurance-Sports Accidents	502003	16,787	18,500	18,500	18,500	-
Insurance-Property	502005	69,798	122,007	167,760	167,760	45,753
Insurance-Flood	502008	24,646	26,317	25,989	25,989	(328)
Insurance-Work.Comp.	502012	2,199	874	376	376	(498)
Rent - Equipment	503002	1,936	2,500	2,000	2,000	(500)
Professional Service	520002	3,409	-	2,500	2,500	2,500
Prof Serv-Legal	520012	43	-	-	-	-
Prof Serv-Inspections	520017	1,718	4,877	5,000	5,000	123
Prof Serv-Grass Cutting	520039	89,360	98,500	100,000	100,000	1,500
Prof Serv-Elevator	520049	1,800	2,000	2,000	2,000	-
Prof Serv - Security service	520101	5,285	7,000	6,000	6,000	(1,000)
Prof Serv - Alarm Monitoring	520102	5,634	4,250	4,500	4,500	250
R & M Vehicles	530004	500	2,050	1,500	1,500	(550)
R & M Machinery & Equipment	530005	8,018	10,300	8,000	8,000	(2,300)
R & M Machinery & Equipment	530005 0071	4,068	-	-	-	-
R & M Playgrounds	530007	22,923	9,967	10,000	60,000	50,033
R & M Bldg & Facilities	530008	16,139	90,021	30,000	30,000	(60,021)
R & M Bldg & Facilities	530008 0071	23,395	-	-	-	-
R & M Bldg & Facilities	530008 0840	-	8,202	-	-	(8,202)
R & M Bldg HVAC	530010	109,870	109,870	110,000	110,000	130
Utilities - Water	540000	7,501	7,000	7,500	7,500	500
Utilities - Natural Gas	540001	82,597	75,000	90,000	90,000	15,000
Utilities - Electric	540002	357,011	301,500	375,000	375,000	73,500
Telephone Svcs	540005	7,291	9,500	8,500	8,500	(1,000)
Cell Phone	540006	4,401	3,750	4,800	4,800	1,050
Supplies-Janitorial	541002	63	750	750	750	-
Stationary & Office Supplies	541007	2,008	1,640	1,500	1,500	(140)
Supplies-Operating	541008	14,629	12,000	13,000	13,000	1,000
Small Tools & Equipment	541014	3,734	4,000	4,000	4,000	-
Small Tools & Equipment	541014 0071	41,611	-	-	-	-
Uniforms	541017	3,746	2,750	2,750	2,750	-
Travel, Training, & Etc.	550000	59	250	250	250	-
Small Equipment	571012	8,798	30,000	-	-	(30,000)
Small Equipment	571012 0071	47,207	-	-	-	-
Ad Valorem Pension Expense	580001	27,060	27,060	28,500	28,500	1,440
Concession Product - Food/Drin	580002	158,155	205,000	205,000	205,000	-
Concession Supplies	580003	18,462	16,700	18,000	18,000	1,300
Spoilage	580004	339	3,000	-	-	(3,000)
Spoilage	580004 0840	10,628	-	-	-	-
Alcohol Expense	580005	24,053	22,500	25,000	25,000	2,500
Fees-Vehicle Licenses/Tags	580009	-	250	-	-	(250)
Taxes & Lic. Other	580010	180	1,000	500	500	(500)
Dues & Subscriptions	580018	153	250	-	-	(250)
Fees & Charges	580024	10,573	7,500	7,500	7,500	-
Diesel	580034	336	750	750	750	-
Gasoline	580035	6,401	10,000	10,000	10,000	-

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Officials - Games	580054	\$ -	\$ 50,000	\$ 75,000	\$ 75,000	25,000
Team Expense	580055	107,278	28,314	21,500	21,500	(6,814)
Trophies & Awards	580056	2,186	750	-	-	(750)
Total OPERATING EXPENDITURES		<u>1,382,881</u>	<u>1,349,479</u>	<u>1,411,185</u>	<u>1,461,185</u>	<u>111,706</u>
Total EXPENDITURES		<u>1,946,203</u>	<u>1,907,088</u>	<u>2,037,479</u>	<u>2,091,188</u>	<u>184,100</u>
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	330,035	232,956	400,000	403,709	170,753
Total OTHER FINANCING USES		<u>330,035</u>	<u>232,956</u>	<u>400,000</u>	<u>403,709</u>	<u>170,753</u>
NET EFFECT ON FUND BALANCE		\$ 135,220	\$ (42,595)	\$ -	\$ (50,000)	(7,405)

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Operating Grant	589006	\$ 29,968	\$ 29,968	\$ 29,968	\$ 29,968	-
Total EXPENDITURES		<hr/> 29,968	<hr/> 29,968	<hr/> 29,968	<hr/> 29,968	<hr/> -
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	29,968	29,968	29,968	29,968	-
Total OTHER FINANCING USES		<hr/> 29,968	<hr/> 29,968	<hr/> 29,968	<hr/> 29,968	<hr/> -
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -	\$ -	-

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Film Permits	410026	\$ 1,000	\$ -	\$ -	\$ -	-
Federal Grants - COVID-19 Marketing Program	420003	5500	2,780	-	-	-
State Grants	440000	-	10,000	10,000	10,000	-
State Grants - Sunshine Grant	440000	0077	11,470	-	-	-
State Grants - CMP	440000	6030	17,365	20,000	20,000	-
State Enterprise Funds	440008	116,399	116,399	116,399	116,399	-
Rents and Leases	450038	10,750	-	-	-	-
Rents and Leases - Beauregard Courthouse	450038	6012	7,200	7,200	7,200	-
Reimbursement	480071	4,300	10,000	10,000	10,000	-
Donations	483001	300	-	-	-	-
Donations - St. Bernard Day at the Capitol	483001	0090	13,462	15,000	15,000	15,000
Donations - Christmas at the Complex	483001	0106	12,750	7,500	7,500	7,500
Donations - Trick or Trunk	483001	0107	-	7,500	-	(7,500)
Donations - Easter Egg Hunt	483001	0117	-	5,000	5,000	5,000
Donations - Redfish Tournament	483001	0119	52,000	60,000	60,000	60,000
Donations-Battle of New Orleans	483001	1022	-	7,500	7,500	7,500
Donations- St. Bernard Day on the Bayou	483001	1024	13,650	-	-	-
Insurance Proceeds	489074	-	65,081	-	-	(65,081)
Total REVENUES		263,426	331,180	258,599	258,599	(72,581)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Tourism Coordinator/PIO		71,958	81,250	81,250	9,292	
Parish Historian		60,831	63,234	64,736	3,905	
Clerical Specialist II		33,113	35,100	40,265	7,152	
Clerical Specialist I - PT		8,250	16,800	16,800	8,550	
Salaries Total	501000	171,258	174,152	196,384	205,946	31,794
Taxes - Payroll	501002	2,351	3,800	3,000	3,000	(800)
Pension Costs	501004	20,955	20,000	25,000	25,000	5,000
Insurance-Hospital & Life	501005	26,846	30,600	32,500	32,500	1,900
Total PERSONNEL EXPENDITURES		221,410	228,552	256,884	266,446	37,894
OPERATING EXPENDITURES						
Insurance-Property	502005	36,547	63,886	87,843	87,843	23,957
Insurance-Flood	502008	26,424	24,986	24,500	24,500	(486)
Rent - Equipment	503002	1,881	1,500	1,800	1,800	300
Rent - Equipment - Beaurgard Courthouse	503002	6012	990	1,500	1,500	-
Rentals/Leases	503004	100	-	-	-	-
Professional Service	520002	10,690	53,553	115,000	115,000	61,447
Professional Service - Film	520002	003	-	1,500	1,500	1,500
Prof Serv-Inspections	520002	447	117	-	-	(117)
Prof Serv - Security service	520101	-	2,030	-	-	(2,030)
Prof Serv - Security service - Battle of New Orleans	520101	1022	-	3,200	2,500	2,500
Prof Serv - Alarm Monitoring	520102	1,145	2,000	1,500	1,500	(500)
Prof Serv- Alarm Monitoring - Beaurgard Courthouse	520102	6012	896	1,500	2,000	500
R & M Machinery & Equipment	530005	-	2,000	1,500	1,500	(500)
R & M Bldg & Facilities	530008	77	65,856	35,000	35,000	(30,856)
R & M Bldg & Facilities - Beaurgard Courthouse	530008	6012	6,250	1,250	1,500	250
R & M Bldg HVAC	530010	23,928	23,928	24,000	24,000	72
Utilities - Water	540000	2,004	2,200	2,500	2,500	300
Utilities - Water - Beaurgard Courthouse	540000	6012	93	250	250	-

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Utilities - Natural Gas	540001	\$ 1,019	\$ -	\$ -	\$ -	- -
Utilities - Natural Gas - Beaurgard Courthouse	540001 6012	2,755	10,371	18,000	18,000	7,629
Utilities - Electric	540002	30,920	32,500	33,000	33,000	500
Utilities - Electric - Beaurgard Courthouse	540002 6012	31,124	27,500	38,000	38,000	10,500
Telephone Svcs	540005	12,699	13,000	11,500	11,500	(1,500)
Telephone Svcs - Beaurgard Courthouse	540005 6012	903	2,000	2,500	2,500	500
Cell Phone	540006	790	995	1,000	1,000	5
Stationary & Office Supplies	541007	1,098	750	1,000	1,000	250
Supplies-Operating	541008	1,914	735	1,000	1,000	265
Supplies-Operating - Christmas at the Complex	541008 0106	21,644	- -	- -	- -	- -
Supplies-Operating - St. Bernard Day on the Bayou	541008 1024	18,129	- -	- -	- -	- -
Small Tools & Equipment	541014	825	- -	- -	- -	- -
Uniforms - Beaurgard Courthouse	541017 6012	2,580	2,800	2,800	2,800	- -
Travel, Training, & Etc.	550000	2,451	2,000	1,500	1,500	(500)
Travel, Training, & Etc. - Film	550000 003	- -	- -	1,500	1,500	1,500
Travel, Training, & Etc - St. Bernard Day @ Capitol	550000 0090	1,564	2,000	2,000	2,000	- -
Small Equipment	571012	6,116	- -	- -	- -	- -
Advertising	580017	4,173	12,458	12,000	12,000	(458)
Advertising - Sunshine Grant	580017 0077	10,065	- -	- -	- -	- -
Advertising - Battle of New Orleans	580017 1022	95	1,500	1,500	1,500	- -
Advertising - CMP	580017 6030	29,948	20,000	20,000	20,000	- -
Dues & Subscriptions	580018	1,952	2,000	2,000	2,000	- -
Dues & Subscriptions - Film	580018 003	5,000	5,000	5,000	5,000	- -
Entertainment & Prom	580019	11,710	14,619	10,000	10,000	(4,619)
Entertainment & Prom - Film	580019 003	2,500	7,500	2,500	2,500	(5,000)
Entertainment & Prom - St.Bernard Day at Capitol	580019 0090	12,398	20,000	18,000	18,000	(2,000)
Entertainment & Prom - Christmas at the Complex	580019 0106	- -	7,500	7,500	7,500	- -
Entertainment & Prom - Trunk or Treat	580019 0107	- -	7,500	- -	- -	(7,500)
Entertainment & Prom - Cook-off for the Coast	580019 0109	500	500	- -	- -	(500)
Entertainment & Prom - Easter Egg Hunt	580019 0117	- -	5,126	5,000	5,000	(126)
Entertainment & Prom - Redfish Tournament	580020 0119	52,000	60,000	60,000	60,000	- -
Entertainment & Prom - Battle of New Orleans	580019 1022	9,815	6,000	3,500	3,500	(2,500)
Postage	580022	360	500	500	500	- -
Gasoline	580035	36	250	250	250	- -
Miscellaneous Expense	580057	(294)	- -	- -	- -	- -
Total OPERATING EXPENDITURES		388,261	516,360	564,443	564,443	48,083
Total EXPENDITURES		609,671	744,912	821,327	830,889	85,977
OTHER FINANCING USES						
Transfer From General Fund	499100	35,000	35,000	35,000	35,000	- -
Transfer From Sales Tax Fund	499101	317,941	303,969	527,728	537,290	233,321
Transfer From Hurr Reconstr	499464	- -	73,000	- -	- -	(73,000)
Total OTHER FINANCING USES		352,941	411,969	562,728	572,290	160,321
NET EFFECT ON FUND BALANCE		\$ 6,696	\$ (1,763)	\$ -	\$ -	1,763
NET EFFECT ON FUND BALANCE		115,136	(194,358)	(173,507)	(223,507)	(29,149)
FUND BALANCE, BEGINNING OF YEAR		626,360	741,496	547,138	547,138	(194,358)
FUND BALANCE, END OF YEAR		<u><u>\$ 741,496</u></u>	<u><u>\$ 547,138</u></u>	<u><u>\$ 373,631</u></u>	<u><u>\$ 323,631</u></u>	<u><u>(223,507)</u></u>

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ -	\$ 85,019	\$ -	\$ -	(85,019)
HMGP	420016	23,126	-	-	-	-
FEMA	420028	1,207	11,250	35,000	35,000	23,750
Total REVENUES		24,333	96,269	35,000	35,000	(61,269)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Capital Project Supervisor / PIO			116,029	120,670	123,571	7,542
Assistant Capital Projects Supervisor			74,993	-	-	(74,993)
Project Inspector			59,096	61,460	62,938	3,842
Capital Project-Clerk II			35,369	36,784	37,668	2,299
Salaries Total	501000	268,004	285,487	218,914	224,859	(60,628)
Salaries - OT	501001	19,519	15,000	15,000	15,000	-
Taxes - Payroll	501002	4,115	5,200	4,500	4,500	(700)
Pension Costs	501004	35,089	33,500	34,000	34,000	500
Insurance-Hospital & Life	501005	24,661	38,000	40,500	40,500	2,500
Total PERSONNEL EXPENDITURES		351,388	377,187	312,914	318,859	(58,328)
OPERATING EXPENDITURES						
Rent - Equipment	503002	-	1,500	-	-	(1,500)
Rent - Storage	503005	3,960	3,960	4,000	4,000	40
Professional Service	520002	-	3,500	3,000	3,000	(500)
Professional Service - Hurricane Zeta	520002	1028	(47,121)	-	-	-
Professional Service	520002	5555	1,420	-	-	-
Prof Serv-Software Support	520003	6,538	13,500	10,000	10,000	(3,500)
Cell Phone	540006	984	1,100	1,100	1,100	-
Stationary & Office Supplies	541007	1,661	1,500	1,250	1,250	(250)
Travel, Training, & Etc.	550000	-	500	750	750	250
Recording Fees	580021	715	1,000	1,000	1,000	-
Recording Fees - Hurricane Zeta	580021	1028	415	-	-	-
Postage	580022	-	250	-	-	(250)
Gasoline	580035	797	750	1,500	1,500	750
Total OPERATING EXPENDITURES		(30,631)	27,560	22,600	22,600	(4,960)
Total EXPENDITURES		320,757	404,747	335,514	341,459	(63,288)
OTHER FINANCING USES						
Transfer from Sales Tax	499101	309,042	307,229	300,514	306,459	(770)
Transfer From Hurr Katrina	499229	12,500	12,500	-	-	(12,500)
Total OTHER FINANCING USES		321,542	319,729	300,514	306,459	(13,270)
NET EFFECT ON FUND BALANCE		\$ 25,118	\$ 11,251	\$ -	\$ -	(11,251)

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Permit Fees	410021	\$ -	\$ 1,000	\$ -	\$ -	(1,000)
Project Permits	410023	17,300	12,000	12,000	12,000	-
HMGP	420016	1,847	-	-	-	-
FEMA	420028	104,662	3,450	25,000	25,000	21,550
Road Royalty Funds	440007	61,699	75,000	150,000	150,000	75,000
Auction Proceeds	450002	1,075	-	-	-	-
Interest - Other	470003	19	-	-	-	-
Total REVENUES		186,602	91,450	187,000	187,000	95,550
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Admin. Assistant II			61,756	64,186	65,705	3,949
Project Inspector			50,329	52,343	53,601	3,272
Admin. Assistant I			49,086	51,049	52,276	3,190
Clerical Specialist III			35,388	37,512	37,689	2,301
Salaries	501000	149,933	196,559	205,090	209,812	13,253
Salaries - OT	501001	4,569	1,600	2,500	2,500	900
Taxes - Payroll	501002	1,331	2,500	3,200	3,200	700
Pension Costs	501004	18,905	19,000	24,000	24,000	5,000
Insurance-Hospital & Life	501005	21,956	30,000	27,000	27,000	(3,000)
Total PERSONNEL EXPENDITURES		196,694	249,659	261,790	266,512	16,853
OPERATING EXPENDITURES						
Insurance-Property	502005	18,216	32,335	43,785	43,785	11,450
Insurance-Flood	502008	36,260	33,486	32,000	32,000	(1,486)
Lease-Property	503001	3,600	3,600	3,600	3,600	-
Rent - Equipment	503002	6,425	7,000	7,000	7,000	-
Professional Service	520002	3,752	4,000	4,000	4,000	-
Prof Serv-Legal	520012	42	-	-	-	-
Prof Serv - Alarm Monitoring	520102	1,626	2,000	2,000	2,000	-
R & M Vehicles	530004	2,581	2,500	2,000	2,000	(500)
R & M Bldg & Facilities	530008	2,694	3,941	3,500	3,500	(441)
R & M Bldg & Facilities - Hurricane Ida	530008	0840	11,244	-	-	-
R & M Bldg HVAC	530010	13,781	13,781	13,781	13,781	-
Utilities - Water	540000	409	600	600	600	-
Utilities - Electric	540002	23,434	23,500	26,000	26,000	2,500
Telephone Svcs	540005	6,880	7,700	7,700	7,700	-
Cell Phone	540006	2,644	2,100	2,400	2,400	300
Supplies-Janitorial	541002	1,236	1,250	1,250	1,250	-
Stationary & Office Supplies	541007	1,657	2,250	1,750	1,750	(500)
Supplies-Operating	541008	1,454	1,500	1,500	1,500	-
Travel, Training, & Etc.	550000	1,956	542	1,500	1,500	958
Fees-Vehicle Licenses/Tags	580009	-	250	-	-	(250)
Dues & Subscriptions	580018	456	250	500	500	250
Postage	580022	304	500	500	500	-
Fees & Charges	580024	-	250	250	250	-
Diesel	580034	389	500	500	500	-
Gasoline	580035	3,742	4,000	4,000	4,000	-
Misc Expenditure - Prior Year	580058	(13)	-	-	-	-
Total OPERATING EXPENDITURES		144,769	147,835	160,116	160,116	12,281
Total EXPENDITURES		341,463	397,494	421,906	426,628	29,134

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	\$ 71,519	\$ 286,458	\$ 234,906	\$ 239,628	(46,830)
Total OTHER FINANCING USES		<u>71,519</u>	<u>286,458</u>	<u>234,906</u>	<u>239,628</u>	<u>(46,830)</u>
NET EFFECT ON FUND BALANCE		\$ (83,342)	\$ (19,586)	\$ -	\$ -	19,586

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,183,091	\$ 1,225,369	\$ 1,188,381	\$ 1,188,381	(36,988)
Prior Year Advalorem	401001	54,595	37,500	50,000	50,000	12,500
FEMA	420028	12,090	18,750	-	-	(18,750)
State Rev. Shar.	430000	18,630	18,600	19,530	19,530	930
State Grants	440000	-	-	150,000	150,000	150,000
State Grants-Miles	440004	22,338	23,000	24,000	24,000	1,000
State Grants-Population	440005	444,742	460,000	470,000	470,000	10,000
State Hwy Grass Fees	440009	86,510	86,510	86,510	86,510	-
Auction Proceeds	450002	114,725	-	-	-	-
Interest - Other	470003	2,061	-	2,000	2,000	2,000
Scrap Metal Revenue	480001	6,301	2,500	1,500	1,500	(1,000)
Total REVENUES		1,945,083	1,872,229	1,991,921	1,991,921	119,692
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Assistant Road Manager		62,879	65,364	66,917	4,038	
Assistant Road Manager		56,743	59,013	60,431	3,688	
Laborer/ Assistant Foreman		46,361	49,082	49,309	2,948	
Office Manager III		42,103	47,303	47,428	5,325	
Mechanic Shop Manager		45,810	45,810	45,810	-	
Mechanic I		32,377	34,320	34,481	2,104	
Mechanic I		35,488	37,587	37,762	2,274	
Mechanic I		37,042	39,264	39,450	2,408	
Mechanic I		31,855	31,855	33,925	2,070	
Mechanic I		36,555	38,748	38,931	2,376	
Equipment Operator Foreman		68,666	71,413	73,130	4,464	
Equipment Operator III		41,204	43,631	43,833	2,629	
Equipment Operator III		38,017	40,298	40,488	2,471	
Equipment Operator II		34,504	36,574	36,746	2,242	
Equipment Operator II		30,333	30,333	30,333	-	
Equipment Operator I		29,646	31,425	31,573	1,927	
Equipment Operator I		30,554	32,388	32,540	1,986	
Equipment Operator I		30,102	31,908	32,059	1,957	
Equipment Operator I		-	27,366	29,145	29,145	
Carpenter		29,766	33,766	33,925	4,159	
Sign Shop Coordinator		31,855	31,552	31,701	(154)	
Laborer I		28,476	30,684	30,827	2,351	
Laborer I		28,038	29,720	29,860	1,822	
Laborer I		28,476	30,184	30,327	1,851	
Laborer I		28,038	29,720	29,860	1,822	
Laborer I		26,723	28,327	28,460	1,737	
Laborer I		26,285	26,285	27,994	1,709	
Laborer I - PT		16,848	-	-	(16,848)	
Salaries	501000	955,656	974,744	1,033,920	1,046,812	72,068
Salaries - OT	501001	26,916	44,204	25,000	25,000	(19,204)
Taxes - Payroll	501002	14,218	19,500	16,500	16,500	(3,000)
Pension Costs	501004	118,916	105,500	118,000	118,000	12,500
Insurance-Hospital & Life	501005	183,288	200,000	226,000	226,000	26,000
Total PERSONNEL EXPENDITURES		1,298,994	1,343,948	1,419,420	1,432,312	88,364
OPERATING EXPENDITURES						

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Auto Insurance	502000	\$ 41,149	\$ 18,569	\$ 37,189	\$ 37,189	18,620
General Liability Insurance	502001	259,120	63,358	53,672	53,672	(9,686)
Insurance-Property	502005	1,822	3,184	4,378	4,378	1,194
Insurance-Flood	502008	4,228	4,385	4,500	4,500	115
Insurance-Work.Comp.	502012	56,517	11,115	3,614	3,614	(7,501)
Rent - Equipment	503002	3,306	4,400	4,000	4,000	(400)
Rent - Building	503003	21,600	21,600	21,600	21,600	-
Professional Service	520002	112,021	75,000	7,500	7,500	(67,500)
Professional Service-Legal	520012	20	-	-	-	-
Professional Service-Inspections	520017	195	-	-	-	-
Prof Serv-Contracting	520035	156,000	157,000	156,000	156,000	(1,000)
Prof Serv-Grass Cutting	520039	366,378	375,000	365,000	365,000	(10,000)
Prof Serv-Generator	520047	-	-	-	-	-
Prof Serv-Elevator	520049	2,400	2,520	2,520	2,520	-
Prof Serv - Recycling	520050	-	5,000	-	-	(5,000)
Prof Serv - Alarm Monitoring	520102	836	1,440	1,000	1,000	(440)
R & M Drainage	530000	32,417	62,000	50,000	50,000	(12,000)
R & M Vehicles	530004	61,124	87,000	65,000	65,000	(22,000)
R & M Machinery & Equipment	530005	100,630	135,000	135,000	135,000	-
R & M Machinery & Equipment - Hurricane Ida	530005 0840	563	-	-	-	-
R & M Bldg & Facilities	530008	530	11,090	10,000	10,000	(1,090)
R & M Bldg & Facilities - Hurricane Ida	530008 0840	10,707	-	-	-	-
R & M Bldg & Facilities - Hurricane Zeta	530008 1028	26,751	-	-	-	-
R & M Bldg HVAC	530010	6,013	6,013	6,013	6,013	-
R & M Roads	530011	7,007	30,000	20,000	20,000	(10,000)
Utilities - Water	540000	2,991	4,000	3,500	3,500	(500)
Utilities - Electric	540002	29,718	28,000	33,000	33,000	5,000
Telephone Svcs	540005	8,889	11,000	10,000	10,000	(1,000)
Cell Phone	540006	11,234	13,500	13,500	13,500	-
Supplies-Signs	541001	10,240	35,000	35,000	35,000	-
Supplies-Janitorial	541002	662	1,500	2,500	2,500	1,000
Stationary & Office Supplies	541007	1,664	1,500	2,000	2,000	500
Supplies-Operating	541008	11,376	12,851	15,000	15,000	2,149
Small Tools & Equipment	541014	4,501	11,344	20,000	20,000	8,656
Uniforms	541017	33,676	35,000	34,000	34,000	(1,000)
Limestone, Sand, Dirt & Gravel	541019	48,891	25,000	45,000	45,000	20,000
Limestone, Sand, Dirt & Gravel - Hurricane Ida	541019 0840	6,234	-	-	-	-
Chemicals	541100	5,981	6,500	20,000	20,000	13,500
Travel, Training, & Etc.	550000	201	1,000	1,000	1,000	-
Construction in Progress	571001	702,156	516,334	352,238	352,238	(164,096)
Small Equipment	571012	31,020	3,293	-	-	(3,293)
Heavy Equipment	572010	-	21,707	-	-	(21,707)
Vehicles	572011	-	-	150,000	150,000	150,000
Ad Valorem Pension Expense	580001	38,028	38,028	38,500	38,500	472
Fees-Vehicle Licenses/Tags	580009	1,262	1,500	750	750	(750)
Recording Fees	580021	-	-	500	500	500
Fees & Charges	580024	-	250	-	-	(250)
Diesel	580034	111,936	95,000	125,000	125,000	30,000
Gasoline	580035	46,707	46,067	65,000	65,000	18,933
Total OPERATING EXPENDITURES		<u>2,378,701</u>	<u>1,982,048</u>	<u>1,933,474</u>	<u>1,933,474</u>	<u>(48,574)</u>
Total EXPENDITURES		<u>3,677,695</u>	<u>3,325,996</u>	<u>3,352,894</u>	<u>3,365,786</u>	<u>39,790</u>

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

	2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	1,450,592	1,317,847	1,008,735	1,021,627
Total OTHER FINANCING SOURCES		<u>1,450,592</u>	<u>1,317,847</u>	<u>1,008,735</u>	<u>1,021,627</u>
NET EFFECT ON FUND BALANCE	\$ (282,020)	\$ (135,920)	\$ (352,238)	\$ (352,238)	(216,318)

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Rents and Leases	450038	\$ 65,342	\$ 80,000	\$ 80,000	\$ 80,000	-
Total REVENUES		<u>65,342</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
OPERATING EXPENDITURES						
General Liability Insurance	502001	3,054	3,500	4,022	4,022	522
R & M Bldg & Facilities - Hurricane Ida	530008 0840	10,530	-	-	-	-
Utilities - Water	540000	438	1,000	600	600	(400)
Utilities - Electric	540002	2,499	3,500	3,000	3,000	(500)
Telephone Svcs	540005	615	1,200	-	-	(1,200)
Supplies-Operating	541008	6,541	20,000	20,000	20,000	-
Limestone, Sand, Dirt & Gravel	541019	-	35,000	35,000	35,000	-
Total OPERATING EXPENDITURES		<u>23,677</u>	<u>64,200</u>	<u>62,622</u>	<u>62,622</u>	<u>(1,578)</u>
NET EFFECT ON FUND BALANCE		\$ 41,665	\$ 15,800	\$ 17,378	\$ 17,378	1,578

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

		2021 Actual	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
Auction Proceeds	450002	\$ 15,600	\$ -	\$ -	\$ -	-
Rents and Leases	450038	25,200	25,200	25,200	25,200	-
Total REVENUES		40,800	25,200	25,200	25,200	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Flood	502008	4,730	5,900	6,000	6,000	100
Professional Service	520002	327,841	347,800	356,000	356,000	8,200
Prof Serv-Elevator	520049	2,190	2,300	2,300	2,300	-
Prof Serv - Alarm Monitoring	520102	-	500	750	750	250
R & M Bldg HVAC	530010	752	752	752	752	-
Utilities - Water	540000	843	1,000	1,000	1,000	-
Utilities - Electric	540002	8,069	12,500	9,000	9,000	(3,500)
Telephone Svcs	540005	1,662	2,000	1,500	1,500	(500)
Total EXPENDITURES		346,087	372,752	377,302	377,302	4,550
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	332,700	347,552	352,102	352,102	4,550
Total OTHER FINANCING USES		332,700	347,552	352,102	352,102	4,550
NET EFFECT ON FUND BALANCE		\$ 27,413	\$ -	\$ -	\$ -	-
NET EFFECT ON FUND BALANCE		(271,166)	(128,455)	(334,860)	(334,860)	(206,405)
FUND BALANCE, BEGINNING OF YEAR		789,908	518,742	390,287	390,287	(128,455)
FUND BALANCE, END OF YEAR		<u>\$ 518,742</u>	<u>\$ 390,287</u>	<u>\$ 55,427</u>	<u>\$ 55,427</u>	<u>(334,860)</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 471,362	\$ 487,825	\$ 473,586	\$ 473,586	(14,239)
Prior Year Advalorem	401001	21,855	25,000	25,000	25,000	-
State Rev. Shar.	430000	7,464	7,284	7,824	7,824	540
Interest - Other	470003	833	1,000	1,000	1,000	-
Misc. Revenue	480082	16	-	-	-	-
Total REVENUES		501,530	521,109	507,410	507,410	(13,699)
EXPENDITURES						
OPERATING EXPENDITURES						
Rent - Equipment	503002	4,333	-	-	-	-
Prof Serv-Legal	520012	24	-	-	-	-
R & M Street Lights	530001	-	51,017	21,000	21,000	(30,017)
R & M Vehicles	530004	11,775	-	1,500	1,500	1,500
Utilities - Electric	540002	524,568	625,983	685,000	685,000	59,017
Supplies-Operating	541008	4,480	3,000	3,000	3,000	-
Small Tools & Equipment	541014	22,144	1,500	3,000	3,000	1,500
Ad Valorem Pension Expense	580001	15,156	15,250	16,000	16,000	750
Interfund Charges	589009	20,061	-	-	-	-
Total EXPENDITURES		602,541	696,750	729,500	729,500	32,750
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	169,442	225,641	222,090	222,090	(3,551)
Total OTHER FINANCING USES		169,442	225,641	222,090	222,090	(3,551)
OTHER FINANCING SOURCES						
Transfer to W&S	599500	-	50,000	-	-	(50,000)
Total OTHER FINANCING USES		-	50,000	-	-	(50,000)
NET EFFECT ON FUND BALANCE		68,431	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		214,007	282,438	282,438	282,438	-
FUND BALANCE, END OF YEAR		\$ 282,438	\$ 282,438	\$ 282,438	\$ 282,438	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,183,091	\$ 1,225,369	\$ 1,188,381	\$ 1,188,381	(36,988)
Prior Year Advalorem	401001	54,553	39,000	50,000	50,000	11,000
Sales Tax	402000	4,816,391	4,333,333	4,833,333	4,833,333	500,000
FEMA	420028	4,503	7,500	-	-	(7,500)
State Rev. Shar.	430000	18,630	18,600	19,527	19,527	927
Interest - Other	470003	2,080	2,000	2,500	2,500	500
Misc. Revenue	480082	42	-	-	-	-
Total REVENUES		6,079,290	5,625,802	6,093,741	6,093,741	467,939
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Road Supervisor		45,021	46,782	47,882	2,861	
Administrative Assistant II		49,637	51,582	52,798	3,161	
Clerical Specialist II		34,555	36,598	36,769	2,214	
Office Manager I		32,702	34,665	34,828	2,126	
Equipment Operator II		-	28,437	32,809	32,809	
Equipment Operator II		-	28,437	31,800	31,800	
Equipment Operator I		-	28,437	29,190	29,190	
Equipment Operator I		29,385	31,148	31,295	1,910	
Laborer / Asst/ Foreman		39,992	42,331	42,526	2,534	
Laborer I		26,285	26,285	26,285	-	
Laborer I		29,352	31,113	30,793	1,441	
Laborer I		28,914	30,649	27,994	(920)	
Laborer I		28,914	30,649	27,994	(920)	
Laborer I		26,285	27,862	26,285	-	
Laborer I		26,285	27,862	26,285	-	
Laborer I		26,285	27,862	27,994	1,709	
Laborer I		26,285	26,285	26,285	-	
Laborer I		26,285	27,862	27,994	1,709	
Laborer I		26,285	27,862	27,994	1,709	
Laborer I - PT		18,334	18,334	18,334	-	
Salaries Total	501000	391,002	520,801	631,042	635,358	114,557
Salaries - OT	501001	13,535	23,297	15,000	15,000	(8,297)
Taxes - Payroll	501002	4,865	6,200	10,500	10,500	4,300
Pension Costs	501004	47,157	50,000	71,000	71,000	21,000
Insurance-Hospital & Life	501005	91,730	96,958	162,000	162,000	65,042
Total PERSONNEL EXPENDITURES		548,289	697,256	889,542	893,858	196,602
OPERATING EXPENDITURES						
Insurance-Property	502005	3,072	3,416	7,384	7,384	3,968
Insurance-Flood	502008	2,033	2,379	2,400	2,400	21
Insurance-Work. Comp.	502012	2,911	2,029	601	601	(1,428)
Rent - Equipment	503002	-	10,025	12,500	12,500	2,475
Professional Service	520002	597,286	358,440	400,000	400,000	41,560
Professional Service	520002	0841	10,087	9,790	-	(9,790)
Prof Serv-Legal	520012	62	-	-	-	-
Prof Serv - Recycling	520050	7,542	11,500	9,000	9,000	(2,500)
Contract Disposal	520103	1,117,850	1,100,000	1,125,000	1,125,000	25,000
Contract Collections	520104	3,421,019	3,270,000	3,360,000	3,360,000	90,000
R & M Vehicles	530004	19,269	-	25,000	25,000	25,000
R & M Machinery & Equipment	530005	21,925	4,533	25,000	25,000	20,467
Utilities - Water	540000	155	250	250	250	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Cell Phone	540006	\$ -	\$ 207	\$ 660	\$ 660	453
Supplies-Operating	541008	-	1,233	500	500	(733)
Small Tools & Equipment	541014	315	750	2,500	2,500	1,750
Limestone, Sand, Dirt & Gravel	541019	-	-	30,000	30,000	30,000
Ded. by Tax Collector	580000	430,109	346,667	386,667	386,667	40,000
Ad Valorem Pension Expense	580001	38,028	39,000	40,000	40,000	1,000
Total OPERATING EXPENDITURES		<u>5,671,663</u>	<u>5,160,219</u>	<u>5,427,462</u>	<u>5,427,462</u>	<u>267,243</u>
Total EXPENDITURES		<u>6,219,952</u>	<u>5,857,475</u>	<u>6,317,004</u>	<u>6,321,320</u>	<u>463,845</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	-	232,633	224,091	228,707	(3,926)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>232,633</u>	<u>224,091</u>	<u>228,707</u>	<u>(3,926)</u>
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	505	960	828	828	(132)
Total OTHER FINANCING USES		<u>505</u>	<u>960</u>	<u>828</u>	<u>828</u>	<u>(132)</u>
NET EFFECT ON FUND BALANCE		(141,167)	-	-	300	300
FUND BALANCE, BEGINNING OF YEAR		<u>859,236</u>	<u>718,069</u>	<u>\$ 718,069</u>	<u>\$ 718,069</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u><u>\$ 718,069</u></u>	<u><u>\$ 718,069</u></u>	<u><u>\$ 718,069</u></u>	<u><u>\$ 718,369</u></u>	<u><u>300</u></u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 3,033,472	\$ 3,100,000	\$ 3,047,137	\$ 3,047,137	(52,863)
Prior Year Advalorem	401001	-	-	10,000	10,000	10,000
Interest - Other	470003	-	-	2,500	2,500	2,500
Reimbursement	480071	4,550,000	500,000	250,000	250,000	(250,000)
Total REVENUES		7,583,472	3,600,000	3,309,637	3,309,637	(290,363)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Canal Drainage & Pump Stations		80,976	84,215	86,239	5,263	
Superintendent/Mechanic Manager		71,274	74,125	75,907	4,633	
Office Manager II		35,369	36,784	37,668	2,299	
Electrician / Maint. Supervisor		57,581	59,884	61,324	3,743	
Heavy Equipment Operator II		54,576	56,719	58,059	3,483	
Heavy Equipment Operator II		46,271	48,121	49,278	3,007	
Pump Operator III		50,067	52,070	53,322	3,255	
Pump Operator III		50,067	52,070	53,322	3,255	
Pump Operator III		47,206	49,094	50,275	3,069	
Pump Operator III		47,206	49,094	50,275	3,069	
Pump Operator III		40,769	42,400	43,419	2,650	
Pump Operator II		37,351	37,351	37,351	-	
Pump Operator II		40,769	42,400	43,419	2,650	
Pump Operator I		37,742	39,252	40,196	2,454	
Pump Operator I		37,742	39,252	40,196	2,454	
Pump Operator I		37,742	39,252	40,196	2,454	
Pump Operator I		37,742	39,252	40,196	2,454	
Pump Operator I		35,267	36,678	37,560	2,293	
Pump Operator I		37,742	39,252	40,196	2,454	
Equipment Operator IV		35,939	35,939	35,939	-	
Equipment Operator IV		35,939	35,939	35,939	-	
Equipment Operator II		41,259	43,675	43,876	2,617	
Equipment Operator I		27,822	29,491	29,630	1,808	
Equipment Operator I		33,629	35,647	35,815	2,186	
Assistant Foreman		32,377	34,319	34,481	2,104	
Laborer I		26,723	28,327	28,460	1,737	
Laborer I		26,723	28,327	28,460	1,737	
Laborer I		26,723	28,327	28,460	1,737	
Salaries Total	501000	435,817	1,170,593	1,217,256	1,242,333	71,740
Salaries - OT	501001	81,707	138,198	125,000	125,000	(13,198)
Taxes - Payroll	501002	7,445	21,000	18,500	18,500	(2,500)
Pension Costs	501004	63,197	160,000	145,000	145,000	(15,000)
Insurance-Hospital & Life	501005	42,966	204,968	180,000	180,000	(24,968)
Total PERSONNEL EXPENDITURES		631,132	1,694,759	1,685,756	1,710,833	16,074
OPERATING EXPENDITURES						
Insurance-Property	502005	16,541	58,716	88,000	88,000	29,284
Insurance-Flood	502008	7,497	18,500	20,000	20,000	1,500
Insurance-Workers Comp	502012	-	-	332	332	332
Insurance-Environmental	502013	-	10,000	25,000	25,000	15,000
Rent - Equipment	503002	10,224	1,000	600	600	(400)
Professional Service	520002	1,152,492	627,838	520,000	520,000	(107,838)
Professional Service	520002	0840	88,434	-	-	-
R & M Drainage	530000	6,873	-	-	-	-
R & M Vehicles	530004	2,940	51,205	25,000	25,000	(26,205)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
R & M Machinery & Equipment	530005	\$ 44,305	\$ 598,819	60,000	60,000	(538,819)
R & M Bldg & Facilities	530008	8,994	23,469	30,000	30,000	6,531
Utilities - Water	540000	594	5,500	3,250	3,250	(2,250)
Utilities - Electric	540002	-	35,000	35,000	35,000	-
Cell Phone	540006	7,742	12,500	10,500	10,500	(2,000)
Supplies - Janitorial	541002	1,975	3,000	-	-	(3,000)
Stationary & Office Supplies	541007	1,493	1,500	2,000	2,000	500
Supplies - Operating	541008	10,607	15,600	17,500	17,500	1,900
Supplies - Operating	541008 0840	5,807	-	-	-	-
Small Tools & Equipment	541014	27,588	12,500	-	-	(12,500)
Uniforms	541017	-	8,580	11,000	11,000	2,420
Limestone	541019 0840	82,262	-	-	-	-
Vehicles	571011	28,350	-	-	-	-
Chemicals	541100	-	10,000	-	-	(10,000)
Travel, Training, & Etc.	550000	-	235	-	-	(235)
Small Equipment	571012		96,146	-	-	(96,146)
Pump Replacement	571020 0840	-	203,937	-	-	(203,937)
Heavy Equipment	572010	37,425	278,504	-	-	(278,504)
Buildings-Improvements	572022	29,081	-	-	-	-
Advalorem Pension Expense	580001	97,514	-	100,000	100,000	100,000
Advertising	580017	193	103	-	-	(103)
Recording Fees	580021	-	2,000	-	-	(2,000)
Diesel	580034	138,060	284,729	220,000	220,000	(64,729)
Gasoline	580035	1,895	21,500	21,500	21,500	-
Interfund Charges	589009	-	62,000	-	-	(62,000)
Total OPERATING EXPENDITURES		1,808,886	2,442,881	1,189,682	1,189,682	(1,253,199)
Total EXPENDITURES		2,440,018	4,137,640	2,875,438	2,900,515	(1,237,125)
OTHER FINANCING USES						
Transfer to Assessor	599266	1,295	2,462	2,122	2,122	(340)
Transfer to Drainage Capital Fund	599465	500,000	357,500	250,000	250,000	(107,500)
Total OTHER FINANCING USES		501,295	359,962	252,122	252,122	(107,840)
NET EFFECT ON FUND BALANCE		4,642,159	(897,602)	182,077	157,000	1,054,602
FUND BALANCE, BEGINNING OF YEAR		-	4,642,159	3,744,557	3,744,557	(897,602)
FUND BALANCE, END OF YEAR		\$ 4,642,159	\$ 3,744,557	\$ 3,926,634	\$ 3,901,557	157,000

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 24,230	\$ 28,147	\$ 23,761	\$ 23,761	(4,386)
Misc. Revenue	480082	576	-	-	-	-
Total REVENUES		24,806	28,147	23,761	23,761	(4,386)
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	-	2,500	-	-	(2,500)
R & M Bldg HVAC	530010	8,143	8,144	8,144	8,144	-
Stationary & Office Supplies	541007	6,422	10,000	10,000	10,000	-
Supplies-Operating	541008	4,184	6,000	5,000	5,000	(1,000)
Computer Equipment	542000	1,674	10,000	10,000	10,000	-
Computer Software	542001	10,586	12,500	12,500	12,500	-
Furniture & Fixtures	542003	-	2,500	-	-	(2,500)
Total OPERATING EXPENDITURES		31,009	51,644	45,644	45,644	(6,000)
OTHER FINANCING USES						
Transfer from General Fund	499100	1,530	883	761	761	(122)
Transfer From Sales Tax Fund	499101	10,405	8,169	10,417	10,417	2,248
Transfer from Fire	499254	4,630	8,803	7,588	7,588	(1,215)
Transfer from Recreation	499261	-	683	-	-	(683)
Transfer from Public Works	499262	-	1,343	-	-	(1,343)
Transfer from Sanitation	499264	505	960	828	828	(132)
Transfer from Canals & Drainage	499265	1,295	2,462	2,122	2,122	(340)
Transfer from Health Dept	499271	102	194	167	167	(27)
Total OTHER FINANCING USES		18,467	23,497	21,883	21,883	(1,614)
NET EFFECT ON FUND BALANCE		12,264	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	12,264	12,264	12,264	-
FUND BALANCE, END OF YEAR		<u><u>\$ 12,264</u></u>	<u><u>\$ 12,264</u></u>	<u><u>\$ 12,264</u></u>	<u><u>\$ 12,264</u></u>	<u><u>-</u></u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 3,800,746	\$ 2,408,964	\$ 2,408,964	\$ 2,408,964	-
Total REVENUES		3,800,746	2,408,964	2,408,964	2,408,964	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	2,009,108	1,175,000	1,175,000	1,175,000	-
Taxes - Payroll	501002	26,972	20,000	20,000	20,000	-
Medicare	501003	17,464	15,000	15,000	15,000	-
Pension Costs	501004	193,566	165,000	165,000	165,000	-
Insurance-Hospital & Life	501005	-	65,000	65,000	65,000	-
Total PERSONNEL EXPENDITURES		2,247,110	1,440,000	1,440,000	1,440,000	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	1,811	2,000	2,000	2,000	-
Public Servant Surety Bond	502009	425	400	400	400	-
Insurance - General & Auto	502010	11,046	9,000	9,000	9,000	-
Insurance-Work.Comp.	502012	19,252	10,000	10,000	10,000	-
Rent - Building	503003	21,450	23,000	23,000	23,000	-
Professional Service	520002	240,113	100,000	100,000	100,000	-
Prof Service-Accounting/Audit	520020	5,599	3,000	3,000	3,000	-
Prof Serv-Drug Testing	520045	4,631	4,000	4,000	4,000	-
R & M Vehicles	530004	885	1,000	1,000	1,000	-
R & M Bldg & Facilities	530008	2,705	2,500	2,500	2,500	-
Utilities - Electric	540002	-	7,000	7,000	7,000	-
Telephone Svcs	540005	13,863	10,000	10,000	10,000	-
Supplies-Operating	541008	19,472	10,000	10,000	10,000	-
Uniforms	541017	692	1,200	1,200	1,200	-
Furniture & Fixtures	542003	13,462	1,000	1,000	1,000	-
Travel, Training, & Etc.	550000	108,099	25,000	25,000	25,000	-
Meeting & Conferences	550006	1,650	500	500	500	-
Bank Charges	580007	-	500	500	500	-
Advertising	580017	13,425	7,500	7,500	7,500	-
Dues & Subscriptions	580018	2,171	1,000	1,000	1,000	-
Postage	580022	538	1,000	1,000	1,000	-
Fees & Charges	580024	3,655	1,000	1,000	1,000	-
Shipping Handling, & Installation	580028	325	-	-	-	-
Gasoline	580035	695	500	500	500	-
Tuition	580040	949,371	25,000	25,000	25,000	-
Miscellaneous Expense	580057	12,692	660,364	660,364	660,364	-
Other Program Exp	580059	410	35,000	35,000	35,000	-
Testing Fees/Supplies	581000	4,424	2,500	2,500	2,500	-
Assistance Payments/Allow.	587008	105,074	25,000	25,000	25,000	-
Interfund Charges	589009	-	-	-	-	-
Total OPERATING EXPENDITURES		1,557,935	968,964	968,964	968,964	-
Total EXPENDITURES		3,805,045	2,408,964	2,408,964	2,408,964	-
NET EFFECT ON FUND BALANCE		(4,299)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		86,217	81,918	81,918	81,918	-
FUND BALANCE, END OF YEAR		\$ 81,918	\$ 81,918	\$ 81,918	\$ 81,918	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
HMGP	420016	\$ 726,319	\$ 14,603,981	\$ 10,425,138	\$ 10,425,138	(4,178,843)
Misc. Revenue	480082	28	-	-	-	-
Total REVENUES		726,347	14,603,981	10,425,138	10,425,138	(4,178,843)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries		1,457	-	-	-	-
Taxes - Payroll		21	-	-	-	-
Pension Costs		178	-	-	-	-
Insurance-Hospital & Life		151	-	-	-	-
Total PERSONNEL EXPENDITURES		1,807	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001 0183	-	4,488,708	-	-	(4,488,708)
Construction in Progress - Village Square PW101	571001 0201	-	454,560	447,634	447,634	(6,926)
Construction in Progress - Clear Well	571001 6505	-	2,134,830	2,134,830	2,134,830	-
Construction in Progress - LBBLD Pumps	571001 6506	656,020	743,385	1,071,468	1,071,468	328,083
Construction in Progress - Drainage Canals	571001 6507	-	6,771,206	6,771,206	6,771,206	-
Construction in Progress - Violet-DRAVO	571001 6509	-	11,292	-	-	(11,292)
Total OPERATING EXPENDITURES		656,020	14,603,981	10,425,138	10,425,138	(4,178,843)
Total EXPENDITURES		657,827	14,603,981	10,425,138	10,425,138	(4,178,843)
NET EFFECT ON FUND BALANCE		68,520	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		804,301	872,821	872,821	872,821	-
FUND BALANCE, END OF YEAR		\$ 872,821	\$ 872,821	\$ 872,821	\$ 872,821	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 238,898	\$ 249,093	\$ 239,966	\$ 239,966	(9,127)
Prior Year Advalorem	401001	11,019	7,000	9,500	9,500	2,500
State Rev. Shar.	430000	3,762	3,669	8,000	8,000	4,331
Interest - Other	470003	421	500	500	500	-
Misc. Revenue	480082	7	-	-	-	-
Total REVENUES		254,107	260,262	257,966	257,966	(2,296)
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	-	5,563	7,649	7,649	2,086
Prof Serv-Legal	520012	13	-	-	-	-
Utilities - Water	540000	1,456	3,000	2,000	2,000	(1,000)
Utilities - Natural Gas	540001	9,693	11,000	12,000	12,000	1,000
Utilities - Electric	540002	43,210	42,000	46,000	46,000	4,000
Buildings-Improvements	572022	-	15,395	6,631	6,631	(8,764)
Ad Valorem Pension Expense	580001	7,679	7,700	8,200	8,200	500
Operating Grant	589006	112,790	165,000	165,000	165,000	-
Interfund Charges	589009	10,164	10,410	10,319	10,319	(91)
Total OPERATING EXPENDITURES		185,005	260,068	257,799	257,799	(2,269)
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	102	194	167	167	(27)
Total OTHER FINANCING USES		102	194	167	167	(27)
NET EFFECT ON FUND BALANCE		69,000	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		808,982	877,982	877,982	877,982	-
FUND BALANCE, END OF YEAR		<u><u>\$ 877,982</u></u>	<u><u>\$ 877,982</u></u>	<u><u>\$ 877,982</u></u>	<u><u>\$ 877,982</u></u>	<u><u>-</u></u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
E Telephone Tax	403002	\$ 659,133	\$ 600,000	\$ 700,000	\$ 700,000	100,000
Total REVENUES		659,133	600,000	700,000	700,000	100,000
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	6,136	6,832	14,748	14,748	7,916
Insurance-Flood	502008	3,982	4,720	4,800	4,800	80
Rentals/Leases	503004	9,551	-	-	-	-
Professional Service	520002	2,650	8,000	10,000	10,000	2,000
Prof Serv - Generator	520047	660	1,400	2,650	2,650	1,250
Prof Serv - Alarm Monitoring	520102	230	1,200	1,200	1,200	-
R & M Machinery & Equipment	530005	-	15,000	7,500	7,500	(7,500)
R & M Bldg & Facilities	530008	1,762	20,000	7,500	7,500	(12,500)
R & M Bldg HVAC	530010	465	1,762	1,762	1,762	-
Utilities - Water	540000	1,281	750	750	750	-
Utilities - Natural Gas	540001	18,261	1,000	1,250	1,250	250
Utilities - Electric	540002	349,844	20,000	20,000	20,000	-
Telephone Svcs	540005	1,483	320,000	552,340	552,340	232,340
Cell Phone	540006	1,687	2,000	2,000	2,000	-
Stationary & Office Supplies	541007	3,859	1,000	2,000	2,000	1,000
Small Tools & Equipment	541014	8,150	5,000	5,000	5,000	-
Computer Software	542001	-	5,000	1,500	1,500	(3,500)
Travel, Training & Etc.	550000	-	2,000	1,000	1,000	(1,000)
Small Equipment	571012	-	106,842	50,000	50,000	(56,842)
Computer Equipment	572000	-	1,567,567	-	-	(1,567,567)
Bad Debt Expense	580016	978	1,000	1,000	1,000	-
911 Admin. Fee	580016	5,398	6,000	6,000	6,000	-
Miscellaneous Expense	580029	-	1,130	-	-	(1,130)
Reimbursements/Transfers Out	581005	-	63,364	-	-	(63,364)
Interfund Charges	589009	26,365	6,000	7,000	7,000	1,000
Total EXPENDITURES		442,742	2,167,567	700,000	700,000	(1,467,567)
NET EFFECT ON FUND BALANCE		216,391	(1,567,567)	-	-	1,567,567
FUND BALANCE, BEGINNING OF YEAR		1,588,785	1,805,176	237,609	237,609	(1,567,567)
FUND BALANCE, END OF YEAR		<u>\$ 1,805,176</u>	<u>\$ 237,609</u>	<u>\$ 237,609</u>	<u>\$ 237,609</u>	<u>-</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
CSBG	420017	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	-
HCV Fraud Recovery (Admin)	420019	7,341	25,000	25,000	25,000	-
HCV Fraud Recovery (HAP)	420020	7,341	25,000	25,000	25,000	-
HCV Hap Reimb. (Port Ins)	420021	1,283,405	1,800,000	1,800,000	1,800,000	-
HCV UR Reimb (Port Ins)	420022	6,441	20,000	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023	71,456	90,000	90,000	90,000	-
FEMA	420028	-	5,000	5,000	5,000	-
Housing Voucher Admin	420030	390,952	360,000	360,000	360,000	-
LIHEAP REG	420031	-	150,000	150,000	150,000	-
LIHEAP/Admin	420032	56,397	20,000	20,000	20,000	-
HAP Revenue	420034	4,112,818	4,080,000	4,080,000	4,080,000	-
HAP - EHV Revenue	420036	85,312	65,000	65,000	65,000	-
Reimbursement	480071	260,395	100,000	100,000	100,000	-
Total REVENUES		6,281,858	6,940,000	6,940,000	6,940,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Housing Coordinator		72,687	75,595	69,383	(3,304)	
Asst. Housing Coordinator		49,628	51,613	49,628	-	
Senior Housing Specialist		46,689	46,689	39,352	(7,337)	
Grant Accountant II		9,955	-	-	(9,955)	
Fair Housing Coordinator		8,731	-	-	(8,731)	
Senior HCV Specialist / CDBG Coord.		37,124	38,609	37,124	-	
Grant Accountant I		34,466	34,466	50,067	15,601	
HCV Portability Specialist		34,466	36,534	36,706	2,240	
Clerical Specialist III		29,859	29,859	29,385	(474)	
Clerical Specialist I		27,162	27,162	27,162	-	
Receptionist		28,476	30,184	30,327	1,851	
Housing Choice Voucher Inspector		27,822	27,822	27,822	-	
File Clerk I - PT		23,400	23,400	23,400	-	
Salaries Total	501000	461,232	430,465	421,933	426,791	(3,674)
Salaries - OT	501001	6,948	5,000	-	-	(5,000)
Taxes - Payroll	501002	7,685	10,000	8,500	8,500	(1,500)
Pension Costs	501004	54,764	59,500	50,000	50,000	(9,500)
Insurance-Hospital & Life	501005	49,816	66,500	54,000	54,000	(12,500)
Total PERSONNEL EXPENDITURES		580,445	571,465	534,433	539,291	(32,174)
OPERATING EXPENDITURES						
Insurance-Work.Comp.	502012	1,144	314	85	85	(229)
Rent - Equipment	503002	7,065	8,700	12,000	12,000	3,300
Rent - Building	503003	42,000	42,000	42,000	42,000	-
Rent - Storage	503005	3,447	4,595	4,500	4,500	(95)
Professional Service	520002	70,433	73,711	-	-	(73,711)
Prof Serv-Software Support	520003	30,655	26,274	25,000	25,000	(1,274)
Prof Service-Accounting/Audit	520020	37,386	30,500	87,000	82,000	51,500
R & M Vehicles	530004	591	1,500	750	750	(750)
Telephone Svcs	540005	4,447	5,000	5,000	5,000	-
Cell Phone	540006	1,859	1,850	1,800	1,800	(50)
Stationary & Office Supplies	541007	4,591	7,331	5,500	5,500	(1,831)
Supplies-Operating	541008	602	3,908	-	-	(3,908)
Travel, Training, & Etc.	550000	1,084	300	500	500	200
Fees-Vehicle Licenses/Tags	580009	-	100	100	100	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Dues & Subscriptions	580018	\$ 960	\$ 1,203	\$ 1,500	\$ 1,500	297
Postage	580022	6,020	6,000	6,000	6,000	-
Fees & Charges	580024	600	750	750	750	-
Shipping Handling, & Installat	580028	184	350	350	350	-
Gasoline	580035	270	500	500	500	-
Tuition	580040	251	200	200	200	-
Rent Subsidy - Port Ins.	587003	1,308,204	1,800,000	1,937,540	1,937,540	137,540
Utility Allowance - Port Ins.	587004	11,533	20,000	20,000	20,000	-
Rent Subsity - Admin. Cost	587005	2,183	5,500	5,500	5,500	-
Utility Allowance - H.A.P.	587006	30,971	101,423	65,000	65,000	(36,423)
Rent Subsidy - H.A.P.	587007	4,034,867	4,045,000	4,057,892	4,057,892	12,892
CSBG-Water Assistance	587010	4,870	5,292	8,500	8,500	3,208
CSBG-Uniform Assistance	587012	4,472	8,612	5,000	5,000	(3,612)
Rental	587013	45,945	23,509	20,000	20,000	(3,509)
CSBG-Rental	587013 5555	50,870	66,238	-	-	(66,238)
Electric	587014	28,748	9,690	15,000	15,000	5,310
CSBG-Electric	587014 5555	1,763	1,698	-	-	(1,698)
Gas	587015	2,382	1,351	2,500	2,500	1,149
CSBG-Gas	587015 5555	-	599	-	-	(599)
Education Grant-LIHEAP	587016	569	1,700	1,700	1,700	-
CSBG - Food Baskets	587017	4,000	4,000	4,000	4,000	-
HAP - EHV Expense	587018	200	20	-	-	(20)
Interfund Charges	589009	-	66,000	69,400	69,400	3,400
Total OPERATING EXPENDITURES		5,745,166	6,375,718	6,405,567	6,400,567	24,849
Total EXPENDITURES		6,325,611	6,947,183	6,940,000	6,939,858	(7,325)
OTHER FINANCING USES						
Transfer from Sales Tax	499101	290,025	7,226	-	-	(7,226)
Total OTHER FINANCING USES		290,025	7,226	-	-	(7,226)
NET EFFECT ON FUND BALANCE		246,272	43	-	142	99
FUND BALANCE, BEGINNING OF YEAR		(246,271)	1	44	44	43
FUND BALANCE, END OF YEAR		\$ 1	\$ 44	\$ 44	\$ 186	142

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fed Transit Admin	420008	\$ 473,518	\$ 743,367	\$ 312,344	\$ 312,344	(431,023)
FEMA	420028	976	1,500	-	-	(1,500)
State Mass Transportation	440006	93,882	95,000	95,000	95,000	-
Auction Proceeds	450002	21,500	-	-	-	-
Rents and Leases	450038	8,040	9,000	9,000	9,000	-
Fare Box - Transit	450051	20,581	27,500	22,000	22,000	(5,500)
Interest - Invest.	470000	-	-	500	500	500
Insurance Settlement	489075	50,000	-	-	-	-
Total REVENUES		668,497	876,367	438,844	438,844	(437,523)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Transit Manager		74,993	77,993	79,867	79,867	4,874
Office Manager I		34,503	36,574	36,746	36,746	2,243
Senior Bus driver		35,268	36,678	37,562	37,562	2,294
Bus driver		33,421	35,427	35,594	35,594	2,173
Bus driver		31,893	33,806	33,966	33,966	2,073
Bus driver		29,244	30,998	31,144	31,144	1,900
Bus driver		26,285	26,285	26,285	26,285	-
Reserved Bus driver PT		23,533	23,533	23,533	23,533	-
Reserved Bus driver PT		23,533	23,533	23,533	23,533	-
Salaries Total	501000	201,482	312,673	324,827	328,668	15,995
Salaries - OT	501001	8,796	6,693	5,000	5,000	(1,693)
Taxes - Payroll	501002	3,833	7,602	8,500	8,500	898
Pension Costs	501004	23,794	27,000	32,000	32,000	5,000
Insurance-Hospital & Life	501005	30,934	40,000	52,500	52,500	12,500
Total PERSONNEL EXPENDITURES		268,839	393,968	422,827	426,668	32,700
OPERATING EXPENDITURES						
Auto Insurance	502000	13,125	37	15	15	(22)
Insurance-Property	502005	3,315	5,800	7,975	7,975	2,175
Insurance-Flood	502008	6,982	7,600	7,600	7,600	-
Insurance-Work.Comp.	502012	88,847	25,126	7,129	7,129	(17,997)
Rent - Equipment	503002	1,343	1,500	1,500	1,500	-
Professional Service	520002	257	5,688	52,000	52,000	46,312
Prof Serv-Software Support	520003	1,794	2,000	2,000	2,000	-
Prof Serv-Inspections	520017	-	451	500	500	49
Prof Serv-Drug Testing	520045	759	1,000	1,000	1,000	-
R & M Vehicles	530004	54,846	80,000	85,000	81,159	1,159
R & M Machinery & Equipment	530005	52	500	500	500	-
R & M Bldg & Facilities	530008	2,179	10,700	5,000	5,000	(5,700)
Utilities - Water	540000	157	300	300	300	-
Utilities - Electric	540002	8,644	11,000	9,000	9,000	(2,000)
Telephone Svcs	540005	3,721	4,000	4,000	4,000	-
Cell Phone	540006	962	1,100	1,000	1,000	(100)
Supplies-Janitorial	541002	1,178	1,250	1,000	1,000	(250)
Stationary & Office Supplies	541007	281	750	500	500	(250)
Supplies-Operating	541008	1,908	10,000	2,500	2,500	(7,500)
Uniforms	541017	2,044	2,000	2,000	2,000	-
Travel, Training, & Etc.	550000	220	250	500	500	250
Construction in Progress	571001	87,637	92,890	115,000	115,000	22,110
Vehicles	572011	97,639	216,031	-	-	(216,031)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Fees-Vehicle Licenses/Tags	580009	\$ 330	\$ 500	\$ 500	\$ 500	-
Advertising	580017	18	-	-	-	-
Postage	580022	1	50	-	-	(50)
Diesel	580034	23,546	35,191	35,000	35,000	(191)
Gasoline	580035	2,707	6,633	6,500	6,500	(133)
Total OPERATING EXPENDITURES		<u>404,492</u>	<u>522,347</u>	<u>348,019</u>	<u>344,178</u>	<u>(178,169)</u>
Total EXPENDITURES		<u>673,331</u>	<u>916,315</u>	<u>770,846</u>	<u>770,846</u>	<u>(145,469)</u>
OTHER FINANCING USES						
Transfer from Sales Tax	499101	-	5,219	332,002	332,002	326,783
Total OTHER FINANCING USES		<u>-</u>	<u>5,219</u>	<u>332,002</u>	<u>332,002</u>	<u>326,783</u>
NET EFFECT ON FUND BALANCE		(4,834)	(34,729)	-	-	34,729
FUND BALANCE, BEGINNING OF YEAR		<u>(236,690)</u>	<u>(241,524)</u>	<u>(276,253)</u>	<u>(276,253)</u>	<u>(34,729)</u>
FUND BALANCE, END OF YEAR		<u><u>\$ (241,524)</u></u>	<u><u>\$ (276,253)</u></u>	<u><u>\$ (276,253)</u></u>	<u><u>\$ (276,253)</u></u>	<u><u>-</u></u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 35,534	\$ 25,000	\$ 25,000	\$ 25,000	-
Total REVENUES		35,534	25,000	25,000	25,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Jurors & Witnesses	580049	250	25,000	25,000	25,000	-
Total EXPENDITURES		250	25,000	25,000	25,000	-
NET EFFECT ON FUND BALANCE		35,284	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		97,196	132,480	132,480	132,480	-
FUND BALANCE, END OF YEAR		<u>\$ 132,480</u>	<u>\$ 132,480</u>	<u>\$ 132,480</u>	<u>\$ 132,480</u>	<u>-</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
HMGP	420016	\$ 2,995	\$ -	\$ -	\$ -	-
FEMA	420028	900	-	-	-	(900)
State Grants - LGAP	440000	0080	154,200	101,191	101,191	(53,009)
State Grants - Jazz in June	440000	0100	7,500	-	-	(7,500)
Donations - Jazz in June	483001	0100	-	4,000	4,000	4,000
Total REVENUES		2,995	162,600	105,191	105,191	(57,409)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Grants Manager			66,002	68,641	70,292	4,290
Salaries	501000	60,565	66,002	68,641	70,506	4,504
Salaries - OT	501001	1,261	1,200	1,200	1,200	-
Taxes - Payroll	501002	896	1,000	1,100	1,100	100
Pension Costs	501004	7,565	8,000	8,000	8,000	-
Insurance-Hospital & Life	501005	6,295	2,623	140	140	(2,483)
Total PERSONNEL EXPENDITURES		76,582	78,825	79,081	82,811	3,986
OPERATING EXPENDITURES						
Rent - Equipment	503002	2,086	2,250	2,250	2,250	-
Prof Serv-Grant Management	520016	25,016	-	-	-	-
Stationary & Office Supplies	541007	875	2,000	1,000	1,000	(1,000)
Travel, Training, & Etc.	550000	59	1,907	1,000	1,000	(907)
Construction in Progress - LGAP	571001	0080	13,070	154,200	101,191	101,191
Advertising- Jazz in June	580017	0100	-	500	-	(500)
Concert Expenses-Jazz in June	580020	0100	5,038	7,000	7,000	-
Postage	580022	33	150	150	150	-
Shipping Handling, & Installation	580028	120	243	250	250	7
Total OPERATING EXPENDITURES		46,297	168,250	112,841	112,841	(55,409)
Total EXPENDITURES		122,879	247,075	191,922	195,652	(51,423)
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	109,369	84,475	86,731	88,596	4,121
Total OTHER FINANCING USES		109,369	84,475	86,731	88,596	4,121
NET EFFECT ON FUND BALANCE		\$ (10,515)	\$ -	\$ -	\$ (1,865)	(1,865)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2903495 - Recovery
(In Whole Numbers)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES	420003	\$ 23,718	\$ -	\$ -	\$ -	-
Federal Grants	420016	12,559	-	-	-	-
HMGP		36,277	-	-	-	-
Total REVENUES						
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	(12,940)	-	-	-	-
Taxes - Payroll	501002	(181)	-	-	-	-
Pension Costs	501004	(1,488)	-	-	-	-
Total EXPENDITURES		(14,609)	-	-	-	-
NET EFFECT ON FUND BALANCE		\$ 50,886	\$ -	\$ -	\$ -	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
UASI	420009 0020	\$ 209,778	\$ 2,750	\$ 101,222	\$ 101,222	98,472
Cities Readiness Inc	420010 0056	15,243	15,000	17,500	17,500	2,500
EMPG Grant	420012 0022	27,913	48,720	41,433	41,433	(7,287)
SHSP Grant	420013 0021	20,720	44,079	65,797	65,797	21,718
FEMA	420028	4,425	6,375	-	-	(6,375)
Misc. Revenue	480082	12,969	-	-	-	-
Total REVENUES		291,048	116,924	225,952	225,952	109,028
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of OHSEP (RS 29,728)			80,312	83,755	85,750	5,438
Administrative Assistant I		36,505	37,965	38,878	2,373	
Salaries	501000	120,639	116,817	121,720	125,005	8,188
Salaries - OT	501001	6,198	8,500	5,000	5,000	(3,500)
Taxes - Payroll	501002	1,804	2,500	2,000	2,000	(500)
Pension Costs	501004	15,526	15,500	14,500	14,500	(1,000)
Insurance-Hospital & Life	501005	12,917	16,500	18,000	18,000	1,500
Total PERSONNEL EXPENDITURES		157,084	159,817	161,220	164,505	4,688
OPERATING EXPENDITURES						
Rent - Equipment	503002	2,120	2,000	2,000	2,000	-
Rentals/Leases	503004	1,616	2,000	2,000	2,000	-
Rentals/Leases-SHSP	503004 0021	4,320	4,320	4,320	4,320	-
Rentals/Leases-EMPG	503004 0022	560	2,000	2,886	2,886	886
Professional Service	520002	-	18,500	20,500	20,500	2,000
Professional Service-UASI	520002 0020	18,366	-	-	-	-
Prof Serv-Software Support	520003	980	-	-	-	-
Prof Serv - Generator		-	-	3,925	3,925	3,925
Prof Serv - Communications-SHSP	520051 0021	199	9,866	-	-	(9,866)
R & M Vehicles	530004	134	1,869	5,000	5,000	3,131
R & M Machinery & Equipment	530005	4,908	5,000	5,000	5,000	-
Utilities - Electric	540002	4,940	6,000	4,300	4,300	(1,700)
Telephone Svcs	540005	446	6,000	3,760	3,760	(2,240)
Cell Phone	540006	1,832	-	-	-	-
Cell Phone-EMPG	540006 0022	236	2,400	3,433	3,433	1,033
Supplies-Food/Drink	541003	315	240	500	500	260
Stationary & Office Supplies	541007	1,956	740	1,000	1,000	260
Supplies-Operating	541008	-	2,145	1,000	1,000	(1,145)
Supplies-Operating-SHSP	541008 0021	728	5,093	5,007	5,007	(86)
Supplies-Operating-EMPG	541008 0022	1,488	1,667	2,049	2,049	382
Small Tools & Equipment	541014	10,120	3,000	3,000	3,000	-
Small Tools & Equipment-SHSP	541014 0021	1,529	14,130	28,608	28,608	14,478
Computer Equipment-EMPG	542000 0022	2,574	2,750	10,500	10,500	7,750
Furniture & Fixtures-EMPG	542003 0022	-	2,333	-	-	(2,333)
Travel, Training, & Etc.	550000	59	415	1,000	1,000	585
Travel, Training, & Etc.-EMPG	550000 0022	-	2,000	1,000	1,000	(1,000)
Small Equipment	571012	-	14,030	-	-	(14,030)
Computer Equipment-UASI	572000 0020	120,750	-	71,222	71,222	71,222
Fees-Vehicle Licenses/Tags	580009	-	100	100	100	-
Advertising	580017	373	3,120	3,000	3,000	(120)
Dues & Subscriptions-EMPG	580018 0022	250	250	250	250	-
Recording Fees	580021	-	1,500	2,000	2,000	500

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES continued						
Postage	580022	\$ 63	\$ 250	\$ 250	\$ 250	-
Diesel	580034	- 3,823		5,000	5,000	1,177
Gasoline	580035	136	1,400	1,400	1,400	-
Operating Grant-UASI	589006 0020	87,499	-	30,000	30,000	30,000
Operating Grant-SHSP	589006 0021	8,615	8,600	26,872	26,872	18,272
Total OPERATING EXPENDITURES		277,112	127,541	250,882	250,882	123,341
Total EXPENDITURES		434,196	287,358	412,102	415,387	128,029
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	186,022	170,434	186,150	189,435	19,001
Total OTHER FINANCING USES		186,022	170,434	186,150	189,435	19,001
NET EFFECT ON FUND BALANCE		\$ 42,874	\$ -	\$ -	\$ -	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Battered Womens Shelter	420027	\$ -	\$ 125,000	\$ -	\$ -	(125,000)
Total REVENUES		-	125,000	-	-	(125,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Battered Womens Shelter	589007	- -	125,000	- -	- -	(125,000)
Total EXPENDITURES		- -	125,000	- -	- -	(125,000)
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -	\$ -	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
DNR Grant	420000	\$ 23,185	\$ 30,913	\$ 30,913	\$ 30,913	-
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	-	-	2,599,028	2,599,028
FEMA	420028	6,473	11,250	-	-	(11,250)
Refunds - Delacroix Seafood Market	480070	0047	-	3,500	-	(3,500)
Donations - Wayne's Wetlands	483001	0046	-	4,000	-	(4,000)
Total REVENUES		29,658	49,663	2,629,941	2,629,941	2,580,278
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coastal Manager			108,142	112,468	115,172	7,030
Salaries Total	501000	113,539	108,142	112,468	115,522	7,380
Salaries - OT	501001	19,450	15,000	5,000	5,000	(10,000)
Taxes - Payroll	501002	1,803	2,500	1,800	1,800	(700)
Pension Costs	501004	16,275	13,500	13,500	13,500	-
Insurance-Hospital & Life	501005	12,126	13,500	14,600	14,600	1,100
Total PERSONNEL EXPENDITURES		163,193	152,642	147,368	150,422	(2,220)
OPERATING EXPENDITURES						
Professional Service	520002	61,360	18,590	60,000	60,000	41,410
Professional Service-CPRA Meeting	520002	0054	-	10,000	2,500	(7,500)
Professional Service-MRGO Navigation Improvements	520002	7575	129,093	155,318	-	(155,318)
Prof Serv-Debris Removal-Marine Debris Removal	520011	0024	-	-	-	-
Prof Serv-Contracting	520035	147,059	165,000	165,000	165,000	-
Cell Phone	540006	673	1,500	1,000	1,000	(500)
Supplies-Food/Drink	541003	36	-	-	-	-
Stationary & Office Supplies	541007	580	1,500	750	750	(750)
Supplies-Operating	541008	1,061	1,500	1,250	1,250	(250)
Supplies-Operating-Wayne's Wetlands	541008	0046	-	4,000	-	(4,000)
Small Tools & Equipment- Black Mangrove Planting	541014	0019	1,571	-	-	-
Travel, Training, & Etc.	550000	344	1,000	500	500	(500)
Construction in Progress	571001	69,527	35,550	-	-	(35,550)
Construction in Progress-Bayou Terre Aux Bouefs	571001	0102	-	-	2,599,028	2,599,028
Small Equipment	571012	-	6,248	-	-	(6,248)
Advertising	580017	134	250	-	-	(250)
Dues & Subscriptions	580018	5,000	5,000	5,000	5,000	-
Entertainment & Prom-Delacroix Seafood Market	580019	0047	1,042	3,500	1,250	1,250
Gasoline	580035	-	112	-	-	(112)
Total OPERATING EXPENDITURES		417,480	409,068	2,836,278	2,836,278	2,427,210
Total EXPENDITURES		580,673	561,710	2,983,646	2,986,700	2,424,990
OTHER FINANCING USES						
Transfer from General Fund	499100	280,000	-	-	-	-
Transfer from Sales Tax	499101	659,945	497,047	323,705	326,759	(170,288)
Transfer from GOMESA	499291	31,069	15,000	30,000	30,000	15,000
Total OTHER FINANCING USES		971,014	512,047	353,705	356,759	(155,288)
NET EFFECT ON FUND BALANCE		\$ 419,999	\$ -	\$ -	\$ -	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants - Lake Leary Phase II	420003 0006	\$ 230,183	\$ 3,070,739	\$ 2,980,454	\$ 2,980,454	(90,285)
Federal Grants - Paris Road Streetscape	420003 0007	-	719,718	717,384	717,384	(2,334)
Federal Grants - Recreational Pier & Market	420003 0008	-	1,700,000	-	-	(1,700,000)
Federal Grants - Nunez Fisheries Workforce	420003 0009	-	141,342	141,342	141,342	-
Federal Grants - Bayou Terre Aux Bouefs	420003 0102	-	5,196,678	1,339,000	1,339,000	(3,857,678)
Federal Grants - Nunez Islenos Complex	420003 0127	-	102,928	102,928	102,928	-
Total REVENUES		230,183	10,931,405	5,281,108	5,281,108	(5,650,297)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Professional Service-Lake Leary Phase II	520002 0006	195,685	2,839,844	2,980,454	2,980,454	140,610
Professional Service-Nunez Fisheries	520002 0009	93,975	141,342	141,342	141,342	-
Construction in Progress-Lake Leary Phase II	571001 0006	-	90,495	-	-	(90,495)
Construction in Progress-Paris Road Streetscape	571001 0007	-	719,718	717,384	717,384	(2,334)
Construction in Progress-Pier & Market	571001 0008	-	1,700,000	-	-	(1,700,000)
Construction in Progress-Bayou Terre Aux Bouefs	571001 0102	-	5,196,678	1,339,000	1,339,000	(3,857,678)
Construction in Progress- Nunez Islenos Complex	571001 0127	-	102,928	102,928	102,928	-
Reimbursement-Lake Leary Phase II	581005 0006	-	140,400	-	-	(140,400)
Total EXPENDITURES		289,660	10,931,405	5,281,108	5,281,108	(5,650,297)
NET EFFECT ON FUND BALANCE		\$ (59,477)	\$ -	\$ -	\$ -	-
NET EFFECT ON FUND BALANCE		443,767	-	-	(1,865)	(1,865)
FUND BALANCE, BEGINNING OF YEAR		(443,766)	1	1	1	-
FUND BALANCE, END OF YEAR		\$ 1	\$ 1	\$ 1	\$ (1,864)	(1,865)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ -	\$ -	\$ 542,000	\$ 542,000	\$ 542,000
Gulf of Mexico Energy Revenue	420024	1,035,622	500,000	1,000,000	1,000,000	500,000
Bond Proceeds	489002	8,445,000	-	-	-	-
Total REVENUES		9,480,622	500,000	1,542,000	1,542,000	1,042,000
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	3,025	-	-	-	-
Professional Service-Lake Leary Phase II	520002 0006	-	-	300,000	300,000	300,000
Professional Service-Lake Lery Marsh Creation Phase III	520002 0039	25,823	-	-	-	-
Professional Service-Sediment Pipeline	520002 0040	331,763	65,545	1,084,000	1,084,000	1,018,455
Service Fees - Bonds	560003	155,220	-	-	-	-
Bond Issuance Discount	560004	130,353	-	-	-	-
Construction in Progress	571001	9,030	-	-	-	-
Construction in Progress-Buccanear Villa Drainage Impr	571001 0010	-	88,626	293,609	293,609	204,983
Construction in Progress-Sediment Pipeline	571001 0040	-	330,829	-	-	(330,829)
Construction in Progress-Bayou Terre Aux Bouefs	571001 0102	-	-	260,028	260,028	260,028
Bond Principal	560000	-	-	500,000	500,000	500,000
Total EXPENDITURES		655,214	485,000	2,437,637	2,437,637	1,952,637
OTHER FINANCING USES						
Transfer to General Fund Capital Projects	599464	-	-	6,936,855	6,936,855	6,936,855
Transfer to Coastal Department	599290	31,069	15,000	30,000	30,000	15,000
Total OTHER FINANCING USES		31,069	15,000	6,966,855	6,966,855	6,951,855
NET EFFECT ON FUND BALANCE		8,794,339	-	(7,862,492)	(7,862,492)	(7,862,492)
FUND BALANCE, BEGINNING OF YEAR		820,762	9,615,101	9,615,101	9,615,101	-
FUND BALANCE, END OF YEAR		<u><u>\$ 9,615,101</u></u>	<u><u>\$ 9,615,101</u></u>	<u><u>\$ 1,752,609</u></u>	<u><u>\$ 1,752,609</u></u>	<u><u>(7,862,492)</u></u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2023 BUDGET



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2023 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.

DEBT SERVICE FUND
312 - 2012 SALES TAX REFUNDING BOND
(In Whole Numbers)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ -	\$ -	\$ 15,000	\$ 15,000	15,000
Total Revenues		\$ -	\$ -	\$ 15,000	\$ 15,000	15,000
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	3,585,000	3,715,000	3,405,000	3,405,000	(310,000)
Bond Interest Expense	560001	497,100	351,100	208,700	208,700	(142,400)
Service Fees- Bonds	560003	400	400	400	400	-
Total EXPENDITURES		4,082,500	4,066,500	3,614,100	3,614,100	(452,400)
OTHER FINANCING USES						
Transfer From W&S	499500	199,700	-	-	-	-
Transf from 2008 S/T Ref Bond	499529	3,942,933	3,049,975	3,599,100	3,599,100	549,125
Total OTHER FINANCING USES		4,142,633	3,049,975	3,599,100	3,599,100	549,125
NET EFFECT ON FUND BALANCE		60,133	(1,016,525)	-	-	1,016,525
FUND BALANCE, BEGINNING OF YEAR		3,263,079	3,323,212	2,306,687	2,306,687	(1,016,525)
FUND BALANCE, END OF YEAR		<u>\$ 3,323,212</u>	<u>\$ 2,306,687</u>	<u>\$ 2,306,687</u>	<u>\$ 2,306,687</u>	<u>-</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
352 - 2021 Sales Tax Bond
(In Whole Numbers)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Loan Proceeds	489001	\$ 14,191,252	\$ -	\$ -	\$ -	-
Total Revenues		<u>14,191,252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Interest Expense	560001	800	-	-	-	-
Service Fees- Bonds	560003	22,200	-	-	-	-
Total EXPENDITURES		<u>23,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES						
Transfer to GF Capital Projects	599464	-	-	12,139,064	12,139,064	12,139,064
Transfer to 04 ST Debt Serv-50M	599530	176,240	-	-	-	-
Total OTHER FINANCING USES		<u>176,240</u>	<u>-</u>	<u>12,139,064</u>	<u>12,139,064</u>	<u>12,139,064</u>
NET EFFECT ON FUND BALANCE		13,992,012	-	(12,139,064)	(12,139,064)	(12,139,064)
FUND BALANCE, BEGINNING OF YEAR		394,293	14,386,305	14,386,305	14,386,305	-
FUND BALANCE, END OF YEAR		<u>\$ 14,386,305</u>	<u>\$ 14,386,305</u>	<u>\$ 2,247,241</u>	<u>\$ 2,247,241</u>	<u>(12,139,064)</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	\$ 260,000	\$ 265,000	\$ 275,000	\$ 275,000	10,000
Bond Interest Expense	560001	20,536	13,050	4,538	4,538	(8,512)
Total EXPENDITURES		<u>280,536</u>	<u>278,050</u>	<u>279,538</u>	<u>279,538</u>	1,488
OTHER FINANCING USES						
Transfer from Fire	499254	282,362	278,050	279,538	279,538	1,488
Total OTHER FINANCING USES		<u>282,362</u>	<u>278,050</u>	<u>279,538</u>	<u>279,538</u>	1,488
NET EFFECT ON FUND BALANCE		1,826	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		228,476	230,302	230,302	230,302	-
FUND BALANCE, END OF YEAR		<u>\$ 230,302</u>	<u>\$ 230,302</u>	<u>\$ 230,302</u>	<u>\$ 230,302</u>	-

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2023 BUDGET



ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2023 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)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Accounting/Audit	520020	\$ 2,445	\$ -	\$ -	\$ -	-
Prof Serv-Transcript/Deposition	520022	1,788	-	-	-	-
Supplies-Operating	541008	-	24,340	25,000	25,000	660
Dues & Subscription	580018	5,455	660	-	-	(660)
Total EXPENDITURES		9,688	25,000	25,000	25,000	-
NET EFFECT ON FUND BALANCE		(9,688)	(25,000)	(25,000)	(25,000)	-
FUND BALANCE, BEGINNING OF YEAR		31,052	21,364	(3,636)	(3,636)	(25,000)
FUND BALANCE, END OF YEAR		\$ 21,364	\$ (3,636)	\$ (28,636)	\$ (28,636)	(25,000)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OTHER FINANCING SOURCES						
Transfer from Fire	499254	\$ 400,000	\$ 250,000	\$ -	\$ -	(250,000)
Total OTHER FINANCING SOURCES		<u>400,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>
NET EFFECT ON FUND BALANCE		400,000	250,000	-	-	(250,000)
FUND BALANCE, BEGINNING OF YEAR		500,000	900,000	1,150,000	1,150,000	250,000
FUND BALANCE, END OF YEAR		<u>\$ 900,000</u>	<u>\$ 1,150,000</u>	<u>\$ 1,150,000</u>	<u>\$ 1,150,000</u>	<u>-</u>

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

			2021 Actuals	2022 Amended	2023 Introduced	2023 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	156,387	494,918	-	-	(494,918)
Federal Grants-MS River Levee Bike Path	420003	8812	-	1,062,095	1,062,095	1,062,095	-
Federal Grants-MS River Trailheads	420003	8822	-	352,738	352,738	352,738	-
FEMA	420028		123,559	-	-	-	-
State Grants-Forty Arpent Trail	440000	0033	-	4,400,000	4,400,000	4,400,000	-
State Grants-Striping & Signage on Bikeways	440000	0043	139,563	-	382,982	382,982	382,982
Donations-MS River Levee Bike Path III	483001	8818	-	389,000	-	-	(389,000)
Total Revenues			419,509	7,118,557	6,617,621	6,617,621	(500,936)
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service	520002		-	25,000	32,000	32,000	7,000
Construction in Progress-40 Arpent Trail	571001	0033	348,259	5,500,000	2,646,506	2,646,506	(2,853,494)
Construction in Progress-Pedestrian Impr. Bikeway	571001	0042	17,100	621,503	600,003	600,003	(21,500)
Construction in Progress-Striping/Signage-Bikeways	571001	0043	561,435	614,058	584,398	584,398	(29,660)
Construction in Progress-40 Arp./Paris Rd Ped Cross	571001	0045	17,920	-	-	-	-
Construction in Progress-MS River Levee Bike Path	571001	8812	21,849	1,229,630	1,164,758	1,164,758	(64,872)
Construction in Progress-MS River Bike Path Phase III	571001	8818	-	-	373,581	373,581	373,581
Construction in Progress-MS River Trailheads	571001	8822	6,563	541,738	530,321	530,321	(11,417)
Construction in Progress- MRT Cy Pres	571001	8823	-	389,000	-	-	(389,000)
Total EXPENDITURES			973,126	8,920,929	5,931,567	5,931,567	(2,989,362)
OTHER FINANCING USES							
Transfer From Sales Tax	499101		1,100,000	189,000	32,000	32,000	(157,000)
Total OTHER FINANCING USES			1,100,000	189,000	32,000	32,000	(157,000)
NET EFFECT ON FUND BALANCE							
FUND BALANCE, BEGINNING OF YEAR			546,383	(1,613,372)	718,054	718,054	2,331,426
FUND BALANCE, END OF YEAR			662,350	1,208,733	(404,639)	(404,639)	(1,613,372)
			\$ 1,208,733	\$ (404,639)	\$ 313,415	\$ 313,415	\$ 718,054

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Highway Planning, Construction-Jackson/Packenham	420025 4524	\$ 556,150	\$ -	\$ -	\$ -	-
Total Revenues		556,150	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress-Jackson/Packenham	571001 4524	(6,546)	-	-	-	-
Total EXPENDITURES		(6,546)	-	-	-	-
NET EFFECT ON FUND BALANCE		562,696	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(1,300,385)	(737,689)	(737,689)	(737,689)	-
FUND BALANCE, END OF YEAR		<u>\$ (737,689)</u>	<u>\$ (737,689)</u>	<u>\$ (737,689)</u>	<u>\$ (737,689)</u>	<u>-</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
4644430 - ARPA
(In Whole Numbers)

			2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES							
OPERATING EXPENDITURES							
Construction in Progress-Arabi Drainage Phase I	571001	2915	\$ 48,000	\$ 9,103,592	\$ 97,022	\$ 97,022	(9,006,570)
Construction in Progress-Arabi Drainage - Aycock	571001	2920	-	-	72,084	72,084	72,084
Construction in Progress-Arabi Drainage - Esteban	571001	2921	-	-	202,879	202,879	202,879
Construction in Progress-Arabi Drainage - New Conspan	571001	2922	-	-	1,000,000	1,000,000	1,000,000
Construction in Progress-Arabi Drainage - New Culverts	571001	2923	-	-	1,000,000	1,000,000	1,000,000
Construction in Progress-Arabi Drainage - Angela Ph I	571001	2924	-	-	500,000	500,000	500,000
Construction in Progress-Arabi Drainage - Angela Ph II	571001	2925	-	-	500,000	500,000	500,000
Construction in Progress-Arabi Drainage - Improvements	571001	2926	-	-	1,000,000	1,000,000	1,000,000
Total EXPENDITURES			<u>48,000</u>	<u>9,103,592</u>	<u>4,371,985</u>	<u>4,371,985</u>	<u>(4,731,607)</u>
OTHER FINANCING SOURCES							
Transfer from General Fund	499100		-	-	4,371,985	4,371,985	4,371,985
Total OTHER FINANCING SOURCES			<u>-</u>	<u>-</u>	<u>4,371,985</u>	<u>4,371,985</u>	<u>4,371,985</u>
OTHER FINANCING SOURCES							
Transfer to Recreation	599261		-	73,000	-	-	(73,000)
Total OTHER FINANCING SOURCES			<u>-</u>	<u>73,000</u>	<u>-</u>	<u>-</u>	<u>(73,000)</u>
NET EFFECT ON FUND BALANCE			\$ (48,000)	\$ (9,176,592)	\$ -	\$ -	9,176,592

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
4644465 - \$14 Million Sales Tax Bond
(In Whole Numbers)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	\$ 28,230	\$ 5,430,260	\$ 4,778,337	\$ 4,778,337	(651,923)
Construction in Progress	571001	134,881	2,495,397	3,000,000	3,000,000	504,603
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	1,491,162	1,491,162	(8,838)
Construction in Progress- Jail Renovation Phase 1A	571001 6013		-	167,315	167,315	167,315
Construction in Progress- Jail Renovation Phase 1B	571001 6014	-	-	202,250	202,250	202,250
Total EXPENDITURES		163,111	11,925,657	12,139,064	12,139,064	213,407
OTHER FINANCING SOURCES						
Transfer from 2021 Sales Tax Bond	499352	-	-	12,139,064	12,139,064	12,139,064
Total OTHER FINANCING SOURCES		-	-	12,139,064	12,139,064	12,139,064
NET EFFECT ON FUND BALANCE		\$ (163,111)	\$ (11,925,657)	\$ -	\$ -	\$ 11,925,657

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
4645255 - GOMESA Bond
(In Whole Numbers)

			2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
EXPENDITURES							
OPERATING EXPENDITURES							
Construction in Progress-Paris Road Seafood Mkt	571001	0008	\$ -	\$ 3,491,000	\$ 3,031,241	\$ 3,031,241	(459,759)
Construction in Progress-Bayou Terre Bouefs Dredging	571001	2912	-	1,184,000	800,887	800,887	(383,113)
Construction in Progress-Bayou Terre Bouefs Armoring	571001	0102	-	-	1,000,000	1,000,000	1,000,000
Construction in Progress-Black Bay Ridge Restoration	571001	1018	-	2,900,000	2,104,727	2,104,727	(795,273)
Total EXPENDITURES			-	7,575,000	6,936,855	6,936,855	(638,145)
OTHER FINANCING SOURCES							
Transfer from GOMESA	499291				6,936,855	6,936,855	6,936,855
Total OTHER FINANCING SOURCES			-	-	6,936,855	6,936,855	6,936,855
NET EFFECT ON FUND BALANCE			\$ -	\$ (7,575,000)	\$ -	\$ -	7,575,000

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
4646530 - General Fund Capital Projects
(In Whole Numbers)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants-Jean Laffite Sidewalk	420003 0011	\$ -	\$ 490,400	\$ 684,023	\$ 684,023	193,623
State Grants - Village Sq Revitalization	440000 0069	-	450,000	406,953	406,953	(43,047)
State Grants - Jail Renovation Phase 1A	440000 6013	-	-	525,000	525,000	525,000
State Grants - Jail Renovation Phase 1A	440000 6014	-	-	720,000	720,000	720,000
State Grants - Buccaneer Villa North Drainage	440000 0010	-	-	2,526,543	2,526,543	2,526,543
State Grants - Phase II-Multi Use Path LA 39	440000 0137	-	-	480,000	480,000	480,000
Reimbursement - Library Building	480071 0104	120,941	4,750,000	4,750,000	4,750,000	-
Donations- Paris Road Industrial Park	483001 0079	-	250,000	1,700,000	1,700,000	1,450,000
Insurance Proceeds-Civic Center Roof Repl.	489074 0133	350,000	295,196	-	-	(295,196)
Total Revenues		470,941	6,235,596	11,792,519	11,792,519	5,556,923
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service-Parish Wide Signage	520002 0030	3,895	-	-	-	-
Professional Service-Heights Park	520002 0105	6,000	-	-	-	-
Professional Service-Paul Park	520002 1251	104	-	-	-	-
Professional Service-Drainage Canal R.O.W. Map	520002 2913	-	150,000	-	-	(150,000)
Professional Service-Sonar Bayous and Canals	520002 2914	-	150,000	-	-	(150,000)
R & M Bldg & Facilities-Civic Center Roof Repl.	530008 0133	-	150,343	-	-	(150,343)
Construction in Progress-Buccaneer Villa North Drain	571001 0010	139,705	6,384	2,526,543	2,526,543	2,520,159
Construction in Progress-Jean Lafitte Sidewalk	571001 0011	-	613,000	855,029	855,029	242,029
Construction in Progress-Jean Lafitte Drainage	571001 0013	-	7,052	-	-	(7,052)
Construction in Progress-Val Reiss Splash Pad	571001 0066	8,330	107,325	-	-	(107,325)
Construction in Progress-Village Sq. Revitalization	571001 0069	-	450,000	406,953	406,953	(43,047)
Construction in Progress-Judge Perez Sidewalk	571001 0075	-	65,000	-	-	(65,000)
Construction in Progress-Paris Road Industrial Park	571001 0079	-	274,740	1,700,000	1,700,000	1,425,260
Construction in Progress-Library Building	571001 0104	41,648	4,750,000	4,750,000	4,750,000	-
Construction in Progress-Lift Bridge at Reggio	571001 0120	32,647	-	-	-	-
Construction in Progress- Pearl Harbor Memorial Park	571001 0130	160,776	23,341	-	-	(23,341)
Construction in Progress-Civic Center Roof Repl.	571001 0133	155,690	380,462	-	-	(380,462)
Construction in Progress-Phase II-Multi Use Path LA 39	571001 0137	54,124	14,049	900,000	900,000	885,951
Construction in Progress-Barrier Island Creations	571001 1019	-	369,089	-	-	(369,089)
Construction in Progress- Jail Renovation Phase 1A	571001 6013	-	1,700,210	525,000	525,000	(1,175,210)
Construction in Progress- Jail Renovation Phase 1B	571001 6014	-	-	720,000	720,000	720,000
Construction in Progress-Val Riess Storage Facility	571001 8386	205	250,000	59,000	59,000	(191,000)
Construction in Progress- Val Riess Bathrooms	571001 8387	12,948	250,000	280,000	280,000	30,000
Construction in Progress-Francis Place Park	571001 8388	-	-	-	100,000	100,000
Heavy Equipment	572010	-	123,868	-	-	(123,868)
Total EXPENDITURES		616,072	9,834,863	12,722,525	12,822,525	2,987,662

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
4646530 - General Fund Capital Projects (continued)
(In Whole Numbers)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OTHER FINANCING SOURCES						
Transfer from General Fund	499100	\$ -	\$ 9,331,592	\$ -	\$ -	(9,331,592)
Transfer from Sales Tax Fund	499101	215,000	122,600	621,006	721,006	598,406
Transfer from FEMA	499229	-	500,000	-	-	(500,000)
Total OTHER FINANCING SOURCES		<u>215,000</u>	<u>9,954,192</u>	<u>621,006</u>	<u>721,006</u>	<u>(9,233,186)</u>
NET EFFECT ON FUND BALANCE		\$ 69,869	\$ 6,354,925	\$ (309,000)	\$ (309,000)	(6,663,925)
NET EFFECT ON FUND BALANCE		(141,242)	(22,322,324)	(309,000)	(309,000)	22,013,324
FUND BALANCE, BEGINNING OF YEAR		3,621,359	3,480,117	(18,842,207)	(18,842,207)	(22,322,324)
FUND BALANCE, END OF YEAR		<u>\$ 3,480,117</u>	<u>\$ (18,842,207)</u>	<u>\$ (19,151,207)</u>	<u>\$ (19,151,207)</u>	<u>(309,000)</u>

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

	499265	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
		\$ 500,000	\$ 500,000	\$ 250,000	\$ 250,000	(250,000)
OTHER FINANCING SOURCES						
Transfer from Canals And Drainage		\$ 500,000	\$ 500,000	\$ 250,000	\$ 250,000	(250,000)
Total OTHER FINANCING SOURCES		500,000	500,000	250,000	250,000	(250,000)
NET EFFECT ON FUND BALANCE		500,000	500,000	250,000	250,000	(250,000)
FUND BALANCE, BEGINNING OF YEAR		-	500,000	1,000,000	1,000,000	500,000
FUND BALANCE, END OF YEAR		\$ 500,000	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	250,000

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2023 BUDGET



ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2023 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)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ -	\$ 2,625	\$ -	\$ -	(2,625)
Interest - Invest	470000	1,169	-	-	-	-
Gen. Liab. & Auto	480073	566,144	350,000	390,000	390,000	40,000
Reimb-Workmen's Compensation	482004	1,999,999	2,400,000	2,824,662	2,824,662	424,662
Total Revenues		<u>2,567,312</u>	<u>2,752,625</u>	<u>3,214,662</u>	<u>3,214,662</u>	<u>462,037</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Risk Manager		64,737	67,306	68,912	4,175	
Safety Manager		55,408	57,624	59,009	3,601	
Insurance Supervisor		47,082	49,810	51,007	3,925	
Insurance Coordinator		42,903	45,447	45,660	2,757	
Salaries Total	501000	<u>213,646</u>	<u>210,130</u>	<u>220,187</u>	<u>225,158</u>	<u>15,028</u>
Salaries - OT	501001	2,444	-	-	-	-
Taxes - Payroll	501002	6,405	7,000	7,200	7,200	200
Pension Costs	501004	19,680	19,000	19,000	19,000	-
Insurance-Hospital & Life	501005	34,205	38,500	41,000	41,000	2,500
Total PERSONNEL EXPENDITURES		<u>276,380</u>	<u>274,630</u>	<u>287,387</u>	<u>292,358</u>	<u>17,728</u>
OPERATING EXPENDITURES						
Insurance-Auto Collision/Comp.	502018	6,042	6,000	6,000	6,000	-
Claims Payment-Auto/General	502019	173,465	267,000	325,000	325,000	58,000
Claims Payment-Wkr's Comp	502020	2,842,799	2,026,064	2,500,000	2,500,000	473,936
Rent - Equipment	503002	1,826	2,000	-	-	(2,000)
Professional Service	520002	10,523	133,128	30,000	30,000	(103,128)
Prof Ser-FA Richards/Auto Liab	520005	2,886	4,000	10,000	10,000	6,000
Prof Serv-FA Richards/Gen Liab	520006	1,682	1,500	15,000	15,000	13,500
Prof Serv-FA Richards/Wrk Comp	520007	18,766	27,000	25,975	25,975	(1,025)
Prof Serv-Cobra	520014	5,903	6,000	6,000	6,000	-
Cell Phone	540006	1,465	1,495	1,650	1,650	155
Stationary & Office Supplies	541007	127	645	5,000	5,000	4,355
Travel, Training, & Etc.	550000	118	-	2,000	2,000	2,000
Travel, Training, & Etc.	550000 0840	32	-	-	-	-
Postage	580022	1,106	500	500	500	-
Fees & Charges	580024	100	100	100	100	-
Shipping Handling, & Installat	580028	-	63	50	50	(13)
Miscellaneous Expense	580057	(617)	-	-	-	-
LA Worforce Commission	580060	-	2,500	-	-	(2,500)
Total OPERATING EXPENDITURES		<u>3,066,223</u>	<u>2,477,995</u>	<u>2,927,275</u>	<u>2,927,275</u>	<u>449,280</u>
Total EXPENDITURES		<u>3,342,603</u>	<u>2,752,625</u>	<u>3,214,662</u>	<u>3,219,633</u>	<u>467,008</u>
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	-	-	-	4,971	4,971
Total OTHER FINANCING SOURCES		<u>-</u>	<u>-</u>	<u>-</u>	<u>4,971</u>	<u>4,971</u>
NET EFFECT ON FUND BALANCE		(775,291)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		351,862	(423,429)	(423,429)	(423,429)	-
FUND BALANCE, END OF YEAR		\$ (423,429)	\$ (423,429)	\$ (423,429)	\$ (423,429)	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Gen. Liab. & Auto	480073	\$ 298,993	\$ 75,000	\$ 21,000	\$ 21,000	(54,000)
Reimb-Workmen's Compensation	482004	389,000	200,000	200,000	200,000	-
Total Revenues		687,993	275,000	221,000	221,000	(54,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Claims Payment-Auto/General	502019	64,556	12,500	15,000	15,000	2,500
Claims Payment-Wkr's Comp	502020	285,919	175,000	140,500	140,500	(34,500)
Reinsurance - Worker's Comp	502021	-	50,000	50,000	50,000	-
Professional Service	520002	-	7,000	7,000	7,000	-
Prof Ser-FA Richards/Auto Liab	520005	1,796	4,000	4,000	4,000	-
Prof Serv-FA Richards/Gen Liab	520006	479	1,500	1,500	1,500	-
Prof Serv-FA Richards/Wrk Comp	520007	7,615	3,000	3,000	3,000	-
LA State Fees - Workers Comp	580012	-	22,000	-	-	(22,000)
Total EXPENDITURES		360,365	275,000	221,000	221,000	(54,000)
NET EFFECT ON FUND BALANCE		327,628	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,673,830	2,001,458	2,001,458	2,001,458	-
FUND BALANCE, END OF YEAR		<u><u>\$ 2,001,458</u></u>	<u><u>\$ 2,001,458</u></u>	<u><u>\$ 2,001,458</u></u>	<u><u>\$ 2,001,458</u></u>	<u><u>-</u></u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2023 BUDGET



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2023 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)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ -	\$ 75,000	\$ 35,000	\$ 35,000	(40,000)
Federal Grants - Sewer Master Plan	420003	0057	92,082	56,250	-	(56,250)
FEMA	420028	11,416	-	-	-	-
State Grants	440000	-	-	35,575	35,575	35,575
Auction Proceeds	450002	26,250	-	-	-	-
Rents and Leases	450038	97,912	102,600	102,600	102,600	-
Fees, Charges, etc.	450043	206,252	125,000	350,000	350,000	225,000
Interest - Invest.	470000	-	140,000	30,000	30,000	(110,000)
Reimbursements	480071	(41)	-	-	-	-
Other Revenues	480079	48,590	1,000	1,000	1,000	-
Misc. Revenue	480082	848	1,000	1,000	1,000	-
Water fees	481001	6,135,661	5,800,000	6,400,000	6,250,000	450,000
Sewer Fees	481002	6,632,688	6,505,000	6,600,000	6,750,000	245,000
Safe Drinking Water Fee-DHH	481003	214,485	209,000	215,000	215,000	6,000
Installation Fees	481004	22,900	16,500	20,000	20,000	3,500
Sewer Inspection Fees	481005	3,950	3,300	3,300	3,300	-
Insurance Proceeds	489074	2,556	1,477,461	-	-	(1,477,461)
Insurance Settlement	489075	190,028	-	-	-	-
Total Revenues		13,685,577	14,512,111	13,793,475	13,793,475	(718,636)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Public Works		133,375	138,690	142,012	8,637	
Assistant Director of Finance W&S		87,371	90,866	93,051	5,680	
Manager W&S		83,160	86,446	88,500	5,340	
Plant Manager Wastewater		66,958	66,958	66,958	-	
Compliance Officer / Investigator		82,165	85,452	87,506	5,341	
Superintendent - W&S		81,429	84,657	86,674	5,245	
Plant Manager W&S		76,886	79,921	81,818	4,932	
Project Inspector		71,305	74,157	75,940	4,635	
Acting Senior Staff Engineer		66,958	66,958	66,958	-	
Chief Plant Operator		62,119	64,574	66,108	3,989	
Utilities Finance Officer		59,745	62,095	68,564	8,819	
Administrative Assistant II		59,745	62,095	63,564	3,819	
Public Service Officer		57,293	59,585	61,017	3,724	
Lift Station Supv. / Electrician		53,698	55,546	56,701	3,003	
Assistant Superintendent I/E		53,445	55,583	56,919	3,474	
Assistant Superintendent I/E		49,628	51,613	52,854	3,226	
Plant Operator V		61,081	63,484	64,986	3,905	
Plant Operator V		50,735	52,764	54,032	3,297	

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

	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
Salaries (continued)					
Plant Operator V	\$ 50,067	\$ 52,070	\$ 53,322	3,255	
Plant Operator IV	46,689	46,689	46,689	-	
Plant Operator IV	51,174	53,191	54,452	3,278	
Plant Operator in Training	28,734	28,734	28,734	-	
Staff Engineer	55,583	57,806	59,196	3,613	
Staff Engineer	-	42,756	42,756	42,756	
Chemist II	49,518	51,498	52,736	3,218	
Road Supervisor	47,312	49,204	50,387	3,075	
Maintenance Supv.	44,345	46,119	47,228	2,883	
Maintenance Supv.	-	40,054	40,054	40,054	
Electrician	44,692	46,460	47,565	2,873	
Electrician	42,062	43,748	44,797	2,735	
Electrician	36,510	37,970	38,883	2,373	
Electrician	31,946	31,946	31,946	-	
Electrician	39,362	40,937	41,921	2,559	
Meter Reader Supervisor	40,349	41,932	42,922	2,573	
Meter Reader III	43,062	44,745	45,797	2,735	
Meter Reader III	39,221	40,750	41,706	2,485	
Meter Reader I	30,806	32,655	32,809	2,003	
Meter Reader I	28,437	30,143	30,285	1,848	
Meter Reader I	27,015	28,636	28,771	1,756	
Meter Reader I	27,015	28,636	28,771	1,756	
Meter Reader - PT	21,060	21,060	21,060	-	
W&S Foreman	45,793	47,845	48,971	3,178	
W&S Foreman	38,861	40,396	41,355	2,494	
W&S Foreman	36,505	37,965	38,878	2,373	
Lab Technician II	39,352	40,926	41,910	2,558	
Lab Technician I	38,361	39,895	40,854	2,493	
Lab Technician I	34,649	36,035	36,901	2,252	
Accounting Clerk III	32,877	34,820	34,981	2,104	
Accounting Clerk III	31,333	33,212	33,369	2,036	
Accounting Clerk II	35,003	37,074	37,246	2,243	
Accounting Clerk II	33,619	35,636	35,804	2,185	
Accounting Clerk II	30,807	32,655	32,809	2,002	
Accounting Clerk I	27,366	29,008	29,145	1,779	
Accounting Clerk I	28,278	29,975	30,116	1,838	
Accounting Clerk I	27,822	29,491	29,630	1,808	
Accounting Clerk I	27,366	29,008	29,145	1,779	
MS4 Inspector	30,288	32,105	32,257	1,969	
Equipment Operator III	30,288	30,288	30,288	-	
Equipment Operator II	28,911	30,646	30,790	1,879	
Equipment Operator II	28,911	28,911	28,911	-	
Equipment Operator I	-	27,366	27,366	27,366	
Equipment Operator I	32,015	33,875	34,030	2,015	

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

	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
Salaries (continued)					
Camera Truck/Operator	\$ 28,911	\$ 30,646	\$ 30,790	1,879	
Crewman I	32,352	34,294	34,455	2,103	
Crewman I	30,558	32,392	32,545	1,987	
Crewman I	30,102	31,908	32,059	1,957	
Crewman I	29,646	31,425	31,573	1,927	
Crewman I	29,646	31,425	31,573	1,927	
Crewman I	27,366	29,008	29,145	1,779	
Crewman I	28,734	30,458	30,602	1,868	
Crewman I	28,278	29,975	30,116	1,838	
Crewman I	27,822	29,491	29,630	1,808	
Crewman I	27,822	29,491	29,630	1,808	
Crewman I	27,366	29,008	29,145	1,779	
Crewman I	27,366	29,008	29,145	1,779	
Crewman I	27,366	29,008	29,145	1,779	
Laborer I	26,723	28,327	28,460	1,737	
Laborer I	28,476	30,184	30,327	1,851	
Summer Intern-PT	16,848	16,848	16,848	-	
Salaries Total	501000	2,955,557	3,243,208	3,488,219	3,553,529
Salaries - OT	501001	311,926	284,100	315,000	30,900
Taxes - Payroll	501002	44,984	44,644	55,000	10,356
Pension Costs	501004	42,756	336,570	400,000	63,430
Insurance-Hospital & Life	501005	513,501	645,000	683,500	38,500
Insurance Retirees Health&Life	501007	285,650	165,000	176,500	11,500
Total PERSONNEL EXPENDITURES		4,154,374	4,718,522	5,118,219	465,007
OPERATING EXPENDITURES					
Auto Insurance	502000	50,000	15,000	15,000	-
General Liability Insurance	502001	250,000	60,000	6,000	(54,000)
Insurance-Property	502005	315,705	351,227	482,937	482,937
Insurance - CompEquip / System	502006	4,939	3,035	1,000	(2,035)
Insurance-Water Towers	502007	38,377	37,000	37,000	-
Insurance-Flood	502008	34,182	42,480	33,000	(9,480)
Insurance-Work.Comp.	502012	389,000	200,000	200,000	-
Rent - Equipment	503002	15,858	27,000	17,000	(10,000)
Rentals/Leases	503004	3,369	3,022	3,000	(22)
Professional Service	520002	71,103	80,000	80,000	-
Professional Service	520002	0057	76,143	-	(76,143)
Prof Serv-Software Support	520003	71,745	87,200	90,000	2,800
Prof Serv-Storage	520009	11,185	14,517	14,500	(17)
Prof Serv-Legal	520012	-	-	10,000	10,000
Prof Serv-Inspections	520017	211	457	200	200
Prof Serv-Appraisals	520041	-	300	500	200

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Prof Serv-Generator	520047	\$ 4,125	\$ 38,233	\$ 5,000	\$ 5,000	(33,233)
Prof Serv-Generator	520047 0840	7,375	-	-	-	-
Prof Serv-Elevator	520049	8,396	7,876	7,876	7,876	-
Prof Serv - Water Plant Staffing	520055	605,382	632,500	657,800	657,800	25,300
Prof Serv - Water Plant Staffing	520055 0840	18,100	-	-	-	-
Prof Serv - Alarm Monitoring	520102	2,533	3,000	3,000	3,000	-
Contract Collections	520104	122,130	130,000	137,000	137,000	7,000
R & M Vehicles	530004	65,242	70,000	65,000	65,000	(5,000)
R & M Machinery & Equipment	530005	104,180	125,000	130,000	130,000	5,000
R & M Machinery & Equipment	530005 0840	10,799	-	-	-	-
R & M Bldg & Facilities	530008	103,655	451,001	200,000	200,000	(251,001)
R & M Bldg & Facilities	530008 0840	23,201	16,400	-	-	(16,400)
R & M Water&Sewer Point Repair	530009	285,275	293,232	255,000	255,000	(38,232)
R & M Bldg HVAC	530010	31,069	41,000	43,000	43,000	2,000
R & M Roads	530011	36,707	67,928	100,000	100,000	32,072
Pump Station Rehab/Repairs	530015	39,338	93,509	150,000	150,000	56,491
Pump Station Rehab/Repairs	530015 0840	13,563	-	-	-	-
R & M Meter Replacements	530020	129,472	240,334	200,000	200,000	(40,334)
Utilities - Natural Gas	540001	2,383	5,000	5,000	5,000	-
Utilities - Electric	540002	1,230,105	1,100,000	1,300,000	1,300,000	200,000
Telephone Svcs	540005	38,011	46,000	43,000	43,000	(3,000)
Cell Phone	540006	57,200	56,000	56,000	56,000	-
Supplies-Janitorial	541002	3,712	5,460	5,700	5,700	240
Stationary & Office Supplies	541007	4,482	4,067	6,000	6,000	1,933
Supplies-Operating	541008	28,745	29,063	33,000	33,000	3,937
Supplies-Operating	541008 0840	42,759	-	-	-	-
Small Tools & Equipment	541014	41,922	26,500	32,000	32,000	5,500
Small Tools & Equipment	541014 0840	-	64,142	-	-	(64,142)
Uniforms	541017	37,844	40,000	42,000	42,000	2,000
Limestone, Sand, Dirt & Gravel	541019 0840	8,876	-	-	-	-
Billing Office Supplies	541020	17,406	21,500	26,000	26,000	4,500
Chemicals	541100	335,991	420,000	500,000	500,000	80,000
Computer Equipment	542000	9,628	15,000	10,000	10,000	(5,000)
Computer Software	542001	110,385	72,453	73,000	73,000	547
Travel, Training, & Etc.	550000	3,550	3,000	3,500	3,500	500
Land	571000	-	129,479	-	-	(129,479)
Construction in Progress	571001	-	1,351,450	303,690	303,690	(1,047,760)
Construction in Progress	571001 0003	-	500,000	-	-	(500,000)
Vehicles	571011	-	149,802	53,000	53,000	(96,802)
Small Equipment	571012	-	28,375	40,000	40,000	11,625
Pump Replacement	571020	-	214,620	250,000	250,000	35,380
Comp Software	572001	-	98,652	-	-	(98,652)

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Heavy Equipment	572010	\$ -	\$ 334,988	\$ 50,000	\$ 50,000	(284,988)
Depreciation Expense	574000	10,513,731	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	818	1,240	1,300	1,300	60
LA State Fees	580013	229,766	248,200	225,000	225,000	(23,200)
Administrative Expenses	580014	107,574	-	-	-	-
Advertising	580017	663	1,300	1,200	1,200	(100)
Dues & Subscriptions	580018	242	600	600	600	-
Recording Fees	580021	2,610	4,000	4,000	4,000	-
Postage	580022	81,645	86,000	87,000	87,000	1,000
Fees & Charges	580024	38,975	44,047	45,000	45,000	953
Shipping Handling, & Installat	580028	381	500	500	500	-
Diesel	580034	29,135	46,518	43,000	43,000	(3,518)
Gasoline	580035	55,474	47,887	46,000	46,000	(1,887)
Miscellaneous Expense	580057	179,132	-	-	-	-
Water Treatment-Testing fee/su	581006	21,354	48,000	48,000	48,000	-
Wastewater Treatment-Testing f	581007	19,966	45,000	45,000	45,000	-
Interfund Charges	589009	547,423	579,085	745,072	745,072	165,987
Total OPERATING EXPENDITURES		<u>16,668,104</u>	<u>9,075,322</u>	<u>7,067,375</u>	<u>7,067,375</u>	<u>(2,007,947)</u>
Total EXPENDITURES		<u>20,822,478</u>	<u>13,793,844</u>	<u>12,185,594</u>	<u>12,250,904</u>	<u>(1,542,940)</u>
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	-	55,690	-	65,310	9,620
Transfer From Hurricane Isaac	499205	4,200	-	-	-	-
Transfer From Hurr Katrina	499229	1,444,610	-	-	-	-
Transfer from Lighting	499263	-	50,000	-	-	(50,000)
Transfer from 2008 S/T Ref Bond	499529	-	936,691	847,567	847,567	(89,124)
Transf from Capital Proj-W&S	499557	1,257,469	-	-	-	-
Total OTHER FINANCING USES		<u>2,706,279</u>	<u>1,042,381</u>	<u>847,567</u>	<u>912,877</u>	<u>(129,504)</u>
OTHER FINANCING USES						
Transfer to 2012 Sales Tax Ref	599312	199,700	-	-	-	-
Transfer to W&S Capital Proj	599557	421,080	2,490,604	2,706,712	2,706,712	216,108
Total OTHER FINANCING USES		<u>620,780</u>	<u>2,490,604</u>	<u>2,706,712</u>	<u>2,706,712</u>	<u>216,108</u>
NET EFFECT ON FUND BALANCE		(5,051,402)	(729,956)	(251,264)	(251,264)	478,692
FUND BALANCE, BEGINNING OF YEAR		245,240,707	240,189,305	239,459,349	239,459,349	(729,956)
FUND BALANCE, END OF YEAR		<u>\$ 240,189,305</u>	<u>\$ 239,459,349</u>	<u>\$ 239,208,085</u>	<u>\$ 239,208,084</u>	<u>(251,264)</u>

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

	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ -	\$ -	\$ -	\$ -
Total Revenues					
NET EFFECT ON FUND BALANCE					
FUND BALANCE, BEGINNING OF YEAR	8,425	8,425	8,425	8,425	-
FUND BALANCE, END OF YEAR	<u>\$ 8,425</u>	<u>\$ 8,425</u>	<u>\$ 8,425</u>	<u>\$ 8,425</u>	<u>-</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 4,816,391	\$ 4,333,333	\$ 4,833,333	\$ 4,833,333	500,000
Total Revenues		4,816,391	4,333,333	4,833,333	4,833,333	500,000
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	430,109	346,667	386,667	386,667	40,000
Total EXPENDITURES		430,109	346,667	386,667	386,667	40,000
OTHER FINANCING USES						
Transfer to 2012 Sales Tax Ref	599312	3,942,933	-	3,599,100	3,599,100	3,599,100
Transfer to W & S	599500	-	936,691	847,566	847,566	(89,125)
Transf to 04 ST Debt Serv-50M	599530	48,371	-	-	-	-
Transfer to W & S Cap Proj	599557	-	-	-	1,000,000	1,000,000
Total OTHER FINANCING USES		3,991,304	936,691	4,446,666	5,446,666	4,509,975
NET EFFECT ON FUND BALANCE		394,978	3,049,975	-	(1,000,000)	(4,049,975)
FUND BALANCE, BEGINNING OF YEAR		827,645	1,222,623	4,272,598	4,272,598	3,049,975
FUND BALANCE, END OF YEAR		<u>\$ 1,222,623</u>	<u>\$ 4,272,598</u>	<u>\$ 4,272,598</u>	<u>\$ 3,272,598</u>	<u>(1,000,000)</u>

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Misc. Revenue	480082	\$ 10,774	\$ -	\$ -	\$ -	-
Total Revenues		10,774	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Interest Expense	560001	11,365	-	-	-	-
Service Fees- Bonds	560003	500	-	-	-	-
Total EXPENDITURES		11,865	-	-	-	-
OTHER FINANCING USES						
Transfer from 1990 Gen Oblig	499352	176,240	-	-	-	-
Transf from 2008 S/T Ref Bond	499529	48,271	-	-	-	-
Total OTHER FINANCING USES		224,511	-	-	-	-
NET EFFECT ON FUND BALANCE		223,420	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(194,022)	29,398	29,398	29,398	-
FUND BALANCE, END OF YEAR		\$ 29,398	\$ 29,398	\$ 29,398	\$ 29,398	-

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

	2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES					
OPERATING REVENUES					
Interest - Other	470000	\$ -	\$ -	\$ -	\$ -
Total Revenues		-	-	-	-
NET EFFECT ON FUND BALANCE		-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,049	1,049	1,049	1,049
FUND BALANCE, END OF YEAR	\$ 1,049	\$ 1,049	\$ 1,049	\$ 1,049	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ -	\$ -	\$ -	\$ -	-
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR		896,611	896,611	896,611	896,611	-
FUND BALANCE, END OF YEAR		<u>\$ 896,611</u>	<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)

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
Lawsuit Settlement - Raw Water Intake	489076 0003	\$ -	\$ -	\$ 7,655,017	\$ 7,655,017	7,655,017
Federal Grants - Riverbend Consolidation	420003 ****	- -	- -	6,731,369	6,731,369	6,731,369
Federal Grants	420003	- -	9,171,250	- -	- -	(9,171,250)
Total Revenues		- -	9,171,250	14,386,386	14,386,386	5,215,136
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	5,052	- -	- -	- -	- -
Taxes - Payroll	501002	73	- -	- -	- -	- -
Pension Costs	501004	618	- -	- -	- -	- -
Insurance-Hospital & Life	501005	564	- -	- -	- -	- -
Total PERSONNEL EXPENDITURES		6,307	- -	- -	- -	- -
OPERATING EXPENDITURES						
Professional Service	520002 4510	58,019	- -	12,352	12,352	12,352
Professional Service	520002 4499	- -	- -	64,285	64,285	64,285
Construction in Progress	571001	- -	9,171,250	- -	1,000,000	(8,171,250)
Construction in Progress - Riverbend Consolidation	571001 ****	- -	- -	6,931,369	6,931,369	6,931,369
Construction in Progress - Raw Water Intake		- -	- -	7,655,017	7,655,017	7,655,017
Construction in Progress - Water Project 3.0	571001	- -	- -	464,493	464,493	464,493
Construction in Progress - Water Project 3.1	571001 4505	- -	- -	1,200,000	1,200,000	1,200,000
Construction in Progress - Water Project 3.2	571001 4506	- -	- -	1,000,000	1,000,000	1,000,000
Construction in Progress - Water Project 3.3	571001 4507	- -	- -	200,000	200,000	200,000
Construction in Progress - Water Project 3.4	571001 4508	- -	- -	274,203	274,203	274,203
Construction in Progress - Riverbend Consolidation	571001 ****	- -	- -	1,775,000	1,775,000	1,775,000
Construction in Progress - Delambert/Delille Pump Station	571001 4511	- -	- -	1,339,000	1,339,000	1,339,000
Interest Expense	580008	520,866	848,242	527,225	527,225	(321,017)
Administrative Fees	580014	259,372	48,035	141,500	141,500	93,465
Miscellaneous Expense	580057	10	- -	- -	- -	- -
Total OPERATING EXPENDITURES		838,267	10,067,527	21,584,443	22,584,443	12,516,916
Total EXPENDITURES		<u>844,574</u>	<u>10,067,527</u>	<u>21,584,443</u>	<u>22,584,443</u>	<u>12,516,916</u>
OTHER FINANCING SOURCES						
Transfer from W&S	499500	421,080	2,955,271	2,706,725	2,706,725	(248,546)
Transfer from W&S Sales Tax	499529	- -	- -	1,000,000	1,000,000	1,000,000
Total OTHER FINANCING USES		<u>421,080</u>	<u>2,955,271</u>	<u>2,706,725</u>	<u>3,706,725</u>	<u>751,454</u>
OTHER FINANCING SOURCES						
Transfer to Water & Sewer	599500	1,257,469	- -	- -	- -	- -
Total OTHER FINANCING USES		<u>1,257,469</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR		(1,680,963)	2,058,994	(4,491,332)	(4,491,332)	(6,550,326)
FUND BALANCE, END OF YEAR		<u>(35,759,189)</u>	<u>(37,440,152)</u>	<u>(35,381,158)</u>	<u>(35,381,158)</u>	<u>2,058,994</u>
	<u>\$ (37,440,152)</u>	<u>\$ (35,381,158)</u>	<u>\$ (39,872,490)</u>	<u>\$ (39,872,490)</u>	<u>\$ (4,491,332)</u>	

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 1,917	\$ 2,000	\$ -	\$ -	(2,000)
Concession Sales - Ballroom	450029	-	500	-	-	(500)
Alcohol Sales (Ballroom)	450030	-	500	-	-	(500)
Concession Sales - Auditorium	450031	32,886	35,000	60,000	60,000	25,000
Alcohol Sales (Auditorium)	450032	13,830	12,000	20,000	20,000	8,000
Sales - Food/Drink Package	450034	26,538	5,000	25,000	25,000	20,000
Sales - Food/Drink Package- Beauregard	450034 6012	-	5,000	7,500	7,500	2,500
Facility Rental-Bldng Rental	450035	282,548	200,000	260,000	260,000	60,000
Facility Rental-Bldng Rental - Beauregard	450035 6012	13,521	9,000	12,000	12,000	3,000
Facility Rental-Bldng Rental - Aycock	450035 6015	4,900	2,500	3,500	3,500	1,000
Cleaning Fee Collected	480051	19,950	15,000	20,000	20,000	5,000
Security Charges Collected	480052	650	15,000	25,000	25,000	10,000
Security Charges Collected- Beauregard	480052 6012	18,655	500	500	500	-
Security Charges Collected- Aycock	480052 6015	840	500	500	500	-
Misc. Revenue	483001	1,680	-	-	-	-
Total Revenues		427,613	302,500	434,000	434,000	131,500
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Special Events Manager			82,165	85,452	87,506	5,341
Facilities Manager II			39,599	41,182	42,172	2,573
Office Manager I			29,859	31,650	31,800	1,941
Concession Workers - PT			30,000	30,000	30,000	-
Salaries Total	501000	169,626	181,623	188,284	191,892	10,269
Salaries - OT	501001	3,239	2,000	3,500	3,500	1,500
Taxes - Payroll	501002	3,705	5,000	5,000	5,000	-
Pension Costs	501004	18,774	18,000	18,500	18,500	500
Insurance-Hospital & Life	501005	22,079	25,500	26,500	26,500	1,000
Total PERSONNEL EXPENDITURES		217,423	232,123	241,784	245,392	13,269
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,310	1,400	1,400	1,400	-
Professional Service	520002	16,815	21,000	20,000	20,000	(1,000)
Prof Serv - Generator	520047	2,075	1,400	2,075	2,075	675
Prof Serv-Elevator	520049	1,800	1,800	1,800	1,800	-
Prof Serv - Security service	520101	21,490	20,000	23,000	23,000	3,000
Prof Serv-Security Service - Beauregard	520101 6012	700	500	1,000	1,000	500
Prof Serv-Security Service - Aycock	520101 6015	2,345	1,200	1,000	1,000	(200)
Prof Serv - Alarm Monitoring	520102	5,628	360	2,500	2,500	2,140
R & M Machinery & Equipment	530005	4,996	5,000	5,500	5,500	500
R & M Bldg & Facilities	530008	7,574	2,000	4,500	4,500	2,500
R & M Bldg & Facilities - Hurricane Ida	530008 0840	3,966	-	-	-	-

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

		2021 Actuals	2022 Amended	2023 Introduced	2023 Adopted	Difference
OPERATING EXPENDITURES (continued)						
Utilities - Water	540000	\$ 1,211	\$ 2,000	\$ 1,500	\$ 1,500	(500)
Utilities - Natural Gas	540001	14,931	17,500	17,000	17,000	(500)
Utilities - Electric	540002	131,793	133,000	145,000	145,000	12,000
Telephone Svcs	540005	7,219	6,200	7,250	7,250	1,050
Cell Phone	540006	961	1,000	1,000	1,000	-
Supplies-Janitorial	541002	3,365	3,500	3,750	3,750	250
Stationary & Office Supplies	541007	346	750	750	750	-
Supplies-Operating	541008	464	2,500	1,500	1,500	(1,000)
Uniforms	541017	3,410	3,600	3,500	3,500	(100)
Travel, Training, & Etc.	550000	59	750	250	250	(500)
Depreciation Expense	574000	12,035	-	-	-	-
Concession Product - Food/Drin	580002	12,142	17,000	40,000	40,000	23,000
Concession Product - Food/Drin	580002	6012	82	-	-	-
Concession Supplies	580003	309	1,000	1,250	1,250	250
Concession Supplies	580003	6012	279	-	-	-
Alcohol Expense	580005	7,298	7,000	20,000	20,000	13,000
Alcohol Expense	580005	6012	1,061	-	-	-
Taxes & Lic. Other	580010	50	750	1,000	1,000	250
Linen & Laundry Expense	580031	4,140	7,000	10,000	10,000	3,000
		269,854	258,210	316,525	316,525	58,315
Total OPERATING EXPENDITURES		487,277	490,333	558,309	561,917	71,584
Total EXPENDITURES						
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	-	187,833	124,309	127,917	(59,916)
Total OTHER FINANCING USES		-	187,833	124,309	127,917	(59,916)
NET EFFECT ON FUND BALANCE		(59,664)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(629,698)	(689,362)	(689,362)	(689,362)	-
FUND BALANCE, END OF YEAR		\$ (689,362)	\$ (689,362)	\$ (689,362)	\$ (689,362)	-

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2023 - 2027 Budget



ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5256 - RESTORE

Project	Description	Funding Source	Amount	Completion Year
2023				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 2,980,454.02	2023
Paris Road Streetscape Enhancement	RESTORE Direct grant application submitted/pending US Treasury approval	Federal	\$ 1,090,831.00	2023
Bayou Terre Aux Bouefs Ridge Restoration		Federal	\$ 1,339,000.00	2023
Nunez Islenos Complex		Federal	\$ 102,928.00	2023
Nunez Fisheries Workforce Devt.	RESTORE Direct grant application submitted/pending US Treasury approval	Federal	\$ 141,342.00	2023
			<u>\$ 5,654,555.02</u>	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 291 - 5255 - GOMESA

Project	Description	Funding Source	Amount	Completion Year
2023				
Sediment Transfer Corridor	E&D of permanent dredge pipeline corridor from MS river to Delacroix with marsh creation	Federal	\$ 1,084,000.00	2023
Lake Lery Phase II		Federal	\$ 300,000.00	2023
Bayou Terre Aux Bouefs Ridge Restoration	Phase II of Ridge Restoration & Armoring	Federal	\$ 260,028.00	2023
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	Federal/State	\$ 293,609.00	2024
			<u>\$ 1,937,637.00</u>	
2024				
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	Federal/State	\$ 120,182.00	2024
			<u>\$ 120,182.00</u>	

**ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 260 - CDBG**

Project	Description	2023	Funding Source	Amount	Completion Year
Old Arabi Revitalization			CDBG	\$ 554,198.00	2023
				<u>\$ 554,198.00</u>	

**ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 262 - 4015 - Road Yard**

Project	Description	2023	Funding Source	Amount	Completion Year
Drainage Improvements & Road Repairs			Local	\$ 352,238.00	2023
				<u>\$ 352,238.00</u>	

**ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP**

Project	Description	2023	Funding Source	Amount	Completion Year
Clear Well Raw Intake			Federal	\$ 2,134,830.00	2023
LBBLD Pumps			Federal	\$ 1,071,467.50	2023
Drainage Canals			Federal	\$ 6,771,206.00	2023
Village Square			Federal	\$ 447,634.00	2023
				<u>\$ 10,425,137.50</u>	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA

Project	Description	Funding Source	Amount	Completion Year
2023				
Hurricane Ida	Hurricane Ida Recovery	Federal	3,805,785.00	2023
Missouri St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	Federal	\$ 1,186,491.00	2023
Magistrate St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	Federal	\$ 399,290.00	2023
E. Genie St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	Federal	\$ 999,895.00	2023
SBP Welcome Center	Paris Rd Storage Facility	Federal	\$ 1,340,972.69	2023
Riverbend Consolidation	Riverbend Consolidation	Federal	\$ 325,000.00	TBD
			\$ 8,057,433.69	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS

Project	Description	Funding Source	Amount	Completion Year
2023				
Mississippi River Levee Bike Path	Multi use bike and pedestrian path	Local & Federal	\$ 1,164,758.34	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	\$ 530,320.50	TBD
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local	\$ 373,580.90	TBD
40 Arpent	Trail along the 40 Arpent	Local & Federal	\$ 2,646,506.00	TBD
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	\$ 250,000.00	TBD
Pedestrian Improvements Bikeways	Implement four pedestrian improvement projects with SBPG	Local & Federal	\$ 600,002.50	2023
Striping and Signage on Bikeways	Implement 25 miles of signed on-street bikeways	Local & Federal	\$ 584,398.14	2023
			\$ 6,149,566.38	
2024				
40 Arpent	Trail along the 40 Arpent	Local & Federal	\$ 2,646,506.00	TBD
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	\$ 5,000,000.00	TBD
			\$ 7,646,506.00	
2025				
40 Arpent	Trail along the 40 Arpent	Local & Federal	2,646,506.00	TBD
			2,646,506.00	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 4644430 - GENERAL FUND CAPITAL PROJECTS - ARPA

Project	Description	Funding Source	Amount	Completion Year
2023				
Old Arabi Drainage - Phase I	Analysis, Cleaning, & CCTV of Old Arabi Drainage	Federal	\$ 97,021.50	2023
Aycock Ditch	Cleaning & Reshaping	Federal	\$ 72,084.00	2023
Esteban Drainage	Drainage improvements on Esteban	Federal	\$ 202,879.20	2023
New Conspan on Patricia St	New Conspan on Patricia St	Federal	\$ 1,000,000.00	2024
Florida Walk Canal & Railroad Culverts	Florida Walk Canal & Railroad Culverts	Federal	\$ 1,000,000.00	2024
Angela St Drainage Phase I	Tying 48" & 60" pipes from Angela to Aycock	Federal	\$ 500,000.00	2024
Angela St Drainage Phase II	New 60" pipe tying Angela to Aycock ditch	Federal	\$ 500,000.00	2024
Old Arabi Drainage Improvements	Point repairs, open cut, and lining	Federal	\$ 1,000,000.00	2024
			<u>\$ 4,371,984.70</u>	
Project	Description	Funding Source	Amount	Completion Year
2024				
New Conspan on Patricia St	New Conspan on Patricia St	Federal	\$ 453,015.20	2024
Florida Walk Canal & Railroad Culverts	Florida Walk Canal & Railroad Culverts	Federal	\$ 563,828.63	2024
Angela St Drainage Phase I	Tying 48" & 60" pipes from Angela to Aycock	Federal	\$ 572,944.18	2024
Angela St Drainage Phase II	New 60" pipe tying Angela to Aycock ditch	Federal	\$ 417,789.15	2024
Old Arabi Drainage Improvements	Point repairs, open cut, and lining	Federal	\$ 978,800.00	2024
			<u>\$ 2,986,377.16</u>	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 4644465 - GENERAL FUND CAPITAL PROJECTS - \$14 MILLION SALES TAX BOND

Project	Description	Funding Source	Amount	Completion Year
2023				
Jail Renovation Phase 1A	Intercom/Security Upgrades	Local	167,315.00	2023
Jail Renovation Phase 1B	Roof Replacement	Local	202,250.00	2023
Dredging		Local	4,778,337.00	TBD
Internal Drainage		Local	3,000,000.00	TBD
Corinne Canal		Local	2,000,000.00	TBD
Pirate Ditch		Local	500,000.00	TBD
Genie and Golden Canals		Local	1,491,162.10	TBD
			<u>12,139,064.10</u>	
2024				
Jail Renovations		Local	<u>1,285,000.00</u>	2024
			<u>\$ 1,285,000.00</u>	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 4645255 - GENERAL FUND CAPITAL PROJECTS - GOMESA BOND

Project	Description	Funding Source	Amount	Completion Year
2023				
Seafood Market		Federal	\$ 3,031,241.30	TBD
Bayou Terre Aux Bouefs Dredging		Federal	\$ 800,887.00	TBD
Bayou Terre Aux Bouefs Armoring Phase II		Federal	\$ 1,000,000.00	TBD
Black Bay Ridge Restoration		Federal	\$ 2,104,726.70	TBD
			<u>\$ 6,936,855.00</u>	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 4646530 - GENERAL FUND CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
2023				
Jail Renovation Phase 1A	Intercom/Security Upgrades	State	525,000.00	2023
Jail Renovation Phase 1B	Roof Replacement	State	720,000.00	2023
Multi Use Path of LA 39	Judge Perez Sidewalk Phase II	State/Local	\$ 900,000.00	2024
Jean Lafitte Sidewalk	Jean Lafitte Sidewalk	Local & Federal	\$ 855,028.50	TBD
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	State	\$ 2,526,543.00	
Library Building	New Library	Local	\$ 4,750,000.00	TBD
Paris Rd Industrial Park		Local	\$ 1,700,000.00	TBD
Village Square Revitalization		State & Local	\$ 406,953.00	2023
Val Riess Storage Shed			\$ 59,000.00	2023
Val Riess Bathrooms			\$ 280,000.00	TBD
\$ 12,722,524.50				
2024				
Multi Use Path of LA 39	Judge Perez Sidewalk Phase II	State/Local	\$ 638,973.00	2024
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	State	\$ 631,636.00	2024
Library Building	New Library	Local	\$ 4,750,000.00	TBD
			\$ 4,750,000.00	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 500 - WATER & SEWER CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
2023				
Sewer System Data Collection	Smoke/dye testing sewer lines for areas on infiltration	Local & State	\$ 22,250.00	2023
Walkers Lane Sewer Lift Station Improvements	Walkers Lane Sewer Lift Station Improvements	Local & State	\$ 29,595.00	2024
			<u>\$ 51,845.00</u>	

ST. BERNARD PARISH GOVERNMENT
2023 - 2027 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
2023				
Water Loan #3	LDH Water Loan Program Management	Water Loan # 3 &		
Riverbend Consolidation	Louisiana Water Sector Grant for Riverbend consolidation	State	\$ 12,352.38	2024
Riverbend Consolidation	Backup generator for Riverbend consolidation	Federal	\$ 6,731,369.00	TBD
Raw Water Intake (Dolphin)	Repairs to raw water intake system	Local	\$ 200,000.00	TBD
		Lawsuit	\$ 7,655,016.75	TBD
Water Project 3.0	Chalmette Area (Formerly Project 2.5)	Water Loan # 3 &		
Water Project 3.1	Water Plant Demo	State	\$ 464,492.50	2023
Water Project 3.2	High Service Pumps	Water Loan # 3	\$ 1,200,000.00	2024
Water Project 3.3	Waterline Replacement	Water Loan # 3	\$ 1,000,000.00	2024
Water Project 3.4	Waterline Replacement	Water Loan # 3	\$ 200,000.00	2024
Sewer Loan #2	DEQ Sewer Loan Project Management	Water Loan # 3	\$ 274,202.50	2024
Sewer Loan # 2	Riverbend Oxidation Pond Consolidation	Sewer Loan #2	\$ 64,285.00	2023
Sewer Project 2.6	Delambert Pump Station Rehabilitation	Sewer Loan #2	\$ 1,775,000.00	TBD
		Sewer Loan #2	\$ 1,339,000.00	2023
			<u>\$ 20,915,718.13</u>	
2024				
Water Project 3.1	Water Plant Demo	Water Loan # 3	\$ 1,235,959.36	2024
Water Project 3.2	High Service Pumps	Water Loan # 3	\$ 869,070.88	2024
Water Project 3.3	Waterline Replacement	Water Loan # 3	\$ 612,741.50	2024
Water Project 3.4	Waterline Replacement	Water Loan # 3	\$ 1,000,000.00	2024
			<u>\$ 3,717,771.74</u>	