



St. Bernard
Parish Government

Historic Past, Promising Future

2024 Adopted Operating & Capital Budget





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St. Bernard Parish Government

Guy McInnis
Parish President

October 3, 2023

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

It is my privilege to submit to you the proposed budget FY 2024 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 2024 is \$217,499,645, an increase of \$12,990,563 from the 2023 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 \$33,843,602 of the total Capital and Operating Budget, which is an increase of \$280,523 when compared to the 2023 Budget. This increase is primarily due to the increase of personnel expenditures in the 34th Judicial Court fund as well as the consolidation of all grass cutting fees into Community Development.

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 June 2023 for the fiscal year ending December 31, 2021. 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 2024 budget represents the seventh 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 continue during the coming year. Several drainage projects will be funded via debt and matching State funding in 2024, including Black Bay Barrier Island Creation, Lake Lery Marsh Creation (Phase 2), various Arabi drainage projects, several internal drainage and canal dredging projects and Bayou Terre Aux Bouefs. 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 2024, 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 nine separate projects in 2024, with an approximate cost of over \$20M.

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

As we look to 2024, 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

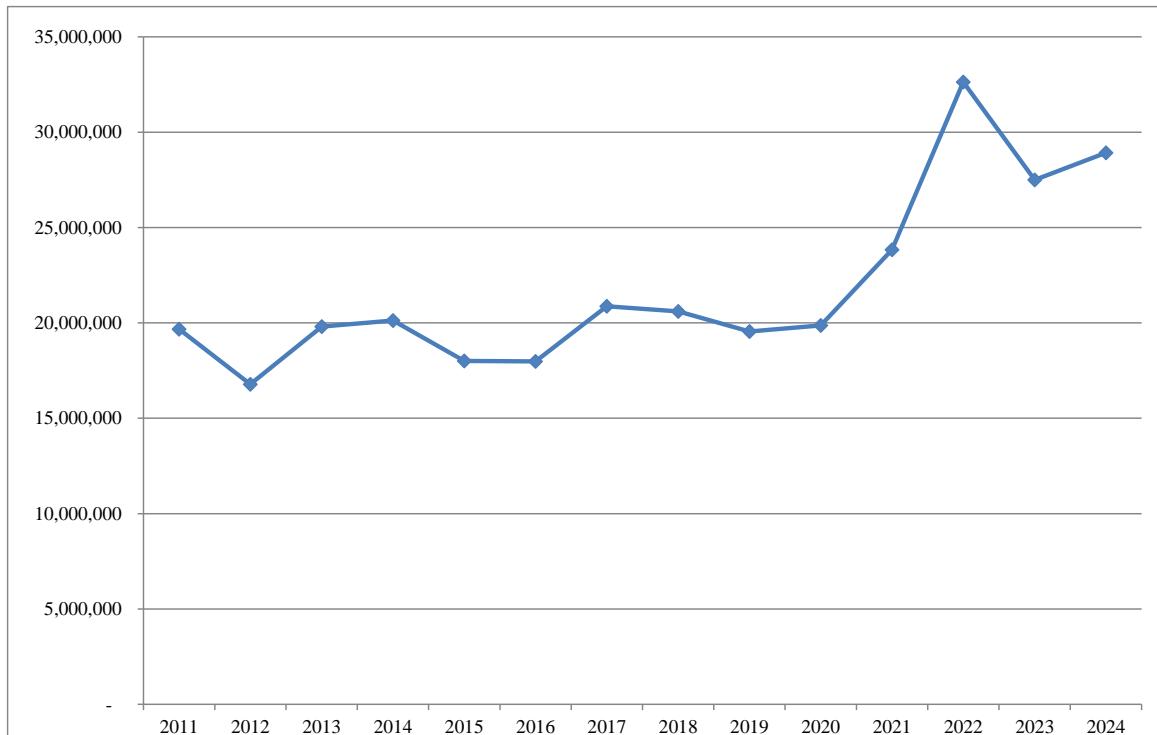
ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2024 BUDGET





History of Sales and Use Tax Collections

Year		Collections	Percentage of Change
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	Actual	32,630,605	36.88%
2023	Projected	27,500,000	-15.72%
2024	Budgeted	28,916,667	5.15%

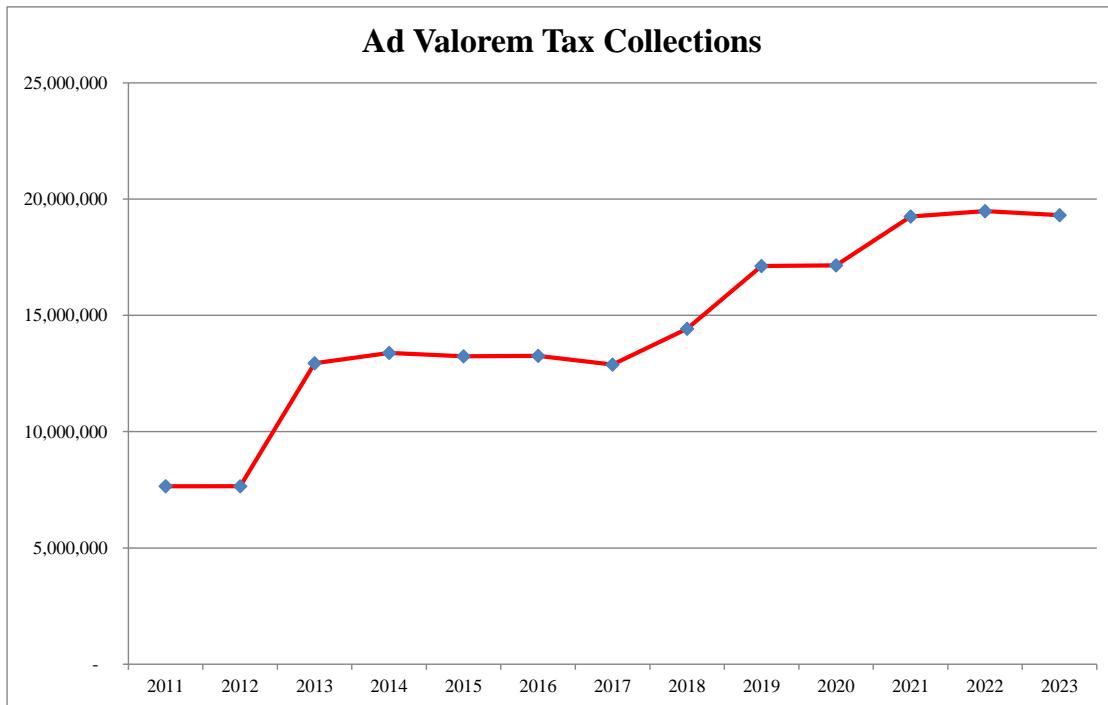




History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
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	Actual	19,485,998	1.23%
2023	Projected	19,307,034	-0.92%
2024	Budgeted	21,360,000	10.63%

Ad Valorem Tax Collections





Projected Authorized and Levied Ad Valorem Taxes for 2024

	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
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	243,286,813	229,489,292	472,776,105	(72,587,266)	400,188,839
2023	**	**	**	**	**

** information not available at this time.



St. Bernard
Parish Government

Historic Past, Promising Future

Number of Full-Time Employees by Department

Departments	2022	2023	2024 Budgeted
Council	3	3	3
Cable Station	2	2	2
Registrar of Voters	3	3	3
Administration	8	8	7
Security	1	1	1
Purchasing	2	2	2
Information Technology	3	3	3
Finance	8	8	7
Personnel Department	3	3	3
Capital Projects	4	4	4
OEP	2	2	2
Animal Control	8	8	8
Property Plant & Maintenance	9	9	9
34th Judicial Court	43	43	46
Civic Auditorium	3	3	3
Community Development	15	15	13
Fire	113	113	108
Recreation	6	6	6
Tourism	3	3	3
Grants	1	1	1
Coastal	1	1	1
Housing	13	13	10
Transit	7	7	7
Public Works	28	28	33
Sanitation	16	16	20
Canals and Drainage	31	31	28
Insurance	4	4	4
Water & Sewer	77	77	77
	417	417	414



St. Bernard
Parish Government

Historic Past, Promising Future

Fiscal Year

	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund									
Nonspendable	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255	\$ 151,675	\$ 171,797
Restricted	3,404,667	3,992,868	3,970,789	3,941,952	4,275,605	4,934,947	8,827,842	17,225,584	17,972,675
Committed	-	-	-	343,784	1,935,023	1,048,063	450,403	197,403	197,403
Assigned	587,321	5,421,492	6,891,492	12,066,337	6,522,404	4,800,961	4,047,649	4,047,649	4,047,649
Unassigned	-	733,079	1,445,188	69,464	83,803	93,851	1,616,386	3,104,993	7,403,313
Total general fund	<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>	<u>\$24,727,304</u>	<u>\$29,792,837</u>
All other governmental funds									
Nonspendable	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044	\$ 174,811	\$ 652,265
Restricted	12,533,044	11,243,754	9,244,225	7,784,977	10,050,534	12,674,735	15,892,143	33,642,888	49,248,827
Committed	956,733	956,564	956,654	598,990	865,203	(3,448,179)	1,159,797	2,608,733	2,880,507
Assigned	6,665,667	6,363,714	6,009,953	5,950,431	3,923,020	3,108,388	3,652,410	3,501,479	20,985
Unassigned	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)	(3,030,949)	(5,369,530)	435,827	(8,645,861)
Total all other governmental funds	<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>	<u>\$40,363,738</u>	<u>\$44,156,723</u>

**Unaudited



Expenses

Governmental Activities:

	2014	2015	2016	2017	2018	Fiscal Year	2019	2020	2021	2022
General government										
Judicial	\$ 796,068	\$ 885,726	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 5,843,353	\$ 4,490,439	\$ 4,848,848	\$ 8,262,558	
Other general government	22,942,805	33,157,803	25,705,408	38,546,184	22,760,901	19,504,796	19,992,215	24,229,410	28,080,382	
Public safety	10,242,189	10,872,392	14,970,179	16,803,400	16,599,437	18,388,648	18,942,669	17,017,217	12,915,433	
Public works	15,580,221	16,398,444	5,816,392	6,271,015	6,471,582	6,904,334	5,883,811	8,903,641	6,109,204	
Sanitation	4,769,494	5,596,379	6,143,008	5,784,315	4,974,771	5,931,540	6,655,428	7,434,819	7,366,985	
Culture and recreation	3,787,646	3,010,246	2,334,365	3,054,936	3,040,353	3,197,441	2,805,987	3,270,135	3,488,204	
Health and welfare	6,832,287	9,154,803	11,491,363	11,656,125	12,463,545	12,377,776	12,782,313	14,498,676	12,857,314	
Interest on long-term debt	1,328,696	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058	517,636	855,127	
Total Governmental Activities Expenses	<u>66,279,406</u>	<u>80,381,246</u>	<u>71,659,715</u>	<u>87,054,883</u>	<u>72,026,862</u>	<u>72,954,586</u>	<u>72,217,920</u>	<u>80,720,382</u>	<u>79,935,207</u>	

Business-Type Activities:

Water and sewer	11,165,143	22,753,572	13,993,556	16,229,635	16,522,238	16,091,093	21,281,969	21,190,047	20,877,324
Event Facilities	2,079	938,067	1,220,910	434,981	433,347	475,069	424,008	487,278	572,487
Interest on long-term debt	240,516	164,219	178,775	390,529	415,337	462,500	528,280	532,730	497,961
Total Business-Type Activities Expenses	<u>11,407,738</u>	<u>23,855,858</u>	<u>15,393,241</u>	<u>17,055,145</u>	<u>17,370,922</u>	<u>17,028,662</u>	<u>22,234,257</u>	<u>22,210,055</u>	<u>21,947,772</u>

Total Primary Government Expenses

	<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>	<u>\$ 94,452,177</u>	<u>\$ 102,930,437</u>	<u>\$ 101,882,979</u>
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Program Revenues

Governmental Activities:

Charges for services	\$ 3,032,385	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,322,733	\$ 4,407,822	\$ 5,964,957	\$ 9,400,147
Operating grants and contributions	10,370,636	21,131,977	10,870,638	9,068,664	11,026,777	9,038,938	14,412,558	18,147,904	7,340,096
Capital grants and contributions	38,860,849	32,249,132	28,211,921	26,259,675	9,201,138	8,867,593	7,045,393	4,952,912	22,780,954
Total Governmental Activities Program Revenues	<u>52,263,870</u>	<u>56,762,136</u>	<u>42,429,413</u>	<u>39,429,808</u>	<u>25,439,335</u>	<u>25,229,264</u>	<u>25,865,773</u>	<u>29,065,773</u>	<u>39,521,197</u>

Business-Type Activities:

Charges for services	5,875,915	12,060,280	13,099,159	12,441,520	12,929,605	12,495,223	13,388,020	13,729,696	14,346,238
Operating grants and contributions	31,560	516,129	-	-	-	-	-	-	-
Capital grants and contributions	-	-	1,488,453	767,508	573,028	392,357	179,091	105,415	231,327
Total Business-Type Activities Program Revenues	<u>5,907,475</u>	<u>12,576,409</u>	<u>14,587,612</u>	<u>13,209,028</u>	<u>13,502,633</u>	<u>12,887,580</u>	<u>13,567,111</u>	<u>13,835,111</u>	<u>14,577,565</u>

Total Primary Government Program Revenues

	<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>	<u>\$ 39,432,884</u>	<u>\$ 42,900,884</u>	<u>\$ 54,098,762</u>
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Net (Expense)/Revenue

Governmental activities	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (47,725,322)	\$ (46,352,147)	\$ (51,654,609)	\$ (40,414,010)
Business-type Activity	(5,500,263)	(11,279,449)	(805,629)	(3,846,117)	(3,868,289)	(4,141,082)	(8,667,146)	(8,374,944)	(7,370,207)
Total Primary Government Net Expense	<u>\$ (19,515,799)</u>	<u>\$ (34,898,559)</u>	<u>\$ (30,035,931)</u>	<u>\$ (51,471,192)</u>	<u>\$ (50,455,816)</u>	<u>\$ (51,866,404)</u>	<u>\$ (55,019,293)</u>	<u>\$ (60,029,553)</u>	<u>\$ (47,784,217)</u>



General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	2014	2015	2016	2017	2018	2019	2020	2021	2022**
Ad valorem taxes	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,120,951	\$ 17,563,390	\$ 19,908,984	\$ 20,138,961
Sales taxes	16,096,696	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193	15,897,381	19,265,564	26,104,486
Severance	985,553	622,785	431,377	506,257	551,340	418,181	155,046	118,519	280,563
E telephone	451,084	379,001	392,760	425,602	588,430	585,138	640,500	659,133	707,246
Other taxes	240,741	328,390	277,060	264,206	249,761	264,667	285,354	268,249	116,320
Fines and forfeitures	151,781	210,550	218,983	190,465	195,347	119,891	146,278	163,666	305,542
State revenue sharing (unrestricted)	92,912	72,560	76,589	79,774	81,741	68,482	94,072	101,037	67,357
Parish road royalty	935,697	426,803	241,323	287,852	348,311	211,076	68,587	61,699	213,196
Other general revenues (expenses)	640,021	705,028	1,085,110	1,282,052	3,124,268	2,995,827	9,921,226	17,444,388	2,901,884
Interest and investment earnings	187,198	188,079	191,898	260,371	406,648	358,661	260,395	186,094	479,993
(Loss)/Gain on Disposal of Assets	83,974	(415,762)	-	-	-	-	-	-	-
Gain on sale of investments land held for sale	546,240	282,702	-	-	-	-	-	-	-
Special Item - Transfer from other government agency	-	-	-	-	-	-	-	3,383,689	-
Forgiveness of CD Loans	-	-	-	-	-	-	-	-	-
Proceeds from insurance settlement	62,466	128,930	273,541	-	-	-	-	-	394,092
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	4,084,735	2,517,581	3,239,726
Capital contributions	(13,215,123)	-	-	-	-	-	-	-	22,780,954
Miscellaneous revenues	-	772,340	423,268	935,733	1,066,367	1,004,390	154,048	11,182	2,507,792
Total Governmental Activities	20,427,459	43,018,011	33,496,206	52,555,592	34,310,112	41,235,938	49,271,012	64,089,785	80,238,112

Business-Type Activities:

Sales taxes	4,024,174	3,602,185	3,596,859	4,175,086	4,121,313	3,969,192	3,974,354	4,816,391	6,526,121
Other general revenues (expenses)	262,529	203,078	275,318	481,928	635,335	460,116	94,482	262,980	7,070,581
Interest and investment earnings	39,188	51,670	58,245	59,375	136,977	293,773	14,135	-	45,733
(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)	(4,084,735)	(2,517,581)	(3,239,729)
Capital contributions	13,215,123	-	-	-	-	-	-	-	-
Total Business-Type Activities	17,771,490	1,575,262	3,466,219	6,979,110	8,104,773	806,174	(1,764)	2,561,790	10,402,706
Total Primary Government	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 42,042,112	\$ 49,269,248	\$ 66,651,575	\$ 90,640,818

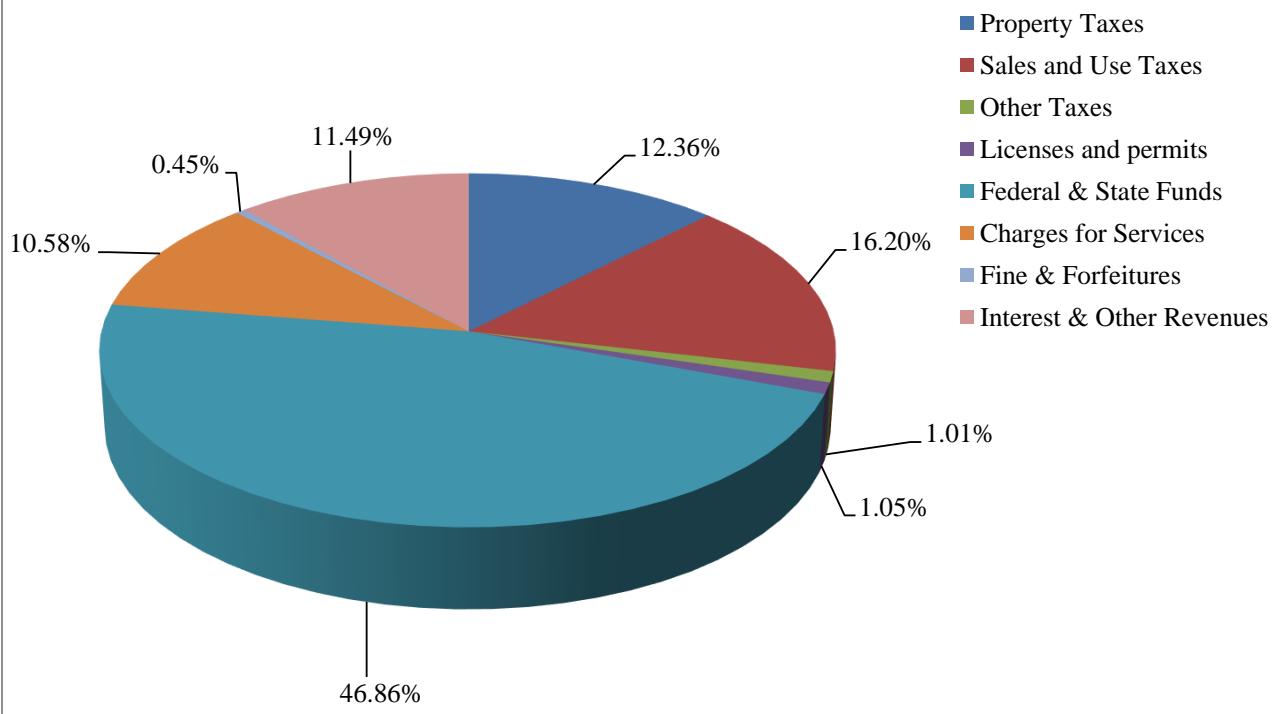
Changes in Net Position

Governmental Activities	\$ 6,411,923	\$ 19,398,901	\$ 4,265,904	\$ 4,930,517	\$ (12,277,415)	\$ (6,489,384)	\$ 2,918,865	\$ 12,435,176	\$ 39,824,102
Business-type activities	12,271,227	(9,704,187)	2,660,590	3,132,993	4,236,484	(3,334,908)	(8,668,910)	(5,813,154)	3,032,499
Total Primary Government	\$ 18,683,150	\$ 9,694,714	\$ 6,926,494	\$ 8,063,510	\$ (8,040,931)	\$ (9,824,292)	\$ (5,750,045)	\$ 6,622,022	\$ 42,856,601

**Unaudited - Numbers have not been finalized.

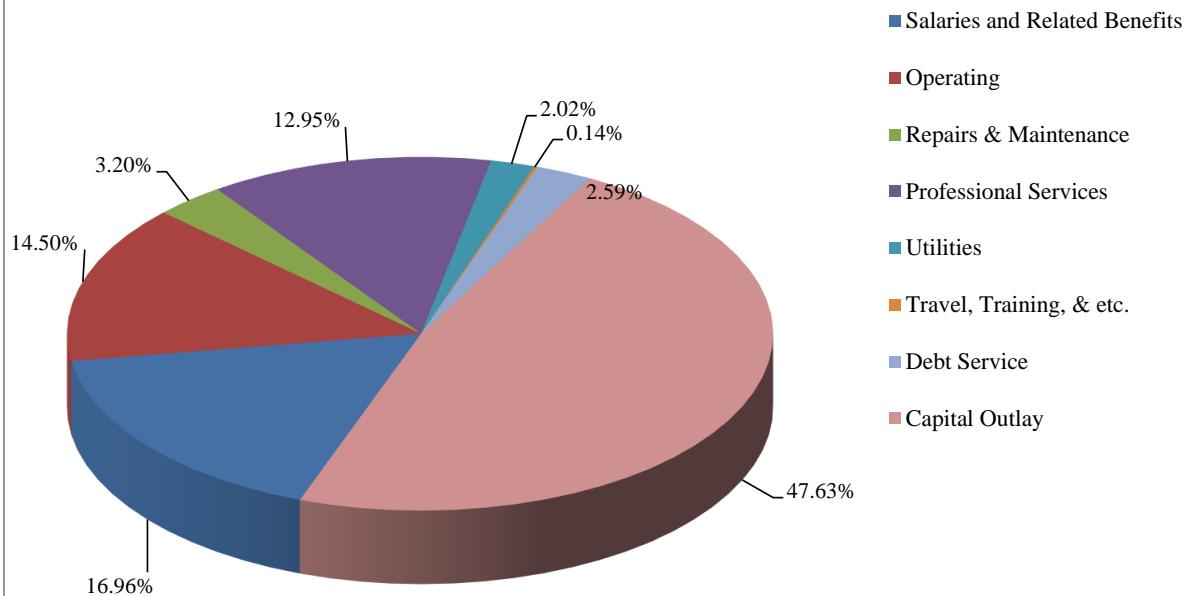


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2024 BUDGET



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2024 Adopted Operating & Capital Budget

DEPARTMENT	2024 Adopted	2024 Adopted	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
	Revenues	Expenditures					Fund Balance, Beginning of Year	Fund Balance, End of Year
GENERAL FUND:								
100 General Fund	\$ 14,046,604	\$ 10,351,671	\$ 3,694,933	\$ 3,265,531	\$ (8,006,822)	\$ (1,046,358)	\$ 5,257,037	\$ 4,210,679
101 Sales Tax	16,867,500	1,349,400	15,518,100	(17,900,580)	-	(2,382,480)	4,331,308	1,948,829
105 34th Judicial Court	349,083	5,264,132	(4,915,049)	4,448,270	-	(466,779)	(186,741)	(653,520)
152 Civic Auditorium	-	323,668	(323,668)	323,668	-	-	212,965	212,965
160 Community Development	1,703,800	3,264,213	(1,560,413)	1,327,771	-	(232,642)	-	(232,642)
160 LLT	13,000,000	13,000,000	-	-	-	-	17,645,502	17,645,502
Total General Fund	\$ 45,966,987	\$ 33,553,084	\$ 12,413,903	\$ (8,535,340)	\$ (8,006,822)	\$ (4,128,258)	\$ 27,260,071	\$ 23,131,813
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (149,898)	\$ (149,898)
205 Hurricane Isaac	-	-	-	-	-	-	(184,525)	(184,525)
206 Hurricane Ike	-	-	-	-	-	-	169,718	169,718
229 Hurricane Katrina	2,817,106	5,266,710	(2,449,604)	-	-	(2,449,604)	(5,151,773)	(7,601,377)
234 Tree Fund	-	105	(105)	-	-	(105)	105	-
237 Ride Share	10,000	17,587	(7,587)	-	-	(7,587)	7,587	-
253 Criminal Court 34th	147,000	147,000	-	-	-	-	7,020	7,020
254 Fire Department	15,771,500	16,048,788	(277,288)	782,000	(2,124,712)	(1,620,000)	8,053,764	6,433,764
259 Council on Aging	415,000	473,224	(58,224)	58,224	-	-	339,162	339,162
260 CDBG	730,197	730,197	-	-	-	-	(747,844)	(747,844)
261 Recreation	1,822,160	3,117,174	(1,295,014)	1,225,014	35,000	(35,000)	580,198	545,198
262 Public Works	2,425,010	4,163,784	(1,738,774)	1,738,774	-	-	519,016	519,016
263 Road Lighting	541,729	757,500	(215,771)	215,771	-	-	332,438	332,438
264 Sanitation	6,992,967	7,348,508	(355,541)	155,541	-	(200,000)	2,387,086	2,187,086
265 Drainage & Canals	3,453,500	3,201,000	252,500	-	(252,500)	-	3,743,790	3,743,790
266 Assessor's Office	19,802	38,458	(18,656)	11,410	7,246	-	12,260	12,260
267 WIOA	2,600,000	2,600,000	-	-	-	-	41,831	41,831
270 HMGP	10,402,453	10,423,426	(20,973)	-	-	(20,973)	1,165,500	1,144,527
271 Health	272,888	272,765	123	-	(123)	-	945,961	945,961
273 Communications District	700,000	1,880,315	(1,180,315)	-	-	(1,180,315)	1,914,474	734,159
277 Housing & Redevelopment	6,577,170	6,566,109	11,061	-	-	11,061	154,028	165,089
279 Transit	493,774	743,228	(249,454)	249,454	-	-	(236,843)	(236,843)
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	156,738	156,738
290 State & Federal Grants	9,812,578	10,415,187	(602,609)	557,609	45,000	-	(660,702)	(660,702)
291 GOMESA	1,500,000	1,893,488	(393,488)	-	(4,500,799)	(4,894,287)	2,891,829	(2,002,458)
Total Special Revenue Funds	\$ 67,529,834	\$ 76,129,553	\$ (8,599,719)	\$ 4,993,797	\$ (6,790,888)	\$ (10,396,810)	\$ 16,290,920	\$ 5,894,110

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2024 Adopted Operating & Capital Budget

DEPARTMENT	2024 Adopted	2024 Adopted	Excess of	Sales Tax	Other Transfers,	Excess of	Fund Balance,	Fund Balance, End of
	Revenues	Expenditures		Transfers	net		Beginning of Year	Year
DEBT SERVICE FUNDS:								
309 Hurricane Recovery Revenue Bond	\$ -	\$ 256,413	\$ (256,413)	\$ -	\$ 256,413	\$ -	\$ -	\$ -
312 2012 Sales Tax Refunding Bond	\$ 35,000	\$ 3,585,700	\$ (3,550,700)	\$ -	\$ 792,457	\$ (2,758,243)	\$ 2,773,243	\$ 15,000
352 S/F 1990 G.O. Bonds	\$ -	\$ 988,447	\$ (988,447)	\$ 988,447	\$ (9,402,590)	\$ (9,402,590)	\$ 2,407,949	\$ (6,994,641)
354 2014 Fire Sinking Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,170	\$ 10,170
Total Debt Service Funds	\$ 35,000	\$ 4,830,560	\$ (4,795,560)	\$ 988,447	\$ (8,353,720)	\$ (12,160,833)	\$ 5,191,362	\$ (6,969,471)
CAPITAL PROJECT FUNDS:								
443 Courthouse Capital Fund	\$ -	\$ 25,000	\$ (25,000)	\$ -	\$ -	\$ (25,000)	\$ -	\$ (25,000)
454 Fire Capital Fund	\$ 4,000,000	\$ 8,243,697	\$ (4,243,697)	\$ -	\$ 2,031,552	\$ (2,212,145)	\$ -	\$ (2,212,145)
457 Bike Paths Fund Capital Projects	\$ 9,221,819	\$ 11,700,752	\$ (2,478,933)	\$ 559,583	\$ 1,000,000	\$ (919,350)	\$ 2,333,876	\$ 1,414,526
462 Jackson/Pakenham Fund Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (737,550)	\$ (737,550)
464 General Fund Capital Projects	\$ 13,750,921	\$ 39,190,120	\$ (25,439,199)	\$ 1,835,140	\$ 20,917,808	\$ (2,686,252)	\$ (778,673)	\$ (3,464,925)
465 Drainage and Canals Fund Capital Projects	\$ -	\$ 1,785,615	\$ (1,785,615)	\$ -	\$ 250,940	\$ (1,534,675)	\$ -	\$ (1,534,675)
Total Capital Project Funds	\$ 26,972,740	\$ 60,945,184	\$ (33,972,444)	\$ 2,394,723	\$ 24,200,300	\$ (7,377,422)	\$ 817,653	\$ (6,559,769)
INTERNAL SERVICE FUNDS:								
650 Self Insurance	\$ 2,050,000	\$ 2,101,850	\$ (51,850)	\$ 51,850	\$ -	\$ -	\$ (1,908,506)	\$ (1,908,506)
675 W&S Self Insurance	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,718,074	\$ 1,718,074
Total Internal Service	\$ 2,550,000	\$ 2,601,850	\$ (51,850)	\$ 51,850	\$ -	\$ -	\$ (190,432)	\$ (190,432)
BUSINESS-TYPE ACTIVITIES:								
500 Water & Sewerage Fund	\$ 13,895,800	\$ 17,183,555	\$ (3,287,755)	\$ -	\$ 1,787,755	\$ (1,500,000)	\$ 237,215,843	\$ 235,715,843
501 W&S \$50M Bond Fund	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 44,944	\$ 69,944
529 SF-SW99 1/2 Cent Sales Tax Fund	\$ 5,681,667	\$ 449,333	\$ 5,232,334	\$ -	\$ (5,232,334)	\$ -	\$ 2,729,967	\$ 2,729,967
530 50 M Bond Sales Tax Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,525	\$ 96,525
532 W&S 2008 Refinanced ST Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,518	\$ 6,518
533 W&S Loans Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,563,168	\$ 1,563,168
534 W&S 99 S.T. Bonds Constr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (105,604)	\$ (105,604)
557 W&S Capital Projects	\$ 16,043,706	\$ 21,766,163	\$ (5,722,457)	\$ -	\$ 2,395,709	\$ (3,326,748)	\$ (45,966,558)	\$ (49,293,306)
Total Water & Sewer	\$ 35,646,173	\$ 39,399,051	\$ (3,752,878)	\$ -	\$ (1,048,870)	\$ (4,801,748)	\$ 195,584,803	\$ 190,783,055
OTHER BUSINESS-TYPE ACTIVITIES:								
578 Events Facilities	\$ 472,750	\$ 579,273	\$ (106,523)	\$ 106,523	\$ -	\$ -	\$ (482,853)	\$ (482,853)
Total Recreational Facilities	\$ 472,750	\$ 579,273	\$ (106,523)	\$ 106,523	\$ -	\$ -	\$ (482,853)	\$ (482,853)
TOTAL ALL FUNDS	\$ 179,173,484	\$ 218,038,555	\$ (38,865,071)	\$ -	\$ -	\$ (38,865,071)	\$ 244,471,524	\$ 205,606,453

ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2024 BUDGET



ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2024 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	Sales Tax
Public Hearing Officer	34th Judicial Court
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)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Film Permits	410026	\$ 23,500	\$ 5,000	\$ 10,000	\$ 10,000	\$ -
FEMA	420028	\$ 999	\$ -	\$ -	\$ -	\$ -
Total REVENUES		24,499	5,000	10,000	10,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Clerk of Council		106,718	107,218	107,218	107,218	-
Council Asst / Deputy Clerk		61,683	62,384	62,384	62,384	-
Clerical Specialist II		34,417	34,864	34,864	34,864	-
Councilman at Large		19,800	17,400	17,400	17,400	-
Councilman at Large		17,400	19,800	19,800	19,800	-
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Council		15,000	15,000	15,000	15,000	-
Salaries Total	501000	303,054	315,018	316,666	316,666	-
Salaries - OT	501001	-	2,031	-	-	-
Taxes - Payroll	501002	8,911	12,500	12,000	12,000	-
Pension Costs	501004	21,948	24,000	23,600	23,600	-
Insurance-Hospital & Life	501005	83,102	95,000	116,600	116,600	-
Total PERSONNEL EXPENDITURES		417,015	448,549	468,866	468,866	-
OPERATING EXPENDITURES						
Rent - Equipment	503002	3,509	4,200	4,000	4,000	-
Rent - Storage	503005	1,440	1,440	1,440	1,440	-
Professional Service	520002	15,676	10,000	10,000	10,000	-
Prof Service-Accounting/Audit	520020	138,000	190,000	165,000	165,000	-
Prof Serv - Security service	520101	3,360	4,250	4,000	4,000	-
R & M Vehicles	530004	188	500	500	500	-
R & M Bldg & Facilities	530008	461	1,900	-	-	-
Telephone Svcs	540005	2,612	3,000	2,750	2,750	-
Cell Phone	540006	5,650	5,000	5,750	5,750	-
Stationary & Office Supplies	541007	2,712	2,300	2,500	2,500	-
Supplies-Operating	541008	2,452	3,000	2,500	2,500	-
Uniforms	541017	886	1,500	500	1,500	1,000
Computer Equipment	542000	725	-	-	-	-
Travel, Training, & Etc.	550000	17,461	25,000	17,500	27,500	10,000
Meeting & Conference	550006	2,233	3,710	-	-	-
Meeting & Conference - Police Jury Assoc Meeting	550006	0136	1,709	1,600	1,600	-
Advertising - Corporate Tax Incentive Program	580017	0078	-	100,000	-	-
Dues & Subscriptions	580018	10,015	10,000	10,000	10,000	-
Recording Fees	580021	9,487	12,000	10,000	12,000	2,000
Postage	580022	8	200	200	200	-
Official Journal	580023	21,041	22,000	25,000	25,000	-
Shipping Handling, & Installation	580028	-	250	250	250	-
Gasoline	580035	1,519	1,500	1,500	1,500	-
Election Expense	580048	-	40,000	40,000	40,000	-
Parks & Parkways Commission - Dist A	589004	0110	-	10,000	5,000	5,000
Parks & Parkways Commission - Dist B	589004	0111	-	-	5,000	5,000
Parks & Parkways Commission - Dist C	589004	0112	-	1,000	5,000	5,000
Parks & Parkways Commission - Dist D	589004	0113	-	9,000	5,000	5,000
Parks & Parkways Commission - Dist E	589004	0114	-	10,000	5,000	5,000
Parks & Parkways Commission - at-Large, East	589004	0115	-	-	5,000	5,000
Parks & Parkways Commission - at-Large, West	589004	0116	-	-	5,000	5,000
Film Incentive Program	589008	150,000	200,000	200,000	200,000	-
Corp. Tax Incentive	589010	0078	-	150,000	-	-
Total OPERATING EXPENDITURES		391,144	823,350	539,990	552,990	13,000
Total EXPENDITURES		808,159	1,271,899	1,008,856	1,021,856	13,000
OTHER FINANCING USES						
Transfer to Recreation	599261	5,000	-	-	-	-
Total OTHER FINANCING USES		5,000	-	-	-	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax	499101	150,000	60,000	-	-	-
Transfer From Tree Fund	499234	-	32,000	-	-	-
Total OTHER FINANCING SOURCES		150,000	92,000	-	-	-
NET EFFECT ON FUND BALANCE		\$ (638,660)	\$ (1,174,899)	\$ (998,856)	\$ (1,011,856)	\$ (13,000)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 199	\$ -	\$ -	\$ -	\$ -
Cable Franchise Fee	450046	340,299	308,000	315,000	315,000	-
BellSouth Franchise Fee	450047	58,216	50,000	50,000	50,000	-
Total REVENUES		398,714	358,000	365,000	365,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Govt Access / PIO			79,517	80,100	80,100	-
Videographer / Editor			45,061	45,061	45,811	750
Salaries Total	501000	117,203	124,578	125,161	125,911	750
Taxes - Payroll	501002	1,689	2,000	1,900	1,911	11
Pension Costs	501004	13,478	14,500	14,500	14,586	86
Insurance-Hospital & Life	501005	16,148	18,087	20,200	20,200	-
Total PERSONNEL EXPENDITURES		148,518	159,165	161,761	162,608	847
OPERATING EXPENDITURES						
Professional Service	520002	1,000	2,000	2,000	2,000	-
Prof Serv-Software Support	520003	2,904	9,000	6,500	6,500	-
Cell Phone	540006	1,480	1,200	1,500	1,500	-
Stationary & Office Supplies	541007	904	500	500	500	-
Computer Software	542001	1,003	2,000	2,000	2,000	-
Production Equipment	542005	25	500	1,000	1,000	-
Travel, Training, & Etc.	550000	762	750	500	500	-
Entertainment & Promo	580019	-	500	500	500	-
Gasoline	580035	69	250	250	250	-
Miscellaneous Expense	580057	41	-	-	-	-
Total OPERATING EXPENDITURES		8,188	16,700	14,750	14,750	-
Total EXPENDITURES		156,706	175,865	176,511	177,358	847
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		\$ 207,008	\$ 147,135	\$ 153,489	\$ 152,642	\$ (847)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
JP Ward A		\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	\$ -
JP Ward B		7,300	7,300	7,300	7,300	-
JP Ward C		7,300	7,300	7,300	7,300	-
JP Ward D		7,300	7,300	7,300	7,300	-
JP Ward E		7,300	7,300	7,300	7,300	-
JP Ward F		7,300	7,300	7,300	7,300	-
JP Ward G		7,300	7,300	7,300	7,300	-
JP Ward H		7,300	7,300	7,300	7,300	-
JP Ward I		7,300	7,300	7,300	7,300	-
JP Ward J		7,300	7,300	7,300	7,300	-
JP Ward K		7,300	7,300	7,300	7,300	-
Constable Ward A		7,300	7,300	7,300	7,300	-
Constable Ward B		7,300	7,300	7,300	7,300	-
Constable Ward C		7,300	7,300	7,300	7,300	-
Constable Ward D		7,300	7,300	7,300	7,300	-
Constable Ward E		7,300	7,300	7,300	7,300	-
Constable Ward F		7,300	7,300	7,300	7,300	-
Constable Ward G		7,300	7,300	7,300	7,300	-
Constable Ward H		7,300	7,300	7,300	7,300	-
Constable Ward I		7,300	7,300	7,300	7,300	-
Constable Ward J		7,300	7,300	7,300	7,300	-
Constable Ward K		7,300	7,300	7,300	7,300	-
Salaries Total	501000	156,378	160,600	160,600	160,600	-
Taxes - Payroll	501002	6,737	8,200	8,200	8,200	-
Pension Costs	501004	11,593	15,750	11,000	11,000	-
Insurance-Hospital & Life	501005	128,863	142,000	163,500	163,500	-
Total PERSONNEL EXPENDITURES		303,571	326,550	343,300	343,300	-
OPERATING EXPENDITURES						
Supplies - Operating	541008	-	8,000	-	-	-
Travel, Training, & Etc.	550000	4,069	13,000	13,000	13,000	-
Total OPERATING EXPENDITURES		4,069	21,000	13,000	13,000	-
Total EXPENDITURES		307,640	347,550	356,300	356,300	-
NET EFFECT ON FUND BALANCE		\$ (307,640)	\$ (347,550)	\$ (356,300)	\$ (356,300)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Drivers License Fee	440018	\$ 15,900	\$ 11,000	\$ 12,000	\$ 12,000	\$ -
Total REVENUES		<u>15,900</u>	<u>11,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
OPERATING EXPENDITURES						
Rent - Building	503003	50,400	50,400	50,400	50,400	-
Utilities - Water	540000	204	750	850	850	-
Utilities - Electric	540002	9,180	9,000	9,000	9,000	-
Total EXPENDITURES		<u>59,784</u>	<u>60,150</u>	<u>60,250</u>	<u>60,250</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (43,884)	\$ (49,150)	\$ (48,250)	\$ (48,250)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 1,355	\$ 1,000	\$ -	\$ -	\$ -
Total REVENUES		1,355	1,000	-	-	-
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	32,184	32,185	32,185	32,185	-
Taxes - Payroll	501002	448	500	500	500	-
Pension Costs	501004	5,793	7,000	6,000	6,000	-
Insurance-Hospital & Life	501005	24,634	26,500	30,800	30,800	-
Total PERSONNEL EXPENDITURES		63,059	66,185	69,485	69,485	-
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	85	100	100	100	-
Rent - Equipment	503002	484	600	600	600	-
Professional Service	520002	28	250	250	250	-
Stationary & Office Supplies	541007	437	988	1,500	1,500	-
Travel, Training, & Etc.	550000	3,985	3,342	3,500	3,500	-
Advertising	580017	60	158	250	250	-
Dues & Subscriptions	580018	825	850	1,025	1,025	-
Postage	580022	1,273	2,012	3,500	3,500	-
Total OPERATING EXPENDITURES		7,177	8,300	10,725	10,725	-
Total EXPENDITURES		70,236	74,485	80,210	80,210	-
NET EFFECT ON FUND BALANCE		\$ (68,881)	\$ (73,485)	\$ (80,210)	\$ (80,210)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 3,652	\$ 607	\$ -	\$ -	\$ -
State Grants	440000	1,557	-	-	-	-
Misc. Revenue	480082	634	-	-	-	-
Insurance Proceeds	489074	3,343	-	-	-	-
Total REVENUES		9,186	607	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Parish President		154,371	154,371	154,371	154,371	-
Chief Administrator Officer		151,650	151,650	151,650	151,650	-
Internal Auditor		64,758	65,914	65,914	65,914	-
Administrative Asst. II to Pres.		60,281	60,982	60,982	60,982	-
Administrative Asst. II to CAO		53,972	54,673	54,673	54,673	-
Fire Civil Service Clerk		6,000	6,000	6,000	6,000	-
Administrative Asst. II to CAO/Pres		53,271	53,972	53,972	53,972	-
Security Receptionist II		36,189	36,737	36,737	36,737	-
Admin Supervisor		27,058	-	-	-	-
Student Worker-PT		14,040	15,444	15,444	15,444	-
Student Worker-PT		14,040	15,444	15,444	15,444	-
Student Worker-PT		14,040	-	-	-	-
Student Worker-PT		14,040	-	-	-	-
Student Worker-PT		14,040	-	-	-	-
Community Service - PT		12,480	12,480	12,480	12,480	-
Salaries Total	501000	502,119	704,270	627,667	627,667	-
Salaries - OT	501001	-	20,000	-	-	-
Taxes - Payroll	501002	8,371	16,000	12,500	12,500	-
Pension Costs	501004	56,589	71,500	68,000	68,000	-
Insurance-Hospital & Life	501005	(229,040)	60,000	69,500	69,500	-
Total PERSONNEL EXPENDITURES		338,039	871,770	777,667	777,667	-
OPERATING EXPENDITURES						
Vehicle Allowance	501009	10,116	22,074	-	-	-
Legal Liability-Publ Officials	502004	304,573	277,500	288,750	288,750	-
Insurance-Property	502005	4,190	5,250	7,200	7,200	-
Public Servant Surety Bond	502009	6,814	9,000	7,500	7,500	-
Rent - Equipment	503002	3,767	3,500	4,000	4,000	-
Professional Service	520002	290,814	325,000	200,000	150,000	(50,000)
Prof Serv-Legal	520012	110,384	200,000	200,000	200,000	-
R & M Vehicles	530004	11,458	11,500	3,500	3,500	-
R & M Bldg & Facilities	530008	26	36,200	-	-	-
Cell Phone	540006	4,950	7,250	8,250	8,250	-
Supplies-Food/Drink	541003	2,391	4,500	3,000	3,000	-
Stationary & Office Supplies	541007	2,752	4,250	3,000	3,000	-
Supplies-Operating	541008	2,882	2,500	2,500	2,500	-
Uniforms	541017	256	-	-	-	-
Computer Equipment	542000	-	91	-	-	-
Furniture & Fixtures	542003	-	500	-	-	-
Travel, Training, & Etc.	550000	34,568	35,000	20,000	20,000	-
Meeting & Conferences	550006	3,000	4,037	2,000	2,000	-
Vehicles	571011	40,000	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	179	250	250	250	-
Advertising	580017	600	500	-	-	-
Dues & Subscriptions	580018	9,706	7,500	7,500	7,500	-
Entertainment & Prom	580019	4,673	1,500	1,500	1,500	-
Recording Fees	580021	720	500	-	-	-
Postage	580022	4,173	2,000	3,500	3,500	-
Fees & Charges	580024	102	250	250	250	-
Shipping Handling, & Installat	580028	108	250	250	250	-
Gasoline	580035	11,964	7,250	10,500	10,500	-
Lawsuit Settlement Cost	580047	2,500	-	-	-	-
Miscellaneous Expense	580057	987	-	-	-	-
LA Workforce Commision	580060	367	-	-	-	-
Total OPERATING EXPENDITURES		869,020	968,152	773,450	723,450	(50,000)
Total EXPENDITURES		1,207,059	1,839,922	1,551,117	1,501,117	(50,000)
NET EFFECT ON FUND BALANCE		\$ (1,197,873)	\$ (1,839,315)	\$ (1,551,117)	\$ (1,501,117)	\$ 50,000

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 138	\$ -	\$ -	\$ -	\$ -
Total REVENUES		138	-	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Chief Security Officer		-	80,947	82,026	82,026	-
Salaries Total	501000	76,028	80,947	82,026	82,026	-
Salaries - OT	501001	-	867	-	-	-
Taxes - Payroll	501002	1,097	1,500	1,300	1,300	-
Pension Costs	501004	8,743	9,500	9,500	9,500	-
Insurance-Hospital & Life	501005	8,280	9,000	10,500	10,500	-
Total PERSONNEL EXPENDITURES		94,148	101,814	103,326	103,326	-
OPERATING EXPENDITURES						
Prof Serv - Security service	520101	59,973	77,500	77,500	77,500	-
Stationary & Office Supplies	541007	-	637	1,000	1,000	-
Small Tools & Equipment	541014	-	1,909	2,000	2,000	-
Total OPERATING EXPENDITURES		59,973	80,046	80,500	80,500	-
Total EXPENDITURES		154,121	181,860	183,826	183,826	-
NET EFFECT ON FUND BALANCE		\$ (153,983)	\$ (181,860)	\$ (183,826)	\$ (183,826)	\$ -

ST. BERNARD PARISH GOVERNMENT

100-GENERAL FUND

1002313 - Purchasing

(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Rebates	480072	\$ 659	\$ 675	\$ 650	\$ 650	\$ -
Total REVENUES		659	675	650	650	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Purchasing Agent			65,585	66,085	66,085	-
Purchasing Specialist II			43,988	44,500	44,500	-
Salaries Total	501000	100,915	109,573	110,585	110,585	-
Salaries - OT	501001	-	364	-	-	-
Taxes - Payroll	501002	1,329	1,800	1,800	1,800	-
Pension Costs	501004	11,605	12,500	12,800	12,800	-
Insurance-Hospital & Life	501005	21,932	24,503	27,500	27,500	-
Total PERSONNEL EXPENDITURES		135,781	148,740	152,685	152,685	-
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,008	1,000	1,000	1,000	-
Cell Phone	540006	650	800	800	800	-
Stationary & Office Supplies	541007	1,691	2,000	2,000	2,000	-
Dues & Subscriptions	580018	-	250	250	250	-
Postage	580022	82	250	250	250	-
Gasoline	580035	-	100	100	100	-
Total OPERATING EXPENDITURES		3,431	4,400	4,400	4,400	-
Total EXPENDITURES		139,212	153,140	157,085	157,085	-
NET EFFECT ON FUND BALANCE		\$ (138,553)	\$ (152,465)	\$ (156,435)	\$ (156,435)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 66,941	\$ 3,000	\$ 35,000	\$ 35,000	\$ -
Interest - Other	470003	1,777	-	-	-	-
Total REVENUES		68,718	3,000	35,000	35,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	37,527	35,000	35,000	35,000	-
Postage	580022	1	-	-	-	-
Total OPERATING EXPENDITURES		37,528	35,000	35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ 31,190	\$ (32,000)	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 50,485	\$ -	\$ -	\$ -	\$ -
FEMA	420028	435	-	-	-	-
Sign Rental	450041	8220	4,403	3,500	3,500	3,500
Total REVENUES		55,323	3,500	3,500	3,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
IT Manager			105,814	107,153	107,153	-
IT Analyst			61,683	62,384	62,384	-
Help Desk Tech			34,741	35,340	35,340	-
Help Desk Tech-PT			35,100	35,100	35,100	-
Salaries Total	501000	222,866	237,338	239,977	239,977	-
Salaries - OT	501001	-	215	-	-	-
Taxes - Payroll	501002	5,271	6,000	6,000	6,000	-
Pension Costs	501004	21,789	23,500	23,700	23,700	-
Insurance-Hospital & Life	501005	24,933	27,828	31,200	31,200	-
Total PERSONNEL EXPENDITURES		274,859	294,881	300,877	300,877	-
OPERATING EXPENDITURES						
Prof Serv-Software Support	520003	67,338	80,000	85,000	85,000	-
Utilities - Electric	540002	7,323	7,000	7,000	7,000	-
Cell Phone	540006	1,529	1,800	1,500	1,500	-
Stationary & Office Supplies	541007	1,553	750	750	750	-
Computer Equipment	542000	63,358	82,000	75,000	75,000	-
Computer Software	542001	79,747	120,000	210,000	210,000	-
Travel, Training, & Etc.	550000	715	1,500	1,500	1,500	-
Computer Equipment	572000	5,720	10,000	10,000	10,000	-
Shipping Handling, & Installation	580028	96	250	250	250	-
Gasoline	580035	330	250	250	250	-
Miscellaneous Expense	580057	(196)	-	-	-	-
Total OPERATING EXPENDITURES		227,513	303,550	391,250	391,250	-
Total EXPENDITURES		502,372	598,431	692,127	692,127	-
NET EFFECT ON FUND BALANCE		\$ (447,049)	\$ (594,931)	\$ (688,627)	\$ (688,627)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,103,412	\$ 1,090,000	\$ 1,205,000	\$ 1,205,000	\$ -
Prior Year Advalorem	401001	37,314	50,000	50,000	50,000	-
Beer Tax	403000	43,796	42,000	42,000	42,000	-
Severance Tax	403003	280,563	180,000	190,000	190,000	-
Chain Store Tax	403004	23,240	20,000	22,500	22,500	-
Fairgrounds OTB	403005	92,450	95,000	135,000	135,000	-
Horse Racing Revenue	403007	-	30,000	30,000	30,000	-
Video Poker	403006	824,914	670,000	675,000	675,000	-
Occupational License	410000	1,289,656	1,300,000	1,300,000	1,300,000	-
Liquor & Beer Lic.	410001	27,072	27,500	27,500	27,500	-
PILT Program	420002	25,686	27,521	28,000	28,000	-
Federal Grants	420003	1,549,280	4,421,985	7,155,884	7,059,419	(96,465)
FEMA	420028	216	12,270	-	-	-
State Rev. Shar.	430000	11,976	18,000	14,000	14,000	-
Rents and Leases	450038	96,750	97,000	97,000	97,000	-
Copy Fee-Ord/Resolutions/Other	450042	351	500	500	500	-
Entergy Franchise Fee	450044	8,670	8,535	8,700	8,700	-
Interest - Invest.	470000	111,670	500,000	1,250,000	1,250,000	-
Interest - Other	470003	1,788	5,000	5,000	5,000	-
Misc. Revenue	480082	670	246	-	-	-
Interfund Charges	482005	-	794,019	1,122,235	1,122,235	-
Total REVENUES		5,530,374	9,389,576	13,358,319	13,261,854	(96,465)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Finance		-	-	105,000	105,000	-
Assistant Director of Finance		80,947	82,026	82,026	82,026	-
Accounting Manager		70,766	71,871	71,871	71,871	-
Accountant II		60,607	61,355	61,355	61,355	-
Accountant II		50,601	53,713	53,713	53,713	-
Accounts Payable/Receivable Clerk		44,078	46,689	46,689	46,689	-
Accounting Clerk III		39,737	42,465	42,465	42,465	-
Accountant I - PT		20,484	20,484	20,484	20,484	-
Salaries Total	501000	424,900	367,220	483,603	483,603	-
Salaries - OT	501001	-	431	-	-	-
Taxes - Payroll	501002	6,064	5,000	8,500	8,500	-
Pension Costs	501004	49,920	40,000	53,300	53,300	-
Insurance-Hospital & Life	501005	20,963	58,639	68,500	68,500	-
Insurance Retirees Health&Life	501007	356,025	350,000	410,000	410,000	-
Total PERSONNEL EXPENDITURES		857,872	821,290	1,023,903	1,023,903	-
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	1,750	2,000	2,000	2,000	-
Rent - Equipment	503002	1,701	3,800	3,000	3,000	-
Rent - Storage	503005	11,640	11,640	11,640	11,640	-
Professional Service	520002	21,023	16,284	22,500	22,500	-
Prof Serv-Software Support	520003	16,534	23,500	22,500	22,500	-
Cell Phone	540006	500	750	750	750	-
Stationary & Office Supplies	541007	2,753	7,000	7,000	7,000	-
Computer Equipment	542000	-	812	-	-	-
Furniture & Fixtures	542003	-	-	750	750	-
Travel, Training, & Etc.	550000	3,700	3,775	4,000	4,000	-
Ded. by Tax Collector	580000	200,420	215,000	195,000	195,000	-
Ad Valorem Pension Expense	580001	35,477	38,000	40,000	40,000	-
Interest Expense	580008	54,145	-	-	-	-
Dues & Subscriptions	580018	1,159	1,500	1,500	1,500	-
Postage	580022	2,104	2,500	2,500	2,500	-
Fees & Charges	580024	2,232	2,500	2,500	2,500	-
Shipping Handling, & Installat	580028	-	250	250	250	-
Total OPERATING EXPENDITURES		357,405	329,311	315,890	315,890	-
Total EXPENDITURES		1,215,277	1,150,601	1,339,793	1,339,793	-
OTHER FINANCING USES						
Transfer to Community Development	599160	-	84,168	-	-	-
Transfer out to Assessor's Off	599266	1,700	761	-	-	-
Transfer to General Capital Projects	599464	1,549,280	5,121,985	8,155,884	8,059,419	(96,465)
Total OTHER FINANCING USES		1,550,980	5,206,914	8,155,884	8,059,419	(96,465)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	4,317,222	4,754,442	3,348,042	3,265,531	(82,511)
Transfer From Fire	499254	70,473	53,996	87,597	87,597	-
Total OTHER FINANCING SOURCES		4,387,695	4,808,438	3,435,639	3,353,128	(82,511)
NET EFFECT ON FUND BALANCE		\$ 7,151,812	\$ 7,840,499	\$ 7,298,281	\$ 7,215,770	\$ (82,511)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Human Resource Director		\$ 81,473	\$ 81,973	\$ 81,973	\$ -	
Payroll Supervisor		60,080	60,781	60,781	-	
Human Resource Assistant		39,919	40,619	40,619	-	
Salaries Totals	501000	162,931	181,472	183,373	183,373	-
Salaries - OT	501001	520	2,787	-	-	-
Taxes - Payroll	501002	2,343	2,750	2,700	2,700	-
Pension Costs	501004	18,797	21,000	21,200	21,200	-
Insurance-Hospital & Life	501005	24,840	26,000	31,100	31,100	-
Total PERSONNEL EXPENDITURES		209,431	234,009	238,373	238,373	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	173,461	220,285	219,150	219,150	-
Insurance-Work. Comp.	502012	7,869	418	1,393	1,393	-
Rent - Equipment	503002	1,406	-	-	-	-
Professional Service	520002	5,985	-	-	-	-
Prof Serv-Drug Testing	520045	-	2,500	2,000	2,000	-
Prof Serv-Employee Physicals	520046	-	2,500	2,000	2,000	-
Stationary & Office Supplies	541007	1,946	992	1,000	1,000	-
Supplies-Operating	541008	-	1,494	1,000	1,000	-
Computer Software	542001	119	-	-	-	-
Travel, Training, & Etc.	550000	377	-	-	-	-
Advertising	580017	490	-	-	-	-
Dues & Subscriptions	580018	100	-	-	-	-
Postage	580022	457	400	400	400	-
Fees & Charges	580024	86	250	250	250	-
LA Workforce Commission	580060	7,726	10,000	8,000	8,000	-
Total OPERATING EXPENDITURES		200,022	238,839	235,193	235,193	-
Total EXPENDITURES		409,453	472,848	473,566	473,566	-
NET EFFECT ON FUND BALANCE		\$ (409,453)	\$ (472,848)	\$ (473,566)	\$ (473,566)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fees, Charges, Etc.	450043	\$ 10,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
Fines & Court Costs	460001	5,644	7,000	7,000	7,000	-
Total REVENUES		16,144	16,000	16,000	16,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coroner			39,359	50,000	50,000	-
Chief Investigator			60,000	60,000	60,000	-
Office Manager I			41,338	41,802	41,802	-
Investigator - PT			21,060	21,060	21,060	-
Investigator - PT			21,060	21,060	21,060	-
Salaries Total	501000	142,679	161,757	193,922	193,922	-
Taxes - Payroll	501002	2,206	5,000	5,600	5,600	-
Pension Costs	501004	15,906	16,500	17,500	17,500	-
Insurance-Hospital & Life	501005	30,072	32,644	37,800	37,800	-
Total PERSONNEL EXPENDITURES		190,863	215,901	254,822	254,822	-
OPERATING EXPENDITURES						
Professional Service	520002	16,200	-	-	-	-
Prof Serv-Coroner	520015	64,233	115,000	100,000	100,000	-
Telephone Svcs	540005	3,364	3,600	4,500	4,500	-
Stationary & Office Supplies	541007	1,848	1,800	1,000	1,000	-
Supplies-Operating	541008	-	750	1,000	1,000	-
Furniture & Fixture	542003	-	500	-	-	-
Travel, Training, Etc	550000	-	750	750	750	-
Dues & Subscription	580018	350	1,000	750	750	-
Miscellaneous Expense	580057	651	-	-	-	-
Total OPERATING EXPENDITURES		86,646	123,400	108,000	108,000	-
Total EXPENDITURES		277,509	339,301	362,822	362,822	-
NET EFFECT ON FUND BALANCE		\$ (261,365)	\$ (323,301)	\$ (346,822)	\$ (346,822)	\$ -

ST. BERNARD PARISH GOVERNMENT

100-GENERAL FUND

1003200 - Jail

(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	5555	\$ 5,214	\$ 14,801	\$ -	\$ -
Reimbursement	480071		325,775	380,000	262,500	262,500
Lawsuit Settlement	489076		1,450	-	-	-
Total REVENUES			332,439	394,801	262,500	262,500
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005		66,027	91,190	122,158	122,158
Insurance-Flood	502008		2,240	2,610	2,750	2,750
Professional Service	520002		1,064,177	1,125,000	1,050,000	1,050,000
Prof Serv-Generator	520047		-	6,315	7,075	7,075
Professional Service - Medical	520054		9,500	15,000	15,000	15,000
Prof Serv - Alarm Monitoring	520102		-	1,500	2,500	2,500
R & M Machinery & Equipment	530005		42,690	45,000	40,000	40,000
R & M Bldg & Facilities	530008		72,295	65,000	62,500	62,500
R & M Bldg HVAC	530010		36,581	40,240	40,240	40,240
Utilities - Water	540000		85,461	85,000	90,000	90,000
Utilities - Natural Gas	540001		45,147	47,000	47,000	47,000
Utilities - Electric	540002		132,850	117,500	117,500	117,500
Supplies-Janitorial	541002		47,735	40,000	45,000	45,000
Supplies-Operating	541008		70,947	80,000	60,000	60,000
Supplies-Medical	541009		14,835	11,111	15,000	15,000
Furniture & Fixtures	542003		-	1,525	25,000	25,000
Small Equipment	571012		45,651	18,135	-	-
Equipment Purchase	572013		-	15,900	-	-
Court attendance	580043		28,600	33,000	30,000	30,000
Juvenile detention	580044		128,745	195,000	190,000	190,000
Prisoners- Maintenance	580051		170,207	200,000	190,000	190,000
Total EXPENDITURES			2,063,688	2,236,026	2,151,723	2,151,723
NET EFFECT ON FUND BALANCE			\$ (1,731,249)	\$ (1,841,225)	\$ (1,889,223)	\$ (1,889,223)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 271	\$ -	\$ -	\$ -	\$ -
Veterinary Services	450007	3,468	9,000	9,000	9,000	-
Adoption Fees	450008	6,252	6,000	6,000	6,000	-
Service Fee - Intake & Pick-Up	450010	3,173	3,500	3,500	3,500	-
Interest - Invest.	470000	50	200	200	200	-
Rebates	480072	44	-	-	-	-
Donations	483001	5,589	11,812	5,000	5,000	-
Donations - Best Friends Heartworm Grant	483001 0041	6,500	-	-	-	-
Donations - Petco Foundation Grant	483001 0053	10,888	10,000	-	-	-
Donations - Spay Together Grant	483001 0055	1,563	-	-	-	-
Donations - May HTR Foundation Grant	483001 0061	400	-	-	-	-
Total REVENUES		38,198	40,512	23,700	23,700	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Animal Shelter Manager			62,271	63,275	63,275	-
Kennel Manager			44,121	44,821	44,821	-
Office Manager I			35,335	35,800	35,800	-
Animal Control Officer			30,706	30,706	30,706	-
Animal Control Officer			31,254	31,802	31,802	-
Kennel Assistant			29,692	30,171	30,171	-
Kennel Assistant			28,734	29,213	29,213	-
Kennel Assistant			28,734	28,734	28,734	-
Salaries Total	501000	267,504	290,847	294,522	294,522	-
Salaries - OT	501001	26,287	35,813	35,000	35,000	-
Taxes - Payroll	501002	4,139	5,000	5,000	5,000	-
Pension Costs	501004	33,139	35,000	34,500	34,500	-
Insurance-Hospital & Life	501005	51,453	64,000	42,500	42,500	-
Total PERSONNEL EXPENDITURES		382,522	430,660	411,522	411,522	-
OPERATING EXPENDITURES						
Insurance-Property	502005	6,066	8,342	10,184	10,184	-
Insurance-Flood	502008	2,742	2,800	2,600	2,600	-
Insurance-Work.Comp.	502012	5,117	760	986	986	-
Rent - Equipment	503002	1,163	1,500	1,500	1,500	-
Prof Serv-Inspections	520017	54	250	250	250	-
Prof Serv-Veterinarian	520038	12,918	22,600	26,500	26,500	-
Prof Serv-Veterinarian - Petco Foundation Grant	520038 0053	2,754	6,371	-	-	-
Prof Serv-Veterinarian - Spay Together Grant	520038 0055	-	1,563	-	-	-
Prof Serv-Veterinarian - Best Friends Heartworm Grant	520038 0041	-	400	-	-	-
R & M Vehicles	530004	14,217	2,500	2,500	2,500	-
R & M Machinery & Equipment	530005	410	600	600	600	-
R & M Bldg & Facilities	530008	441	600	1,000	1,000	-
R & M Bldg HVAC	530010	2,255	2,481	2,481	2,481	-
Utilities - Water	540000	743	4,200	4,200	4,200	-
Utilities - Natural Gas	540001	1,733	1,800	1,800	1,800	-
Utilities - Electric	540002	13,211	10,000	11,500	11,500	-
Telephone Svcs	540005	2,701	3,000	3,000	3,000	-
Cell Phone	540006	2,502	2,500	2,500	2,500	-
Supplies-Janitorial	541002	-	500	500	500	-
Stationary & Office Supplies	541007	525	853	1,000	1,000	-
Supplies-Operating	541008	22,597	23,622	20,000	20,000	-
Supplies-Operating - Petco Foundation Grant	541008 0053	1,763	-	-	-	-
Supplies - Veterinary	541011	-	9,200	2,500	2,500	-
Supplies - Veterinary - Best Friends Heartworm Grant	541011 0041	2,222	4,278	-	-	-
Uniforms	541017	2,649	3,200	3,000	3,000	-
Travel, Training, & Etc.	550000	1,564	500	1,000	1,000	-
Fees-Vehicle Licenses/Tags	580009	-	80	100	100	-
Fees & Charges	580024	344	500	500	500	-
Diesel	580034	534	500	500	500	-
Gasoline	580035	5,059	5,000	5,000	5,000	-
Total OPERATING EXPENDITURES		106,284	120,500	105,701	105,701	-
Total EXPENDITURES		488,806	551,160	517,223	517,223	-
NET EFFECT ON FUND BALANCE		\$ (450,608)	\$ (510,648)	\$ (493,523)	\$ (493,523)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 42,469	\$ 195	\$ -	\$ -	\$ -
Rents and Leases	450038	58,800	56,400	56,400	56,400	-
Refunds	480070	-	1,516	-	-	-
Total REVENUES		101,269	58,111	56,400	56,400	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
PPM Facilities & Operations Mgr.			53,798	54,551	54,551	-
Maintenance Tech I			37,993	38,440	38,440	-
Facilities Manager I			38,934	39,533	39,533	-
Laborer I - PPM			31,280	31,740	31,740	-
Custodian			35,705	36,563	36,563	-
Custodian			30,859	31,320	31,320	-
Custodian			30,359	30,820	30,820	-
Custodian			27,600	28,060	28,060	-
Custodian			27,600	28,060	28,060	-
Maintenance Tech I - PT			19,881	19,881	19,881	-
Custodian - PT			15,499	17,743	17,743	-
Custodian - PT			12,636	17,743	17,743	-
Salaries Total	501000	298,289	362,144	374,454	374,454	-
Salaries - OT	501001	1,388	2,500	1,500	1,500	-
Taxes - Payroll	501002	9,781	11,000	9,500	9,500	-
Pension Costs	501004	23,564	32,000	33,000	33,000	-
Insurance-Hospital & Life	501005	61,972	82,099	59,000	59,000	-
Total PERSONNEL EXPENDITURES		394,994	489,743	477,454	477,454	-
OPERATING EXPENDITURES						
Insurance-Property	502005	79,276	102,500	134,591	134,591	-
Insurance-Flood	502008	5,314	5,500	6,500	6,500	-
Rent - Equipment	503002	7,804	8,000	9,000	9,000	-
Rent - Building	503003	-	260	-	-	-
Rent - Storage	503005	-	4,795	5,100	5,100	-
Professional Service	520002	1,820	4,560	1,000	1,000	-
Prof Serv-Inspections	520017	640	440	650	650	-
Prof Serv-Grass Cutting	520039	36,600	36,600	-	-	-
Prof Serv-Generator	520047	11,577	9,055	13,985	13,985	-
Prof Serv-Termite&Pest Control	520048	27,120	27,120	28,883	28,883	-
Prof Serv-Elevator	520049	3,738	4,229	2,052	2,052	-
Prof Serv - Alarm Monitoring	520102	1,655	3,800	2,000	2,000	-
R & M Vehicles	530004	2,604	1,500	1,500	1,500	-
R & M Machinery & Equipment	530005	55,940	2,500	3,500	3,500	-
R & M Bldg & Facilities	530008	23,389	25,068	25,000	25,000	-
R & M Bldg HVAC	530010	28,814	31,696	43,700	43,700	-
Utilities - Water	540000	6,470	9,500	11,500	11,500	-
Utilities - Natural Gas	540001	478	600	600	600	-
Utilities - Electric	540002	224,578	190,000	190,000	190,000	-
Telephone Svcs	540005	71,649	80,750	80,500	80,500	-
Cell Phone	540006	1,042	1,850	1,800	1,800	-
Supplies-Janitorial	541002	15,721	16,000	15,000	15,000	-
Supplies-Operating	541008	11,337	11,500	10,000	10,000	-
Small Tools & Equipment	541014	2,485	2,000	2,000	2,000	-
Uniforms	541017	4,112	4,500	4,500	4,500	-
Small Equipment	571012	23,773	-	-	-	-
Entertainment & Promo - Christmas at the Complex	580019	0106	4,038	5,000	-	-
Diesel	580034	460	500	500	500	-
Gasoline	580035	6,745	6,000	6,000	6,000	-
Total OPERATING EXPENDITURES		659,179	595,823	599,861	599,861	-
Total EXPENDITURES		1,054,173	1,085,566	1,077,315	1,077,315	-
NET EFFECT ON FUND BALANCE		\$ (952,904)	\$ (1,027,455)	\$ (1,020,915)	\$ (1,020,915)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Veterans Affairs Exp	589003	\$ -	\$ 14,100	\$ 14,100	\$ 14,100	\$ -
Total EXPENDITURES		\$ -	\$ 14,100	\$ 14,100	\$ 14,100	\$ -
NET EFFECT ON FUND BALANCE		\$ -	\$ (14,100)	\$ (14,100)	\$ (14,100)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -
NET EFFECT ON FUND BALANCE		437,908	(797,598)	(1,000,000)	(1,046,358)	(46,358)
FUND BALANCE, BEGINNING OF YEAR		5,616,727	6,054,635	5,257,037	5,257,037	-
FUND BALANCE, END OF YEAR		<u>\$ 6,054,635</u>	<u>\$ 5,257,037</u>	<u>\$ 4,257,037</u>	<u>\$ 4,210,679</u>	<u>\$ (46,358)</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 19,578,364	\$ 16,500,000	\$ 17,350,000	\$ 16,850,000	\$ (500,000)
Interest - Other	470003	10,940	30,000	17,500	17,500	-
Total REVENUES		19,589,304	16,530,000	17,367,500	16,867,500	(500,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	1,685,474	1,320,000	1,389,400	1,349,400	(40,000)
Total EXPENDITURES		1,685,474	1,320,000	1,389,400	1,349,400	(40,000)
OTHER FINANCING USES						
Transfer to General fund	599100	4,467,222	4,814,442	3,348,042	3,265,531	(82,511)
Transfer to 34th Judicial Cour	599105	3,677,578	3,596,667	4,448,270	4,448,270	-
Transfer to Civic Auditorium	599152	137,049	240,251	323,668	323,668	-
Transfer to Comm Development	599160	242,634	480,105	1,527,771	1,327,771	(200,000)
Transfer to Fire	599254	1,895	-	782,000	782,000	-
Transfer to Council on Aging	599259	53,091	45,800	58,224	58,224	-
Transfer to Recreation	599261	742,431	1,338,712	1,325,014	1,225,014	(100,000)
Transfer to Public Works	599262	2,259,086	2,462,391	1,738,774	1,738,774	-
Transfer to Road Lighting	599263	298,057	185,992	215,771	215,771	-
Transfer to Sanitation	599264	232,633	219,100	77,209	155,541	78,332
Transfer to Assessor's Off	599266	15,768	10,273	11,410	11,410	-
Transfer to Housing & Redevelopment	599277	7,226	-	-	-	-
Transfer to Transit	599279	573,046	256,330	249,454	249,454	-
Transfer to State & Fed Grants	599290	271,307	496,703	557,609	557,609	-
Transfer to 2021 Sales Tax Bond	599352	-	-	1,155,000	988,447	(166,553)
Transfer to Bike Paths	599457	440,709	404,087	559,583	559,583	-
Transfer to Capital Projects	599464	311,334	1,050,459	1,835,140	1,835,140	-
Transfer to Water & Sewer	599500	55,690	-	-	-	-
Transfer to Event Facilities	599578	187,833	91,623	106,523	106,523	-
Transfer to Self Insurance	599650	-	825,496	51,850	51,850	-
Total OTHER FINANCING USES		13,974,589	16,518,431	18,371,312	17,900,580	(470,732)
NET EFFECT ON FUND BALANCE		3,929,241	(1,308,431)	(2,393,212)	(2,382,480)	10,732
FUND BALANCE, BEGINNING OF YEAR		1,710,498	5,639,739	4,331,308	4,331,308	-
FUND BALANCE, END OF YEAR		\$ 5,639,739	\$ 4,331,308	\$ 1,938,097	\$ 1,948,829	\$ 10,732

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Facility Rental	450035	\$ -	\$ 2,500	\$ -	\$ -	\$ -
Court Steno Fees	450052	9992	26,125	26,500	26,500	26,500
Interest - Investment	470000	-	3,000	3,000	3,000	-
Reimbursement	480071	113,661	360,895	-	-	-
Lawsuit Settlement	489076	-	484,786	319,583	319,583	-
Misc. Revenue	480082	166	-	-	-	-
Total REVENUES		139,952	877,681	349,083	349,083	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
District Attorney		52,315	52,315	52,315	52,315	-
Assistant DA to ADM. / Council		100,456	101,795	101,795	101,795	-
Assistant District Attorney I		80,000	80,000	80,000	80,000	-
Assistant District Attorney I		48,065	48,816	48,816	48,816	-
Assistant District Attorney I		48,065	48,816	48,816	48,816	-
Assistant District Attorney I		48,065	48,816	48,816	48,816	-
Assistant District Attorney I		56,776	57,477	57,477	57,477	-
Assistant District Attorney I		48,065	48,816	48,816	48,816	-
Assistant District Attorney I		47,314	48,816	48,816	48,816	-
Assistant District Attorney I		44,345	45,060	45,060	45,060	-
Assistant District Attorney I		43,630	42,056	42,056	42,056	-
Assistant District Attorney I		30,000	30,000	30,000	30,000	-
Assistant District Attorney I		30,000	30,000	30,000	30,000	-
Court Reporter		67,649	68,539	68,539	68,539	-
Court Reporter		68,399	69,289	69,289	69,289	-
Court Reporter		64,851	65,805	65,805	65,805	-
Court Reporter		67,649	68,539	68,539	68,539	-
Court Reporter		66,759	67,649	67,649	67,649	-
Court Reporter		68,149	69,289	69,289	69,289	-
Office Manager III		62,208	62,208	62,208	62,208	-
Division A / Judicial Secretary		61,990	62,944	62,944	62,944	-
Division B / Judicial Secretary		61,990	62,944	62,944	62,944	-
Division C / Judicial Secretary		61,990	62,944	62,944	62,944	-
Division D / Judicial Secretary		61,990	62,944	62,944	62,944	-
Division E / Judicial Secretary		61,990	62,944	62,944	62,944	-
Division A Judicial Law Clerk		40,000	74,689	74,689	74,689	-
Division B Judicial Law Clerk		40,000	74,689	74,689	74,689	-
Division C Judicial Law Clerk		40,000	53,407	53,407	53,407	-
Division D Judicial Law Clerk		40,000	74,689	74,689	74,689	-
Division E Judicial Law Clerk		40,000	64,758	64,758	64,758	-
Families INS Officer		57,526	58,197	58,197	58,197	-
Clerk Specialist I - PT		21,060	-	-	-	-
Clerk Specialist I		31,280	32,240	32,240	32,240	-
Clerical Specialist III		46,617	46,617	46,617	46,617	-
Clerical Specialist III		44,694	31,849	31,849	31,849	-
Trial Assistant II		58,178	58,879	58,879	58,879	-
Trial Assistant II		48,065	48,816	48,816	48,816	-
Trial Assistant I		36,530	48,816	48,816	48,816	-
Data Entry Clerk / Trial Assistant		39,512	-	-	-	-
Secretary		62,384	63,085	63,085	63,085	-
Secretary		48,816	49,567	49,567	49,567	-
Secretary		48,816	49,567	49,567	49,567	-
Secretary		48,816	49,567	49,567	49,567	-
Diversion Assistant		50,506	51,308	51,308	51,308	-
Victims Assistant		48,164	48,705	48,705	48,705	-
Victims Assistant		47,629	48,164	48,164	48,164	-
Clerk Specialist I		-	30,000	30,000	30,000	-
Investigator		-	35,000	35,000	35,000	-
Probation Off./Comm Service - PT		8,656	8,656	8,656	8,656	-
Salaries	501000	2,296,820	2,399,959	2,570,086	2,570,086	-
Taxes - Payroll	501002	45,137	47,000	40,000	40,000	-
Pension Costs	501004	225,325	270,000	300,000	300,000	-
Insurance-Hospital & Life	501005	345,593	375,000	540,000	540,000	-
Total PERSONNEL EXPENDITURES		2,912,875	3,091,959	3,450,086	3,450,086	-
OPERATING EXPENDITURES						
Insurance-Property	502005	120,155	167,000	225,000	225,000	-
Insurance-Flood	502008	13,593	10,500	12,500	12,500	-
Insurance - Workers Comp	502012	17,022	4,286	7,475	7,475	-
Public Defenders Insurance	xxxxxx	-	-	50,850	50,850	-
Rent - Equipment	503002	6,188	3,501	6,000	6,000	-
Professional Service	520002	362	500	500	500	-
Prof Serv-Software Support	520003	5,948	-	2,500	2,500	-
Prof Serv-Software Support	520003	9992	-	2,000	2,000	-
Prof Serv-Inspect	520017	351	-	500	500	-
Prof Ser-Transcript/Deposition	520022	8,780	14,000	12,500	12,500	-
Prof Serv-Generator	520047	-	4,470	13,985	13,985	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Prof Serv-Elevator	520049	\$ 9,740	\$ 12,884	\$ 10,452	\$ 10,452	\$ -
Prof Serv - Alarm Monitoring	520102	1,991	2,000	2,000	2,000	-
R & M Machinery & Equipment	530005	2,925	1,000	1,000	1,000	-
R & M Bldg & Facilities	530008	20,087	16,500	16,500	16,500	-
R & M Bldg HVAC	530010	44,474	48,922	48,922	48,922	-
Utilities - Water	540000	4,006	6,500	5,000	5,000	-
Utilities - Natural Gas	540001	27,409	22,000	25,000	25,000	-
Utilities - Electric	540002	286,138	265,000	287,500	287,500	-
Telephone Svcs	540005	32,441	37,000	37,000	37,000	-
Cell Phone	540006	270	-	-	-	-
Supplies-Janitorial	541002	17,334	12,000	12,500	12,500	-
Legal Books/Software-Westlaw	541006	19,323	18,711	18,000	18,000	-
Stationary & Office Supplies	541007	5,985	6,000	6,000	6,000	-
Supplies-Operating	541008	-	2,000	500	500	-
Supplies-Operating - Opioid Settlement	541008	9989	484,786	804,369	786,362	(18,007)
Uniforms	541017	821	1,000	1,000	1,000	-
Computer Equipment	542000	9992	-	14,213	9,000	-
Computer Software	542001	-	1,055	-	-	-
Small Equipment	571012	32,000	8,091	-	-	-
Computer Equipment	572000	9992	-	5,470	-	-
Advertising	580017	7,068	3,000	5,000	5,000	-
Postage	580022	534	500	500	500	-
Court attendance	580043	31,848	27,000	27,500	27,500	-
Court Filing Fees	580045	550	500	500	500	-
Court costs	580046	104,985	85,000	85,000	85,000	-
Jurors & Witnesses	580049	35,520	95,000	95,000	95,000	-
Total OPERATING EXPENDITURES		857,848	1,382,389	1,832,053	1,814,046	(18,007)
Total EXPENDITURES		3,770,723	4,474,348	5,282,139	5,264,132	(18,007)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	3,677,578	3,596,667	4,448,270	4,448,270	-
Total OTHER FINANCING SOURCES		3,677,578	3,596,667	4,448,270	4,448,270	-
NET EFFECT ON FUND BALANCE		46,807	-	(484,786)	(466,779)	18,007
FUND BALANCE, BEGINNING OF YEAR		(233,548)	(186,741)	(186,741)	(186,741)	-
FUND BALANCE, END OF YEAR		\$ (186,741)	\$ (186,741)	\$ (671,527)	\$ (653,520)	\$ 18,007

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Introduced	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	\$ 69,512	\$ 166,047	\$ 246,748	\$ 246,748	\$ -
Insurance-Flood	502008	3,519	3,784	5,500	5,500	-
R & M Bldg HVAC	530010	64,018	70,420	71,420	71,420	-
Total EXPENDITURES		<u>137,049</u>	<u>240,251</u>	<u>323,668</u>	<u>323,668</u>	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	137,049	240,251	323,668	323,668	-
Total OTHER FINANCING SOURCES		<u>137,049</u>	<u>240,251</u>	<u>323,668</u>	<u>323,668</u>	-
NET EFFECT ON FUND BALANCE		-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		212,965	212,965	212,965	212,965	-
FUND BALANCE, END OF YEAR		<u>\$ 212,965</u>	<u>\$ 212,965</u>	<u>\$ 212,965</u>	<u>\$ 212,965</u>	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Building Permits	410007	\$ 374,800	\$ 270,000	\$ 275,000	\$ 275,000	\$ -
Demolition Permit	410008	1,000	4,000	4,000	4,000	-
Electric Permits	410009	86,316	77,500	77,500	77,500	-
Electrical Licenses	410010	12,641	12,500	12,500	12,500	-
Plumbing Permits	410011	43,872	35,000	40,000	40,000	-
Plumbing Licenses	410012	5,778	8,000	8,000	8,000	-
Aircond. Permits	410013	39,015	30,000	32,500	32,500	-
Aircond. Licenses	410014	7,422	8,000	8,000	8,000	-
Zoning Compliance	410016	13,731	12,500	12,500	12,500	-
Zoning BZA	410017	6,278	12,000	12,000	12,000	-
Gas Permits	410018	39,695	30,000	30,000	30,000	-
Gas Licenses	410019	4,402	5,000	5,000	5,000	-
License Fees	410020	900	750	-	-	-
Permit Fees	410021	30,744	45,000	45,000	45,000	-
Subdivision Fees	410024	10,926	15,000	15,000	15,000	-
Inspection/Reinspection Fees	410025	39,224	27,500	30,000	30,000	-
Federal Grants- Chenier Park Nature Trail	420003	0123	-	500,000	400,000	400,000
FEMA	420028	8,944	-	-	-	-
Rents and Leases	450038	320	-	-	-	-
Sign Rental	450041	1,829	2,000	2,000	2,000	-
Copy Fee-Ord/Resolutions/Other	450042	4,905	1,000	1,000	1,000	-
Fees, Charges, Etc.	450043	5,800	-	-	-	-
Ride Fees	450048	14,616	-	-	-	-
Grass Violation Liens	460004	86,112	80,000	80,000	80,000	-
Grass Cutting Fees	460005	2,736	2,000	2,000	2,000	-
Interest - Other	470003	1,636	800	800	800	-
Refunds	480070	50	-	-	-	-
Adjudicated Property Revenue	480078	396,879	790,000	400,000	400,000	-
Misc. Revenue	480082	10,500	-	-	-	-
Donations - Chenier Park Nature Trail	483001	0123	-	-	211,000	211,000
Donations - Mehle St Environmental Site	483001	2026	-	79,621	-	-
Total REVENUES		1,251,071	2,048,171	1,703,800	1,703,800	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Comm Development		94,302	94,302	94,302	94,302	-
Assistant Director of Comm Development		74,083	75,189	75,189	75,189	-
Building Official		46,497	47,299	47,299	47,299	-
Code Enforcement Manager		57,960	58,812	58,812	58,812	-
Compliance Manager		57,866	58,614	58,614	58,614	-
Planner I		48,508	45,284	48,508	48,508	3,224
Compliance Inspector III		42,078	39,434	39,434	39,434	-
Compliance Inspector/Courier		38,882	39,394	39,394	39,394	-
Inspector		53,698	58,051	58,051	58,051	-
Case Manager		44,047	44,107	44,107	44,107	-
Case Manager		33,543	34,142	34,142	34,142	-
Case Manager		41,929	42,488	42,488	42,488	-
Case Manager - PT		30,888	30,888	30,888	30,888	-
Planning Tech		40,731	41,330	41,330	41,330	-
Comm Development Inspector - PT		30,888	30,888	30,888	30,888	-
Comm Development Inspector - PT		30,888	30,888	30,888	30,888	-
Comm Development Inspector - PT		30,888	30,888	30,888	30,888	-
GIS Manager - PT		30,000	30,000	30,000	30,000	-
Planner-PT		30,000	30,000	30,000	30,000	-
Clerical Specialist I		27,600	28,060	28,060	28,060	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Board Member		3,163	3,163	3,163	3,163	-
Salaries Total	501000	689,082	901,091	905,873	909,097	3,224
Salaries - OT	501001	1,875	2,500	-	-	-
Taxes - Payroll	501002	14,600	20,000	29,500	29,547	47
Pension Costs	501004	68,877	82,000	76,000	76,371	371
Insurance-Hospital & Life	501005	98,112	120,000	143,800	143,800	-
Total PERSONNEL EXPENDITURES		872,546	1,125,591	1,155,173	1,158,815	3,642
OPERATING EXPENDITURES						
Rent - Equipment	503002	7,618	6,200	7,200	7,200	-
Rent - Storage	503005	1,440	1,920	2,880	2,880	-
Professional Service	520002	227,016	365,000	280,000	280,000	-
Prof Serv-Grass Cutting	520039	164,675	136,860	1,040,000	840,000	(200,000)
Prof Serv-Appraisals	520041	800	-	-	-	-
R & M Vehicles	530004	1,799	3,250	3,000	3,000	-
Cell Phone	540006	11,535	9,250	9,500	9,500	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Stationary & Office Supplies	541007	\$ 4,083	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Supplies-Operating	541008	1,012	47,500	2,500	2,500	-
Travel, Training, & Etc.	550000	1,690	1,738	1,500	1,500	-
Construction in Progress - Chenier Park Nature Trail	571001	0123	-	689,000	800,000	-
Construction in Progress - Mehle St Environmental Site	571001	2026	10,340	79,261	-	-
Vehicles	572011	62,341	36,156	40,000	40,000	-
Ded. by Tax Collector	580000	1,739	-	-	-	-
Taxes & Lic. Other - My Permit Now	580010	0016	14,119	20,000	13,000	-
Advertising	580017	3,773	3,000	3,000	3,000	-
Advertising - LLT	580017	7805	-	20,000	20,000	-
Dues & Subscriptions	580018	1,032	1,000	1,000	1,000	-
Recording Fees	580021	24,333	22,500	25,000	25,000	-
Postage	580022	7,967	8,000	7,500	7,500	-
Fees & Charges	580024	21,855	12,000	11,500	11,500	-
Gasoline	580035	7,954	7,000	7,000	7,000	-
Miscellaneous Expense	580057	-	6,400	-	-	-
Reimbursements/Transfers Out	581005	3,208	-	-	-	-
Regional Planning Comm Exp	589001	27,318	27,318	27,318	27,318	-
Total OPERATING EXPENDITURES		607,647	1,486,853	2,305,398	2,105,398	(200,000)
Total EXPENDITURES		1,480,193	2,612,444	3,460,571	3,264,213	(196,358)
OTHER FINANCING SOURCES						
Transfer From General Fund	499100	-	84,168	-	-	-
Transfer From Sales Tax Fund	499101	242,634	480,105	1,527,771	1,327,771	(200,000)
Total OTHER FINANCING SOURCES		242,634	564,273	1,527,771	1,327,771	(200,000)
NET EFFECT ON FUND BALANCE		\$ 13,512	\$ -	\$ (229,000)	\$ (232,642)	\$ (3,642)

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES							
OPERATING REVENUES							
Federal Grants - Ochsner Fitness Center	420003	0125	\$ -	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	\$ -
Federal Grants - Park Redevelopment	420003	0126	-	4,689,691	4,000,000	4,000,000	-
Auction Proceeds	450002	7805	517,750	6,000	-	-	-
Builder Bundle	450003	7805	540,000	-	-	-	-
Lot Next Door	450004	7805	53,100	-	-	-	-
Appraisal Revenue	450005	7805	200	200	-	-	-
Buy and Build	450006	7805	19,300	5,000	-	-	-
Misc. Revenue	480082		25,695	-	-	-	-
Total REVENUES			1,156,045	13,700,891	13,000,000	13,000,000	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries	501000		13,623	-	-	-	-
Taxes - Payroll	501002		197	-	-	-	-
Pension Costs	501004		1,300	-	-	-	-
Insurance-Hospital & Life	501005		1,375	-	-	-	-
Total PERSONNEL EXPENDITURES			16,495	-	-	-	-
OPERATING EXPENDITURES							
Rent - Storage- LLT	503005	7805	-	1,440	-	-	-
Professional Service	520002	7805	1,950	10,000	-	-	-
Prof Serv-Land Surveys-LLT	520032	7805	10,553	6,000	-	-	-
Prof Serv-Grass Cutting- Adjudicated	520039	1101	69,000	100,030	-	-	-
Prof Serv-Grass Cutting-LLT	520039	7805	46,536	100,000	-	-	-
Prof Serv-Appraisals-LLT	520041	7805	-	1,000	-	-	-
Prof Serv - Consulting-Fresh Food Incentive	520044	1020	-	200,000	-	-	-
Construction in Progress - Ochsner Fitness Center	571001	0125	-	9,000,000	9,000,000	9,000,000	-
Construction in Progress - Park Redevelopment	571001	0126	246,522	4,675,373	4,000,000	4,000,000	-
Construction in Progress - Judy, Lena, Angelique & Riverbe	571001	8389	1,305	1,305	-	-	-
Construction in Progress - Vista Park	571001	8392	12,585	12,585	-	-	-
Construction in Progress - Old Jail Park	571001	8393	428	428	-	-	-
Advertising-LLT	580017	7805	44,521	50,000	-	-	-
Recording Fees- Adjudicated	580021	1101	16,305	14,970	-	-	-
Recording Fees-LLT	580021	7805	1,277	5,000	-	-	-
Total OPERATING EXPENDITURES			450,982	14,178,131	13,000,000	13,000,000	-
Total EXPENDITURES			467,477	14,178,131	13,000,000	13,000,000	-
NET EFFECT ON FUND BALANCE			\$ 688,568	\$ (477,240)	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE			702,080	(477,240)	(229,000)	(232,642)	(3,642)
FUND BALANCE, BEGINNING OF YEAR			17,420,662	18,122,742	17,645,502	17,645,502	-
FUND BALANCE, END OF YEAR			\$ 18,122,742	\$ 17,645,502	\$ 17,416,502	\$ 17,412,860	\$ (3,642)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2024 BUDGET



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2024 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 Council.

Ride Share Fund - This fund was established by Ordinance SBPC #2487-04-23 to account for ride share fees collected from Uber and Lyft. Any expenses from this fund shall only be for the purpose of installation, repair, and maintenance of sidewalks in St. Bernard Parish by final approval by the Council.

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.

Fire Protection Fund- This special revenue fund accounts for maintenance and operations of the fire protection facilities throughout the parish. Revenues are derived from ad valorem taxes, state revenue sharing, and 2% of the State of Louisiana distribution of fire insurance premium taxes. The Fire Protection Fund is broken into the following: Fire Parish-wide, Fire District #1, and Fire District #2.

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.

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2024 Budget

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: Zone 1-Carolyn Park, Zone 2-Vista/Versailles Park, Zone 3-Borgnemouth Park, Zone 4- Kenilworth Park, Recreation Administration, LA Co-op extension, and Tourism.

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.

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2024 Budget

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

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

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

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

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

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

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

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Engineering	520025	\$ 1,195	\$ -	\$ -	\$ -	\$ -
Total EXPENDITURES		<u>1,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(1,195)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(148,703)	(149,898)	(149,898)	(149,898)	-
FUND BALANCE, END OF YEAR		<u>\$(149,898)</u>	<u>\$ (149,898)</u>	<u>\$ (149,898)</u>	<u>\$ (149,898)</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Debris Removal	520011	\$ 289	\$ -	\$ -	\$ -	\$ -
Total EXPENDITURES		<u>289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(289)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		170,007	169,718	169,718	169,718	-
FUND BALANCE, END OF YEAR		<u>\$ 169,718</u>	<u>\$ 169,718</u>	<u>\$ 169,718</u>	<u>\$ 169,718</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 2,465,060	\$ 4,251,649	\$ 2,817,106	\$ 2,817,106	\$ -
FEMA - Hurricane Ida	420028	0840	4,596,576	3,805,785	-	-
FEMA Admin	420029	2,473	-	-	-	-
Total REVENUES		7,064,109	8,057,434	2,817,106	2,817,106	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service - Hurricane Ida	520002	0840	1,786,336	3,707,920	3,688,510	3,688,510
Professional Service - Hurricane Zeta	520002	1028	1,432	2,272	-	-
Professional Service - PW 21058 Portable Water Distr.	520002	1058	(28,566)	-	-	-
Professional Services-Debris Removal - Hurricane Ida	520011	0840	5,865	-	-	-
Professional Services-Debris Removal - Tornado	520011	0841	794,396	-	-	-
Prof Serv-Engineering	520025	557	-	-	-	-
Prof Serv-Engineering - BBEC Project Admins	520025	0918	8,773	1,688	-	-
Prof Serv-Closeout/Proj Mgmt - FEMA PW Grants for Var	520036	0927	558,085	139,240	200,000	200,000
Prof Serv-Closeout/Proj Mgmt - Recovery Program Man	520036	1060	1,925	310	50,000	50,000
Computer Software	542001	-	4,998	-	-	-
Construction in Progress	571001	-	274,252	-	-	-
Construction in Progress - Welcome Center	571001	3642	66,353	1,340,973	1,328,200	1,328,200
Construction in Progress - PW 19922 E. Genie Canal	571001	8029	4,202	999,895	-	-
Construction in Progress - PW 18831 Canal Crossings	571001	8831	1,732	105	-	-
Construction in Progress - PW 19329 Canal Crossings	571001	9329	68	-	-	-
Construction in Progress - PW 19925 Magistrate Canal	571001	9925	300,710	399,290	-	-
Construction in Progress - PW 19332 Missouri Canal	571001	9332	100,458	1,186,491	-	-
Miscellaneous Expense	580057	14,101	-	-	-	-
Total EXPENDITURES		3,616,427	8,057,434	5,266,710	5,266,710	-
OTHER FINANCING USES						
Transfer to Public Works	599262	12,500	-	-	-	-
Transfer to Hurricane Reconstruction	599464	500,000	-	-	-	-
Total OTHER FINANCING USES		512,500	-	-	-	-
NET EFFECT ON FUND BALANCE		2,935,182	-	(2,449,604)	(2,449,604)	-
FUND BALANCE, BEGINNING OF YEAR		(8,086,955)	(5,151,773)	(5,151,773)	(5,151,773)	-
FUND BALANCE, END OF YEAR		\$ (5,151,773)	\$ (5,151,773)	\$ (7,601,377)	\$ (7,601,377)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 804	\$ -	\$ -	\$ -	\$ -
Tree Fine	460006	500	-	-	-	-
Interest - Invest.	470000	737	158	-	-	-
Total REVENUES		2,041	158	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	-	15,729	-	-	-
Supplies-Operating	541008	-	429	105	105	-
Total EXPENDITURES		-	16,158	105	105	-
OTHER FINANCING USES						
Transfer to General Fund	599100	-	32,000	-	-	-
Total OTHER FINANCING USES		-	32,000	-	-	-
NET EFFECT ON FUND BALANCE		2,041	(48,000)	(105)	(105)	-
FUND BALANCE, BEGINNING OF YEAR		46,064	48,105	105	105	-
FUND BALANCE, END OF YEAR		\$ 48,105	\$ 105	\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
237 - Ride Share
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ride Fees	450048	\$ -	\$ 13,000	\$ 10,000	\$ 10,000	\$ -
Total REVENUES		\$ -	\$ 13,000	\$ 10,000	\$ 10,000	\$ -
EXPENDITURES						
OPERATING EXPENDITURES						
Supplies-Operating	541008	\$ -	\$ 13,000	\$ 17,587	\$ 17,587	\$ -
Total EXPENDITURES		\$ -	\$ 13,000	\$ 17,587	\$ 17,587	\$ -
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ (7,587)	\$ (7,587)	\$ -
FUND BALANCE, BEGINNING OF YEAR		\$ -	\$ -	\$ 7,587	\$ 7,587	\$ -
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 109,057	\$ 137,000	\$ 137,000	\$ 137,000	\$ -
Bond Forfeitures	460002	11,815	10,000	10,000	10,000	-
Interest - Invest.	470000	285	-	-	-	-
Total REVENUES		121,157	147,000	147,000	147,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	50,631	53,800	53,800	53,800	-
Total PERSONNEL EXPENDITURES		50,631	53,800	53,800	53,800	-
OPERATING EXPENDITURES						
Auto Insurance	502000	32,003	5,000	5,000	5,000	-
Prof Serv-Tech-Supp/Data Print	520001	-	5,100	5,000	5,000	-
Professional Service	520002	5,823	44,100	44,100	44,100	-
Prof Service-Accounting/Audit	520020	26,000	27,000	27,000	27,000	-
Legal Books / Software	541006	12,081	-	-	-	-
Stationary & Office Supplies	541007	6,988	-	-	-	-
Supplies-Operating	541008	-	5,000	2,500	2,500	-
Computer Equipment	542000	-	5,000	4,600	4,600	-
Furniture & Fixtures	542003	-	-	-	-	-
Travel, Training, Etc.	550000	-	2,000	2,500	2,500	-
Taxes & Lic. Other	580010	1,050	-	-	-	-
Dues & Subscriptions	580018	13,433	-	-	-	-
Postage	580022	5,063	-	2,500	2,500	-
Total OPERATING EXPENDITURES		102,441	93,200	93,200	93,200	-
Total EXPENDITURES		153,072	147,000	147,000	147,000	-
NET EFFECT ON FUND BALANCE		(31,915)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		38,935	7,020	7,020	7,020	-
FUND BALANCE, END OF YEAR		\$ 7,020	\$ 7,020	\$ 7,020	\$ 7,020	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
254 - FIRE
2543310 - PARISH-WIDE FIRE
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 10,968,710	\$ 10,869,000	\$ 8,780,000	\$ 8,780,000	\$ -
Prior Year Advalorem	401001	370,998	380,000	380,000	380,000	-
Fire Permits	410004	15,585	15,000	16,000	16,000	-
FEMA	420028	58,394	433,964	-	-	-
State Rev. Shar.	430000	12,235	14,000	11,500	11,500	-
State Funds-2% Fire	440003	323,674	283,542	285,000	285,000	-
Fire Insp. Reports	450049	9,029	9,000	9,000	9,000	-
Fire Service	450050	3,314,295	2,525,000	2,950,000	2,950,000	-
Interest - Invest.	470000	32,800	350,000	-	-	-
Interest - Other	470003	17,518	20,000	20,000	20,000	-
Refunds	480070	2,097	-	-	-	-
Reimbursement	480071	14,635	-	-	-	-
Reimbursement - Hurricane Laura	480071	0830	-	172,778	-	-
Reimbursement - Hurricane Ida	480071	0840	33,884	362,165	-	-
Reimbursement - Hurricane Zeta	480071	1028	571	-	-	-
Misc. Revenue	480082	500	-	-	-	-
Reimb-Workmen's Compensation	482004	114,472	-	-	-	-
Insurance Proceeds	489074	6,595	-	-	-	-
Total REVENUES		15,295,992	15,434,449	12,451,500	12,451,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	5,205,607	5,550,000	3,111,500	3,111,500	-
Salaries - OT	501001	305,643	300,000	380,000	380,000	-
Taxes - Payroll	501002	89,411	100,000	115,000	115,000	-
Pension Costs	501004	1,809,554	1,761,116	2,070,500	2,070,500	-
Insurance-Hospital & Life	501005	1,053,007	1,100,000	1,265,000	1,265,000	-
Insurance Retirees Health&Life	501007	597,474	680,000	782,000	782,000	-
Unscheduled Overtime	501008	518,941	1,050,000	1,260,000	1,260,000	-
Total PERSONNEL EXPENDITURES		9,579,637	10,541,116	8,984,000	8,984,000	-
OPERATING EXPENDITURES						
Auto Insurance	502000	-	12,796	88,269	88,269	-
Insurance-Property	502005	85,174	100,068	126,500	126,500	-
Insurance-Flood	502008	28,044	20,000	31,500	31,500	-
Insurance-Work.Comp.	502012	154,018	1,156,060	1,509,416	1,509,416	-
Rent - Equipment	503002	2,082	2,500	2,500	2,500	-
Rentals/Leases	503004	-	-	55,200	55,200	-
Professional Service	520002	14,617	144,490	40,000	40,000	-
Prof Serv-Software Support	520003	24,181	197,908	35,000	35,000	-
Prof Serv-Inspections	520017	5,375	6,590	22,500	22,500	-
Prof Serv-Drug Testing	520045	90	1,000	-	-	-
Prof Serv-Employee Physicals	520046	109	-	-	-	-
Prof Serv-Generator	520047	16,946	26,125	27,870	27,870	-
Professional Service - Medical	520054	7,817	100,000	55,000	55,000	-
Prof Serv - Alarm Monitoring	520102	5,280	9,000	9,000	9,000	-
R & M Vehicles	530004	294,939	136,000	200,000	200,000	-
R & M Machinery & Equipment	530005	21,994	107,407	50,000	50,000	-
R & M Bldg & Facilities	530008	48,357	321,069	200,000	200,000	-
R & M Bldg HVAC	530010	17,038	18,742	20,000	20,000	-
Utilities - Water	540000	12,315	11,000	12,000	12,000	-
Utilities - Natural Gas	540001	5,639	8,075	10,000	10,000	-
Utilities - Electric	540002	82,332	86,639	90,000	90,000	-
Telephone Svcs	540005	16,317	21,500	21,500	21,500	-
Cell Phone	540006	11,083	10,329	26,500	26,500	-
Supplies-Janitorial	541002	4,223	5,500	5,000	5,000	-
Supplies - Food/Drink	541003	250	-	1,000	1,000	-
Stationary & Office Supplies	541007	2,888	6,000	7,500	7,500	-
Supplies-Operating	541008	28,393	60,958	50,000	50,000	-
Supplies-Operating - Fire Safety House	541008	0139	96,962	24,226	24,226	-
Supplies-Operating - NASA	541008	1200	-	325,000	100,000	100,000
Supplies-Medical	541009	3,902	6,800	25,000	25,000	-
Small Tools & Equipment	541014	23,518	597,826	50,000	50,000	-
Uniforms	541017	78,621	115,000	120,000	120,000	-
Furniture & Fixtures	542003	4,792	20,500	15,000	15,000	-
Travel, Training, & Etc.	550000	41,568	111,000	175,000	175,000	-
Construction in Progress	571001	-	15,800	-	-	-
Small Equipment	571012	22,471	246,969	50,000	50,000	-
Vehicles	572011	74,651	273,607	85,000	85,000	-
Ad Valorem Pension Expense	580001	352,824	364,074	280,657	280,657	-
Interest Expense	580008	6,370	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	-	250	250	250	-
Advertising	580017	-	21,500	30,000	30,000	-
Dues & Subscriptions	580018	1,185	1,750	3,000	3,000	-
Postage	580022	40	250	150	150	-
Fees & Charges	580024	130	250	250	250	-

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
254 - FIRE
2543310 - PARISH-WIDE FIRE(continued)
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Diesel	580034	\$ 61,883	\$ 54,000	\$ 60,000	\$ 60,000	\$ -
Gasoline	580035	30,184	30,000	30,000	30,000	-
Miscellaneous Expense	580057	20,671	-	-	-	-
Total OPERATING EXPENDITURES		1,612,311	4,851,294	3,744,788	3,744,788	-
Total EXPENDITURES		11,191,948	15,392,410	12,728,788	12,728,788	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	1,895	-	782,000	782,000	-
Transfer From Fire Capital Projects	499454	-	150,000	-	-	-
Total OTHER FINANCING SOURCES		1,895	150,000	782,000	782,000	-
OTHER FINANCING USES						
Transfer to General Fund	599100	70,473	53,996	87,597	87,597	-
Transfer out to Assessor's Off	599266	5,132	7,588	5,563	5,563	-
Transfer to 2014 Fire Sinking	599354	283,733	47,346	-	-	-
Transfer to Fire Capital Fund	599454	250,000	1,182,204	2,031,552	2,031,552	-
Total OTHER FINANCING USES		609,338	1,291,134	2,124,712	2,124,712	-
NET EFFECT ON FUND BALANCE		3,496,601	(1,099,095)	(1,620,000)	(1,620,000)	-

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
254 - FIRE
2543311 - FIRE DISTRICT # 1
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000	\$ -
Prior Year Advalorem	401001	- -	- -	90,000	90,000	- -
Total REVENUES		- -	- -	2,890,000	2,890,000	- -
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	- -	- -	2,812,000	2,812,000	- -
Total PERSONNEL EXPENDITURES		- -	- -	2,812,000	2,812,000	- -
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	580001	- -	- -	78,000	78,000	- -
Total OPERATING EXPENDITURES		- -	- -	78,000	78,000	- -
Total EXPENDITURES		- -	- -	2,890,000	2,890,000	- -
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
254 - FIRE
2543312 - FIRE DISTRICT # 2
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ -	\$ -	\$ 420,000	\$ 420,000	\$ -
Prior Year Advalorem	401001	- -	- -	10,000	10,000	- -
Total REVENUES		- -	- -	430,000	430,000	- -
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	- -	- -	416,500	416,500	- -
Total PERSONNEL EXPENDITURES		- -	- -	416,500	416,500	- -
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	580001	- -	- -	13,500	13,500	- -
Total OPERATING EXPENDITURES		- -	- -	13,500	13,500	- -
Total EXPENDITURES		- -	- -	430,000	430,000	- -
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		3,496,601	(1,099,095)	(1,620,000)	(1,620,000)	- -
FUND BALANCE, BEGINNING OF YEAR		5,656,258	9,152,859	8,053,764	8,053,764	- -
FUND BALANCE, END OF YEAR		<u>\$ 9,152,859</u>	<u>\$ 8,053,764</u>	<u>\$ 6,433,764</u>	<u>\$ 6,433,764</u>	<u>- -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 368,920	\$ 365,000	\$ 405,000	\$ 405,000	\$ -
Prior Year Advalorem	401001	12,215	10,000	10,000	10,000	-
Interest - Other	470003	596	100	-	-	-
Total REVENUES		381,731	375,100	415,000	415,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	17,428	16,000	17,924	17,924	-
Insurance-Flood	502008	2,907	2,700	3,000	3,000	-
Utilities - Water	540000	860	1,000	1,200	1,200	-
Utilities - Natural Gas	540001	1,866	1,600	2,100	2,100	-
Utilities - Electric	540002	28,489	24,500	34,000	34,000	-
Ad Valorem Pension Expense	580001	11,877	12,500	12,500	12,500	-
Miscellaneous Expense	580057	16	-	-	-	-
Grant Distrib-Council on Aging	589005	371,380	362,600	402,500	402,500	-
Total EXPENDITURES		434,823	420,900	473,224	473,224	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	53,092	45,800	58,224	58,224	-
Total OTHER FINANCING SOURCES		53,092	45,800	58,224	58,224	-
NET EFFECT ON FUND BALANCE		-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		339,162	339,162	339,162	339,162	-
FUND BALANCE, END OF YEAR		\$ 339,162	\$ 339,162	\$ 339,162	\$ 339,162	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recovery	420001	\$ -	\$ 195,000	\$ 195,000	\$ 195,000	\$ -
CDBG Disaster Recovery - Old Arabi Revitalization	420001	0026	560,787	554,198	535,197	535,197
CDBG Disaster Recovery - Splash Pad	420001	0066	326,000	-	-	-
Total REVENUES		886,787	749,198	730,197	730,197	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service - Canseco's Generator	520002	-	195,000	195,000	195,000	-
Construction in Progress - Old Arabi Revitalization	571001	0026	629,935	554,198	535,197	535,197
Construction in Progress - Splash Pad	571001	0066	187,455	-	-	-
Total OPERATING EXPENDITURES		817,390	749,198	730,197	730,197	-
NET EFFECT ON FUND BALANCE		69,397	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(817,241)	(747,844)	(747,844)	(747,844)	-
FUND BALANCE, END OF YEAR		\$ (747,844)	\$ (747,844)	\$ (747,844)	\$ (747,844)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Small Tools & Equipment	541014	\$ -	\$ 1,815	\$ -	\$ -	\$ -
Construction in Progress	571001	\$ -	\$ 73,185	\$ 75,000	\$ 50,000	\$ (25,000)
Total EXPENDITURES		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ (75,000)	\$ (50,000)	\$ 25,000

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Small Tools & Equipment	541014	\$ 2,501	\$ 4,494	\$ -	\$ -	\$ -
Construction in Progress	571001	24,500	70,506	75,000	50,000	(25,000)
Total EXPENDITURES		<u>27,001</u>	<u>75,000</u>	<u>75,000</u>	<u>50,000</u>	<u>(25,000)</u>
NET EFFECT ON FUND BALANCE		\$ (27,001)	\$ (75,000)	\$ (75,000)	\$ (50,000)	\$ 25,000

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Misc. Revenue	480082	\$ 139	\$ -	\$ -	\$ -	\$ -
Donations	483001	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total REVENUES		15,139	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
R & M Bldg & Facilities	530008	- 1,173	- -	- -	- -	- -
Professional Services	520002	26,180 -	- -	- -	- -	- -
Small Tools & Equipment	541014	6,420 13,337	- -	- -	- -	- -
Construction in Progress	571001	- 36,499	75,000 50,000	50,000	(25,000)	
Construction in Progress	571001 0051	7,978 18,391	- -	- -	- -	
Small Equipment	571012	- 5,600	- -	- -	- -	
Total EXPENDITURES		40,578	75,000	75,000	50,000	(25,000)
OTHER FINANCING SOURCES						
Transfer From General Fund	499100	5,000 -	- -	- -	- -	- -
Transfer From Sales Tax Fund	499101	<u>75,000</u> -	<u>-</u> -	<u>-</u> -	<u>-</u> -	<u>-</u> -
Total OTHER FINANCING SOURCES		80,000 -	- -	- -	- -	- -
NET EFFECT ON FUND BALANCE		\$ 54,561	\$ (75,000)	\$ (75,000)	\$ (50,000)	\$ 25,000

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
R & M Bldg & Facilities	530008	\$ 358	\$ -	\$ -	\$ -	\$ -
Small Tools & Equipment	541014	-	4,465	-	-	-
Construction in Progress	571001	-	70,535	75,000	50,000	(25,000)
Total EXPENDITURES		358	75,000	75,000	50,000	(25,000)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	-	126,493	300,000	200,000	(100,000)
Total OTHER FINANCING SOURCES		-	126,493	300,000	200,000	(100,000)
NET EFFECT ON FUND BALANCE		\$ (358)	\$ 51,493	\$ 225,000	\$ 150,000	\$ (75,000)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 853,127	\$ 845,583	\$ 930,000	\$ 930,000	\$ -
Prior Year Advalorem	401001	29,639	33,000	33,000	33,000	-
FEMA	420028	3,283	-	-	-	-
State Rev. Shar.	430000	9,263	13,061	13,061	13,061	-
Entrance Fees	450011	2,375	-	-	-	-
Regis-Baseball/Softball/T-ball	450013	37,625	39,550	40,000	40,000	-
Registration - Basketball	450014	22,785	20,000	24,000	24,000	-
Registration - Football	450016	11,130	10,000	11,500	11,500	-
Registration - Soccer	450017	24,750	34,650	35,000	35,000	-
Registration - Volleyball	450018	7,350	6,500	7,250	7,250	-
Registration - Adult League	450019	27,200	20,000	22,500	22,500	-
Concession Sales - Recreation	450022	42,050	32,500	40,000	40,000	-
Concession Sales - Tournaments	450023	324,827	245,000	250,000	250,000	-
Alcohol Sales - USSSA	450024	23,851	33,000	33,000	33,000	-
Concession Sales-Adult Leagues	450025	28,923	23,000	23,000	23,000	-
Alcohol Sales - Adult League	450026	7,878	8,000	8,000	8,000	-
Alcohol Sales - HOF/Events	450028	6,835	1,000	1,500	1,500	-
Sales - Food/Drink Package	450034	3,267	2,750	2,750	2,750	-
Facility Rental - Bldng Renta	450035	42,271	42,500	45,000	45,000	-
Facility Rental - Field Rental	450036	110,375	110,000	110,000	110,000	-
Sign Rental	450041	1,900	-	-	-	-
Interest - Investments	470000	2,191	1,500	-	-	-
Interest - Other	470003	1,378	800	1,000	1,000	-
Cleaning Fee Collected	480051	1,600	750	750	750	-
Security Charges Collected	480052	2,290	1,100	1,250	1,250	-
Reimbursement	480071	2,190	-	500	500	-
Rebates	480072	995	500	-	-	-
Misc. Revenue	480082	759	684	-	-	-
Donations	483001	2,500	-	500	500	-
Recreational Fac-Clearing Acct	488000	(27)	-	-	-	-
Insurance Proceeds	489074	1028	52,880	186,937	-	-
Lawsuit Settlement	489076	-	1,392	-	-	-
Total REVENUES		1,687,460	1,713,757	1,633,561	1,633,561	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director			93,968	93,968	93,968	-
Program Manager P & R			44,309	46,563	46,563	-
Operations Coordinator			42,056	42,807	42,807	-
League Coordinator			38,980	39,629	39,629	-
League Coordinator			38,980	39,629	39,629	-
Office Manager I			33,840	35,764	35,764	-
Park Supervisor-PT			21,060	21,060	21,060	-
Courthouse Supervisor - PT			14,352	14,352	14,352	-
Park Managers / Supervisors - PT			144,000	130,000	130,000	-
Concession / Field Workers - PT			84,000	85,000	85,000	-
Salaries	501000	414,390	555,545	548,772	548,772	-
Salaries - OT	501001	159	458	-	-	-
Taxes - Payroll	501002	15,475	25,000	25,000	25,000	-
Pension Costs	501004	29,183	32,000	34,500	34,500	-
Insurance-Hospital & Life	501005	46,481	53,000	61,600	61,600	-
Total PERSONNEL EXPENDITURES		505,688	666,003	669,872	669,872	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	19,796	25,400	462	462	-
Insurance-Sports Accidents	502003	18,816	18,500	18,500	18,500	-
Insurance-Property	502005	122,007	189,500	261,106	261,106	-
Insurance-Flood	502008	24,665	23,750	28,500	28,500	-
Insurance-Work. Comp.	502012	1,042	376	468	468	-
Rent - Equipment	503002	1,825	2,000	2,000	2,000	-
Professional Service	520002	-	20,000	9,000	9,000	-
Prof Serv-Inspections	520017	4,877	2,000	2,000	2,000	-
Prof Serv-Grass Cutting	520039	100,627	128,620	-	-	-
Prof Serv-Termite & Pest Control	520048	500	-	500	500	-
Prof Serv-Elevator	520049	1,890	2,000	2,088	2,088	-
Prof Serv - Security service	520101	6,703	5,000	6,000	6,000	-
Prof Serv - Alarm Monitoring	520102	4,594	6,390	6,500	6,500	-
R & M Vehicles	530004	1,901	1,000	1,000	1,000	-
R & M Machinery & Equipment	530005	9,489	13,500	10,000	10,000	-
R & M Playgrounds	530007	28,617	25,000	20,000	20,000	-
R & M Bldg & Facilities	530008	142,228	45,000	40,000	40,000	-
R & M Bldg HVAC	530010	109,870	120,857	120,857	120,857	-
Utilities - Water	540000	7,503	10,000	10,500	10,500	-
Utilities - Natural Gas	540001	100,717	60,000	75,000	75,000	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Utilities - Electric	540002	\$ 407,620	\$ 370,000	\$ 380,000	\$ 380,000	\$ -
Telephone Svcs	540005	8,835	10,705	9,000	9,000	-
Cell Phone	540006	4,860	5,000	5,000	5,000	-
Supplies-Janitorial	541002	368	1,750	1,500	1,500	-
Stationary & Office Supplies	541007	1,430	1,000	1,000	1,000	-
Supplies-Operating	541008	16,888	10,858	11,500	11,500	-
Small Tools & Equipment	541014	3,978	3,000	2,500	2,500	-
Uniforms	541017	2,204	2,400	2,400	2,400	-
Computer Software	542001	-	350	-	-	-
Construction in Progress	571001	-	186,937	-	-	-
Small Equipment	571012	36,021	12,040	-	-	-
Equipment Purchases	572013	-	7,495	-	-	-
Ad Valorem Pension Expense	580001	27,466	28,500	28,500	28,500	-
Concession Product - Food/Drink	580002	156,888	184,306	155,000	155,000	-
Concession Supplies	580003	21,470	18,000	18,000	18,000	-
Spoilage	580004	1,140	-	-	-	-
Alcohol Expense	580005	19,846	20,000	20,000	20,000	-
Taxes & Lic. Other	580010	1,015	500	500	500	-
Advertising	580017	193	-	-	-	-
Fees & Charges	580024	8,341	7,000	7,000	7,000	-
Diesel	580034	552	1,350	1,350	1,350	-
Gasoline	580035	10,612	5,500	5,500	5,500	-
Officials - Games	580054	93,883	105,000	115,000	115,000	-
Team Expense	580055	11,400	13,500	12,500	12,500	-
Trophies & Awards	580056	36	-	-	-	-
Miscellaneous Expense	580057	1,705	-	-	-	-
Total OPERATING EXPENDITURES		<u>1,544,418</u>	<u>1,694,084</u>	<u>1,390,731</u>	<u>1,390,731</u>	<u>-</u>
Total EXPENDITURES		<u>2,050,106</u>	<u>2,360,087</u>	<u>2,060,603</u>	<u>2,060,603</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	<u>333,494</u>	<u>646,330</u>	<u>427,042</u>	<u>427,042</u>	<u>-</u>
Total OTHER FINANCING SOURCES		<u>333,494</u>	<u>646,330</u>	<u>427,042</u>	<u>427,042</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (29,152)	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Miscellaneous Expense	580057	\$ 2,164	\$ -	\$ -	\$ -	\$ -
Operating Grant	589006	29,968	32,339	29,968	29,968	-
Total EXPENDITURES		<u>32,132</u>	<u>32,339</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	29,968	32,339	29,968	29,968	-
Total OTHER FINANCING SOURCES		<u>29,968</u>	<u>32,339</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (2,164)	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
State Grants	440000	\$ -	\$ 4,500	\$ -	\$ -	\$ -
State Grants - CMP	440000	6030	17,814	18,500	10,000	10,000
State Enterprise Funds	440008	116,399	116,399	116,399	116,399	-
Rents and Leases	450038	11,000	-	-	-	-
Rents and Leases - Beauregard Courthouse	450038	6012	9,700	7,200	7,200	7,200
Reimbursement	480071	10,250	10,000	12,500	12,500	-
Misc. Revenue	480082	7,343	-	-	-	-
Donations	483001	500	-	-	-	-
Donations - St. Bernard Day at the Capitol	483001	0090	22,338	20,000	12,500	12,500
Donations - Christmas at the Complex	483001	0106	2,500	7,500	7,500	7,500
Donations - Easter Egg Hunt	483001	0117	750	2,500	5,000	5,000
Donations - Redfish Tournament	483001	0119	17,500	60,000	-	-
Donations-Battle of New Orleans	483001	1022	-	-	7,500	7,500
Donations - Tournament of Roses Parade	483001	1025	10,000	6,250	-	-
Donations - Day @ San Antonio	483001	****	-	-	10,000	10,000
Insurance Proceeds	489074	65,081	-	-	-	-
Total REVENUES		291,175	252,849	188,599	188,599	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Tourism Coordinator/PIO		81,868	82,805	82,805	-	-
Parish Historian		64,543	65,260	65,260	-	-
Clerical Specialist II		40,653	40,680	40,680	-	-
Clerical Specialist I - PT		18,200	18,200	18,200	-	-
Salaries Total	501000	182,756	205,264	206,945	206,945	-
Taxes - Payroll	501002	3,026	4,200	4,200	4,200	-
Pension Costs	501004	20,053	24,482	21,800	21,800	-
Insurance-Hospital & Life	501005	30,212	32,500	37,800	37,800	-
Total PERSONNEL EXPENDITURES		236,047	266,446	270,745	270,745	-
OPERATING EXPENDITURES						
Insurance-Property	502005	63,885	79,275	103,087	103,087	-
Insurance-Flood	502008	23,463	19,335	22,600	22,600	-
Rent - Equipment	503002	1,316	1,600	1,800	1,800	-
Rent - Equipment - Beauregard Courthouse	503002	6012	780	-	-	-
Professional Service	520002	62,688	135,000	130,000	130,000	-
Professional Service - Film	520002	003	-	1,500	1,500	1,500
Prof Serv-Inspections	520002	117	534	750	750	-
Prof Serv - Security service	520101	2,765	500	1,000	1,000	-
Prof Serv - Security service - Battle of New Orleans	520101	1022	-	2,500	2,500	2,500
Prof Serv - Alarm Monitoring	520102	660	1,500	1,500	1,500	-
Prof Serv - Alarm Monitoring - Beauregard Courthouse	520102	6012	1,154	1,500	1,500	1,500
R & M Machinery & Equipment	530005	1,976	1,500	1,500	1,500	-
R & M Bldg & Facilities	530008	19,033	13,000	7,500	7,500	-
R & M Bldg & Facilities - Beauregard Courthouse	530008	6012	6,250	7,500	5,500	5,500
R & M Bldg HVAC	530010	23,928	26,321	26,321	26,321	-
Utilities - Water	540000	1,816	1,500	2,000	2,000	-
Utilities - Water - Beauregard Courthouse	540000	6012	90	350	300	-
Utilities - Natural Gas - Beauregard Courthouse	540001	6012	16,745	3,500	5,000	5,000
Utilities - Electric	540002	33,028	33,000	34,000	34,000	-
Utilities - Electric - Beauregard Courthouse	540002	6012	45,370	25,000	38,000	38,000
Telephone Svcs	540005	11,508	14,000	12,500	12,500	-
Telephone Svcs - Beauregard Courthouse	540005	6012	2,254	3,000	2,500	2,500
Cell Phone	540006	912	1,200	1,000	1,000	-
Stationary & Office Supplies	541007	995	1,750	1,000	1,000	-
Supplies-Operating	541008	635	1,250	750	750	-
Supplies-Operating - Christmas at the Complex	541008	0106	25,656	-	-	-
Uniforms - Beauregard Courthouse	541017	6012	2,375	3,500	2,500	2,500
Travel, Training, & Etc.	550000	1,412	2,000	1,500	1,500	-
Travel, Training, & Etc. - Film	550000	003	-	1,500	1,500	1,500
Travel, Training, & Etc. - Tournament of Roses Parade	550000	1025	-	4,855	-	-
Vehicles	572011	-	-	35,000	35,000	-
Advertising	580017	6,748	15,000	8,500	8,500	-
Advertising - Battle of New Orleans	580017	1022	-	1,500	1,500	1,500
Advertising - CMP	580017	6030	20,359	20,000	10,000	10,000
Dues & Subscriptions	580018	1,575	2,000	2,000	2,000	-
Dues & Subscriptions - Film	580018	003	5,000	5,000	5,000	5,000
Entertainment & Prom	580019	6,273	15,000	12,500	12,500	-
Entertainment & Prom - Film	580019	003	5,153	2,500	2,500	2,500
Entertainment & Prom - St.Bernard Day at Capitol	580019	0090	11,757	27,834	12,500	12,500
Entertainment & Prom - Christmas at the Complex	580019	0106	1,347	7,500	7,500	7,500
Entertainment & Prom - Easter Egg Hunt	580019	0117	5,126	9,463	5,000	5,000
Entertainment & Prom - Redfish Tournament	580020	0119	7,500	60,000	30,000	30,000
Entertainment & Prom - Battle of New Orleans	580019	1022	3,667	1,936	3,500	3,500

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Entertainment & Prom - Tournament of Roses Parade	580019 1025	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Entertainment & Prom - Day @ San Antonio	580019 ****	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Postage	580022	\$ 76	\$ 250	\$ 250	\$ 250	\$ -
Gasoline	580035	\$ 121	\$ 500	\$ 500	\$ 500	\$ -
Miscellaneous Expense	580057	\$ 262	\$ -	\$ -	\$ -	\$ -
Total OPERATING EXPENDITURES		<u><u>450,775</u></u>	<u><u>554,953</u></u>	<u><u>555,858</u></u>	<u><u>555,858</u></u>	<u><u>-\$</u></u>
Total EXPENDITURES		<u><u>686,822</u></u>	<u><u>821,399</u></u>	<u><u>826,603</u></u>	<u><u>826,603</u></u>	<u><u>-\$</u></u>
OTHER FINANCING SOURCES						
Transfer From General Fund	499100	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Transfer From Sales Tax Fund	499101	\$ 303,969	\$ 533,550	\$ 568,004	\$ 568,004	\$ -
Transfer From Hurr Reconstr	499464	\$ 73,000	\$ -	\$ -	\$ -	\$ -
Total OTHER FINANCING SOURCES		<u><u>411,969</u></u>	<u><u>568,550</u></u>	<u><u>603,004</u></u>	<u><u>603,004</u></u>	<u><u>-\$</u></u>
NET EFFECT ON FUND BALANCE		\$ 16,322	\$ -	\$ (35,000)	\$ (35,000)	\$ -
NET EFFECT ON FUND BALANCE		\$ 12,208	\$ (173,507)	\$ (35,000)	\$ (35,000)	\$ -
FUND BALANCE, BEGINNING OF YEAR		<u><u>741,497</u></u>	<u><u>753,705</u></u>	<u><u>580,198</u></u>	<u><u>580,198</u></u>	<u><u>-\$</u></u>
FUND BALANCE, END OF YEAR		<u><u>\$ 753,705</u></u>	<u><u>\$ 580,198</u></u>	<u><u>\$ 545,198</u></u>	<u><u>\$ 545,198</u></u>	<u><u>-\$</u></u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 241	\$ 9,758	\$ -	\$ -	\$ -
Total REVENUES		241	9,758	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Capital Project Supervisor / PIO			88,027	89,361	89,361	-
Project Inspector			67,620	68,415	68,415	-
Project Inspector			59,665	60,460	60,460	-
Capital Project-Clerk II			37,736	38,335	38,335	-
Salaries Total	501000	285,617	253,048	256,571	256,571	-
Salaries - OT	501001	-	10,000	-	-	-
Taxes - Payroll	501002	4,091	4,500	4,000	4,000	-
Pension Costs	501004	32,846	30,000	29,700	29,700	-
Insurance-Hospital & Life	501005	32,914	35,000	41,200	41,200	-
Total PERSONNEL EXPENDITURES		355,468	332,548	331,471	331,471	-
OPERATING EXPENDITURES						
Rent - Storage	503005	3,960	4,000	4,000	4,000	-
Professional Service	520002	1,383	125,000	125,000	125,000	-
Prof Serv-Software Support	520003	4,998	-	-	-	-
Cell Phone	540006	980	1,100	1,100	1,100	-
Stationary & Office Supplies	541007	1,240	1,250	1,200	1,200	-
Travel, Training, & Etc.	550000	105	2,509	1,500	1,500	-
Recording Fees	580021	825	1,000	500	500	-
Gasoline	580035	1,391	1,500	1,000	1,000	-
Total OPERATING EXPENDITURES		14,882	136,359	134,300	134,300	-
Total EXPENDITURES		370,350	468,907	465,771	465,771	-
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	307,229	459,149	465,771	465,771	-
Transfer From Hurr Katrina	499229	12,500	-	-	-	-
Total OTHER FINANCING SOURCES		319,729	459,149	465,771	465,771	-
NET EFFECT ON FUND BALANCE		\$ (50,380)	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Prior Year Advalorem	401001	\$ (78,380)	\$ -	\$ -	\$ -	\$ -
Permit Fees	410021	75	500	-	-	-
Project Permits	410023	16,177	15,000	15,000	15,000	-
FEMA	420028	(11,089)	551	-	-	-
Road Royalty Funds	440007	213,196	84,000	90,000	90,000	-
Interest - Other	470003	127	-	-	-	-
Reimbursement	480071	51,212	-	-	-	-
Misc. Revenue	480082	4,496	-	-	-	-
Total REVENUES		195,814	100,051	105,000	105,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Admin. Assistant II			65,510	66,235	66,235	-
Project Inspector			53,698	54,551	54,551	-
Admin. Assistant I			52,146	53,253	53,253	-
Clerical Specialist III			37,158	37,622	37,622	-
Salaries	501000	190,344	208,512	211,661	211,661	-
Salaries - OT	501001	1,180	2,500	-	-	-
Taxes - Payroll	501002	1,848	3,200	3,200	3,200	-
Pension Costs	501004	22,025	24,500	24,500	24,500	-
Insurance-Hospital & Life	501005	28,703	27,800	31,300	31,300	-
Total PERSONNEL EXPENDITURES		244,100	266,512	270,661	270,661	-
OPERATING EXPENDITURES						
Insurance-Property	502005	31,842	45,646	61,800	61,800	-
Insurance-Flood	502008	31,898	30,275	36,200	36,200	-
Lease-Property	503001	3,600	5,400	5,400	5,400	-
Rent - Equipment	503002	4,592	3,000	4,000	4,000	-
Professional Service	520002	3,747	4,000	3,500	3,500	-
Prof Serv - Alarm Monitoring	520102	1,320	1,000	1,500	1,500	-
R & M Vehicles	530004	1,520	750	500	500	-
R & M Bldg & Facilities	530008	3,869	-	-	-	-
R & M Bldg HVAC	530010	13,781	15,159	15,160	15,160	-
Utilities - Water	540000	437	600	500	500	-
Utilities - Electric	540002	29,713	26,000	25,000	25,000	-
Telephone Svcs	540005	7,641	7,700	7,700	7,700	-
Cell Phone	540006	2,050	1,800	2,000	2,000	-
Supplies-Janitorial	541002	1,246	1,850	1,250	1,250	-
Stationary & Office Supplies	541007	2,175	2,500	2,000	2,000	-
Supplies-Operating	541008	1,466	750	750	750	-
Travel, Training, & Etc.	550000	202	750	500	500	-
Dues & Subscriptions	580018	26	500	250	250	-
Postage	580022	349	500	250	250	-
Fees & Charges	580024	2	-	-	-	-
Diesel	580034	47	-	-	-	-
Gasoline	580035	3,833	2,250	2,000	2,000	-
Total OPERATING EXPENDITURES		145,356	150,430	170,260	170,260	-
Total EXPENDITURES		389,456	416,942	440,921	440,921	-
NET EFFECT ON FUND BALANCE		\$ 92,816	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,198,983	\$ 1,188,381	\$ 1,300,000	\$ 1,300,000	\$ -
Prior Year Advalorem	401001	118,077	50,000	50,000	50,000	-
FEMA	420028	21,631	2,183	-	-	-
State Rev. Sharing	430000	13,019	14,300	14,300	14,300	-
State Grants	440000	-	150,000	150,000	150,000	-
State Grants-Miles	440004	25,179	25,000	30,000	30,000	-
State Grants-Population	440005	501,328	510,000	600,000	600,000	-
State Hwy Grass Fees	440009	86,510	86,510	86,510	86,510	-
Interest - Invest.	470000	23,718	100,000	-	-	-
Interest - Other	470003	1,811	2,000	2,000	2,000	-
Scrap Metal Revenue	480001	451	2,250	2,000	2,000	-
Refunds	480070	60	-	-	-	-
Misc. Revenue	480082	526	-	-	-	-
Total REVENUES		1,991,293	2,130,624	2,234,810	2,234,810	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Assistant Road Manager		66,718	67,459	67,459	-	-
Assistant Road Manager		60,281	60,982	60,982	-	-
Laborer/ Assistant Foreman		49,164	38,382	38,382	-	-
Office Manager III		50,427	51,081	51,081	-	-
Mechanic Shop Manager		44,894	45,696	45,696	-	-
Tire Shop Coordinator		38,382	38,894	38,894	-	-
Mechanic II		40,731	41,330	41,330	-	-
Mechanic I		34,544	35,592	35,592	-	-
Mechanic I		37,786	38,334	38,334	-	-
Mechanic I		38,382	38,894	38,894	-	-
Equipment Operator Foreman		68,666	68,666	68,666	-	-
Equipment Operator III		43,748	44,250	44,250	-	-
Equipment Operator III		40,429	40,941	40,941	-	-
Equipment Operator II		36,693	37,158	37,158	-	-
Equipment Operator II		31,352	31,849	31,849	-	-
Equipment Operator II		31,352	31,849	31,849	-	-
Equipment Operator I		32,565	33,044	33,044	-	-
Equipment Operator I		32,087	32,565	32,565	-	-
Equipment Operator I		33,044	33,523	33,523	-	-
Equipment Operator I		28,734	29,213	29,213	-	-
Carpenter		33,996	34,544	34,544	-	-
Carpenter		33,766	30,706	30,706	-	-
Sign Shop Cordinator		32,351	32,899	32,899	-	-
Laborer I		30,859	31,320	31,320	-	-
Laborer I		30,359	30,820	30,820	-	-
Laborer I		29,899	30,360	30,360	-	-
Laborer I		28,519	30,820	30,820	-	-
Laborer I		27,600	28,060	28,060	-	-
Laborer I		27,600	28,060	28,060	-	-
Laborer I - PT		22,899	22,899	22,899	-	-
Salaries	501000	896,300	1,137,827	1,140,190	1,140,190	-
Salaries - OT	501001	9,877	25,000	25,000	25,000	-
Taxes - Payroll	501002	13,055	18,000	20,000	20,000	-
Pension Costs	501004	103,734	128,500	130,000	130,000	-
Insurance-Hospital & Life	501005	192,465	252,000	285,000	285,000	-
Total PERSONNEL EXPENDITURES		1,215,431	1,561,327	1,600,190	1,600,190	-
OPERATING EXPENDITURES						
Auto Insurance	502000	63,124	37,189	131,566	131,566	-
General Liability Insurance	502001	40,312	53,672	55,388	55,388	-
Insurance-Property	502005	3,184	5,447	7,700	7,700	-
Insurance-Flood	502008	4,820	3,250	3,900	3,900	-
Insurance-Work.Comp.	502012	23,108	3,614	18,839	18,839	-
Rent - Equipment	503002	2,518	2,000	2,500	2,500	-
Rent - Building	503003	21,600	21,600	21,600	21,600	-
Professional Service	520002	79,624	35,000	35,000	35,000	-
Professional Service-Inspections	520017	96	12,212	12,212	12,212	-
Prof Serv-Contracting	520035	156,000	156,000	156,000	156,000	-
Prof Serv-Grass Cutting	520039	344,619	455,000	-	-	-
Prof Serv-Generator	520047	0	3,125	3,125	3,125	-
Prof Serv-Elevator	520049	2,520	2,652	2,796	2,796	-
Prof Serv - Recycling	520050	-	10,000	5,000	5,000	-
Prof Serv - Alarm Monitoring	520102	848	1,000	1,500	1,500	-
R & M Drainage	530000	48,214	50,000	30,000	30,000	-
R & M Vehicles	530004	90,771	70,000	70,000	70,000	-
R & M Machinery & Equipment	530005	148,837	125,000	100,000	100,000	-
R & M Bldg & Facilities	530008	14,857	8,950	10,000	10,000	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
R & M Bldg HVAC	530010	\$ 6,013	\$ 6,615	\$ 6,615	\$ 6,615	\$ -
R & M Roads	530011	16,137	20,000	15,000	15,000	-
Utilities - Water	540000	2,984	3,500	3,500	3,500	-
Utilities - Electric	540002	35,344	35,965	35,000	35,000	-
Telephone Svcs	540005	9,279	10,000	10,000	10,000	-
Cell Phone	540006	6,890	6,000	7,000	7,000	-
Supplies-Signs	541001	18,614	20,000	15,000	15,000	-
Supplies-Janitorial	541002	1,973	1,250	1,500	1,500	-
Stationary & Office Supplies	541007	2,078	2,000	1,750	1,750	-
Supplies-Operating	541008	27,653	22,000	17,500	17,500	-
Small Tools & Equipment	541014	9,670	8,750	10,000	10,000	-
Uniforms	541017	28,726	34,000	34,000	34,000	-
Limestone, Sand, Dirt & Gravel	541019	22,892	25,000	20,000	20,000	-
Chemicals	541100	21,334	22,500	22,500	22,500	-
Travel, Training, & Etc.	550000	25	1,000	-	-	-
Construction in Progress	571001	-	586,238	-	-	-
Heavy Equipment	572010	21,707	-	-	-	-
Vehicles	572011	-	404,984	150,000	150,000	-
Ad Valorem Pension Expense	580001	38,600	38,500	39,000	39,000	-
Fees-Vehicle Licenses/Tags	580009	-	500	500	500	-
Recording Fees	580021	1,440	2,500	-	-	-
Fees & Charges	580024	105	-	-	-	-
Diesel	580034	121,942	115,000	110,000	110,000	-
Gasoline	580035	64,950	65,000	62,500	62,500	-
Miscellaneous Expense	580057	224	-	-	-	-
Total OPERATING EXPENDITURES		<u>1,503,632</u>	<u>2,487,013</u>	<u>1,228,491</u>	<u>1,228,491</u>	<u>-</u>
Total EXPENDITURES		<u>2,719,063</u>	<u>4,048,340</u>	<u>2,828,681</u>	<u>2,828,681</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	1,317,847	1,331,478	593,871	593,871	-
Total OTHER FINANCING SOURCES		<u>1,317,847</u>	<u>1,331,478</u>	<u>593,871</u>	<u>593,871</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ 590,077	\$ (586,238)	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 11,835	\$ 7,948	\$ -	\$ -	\$ -
Rents and Leases	450038	70,578	60,000	60,000	60,000	-
Total REVENUES		82,413	67,948	60,000	60,000	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	3,322	5,496	5,496	5,496	-
R & M Machinery	530005	8,060	-	-	-	-
Utilities - Water	540000	393	600	450	450	-
Utilities - Electric	540002	1,523	3,000	2,250	2,250	-
Telephone Svcs	540005	-	2,146	1,000	1,000	-
Supplies-Operating	541008	22,132	17,855	15,000	15,000	-
Limestone, Sand, Dirt & Gravel	541019	23,480	35,000	20,000	20,000	-
Construction in Progress - Hurricane Ida	571001 0840	78,840	-	-	-	-
Total OPERATING EXPENDITURES		137,750	64,097	44,196	44,196	-
NET EFFECT ON FUND BALANCE		\$ (55,337)	\$ 3,851	\$ 15,804	\$ 15,804	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
Rents and Leases	450038	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ -
Total REVENUES		25,200	25,200	25,200	25,200	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Flood	502008	4,639	3,358	4,700	4,700	-
Professional Service	520002	344,190	361,399	361,400	361,400	-
Prof Serv-Elevator	520049	1,890	1,980	2,088	2,088	-
Prof Serv - Alarm Monitoring	520102	660	660	700	700	-
R & M Bldg HVAC	530010	752	827	827	827	-
Utilities - Water	540000	1,017	2,200	2,000	2,000	-
Utilities - Electric	540002	8,812	12,000	11,000	11,000	-
Telephone Svcs	540005	1,457	1,500	1,500	1,500	-
Total EXPENDITURES		363,417	383,924	384,215	384,215	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	347,552	354,873	343,211	343,211	-
Total OTHER FINANCING SOURCES		347,552	354,873	343,211	343,211	-
NET EFFECT ON FUND BALANCE		\$ 9,335	\$ (3,851)	\$ (15,804)	\$ (15,804)	\$ -
NET EFFECT ON FUND BALANCE		586,511	(586,238)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		518,743	1,105,254	519,016	519,016	-
FUND BALANCE, END OF YEAR		<u>\$ 1,105,254</u>	<u>\$ 519,016</u>	<u>\$ 519,016</u>	<u>\$ 519,016</u>	<u>-</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 477,433	\$ 473,586	\$ 510,000	\$ 510,000	\$ -
Prior Year Advalorem	401001	15,905	25,000	25,000	25,000	-
FEMA	420028	-	21,401	-	-	-
State Rev. Shar.	430000	5,216	5,729	5,729	5,729	-
Interest - Invest.	470000	14,061	60,000	-	-	-
Interest - Other	470003	776	1,000	1,000	1,000	-
Total REVENUES		513,391	586,716	541,729	541,729	-
EXPENDITURES						
OPERATING EXPENDITURES						
Rent - Equipment	503002	10,499	-	-	-	-
Professional Service	520002	-	13	-	-	-
R & M Street Lights	530001	51,017	19,112	17,500	17,500	-
R & M Vehicles	530004	4,923	1,958	1,500	1,500	-
Utilities - Electric	540002	676,117	727,000	720,000	720,000	-
Supplies-Operating	541008	2,110	8,625	2,500	2,500	-
Small Tools & Equipment	541014	1,316	-	-	-	-
Ad Valorem Pension Expense	580001	15,376	16,000	16,000	16,000	-
Miscellaneous Expense	580057	89	-	-	-	-
Total EXPENDITURES		761,447	772,708	757,500	757,500	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	298,057	185,992	215,771	215,771	-
Total OTHER FINANCING USES		298,057	185,992	215,771	215,771	-
NET EFFECT ON FUND BALANCE		50,001	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		282,437	332,438	332,438	332,438	-
FUND BALANCE, END OF YEAR		\$ 332,438	\$ 332,438	\$ 332,438	\$ 332,438	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,198,983	\$ 1,188,381	\$ 1,300,000	\$ 1,300,000	\$ -
Prior Year Advalorem	401001	39,696	50,000	50,000	50,000	-
Sales Tax	402000	6,526,121	5,500,000	5,783,333	5,616,667	(166,666)
FEMA	420028	11,501	225,660	-	-	-
State Rev. Shar.	430000	13,019	14,300	14,300	14,300	-
Interest - Invest	470000	18,535	85,000	-	-	-
Interest - Other	470003	1,937	12,000	12,000	12,000	-
Misc. Revenue	480082	3,380	-	-	-	-
Total REVENUES		7,813,172	7,075,341	7,159,633	6,992,967	(166,666)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Road Supervisor		47,922	48,623	48,623	48,623	-
Administrative Assistant II		52,820	53,571	53,571	53,571	-
Clerical Specialist II		36,705	37,152	37,152	37,152	-
Office Manager I		34,835	35,300	35,300	35,300	-
Equipment Operator II		32,347	32,845	32,845	32,845	-
Equipment Operator II		31,352	31,849	31,849	31,849	-
Equipment Operator I		28,734	28,734	28,734	28,734	-
Equipment Operator I		28,734	28,734	28,734	28,734	-
Laborer / Asst/ Foreman		42,453	42,965	42,965	42,965	-
Laborer I		28,060	28,520	28,520	28,520	-
Laborer I		28,060	28,520	28,520	28,520	-
Laborer I		28,060	28,520	28,520	28,520	-
Laborer I		27,600	28,059	28,059	28,059	-
Laborer I		27,600	28,059	28,059	28,059	-
Laborer I		27,600	28,059	28,059	28,059	-
Laborer I		27,600	28,059	28,059	28,059	-
Laborer I		27,600	28,059	28,059	28,059	-
Laborer I		27,600	28,059	28,059	28,059	-
Laborer I		27,600	28,059	28,059	28,059	-
Salaries Total	501000	431,486	640,882	649,805	649,805	-
Salaries - OT	501001	24,152	50,000	25,000	25,000	-
Taxes - Payroll	501002	6,705	10,500	10,500	10,500	-
Pension Costs	501004	51,691	75,000	75,000	75,000	-
Insurance-Hospital & Life	501005	90,340	120,000	127,000	127,000	-
Total PERSONNEL EXPENDITURES		604,374	896,382	887,305	887,305	-
OPERATING EXPENDITURES						
Auto Insurance	502000	1,040	-	447	447	-
Insurance-Property	502005	5,370	5,905	7,400	7,400	-
Insurance-Flood	502008	2,173	2,400	2,950	2,950	-
Insurance-Work. Comp.	502012	6,231	601	1,748	1,748	-
Rent - Equipment	503002	9,975	11,100	11,100	11,100	-
Professional Service	520002	469,980	400,000	400,000	325,000	(75,000)
Prof Serv - Recycling	520050	8,802	5,000	5,000	5,000	-
Contract Disposal	520103	1,112,774	1,185,000	1,185,000	1,185,000	-
Contract Collections	520104	3,350,641	4,210,000	4,210,000	4,210,000	-
R & M Vehicles	530004	-	37,500	2,500	2,500	-
R & M Machinery & Equipment	530005	3,635	37,500	5,000	5,000	-
Utilities - Water	540000	155	175	175	175	-
Cell Phone	540006	452	300	300	300	-
Supplies-Operating	541008	-	250	250	250	-
Small Tools & Equipment	541014	201	1,500	-	-	-
Limestone, Sand, Dirt & Gravel	541019	-	20,000	15,000	15,000	-
Construction in Progress - Transfer Station Relocation	571001	-	200,000	200,000	200,000	-
Ded. by Tax Collector	580000	561,825	440,000	462,667	449,333	(13,334)
Ad Valorem Pension Expense	580001	38,600	40,000	40,000	40,000	-
Total OPERATING EXPENDITURES		5,571,854	6,597,231	6,549,537	6,461,203	(88,334)
Total EXPENDITURES		6,176,228	7,493,613	7,436,842	7,348,508	(88,334)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	232,633	219,100	77,209	155,541	78,332
Total OTHER FINANCING SOURCES		232,633	219,100	77,209	155,541	78,332
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	562	828	-	-	-
Total OTHER FINANCING USES		562	828	-	-	-
NET EFFECT ON FUND BALANCE		1,869,015	(200,000)	(200,000)	(200,000)	-
FUND BALANCE, BEGINNING OF YEAR		718,071	2,587,086	2,387,086	2,387,086	-
FUND BALANCE, END OF YEAR		\$ 2,587,086	\$ 2,387,086	\$ 2,187,086	\$ 2,187,086	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 3,074,322	\$ 3,047,137	\$ 3,350,000	\$ 3,350,000	\$ -
Prior Year Advalorem	401001	99,645	10,000	100,000	100,000	-
FEMA	420028	212,681	985,119	-	-	-
Interest - Investment	470000	17,181	160,000	-	-	-
Interest - Other	470003	3,299	4,000	3,500	3,500	-
Reimbursement	480071	(134)	-	-	-	-
Misc. Revenue	480082	(31)	-	-	-	-
Total REVENUES		3,406,963	4,206,256	3,453,500	3,453,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Canal Drainage & Pump Stations		86,267	87,418	87,418	87,418	-
Superintendent/Mechanic Manager		75,823	76,807	76,807	76,807	-
Office Manager II		37,736	38,335	38,335	38,335	-
Electrician / Maint. Supervisor		61,256	62,051	62,051	62,051	-
Heavy Equipment Operator IV		50,002	53,030	53,030	53,030	-
Heavy Equipment Operator II		49,436	50,289	50,289	50,289	-
Pump Operator III		53,271	53,972	53,972	53,972	-
Pump Operator III		53,271	53,972	53,972	53,972	-
Pump Operator III		50,318	51,069	51,069	51,069	-
Pump Operator III		50,318	51,069	51,069	51,069	-
Pump Operator III		43,558	44,309	44,309	44,309	-
Pump Operator III		43,558	44,309	44,309	44,309	-
Pump Operator I		40,279	40,929	40,929	40,929	-
Pump Operator I		40,279	40,929	40,929	40,929	-
Pump Operator I		40,279	40,929	40,929	40,929	-
Pump Operator I		40,279	40,929	40,929	40,929	-
Pump Operator I		40,279	40,929	40,929	40,929	-
Pump Operator I		37,680	38,330	38,330	38,330	-
Equipment Operator IV		35,939	35,939	35,939	35,939	-
Equipment Operator II		43,747	44,227	44,227	44,227	-
Equipment Operator I		28,734	28,734	28,734	28,734	-
Equipment Operator I		35,758	36,205	36,205	36,205	-
Assistant Foreman		34,544	35,092	35,092	35,092	-
Laborer I		28,519	28,980	28,980	28,980	-
Laborer I		28,519	28,980	28,980	28,980	-
Laborer I		27,600	28,060	28,060	28,060	-
Laborer I		27,600	28,060	28,060	28,060	-
Laborer I		27,600	28,060	28,060	28,060	-
Salaries Total	501000	1,140,852	1,212,449	1,231,942	1,231,942	-
Salaries - OT	501001	82,951	125,000	125,000	125,000	-
Taxes - Payroll	501002	22,312	24,500	20,000	20,000	-
Pension Costs	501004	131,070	145,000	145,000	145,000	-
Insurance-Hospital & Life	501005	157,509	180,000	165,000	165,000	-
Total PERSONNEL EXPENDITURES		1,534,694	1,686,949	1,686,942	1,686,942	-
OPERATING EXPENDITURES						
Insurance-Property	502005	75,256	76,566	100,780	100,780	-
Insurance-Flood	502008	15,466	13,395	16,610	16,610	-
Insurance-Workers Comp	502012	698	332	116	116	-
Insurance-Environmental	502013	-	25,000	25,000	25,000	-
Rent - Equipment	503002	492	600	2,000	2,000	-
Professional Service	520002	651,889	600,000	520,000	520,000	-
R & M Vehicles	530004	21,956	50,000	30,000	30,000	-
R & M Machinery & Equipment	530005	596,294	90,000	89,052	89,052	-
R & M Bldg & Facilities	530008	21,571	20,000	100,000	100,000	-
Utilities - Water	540000	3,031	4,000	4,000	4,000	-
Utilities - Electric	540002	35,913	45,000	40,000	40,000	-
Cell Phone	540006	9,327	8,000	9,500	9,500	-
Supplies - Janitorial	541002	1,967	-	-	-	-
Stationary & Office Supplies	541007	1,312	1,190	1,000	1,000	-
Supplies - Operating	541008	23,492	15,000	30,000	30,000	-
Small Tools & Equipment	541014	-	-	1,000	1,000	-
Uniforms	541017	10,859	12,000	12,000	12,000	-
Limestone, Sand, Dirt & Gravel	541019	-	-	10,000	10,000	-
Chemicals	541100	13,080	30,000	30,000	30,000	-
Travel, Training, & Etc.	550000	235	-	-	-	-
Vehicles	571011	-	-	100,000	100,000	-
Small Equipment	571012	97,786	105,000	20,000	20,000	-
Pump Replacement	571020	304,437	-	-	-	-
Heavy Equipment	572010	513,658	43,414	100,000	100,000	-
Advalorem Pension Expense	580001	98,974	85,000	-	-	-
Fees - Vehicle Licenses/Tags	580009	331	279	750	750	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
LA State Fees	580013	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Advertising	580017	103	-	-	-	-
Recording Fees	580021	730	510	750	750	-
Diesel	580034	255,436	240,000	250,000	250,000	-
Gasoline	580035	21,858	25,000	21,500	21,500	-
Miscellaneous Expense	580057	(7,952)	-	-	-	-
Total OPERATING EXPENDITURES		2,769,199	1,490,286	1,514,058	1,514,058	-
Total EXPENDITURES		4,303,893	3,177,235	3,201,000	3,201,000	-
OTHER FINANCING USES						
Transfer to Assessor	599266	1,439	2,122	1,560	1,560	-
Transfer to Drainage Capital Fund	599465	-	1,026,899	250,940	250,940	-
Total OTHER FINANCING USES		1,439	1,029,021	252,500	252,500	-
NET EFFECT ON FUND BALANCE		(898,369)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		4,642,159	3,743,790	3,743,790	3,743,790	-
FUND BALANCE, END OF YEAR		\$ 3,743,790	\$ 3,743,790	\$ 3,743,790	\$ 3,743,790	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Investment	470000	\$ 687	\$ 145	\$ -	\$ -	\$ -
Reimbursement	480071	9,244	23,761	19,802	19,802	-
Total REVENUES		9,931	23,906	19,802	19,802	-
EXPENDITURES						
OPERATING EXPENDITURES						
R & M Bldg HVAC	530010	9,251	8,958	8,958	8,958	-
Stationary & Office Supplies	541007	7,767	9,187	8,000	8,000	-
Supplies-Operating	541008	1,214	5,000	2,500	2,500	-
Computer Equipment	542000	5,596	10,000	6,500	6,500	-
Computer Software	542001	10,720	12,500	12,500	12,500	-
Furniture & Fixtures	542003	100	-	-	-	-
Total OPERATING EXPENDITURES		34,648	45,645	38,458	38,458	-
OTHER FINANCING SOURCES						
Transfer from General Fund	499100	1,700	761	-	-	-
Transfer From Sales Tax Fund	499101	15,768	10,273	11,410	11,410	-
Transfer from Fire	499254	5,132	7,588	5,563	5,563	-
Transfer from Sanitation	499264	561	828	-	-	-
Transfer from Canals & Drainage	499265	1,439	2,122	1,560	1,560	-
Transfer from Health Dept	499271	113	167	123	123	-
Total OTHER FINANCING SOURCES		24,713	21,739	18,656	18,656	-
NET EFFECT ON FUND BALANCE		(4)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		12,264	12,260	12,260	12,260	-
FUND BALANCE, END OF YEAR		\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 2,862,186	\$ 2,408,964	\$ 2,600,000	\$ 2,600,000	\$ -
Total REVENUES		2,862,186	2,408,964	2,600,000	2,600,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	1,596,799	1,073,003	1,400,000	1,400,000	-
Taxes - Payroll	501002	10,892	20,000	22,000	22,000	-
Medicare	501003	13,660	15,000	17,500	17,500	-
Pension Costs	501004	189,353	165,000	165,000	165,000	-
Insurance-Hospital & Life	501005	-	65,000	75,000	75,000	-
Total PERSONNEL EXPENDITURES		1,810,704	1,338,003	1,679,500	1,679,500	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	5,956	2,000	2,000	2,000	-
Public Servant Surety Bond	502009	425	400	400	400	-
Insurance - General & Auto	502010	7,452	9,000	9,000	9,000	-
Insurance-Work.Comp.	502012	7,005	10,000	10,000	10,000	-
Rent - Building	503003	19,800	23,000	23,000	23,000	-
Professional Service	520002	155,217	100,000	100,000	100,000	-
Prof Service-Accounting/Audit	520020	6,256	3,000	3,000	3,000	-
Prof Serv-Drug Testing	520045	993	4,000	4,000	4,000	-
R & M Vehicles	530004	2,268	1,000	1,000	1,000	-
R & M Bldg & Facilities	530008	80	2,500	2,500	2,500	-
Utilities - Electric	540002	-	7,000	7,000	7,000	-
Telephone Svcs	540005	13,173	10,000	10,000	10,000	-
Supplies-Operating	541008	13,299	10,000	10,000	10,000	-
Uniforms	541017	1,708	1,200	1,200	1,200	-
Furniture & Fixtures	542003	933	1,000	1,000	1,000	-
Travel, Training, & Etc.	550000	50,801	25,000	25,000	25,000	-
Meeting & Conferences	550006	2,474	500	500	500	-
Bank Charges	580007	-	500	500	500	-
Advertising	580017	3,867	7,325	7,325	7,325	-
Dues & Subscriptions	580018	1,710	1,000	1,000	1,000	-
Postage	580022	142	1,000	1,000	1,000	-
Fees & Charges	580024	4,908	1,248	1,248	1,248	-
Gasoline	580035	1,113	500	500	500	-
Tuition	580040	694,219	259,740	259,740	259,740	-
Miscellaneous Expense	580057	1,595	527,184	376,723	376,723	-
Other Program Exp	580059	4,318	35,000	35,000	35,000	-
Testing Fees/Supplies	581000	2,926	2,864	2,864	2,864	-
Assistance Payments/Allow.	587008	68,200	25,000	25,000	25,000	-
Total OPERATING EXPENDITURES		1,070,838	1,070,961	920,500	920,500	-
Total EXPENDITURES		2,881,542	2,408,964	2,600,000	2,600,000	-
NET EFFECT ON FUND BALANCE		(19,356)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		61,187	41,831	41,831	41,831	-
FUND BALANCE, END OF YEAR		\$ 41,831	\$ 41,831	\$ 41,831	\$ 41,831	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
HMGP	420016	\$ 828,514	\$ 10,425,138	\$ 10,402,453	\$ 10,402,453	\$ -
Misc. Revenue	480082	1,381	-	-	-	-
Total REVENUES		829,895	10,425,138	10,402,453	10,402,453	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service - PW 183 Village Square Acq Proj	520002	0183	3,746	-	-	-
Professional Service - Village Square PW101	520002	0201	12,000	-	-	-
Professional Service - Clear Well	520002	6505	4,800	-	-	-
Professional Service - Generator Platfrom Instal. HMGP	250002	8890	19,470	-	-	-
Construction in Progress - Village Square PW101	571001	0201	6,926	447,634	447,634	447,634
Construction in Progress - Clear Well	571001	6505	-	2,134,830	2,134,830	2,134,830
Construction in Progress - LBBLD Pumps	571001	6506	369,710	1,071,468	1,069,756	1,069,756
Construction in Progress - Drainage Canals	571001	6507	-	6,771,206	6,771,206	6,771,206
Construction in Progress - Violet-DRAVO	571001	6509	120,209	-	-	-
Advertising	580017	355	-	-	-	-
Total OPERATING EXPENDITURES		537,216	10,425,138	10,423,426	10,423,426	-
NET EFFECT ON FUND BALANCE		292,679	-	(20,973)	(20,973)	-
FUND BALANCE, BEGINNING OF YEAR		872,821	1,165,500	1,165,500	1,165,500	-
FUND BALANCE, END OF YEAR		\$ 1,165,500	\$ 1,165,500	\$ 1,144,527	\$ 1,144,527	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 242,106	\$ 239,966	\$ 260,000	\$ 260,000	\$ -
Prior Year Advalorem	401001	7,847	9,500	9,500	9,500	-
State Rev. Shar.	430000	2,629	2,888	2,888	2,888	-
Interest - Investment	470000	13,236	23,584	-	-	-
Interest - Other	470003	395	500	500	500	-
Misc. Revenue	480082	121	-	-	-	-
Total REVENUES		266,334	276,438	272,888	272,888	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	-	7	-	-	-
Utilities - Water	540000	1,685	800	2,000	2,000	-
Utilities - Natural Gas	540001	12,372	6,000	10,000	10,000	-
Utilities - Electric	540002	54,934	25,000	43,500	43,500	-
Buildings-Improvements	572022	-	25,000	-	-	-
Ad Valorem Pension Expense	580001	7,794	9,000	9,000	9,000	-
Miscellaneous Expense	580057	1,213	-	-	-	-
Operating Grant	589006	120,242	200,145	197,946	197,946	-
Interfund Charges	589009	-	10,319	10,319	10,319	-
Total OPERATING EXPENDITURES		198,240	276,271	272,765	272,765	-
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	114	167	123	123	-
Total OTHER FINANCING USES		114	167	123	123	-
NET EFFECT ON FUND BALANCE		67,980	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		877,981	945,961	945,961	945,961	-
FUND BALANCE, END OF YEAR		<u>\$ 945,961</u>	<u>\$ 945,961</u>	<u>\$ 945,961</u>	<u>\$ 945,961</u>	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
E Telephone Tax	403002	\$ 707,247	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
Interest - Investment	470000	27,712	-	-	-	-
Misc. Revenue	480082	1,130	-	-	-	-
Total REVENUES		<u>736,089</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	10,725	16,780	18,280	18,280	-
Insurance-Flood	502008	4,114	4,800	4,400	4,400	-
Professional Service	520002	10,235	10,467	11,000	11,000	-
Prof Serv - Generator	520047	-	2,650	2,535	2,535	-
Prof Serv - Alarm Monitoring	520102	660	1,200	1,200	1,200	-
R & M Machinery & Equipment	530005	2,035	7,500	7,500	7,500	-
R & M Bldg & Facilities	530008	10,888	7,500	7,500	7,500	-
R & M Bldg HVAC	530010	1,761	1,938	1,950	1,950	-
Utilities - Water	540000	436	750	750	750	-
Utilities - Natural Gas	540001	498	1,250	1,200	1,200	-
Utilities - Electric	540002	23,852	22,097	22,500	22,500	-
Telephone Svcs	540005	405,921	568,028	1,750,000	1,750,000	-
Cell Phone	540006	1,499	2,000	2,000	2,000	-
Stationary & Office Supplies	541007	1,946	1,324	1,200	1,200	-
Small Tools & Equipment	541014	379	2,300	2,300	2,300	-
Computer Software	542001	990	1,500	1,500	1,500	-
Travel, Training & Etc.	550000	-	5,443	5,500	5,500	-
Small Equipment	571012	-	28,473	25,000	25,000	-
Computer Equipment	572000	79,076	-	-	-	-
Bad Debt Expense	580016	1,351	1,000	1,000	1,000	-
911 Admin. Fee	580029	5,930	6,000	6,000	6,000	-
Miscellaneous Expense	580057	1,130	-	-	-	-
Reimbursements/Transfers Out	581005	63,364	-	-	-	-
Interfund Charges	589009	-	7,000	7,000	7,000	-
Total EXPENDITURES		<u>626,790</u>	<u>700,000</u>	<u>1,880,315</u>	<u>1,880,315</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		109,299	-	(1,180,315)	(1,180,315)	-
FUND BALANCE, BEGINNING OF YEAR		1,805,175	1,914,474	1,914,474	1,914,474	-
FUND BALANCE, END OF YEAR		<u>\$ 1,914,474</u>	<u>\$ 1,914,474</u>	<u>\$ 734,159</u>	<u>\$ 734,159</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
CSBG	420017	\$ 173,195	\$ 200,000	\$ 202,441	\$ 202,441	\$ -
HCV Fraud Recovery (Admin)	420019	8,891	25,000	7,000	7,000	-
HCV Fraud Recovery (HAP)	420020	8,973	25,000	7,000	7,000	-
HCV Hap Reimb. (Port Ins)	420021	1,412,696	1,800,000	1,800,000	1,800,000	-
HCV UR Reimb (Port Ins)	420022	15,421	20,000	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023	76,391	90,000	40,000	40,000	-
FEMA	420028	188	5,000	-	-	-
Housing Voucher Admin	420030	443,262	360,000	405,000	405,000	-
LIHEAP REG	420031	-	150,000	23,750	23,750	-
LIHEAP/Admin	420032	45,346	20,000	38,550	38,550	-
LIHEAP Education	420033	-	-	11,953	11,953	-
HAP Revenue	420034	4,007,810	4,080,000	3,809,076	3,809,076	-
HAP - EHV Revenue	420036	7,025	65,000	65,000	65,000	-
HAP Admin - EHV Rev	420037	-	-	47,400	47,400	-
Interest - Other	470003	5,295	-	-	-	-
Interest - HAP	470004	11,197	-	-	-	-
Interest - Admin	470005	12,704	-	-	-	-
Reimbursement	480071	65,171	100,000	100,000	100,000	-
Misc. Revenue	480082	10,169	-	-	-	-
Total REVENUES		6,303,734	6,940,000	6,577,170	6,577,170	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Housing Coordinator		74,009	75,165	75,165	-	-
Asst. Housing Coordinator		44,894	44,894	44,894	-	-
Senior Housing Specialist		41,320	42,020	42,020	-	-
Senior HCV Specialist / CDBG Coord.		36,381	36,381	36,381	-	-
Grant Accountant I		50,067	53,972	53,972	-	-
HCV Portability Specialist		36,737	37,286	37,286	-	-
Clerical Specialist III		29,385	31,849	31,849	-	-
Clerical Specialist I		27,163	29,440	29,440	-	-
Receptionist		30,360	30,820	30,820	-	-
Housing Choice Voucher Inspector		28,734	28,734	28,734	-	-
File Clerk I - PT		22,445	23,400	23,400	-	-
Salaries Total	501000	295,263	421,495	433,961	433,961	-
Salaries - OT	501001	1,902	1,512	-	-	-
Taxes - Payroll	501002	5,179	8,553	8,000	8,000	-
Pension Costs	501004	30,306	50,427	47,500	47,500	-
Insurance-Hospital & Life	501005	31,972	54,095	53,500	53,500	-
Total PERSONNEL EXPENDITURES		364,622	536,082	542,961	542,961	-
OPERATING EXPENDITURES						
Insurance-Work.Comp.	502012	548	85	197	197	-
Rent - Equipment	503002	5,153	9,853	6,000	6,000	-
Rent - Building	503003	42,000	37,904	42,000	42,000	-
Rent - Storage	503005	2,233	4,500	1,800	1,800	-
Professional Service	520002	31,824	7,226	23,500	23,500	-
Prof Serv-Software Support	520003	33,195	25,000	23,000	23,000	-
Prof Service-Accounting/Audit	520020	25,060	18,517	20,000	20,000	-
R & M Vehicles	530004	329	295	-	-	-
Telephone Svcs	540005	4,430	5,000	4,500	4,500	-
Cell Phone	540006	1,633	1,800	500	500	-
Stationary & Office Supplies	541007	7,009	4,801	7,000	7,000	-
Supplies-Operating	541008	3,726	-	-	-	-
Furniture & Fixtures	542003	0841	72,253	66,256	-	-
Travel, Training, & Etc.	550000	-	500	3,000	3,000	-
Furniture & Fixtures	572005	-	10,709	-	-	-
Fees-Vehicle Licenses/Tags	580009	-	100	-	-	-
Dues & Subscriptions	580018	1,390	1,000	1,500	1,500	-
Postage	580022	4,461	6,000	5,000	5,000	-
Fees & Charges	580024	320	750	750	750	-
Shipping Handling, & Installat	580028	-	350	350	350	-
Gasoline	580035	-	500	-	-	-
Tuition	580040	(1)	-	-	-	-
Miscellaneous Expense	580057	18	-	-	-	-
Rent Subsidy - Port Ins.	587003	1,416,822	1,844,890	1,800,000	1,800,000	-
Utility Allowance - Port Ins.	587004	15,410	20,000	20,000	20,000	-
Rent Subsity - Admin. Cost	587005	1,848	5,500	5,000	5,000	-
Utility Allowance - H.A.P.	587006	35,450	52,174	50,000	50,000	-
Rent Subsidy - H.A.P.	587007	3,907,612	4,069,556	3,809,076	3,809,076	-
CSBG-Water Assistance	587010	5,491	44	10,000	10,000	-
CSBG-Uniform Assistance	587012	9,026	647	5,000	5,000	-
Rental	587013	48,698	103,652	139,475	139,475	-
CSBG-Rental - Tornado	587013	0841	90,836	68,934	-	-
Electric	587014	7,182	650	10,000	10,000	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
CSBG-Electric	587014	5555	\$ 12,271	\$ -	\$ -	\$ -
Gas	587015		974	-	5,000	5,000
CSBG-Gas	587015	5555	1,078	-	-	-
Education Grant-LIHEAP	587016		1,503	572	1,000	1,000
CSBG - Food Baskets	587017		2,650	2,600	2,600	2,600
HAP - EHV Expense	587018		20	1,162	26,900	26,900
LIWAP - Water Assistance	587019		-	621	-	-
Interfund Charges	589009		-	31,628	-	-
Total OPERATING EXPENDITURES			<u>5,792,452</u>	<u>6,403,776</u>	<u>6,023,148</u>	<u>6,023,148</u>
Total EXPENDITURES			<u>6,157,074</u>	<u>6,939,858</u>	<u>6,566,109</u>	<u>6,566,109</u>
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101		7,226	-	-	-
Total OTHER FINANCING SOURCES			<u>7,226</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		153,886	142	11,061	11,061	-
FUND BALANCE, BEGINNING OF YEAR		-	153,886	154,028	154,028	-
FUND BALANCE, END OF YEAR		<u>\$ 153,886</u>	<u>\$ 154,028</u>	<u>\$ 165,089</u>	<u>\$ 165,089</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fed Transit Admin	420008	\$ -	\$ 382,453	\$ 329,524	\$ 329,524	\$ -
FEMA	420028	954	-	-	-	-
State Mass Transportation	440006	94,891	85,000	115,000	115,000	-
Rents and Leases	450038	21,795	14,000	20,000	20,000	-
Fare Box - Transit	450051	23,286	22,000	27,000	27,000	-
Interest - Invest.	470000	975	2,500	2,250	2,250	-
Refunds	480070	20,000	-	-	-	-
Insurance Proceeds	489074	23,875	-	-	-	-
Total REVENUES		185,776	505,953	493,774	493,774	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Transit Manager		83,932	84,964	84,964	-	-
Administrative Supervisor		47,732	48,584	48,584	-	-
Senior Bus driver		37,680	49,920	49,920	-	-
Bus driver		35,641	45,760	45,760	-	-
Bus driver		34,544	45,760	45,760	-	-
Bus driver		33,996	45,760	45,760	-	-
Bus driver		29,244	-	-	-	-
Custodian		-	27,600	27,600	-	-
Reserved Bus driver PT		23,533	-	-	-	-
Reserved Bus driver PT		23,533	-	-	-	-
Salaries Total	501000	227,139	349,835	348,348	348,348	-
Salaries - OT	501001	3,818	6,000	5,000	5,000	-
Taxes - Payroll	501002	4,349	8,500	5,200	5,200	-
Pension Costs	501004	24,567	35,000	40,500	40,500	-
Insurance-Hospital & Life	501005	36,956	51,500	52,000	52,000	-
Total PERSONNEL EXPENDITURES		296,829	450,835	451,048	451,048	-
OPERATING EXPENDITURES						
Auto Insurance	502000	10,954	15	4,718	4,718	-
General Liability Insurance	502001	12	-	-	-	-
Insurance-Property	502005	5,794	9,500	13,100	13,100	-
Insurance-Flood	502008	6,791	5,900	6,950	6,950	-
Insurance-Work. Comp.	502012	604	7,129	8,862	8,862	-
Professional Service	520002	5,388	48,525	20,000	20,000	-
Prof Serv-Software Support	520003	1,794	2,000	2,000	2,000	-
Prof Serv-Inspections	520017	451	500	500	500	-
Prof Serv-Drug Testing	520045	281	1,000	1,000	1,000	-
R & M Vehicles	530004	78,303	60,000	40,000	40,000	-
R & M Machinery & Equipment	530005	1,949	2,000	1,500	1,500	-
R & M Bldg & Facilities	530008	19,409	4,000	3,500	3,500	-
Utilities - Water	540000	155	300	300	300	-
Utilities - Electric	540002	12,759	10,500	11,500	11,500	-
Telephone Svcs	540005	3,734	4,400	4,000	4,000	-
Cell Phone	540006	667	500	500	500	-
Supplies-Janitorial	541002	990	750	1,000	1,000	-
Stationary & Office Supplies	541007	747	500	750	750	-
Supplies-Operating	541008	8,280	4,000	4,000	4,000	-
Uniforms	541017	1,646	2,000	1,000	1,000	-
Travel, Training, & Etc.	550000	92	-	2,500	2,500	-
Construction in Progress	571001	-	115,000	115,000	115,000	-
Small Equipment	571012	23,538	330	15,000	15,000	-
Vehicles	572011	233,276	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	200	500	500	500	-
Diesel	580034	27,301	8,000	9,000	9,000	-
Gasoline	580035	11,412	22,000	25,000	25,000	-
Miscellaneous Expense	580057	-	2,099	-	-	-
Total OPERATING EXPENDITURES		457,312	311,448	292,180	292,180	-
Total EXPENDITURES		754,141	762,283	743,228	743,228	-
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	573,046	256,330	249,454	249,454	-
Total OTHER FINANCING SOURCES		573,046	256,330	249,454	249,454	-
NET EFFECT ON FUND BALANCE		4,681	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(241,524)	(236,843)	(236,843)	(236,843)	-
FUND BALANCE, END OF YEAR		\$ (236,843)	\$ (236,843)	\$ (236,843)	\$ (236,843)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 21,929	\$ 22,000	\$ 25,000	\$ 25,000	\$ -
Interest - Invest	470000	2,377	-	-	-	-
Total REVENUES		<u>24,306</u>	<u>22,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Jurors & Witnesses	580049	50	22,000	25,000	25,000	-
Total EXPENDITURES		<u>50</u>	<u>22,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		24,256	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		132,482	156,738	156,738	156,738	-
FUND BALANCE, END OF YEAR		<u>\$ 156,738</u>	<u>\$ 156,738</u>	<u>\$ 156,738</u>	<u>\$ 156,738</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 12	\$ 2,090	\$ -	\$ -	\$ -
State Grants - LGAP	440000 0080	136,497	101,191	-	-	-
Donations - Jazz in June	483001 0100	5,000	4,000	5,000	5,000	-
Total REVENUES		141,509	107,281	5,000	5,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Grants Manager			30,922	65,000	65,000	-
Salaries	501000	65,997	30,922	65,000	65,000	-
Taxes - Payroll	501002	955	448	943	943	-
Pension Costs	501004	7,590	2,949	7,475	7,475	-
Insurance-Hospital & Life	501005	139	58	14,800	14,800	-
Total PERSONNEL EXPENDITURES		74,681	34,377	88,218	88,218	-
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,875	2,250	2,250	2,250	-
Stationary & Office Supplies	541007	1,266	493	750	750	-
Construction in Progress - LGAP	571001 0080	210,669	101,191	-	-	-
Concert Expenses-Jazz in June	580020 0100	6,963	7,000	5,000	5,000	-
Postage	580022	-	150	-	-	-
Shipping Handling, & Installation	580028	314	250	250	250	-
Total OPERATING EXPENDITURES		221,087	111,334	8,250	8,250	-
Total EXPENDITURES		295,768	145,711	96,468	96,468	-
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	84,475	38,430	91,468	91,468	-
Total OTHER FINANCING SOURCES		84,475	38,430	91,468	91,468	-
NET EFFECT ON FUND BALANCE		\$ (69,784)	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 120,756	\$ -	\$ -	\$ -	\$ -
Reimbursement	480071	143,819	- - -	- - -	- - -	- - -
Total REVENUES		<hr/> 264,575	<hr/> - - -	<hr/> - - -	<hr/> - - -	<hr/> - - -
NET EFFECT ON FUND BALANCE		\$ 264,575	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
UASI	420009	0020	\$ -	\$ 101,222	\$ 203,708	\$ 203,708
Cities Readiness Inc	420010	0056	19,866	17,500	20,366	20,366
EMPG Grant	420012	0022	28,185	41,433	67,325	67,325
SHSP Grant	420013	0021	10,160	65,797	79,043	79,043
FEMA	420028		13,282	-	-	-
FEMA - Hurricane Zeta	420028	1028	34,463	-	-	-
Total REVENUES			105,956	225,952	370,442	370,442
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of OHSEP (RS 29,728)			85,785	87,018	87,018	-
Administrative Assistant I			38,980	39,629	39,629	-
Salaries	501000		90,785	124,765	126,647	126,647
Salaries - OT	501001		-	1,500	1,500	1,500
Taxes - Payroll	501002		1,301	2,000	2,000	2,000
Pension Costs	501004		10,440	14,500	14,600	14,600
Insurance-Hospital & Life	501005		10,812	17,700	20,500	20,500
Total PERSONNEL EXPENDITURES			113,338	160,465	165,247	165,247
OPERATING EXPENDITURES						
Rent - Equipment	503002		683	2,200	-	-
Rent - Equipment - SHSP	503002	0021	-	-	4,320	4,320
Rent - Equipment - EMPG	503002	0022	1,441	-	2,422	2,422
Rentals/Leases	503004		1,595	2,000	-	-
Rentals/Leases-SHSP	503004	0021	4,320	4,320	-	-
Rentals/Leases-EMPG	503004	0022	-	2,886	-	-
Professional Service	520002		18,921	20,500	19,000	19,000
Prof Serv-Software Support	520003		1,000	-	-	-
Prof Serv - Generator			-	3,925	-	-
Prof Serv - Communications-SHSP	520051	0021	4,850	-	-	-
R & M Vehicles	530004		207	5,000	5,000	5,000
R & M Machinery & Equipment	530005		4,311	6,000	10,000	10,000
Utilities - Electric	540002		5,075	4,500	4,300	4,300
Telephone Svcs	540005		4,924	4,980	3,760	3,760
Cell Phone	540006		459	459	-	-
Cell Phone-EMPG	540006	0022	1,653	2,500	4,256	4,256
Supplies-Food/Drink	541003		-	500	500	-
Stationary & Office Supplies	541007		785	904	1,000	1,000
Supplies-Operating	541008		2,840	889	3,000	3,000
Supplies-Operating-SHSP	541008	0021	4,942	4,880	-	-
Supplies-Operating-EMPG	541008	0022	95	2,160	2,100	2,100
Small Tools & Equipment	541014		2,930	1,980	3,000	3,000
Small Tools & Equipment-UASI	541014	0020	-	-	22,500	22,500
Small Tools & Equipment-SHSP	541014	0021	14,108	28,608	30,500	30,500
Small Tools & Equipment-EMPG	541014	0022	-	-	10,500	10,500
Computer Equipment-EMPG	542000	0022	2,966	10,500	-	-
Computer Equipment-UASI	542000	0020	-	-	73,708	73,708
Furniture & Fixtures	542003		566	-	-	-
Furniture & Fixtures-EMPG	542003	0022	1,767	-	-	-
Travel, Training, & Etc.	550000		411	1,550	1,000	1,000
Travel, Training, & Etc.-EMPG	550000	0022	1,106	1,000	4,800	4,800
Small Equipment	571012		13,030	-	-	-
Computer Equipment-UASI	572000	0020	-	71,222	-	-
Fees-Vehicle Licenses/Tags	580009		20	1,120	100	100
Advertising	580017		3,112	1,450	2,000	2,000
Dues & Subscriptions-EMPG	580018	0022	250	250	250	250
Recording Fees	580021		915	2,000	1,500	1,500
Postage	580022		14	250	250	250
Diesel	580034		3,823	5,000	4,000	4,000
Gasoline	580035		378	1,017	750	750
Operating Grant-UASI	589006	0020	-	30,000	107,500	107,500
Operating Grant-SHSP	589006	0021	-	26,872	42,133	42,133
Total OPERATING EXPENDITURES			103,497	251,422	364,149	364,149
Total EXPENDITURES			216,835	411,887	529,396	529,396
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101		113,175	185,935	158,954	158,954
Total OTHER FINANCING SOURCES			113,175	185,935	158,954	158,954
NET EFFECT ON FUND BALANCE		\$ 2,296	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
DNR Grant	420000	\$ 23,185	\$ 30,913	\$ 30,913	\$ 30,913	\$ -
Federal Grants - Lake Leary Marsh Creation Phase II	420003	0006	137,700	-	-	-
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	96,110	2,599,028	2,599,028	2,599,028
State Grants - Shell Beach Fishing Pier	440000	xxxx	-	-	955,695	955,695
FEMA	420028	1,183	-	-	-	-
Interest - Invest.	470000	12,914	4,000	10,000	10,000	-
Donations - Wayne's Wetlands	483001	0046	500	-	-	-
Total REVENUES		271,592	2,633,941	3,595,636	3,595,636	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coastal Manager			52,772	120,000	120,000	-
Salaries Total	501000	108,193	52,772	120,000	120,000	-
Taxes - Payroll	501002	1,431	697	1,600	1,600	-
Pension Costs	501004	12,442	6,069	10,000	10,000	-
Insurance-Hospital & Life	501005	13,652	7,104	10,500	10,500	-
Total PERSONNEL EXPENDITURES		135,718	66,642	142,100	142,100	-
OPERATING EXPENDITURES						
Professional Service	520002	3,295	42,408	5,000	5,000	-
Professional Service - Lake Leary Marsh Creation Phase II	520002	0006	2,700	-	-	-
Professional Service-CPRA Meeting	520002	0054	8,320	5,093	4,000	4,000
Professional Service-MRGO Navigation Improvements	520002	7575	61,017	60,000	70,000	70,000
Prof Serv-Contracting	520035	101,453	165,000	165,000	165,000	-
Cell Phone	540006	839	1,000	750	750	-
Stationary & Office Supplies	541007	2,552	600	750	750	-
Supplies-Operating	541008	2,536	825	500	500	-
Small Tools & Equipment- Black Mangrove Planting	541014	0019	-	1,329	500	500
Travel, Training, & Etc.	550000	660	3,223	750	750	-
Construction in Progress	571001	41,307	-	-	-	-
Construction in Progress-Bayou Terre Aux Bouefs	571001	0102	-	2,599,028	2,599,028	2,599,028
Construction in Progress-Shell Beach Fishing Pier	571001	xxxx	-	955,695	955,695	-
Small Equipment	571012	6,248	-	-	-	-
Dues & Subscriptions	580018	5,000	4,554	2,500	2,500	-
Entertainment & Prom-Delacroix Seafood Market	580019	0047	2,203	1,250	1,000	1,000
Shipping Handling	580028	79	-	-	-	-
Gasoline	580035	-	68	250	250	-
Miscellaneous Expense	580057	1,142	-	-	-	-
Total OPERATING EXPENDITURES		239,351	2,884,378	3,805,723	3,805,723	-
Total EXPENDITURES		375,069	2,951,020	3,947,823	3,947,823	-
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	73,657	272,338	307,187	307,187	-
Transfer from GOMESA	499291	31,921	44,741	45,000	45,000	-
Total OTHER FINANCING SOURCES		105,578	317,079	352,187	352,187	-
NET EFFECT ON FUND BALANCE		\$ 2,101	\$ -	\$ -	\$ -	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - Lake Leary Phase II	420003 0006	\$ 6,628	\$ 2,980,454	\$ 2,500,000	\$ 2,500,000	\$ -
Federal Grants - Paris Road Streetscape	420003 0007	353,219	1,200,000	-	-	-
Federal Grants - Nunez Fisheries Workforce	420003 0009	93,975	141,342	-	-	-
Federal Grants - Shell Beach Fishing Pier	420003 xxxx	-	-	745,000	745,000	-
Federal Grants - Bayou Terre Aux Bouefs	420003 0102	-	1,339,000	2,596,500	2,596,500	-
Federal Grants - Nunez Islenos Complex	420003 0127	-	102,928	-	-	-
Total REVENUES		453,822	5,763,724	5,841,500	5,841,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Professional Service-Lake Leary Phase II	520002 0006	327,123	2,980,454	2,500,000	2,500,000	-
Professional Service-Nunez Fisheries	520002 0009	48,984	141,342	-	-	-
Professional Service-Bayou Terre Aux Bouefs	520002 0102	48,314	-	-	-	-
Construction in Progress-Paris Road Streetscape	571001 0007	748,891	1,200,000	-	-	-
Construction in Progress-Shell Beach Fishing Pier	571001 xxxx	-	-	745,000	745,000	-
Construction in Progress-Bayou Terre Aux Bouefs	571001 0102	-	1,339,000	2,596,500	2,596,500	-
Construction in Progress- Nunez Islenos Complex	571001 0127	-	102,928	-	-	-
Reimbursement-Lake Leary Phase II	581005 0006	140,400	-	-	-	-
Total EXPENDITURES		1,313,712	5,763,724	5,841,500	5,841,500	-
NET EFFECT ON FUND BALANCE		\$ (859,890)	\$ -	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		(660,702)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	(660,702)	(660,702)	(660,702)	-
FUND BALANCE, END OF YEAR		\$ (660,702)	\$ (660,702)	\$ (660,702)	\$ (660,702)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 552,527	\$ 542,000	\$ -	\$ -	\$ -
Gulf of Mexico Energy Revenue	420024	1,064,029	1,491,358	1,500,000	1,500,000	-
Interest - Investment	470000	110,306	-	-	-	-
Misc. Revenue	480082	76	-	-	-	-
Total REVENUES		1,726,938	2,033,358	1,500,000	1,500,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	-	128,570	-	-	-
Professional Service-Lake Leary Phase II	520002 0006	-	171,430	-	-	-
Professional Service-Sediment Pipeline	520002 0040	888,579	1,084,000	156,988	-	(156,988)
Bond Principal	560000	-	500,000	750,000	750,000	-
Bond Interest Expense	560001	321,848	-	-	-	-
Service Fees - Bonds	560003	4,764	-	-	-	-
Construction in Progress	571001	168	-	495,770	-	(495,770)
Construction in Progress-Buccaneare Villa Drainage Impr	571001 0010	83,313	770,226	1,563,008	1,143,488	(419,520)
Construction in Progress-Sediment Pipeline	571001 0040	330,829	-	-	-	-
Construction in Progress-Bayou Terre Aux Bouefs	571001 0102	-	260,028	-	-	-
Heavy Equipment	572010	152,506	-	-	-	-
Total EXPENDITURES		1,782,007	2,914,254	2,965,766	1,893,488	(1,072,278)
OTHER FINANCING USES						
Transfer to Coastal Department	599290	31,920	44,741	45,000	45,000	-
Transfer to General Fund Capital Projects	599464	-	5,710,646	4,620,844	4,455,799	(165,045)
Total OTHER FINANCING USES		31,920	5,755,387	4,665,844	4,500,799	(165,045)
NET EFFECT ON FUND BALANCE		(86,989)	(6,636,283)	(6,131,610)	(4,894,287)	1,237,323
FUND BALANCE, BEGINNING OF YEAR		9,615,101	9,528,112	2,891,829	2,891,829	-
FUND BALANCE, END OF YEAR		\$ 9,528,112	\$ 2,891,829	\$ (3,239,781)	\$ (2,002,458)	\$ 1,237,323

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2024 BUDGET



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2024 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.

2021 Sales Tax Bond / Hurricane Line of Credit Fund - This fund is used to accumulate monies for the payment of Taxable Hurricane Recovery Revenue Bonds, Series 2021, which was issued for paying any costs associated with debris removal or the demolition, rehabilitation, repair, reconstruction, renovation, restoration and improvement of facilities resulting from or related to Hurricane Ida, including purchasing any furnishings, and equipment.

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
309 - HURRICANE RECOVERY REVENUE BOND 2021 SINKING
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	\$ -	\$ -	\$ -	\$ 204,541	\$ 204,541
Bond Interest Expense	560001	\$ -	\$ -	\$ -	\$ 51,872	\$ 51,872
Total EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 256,413</u>	<u>\$ 256,413</u>
OTHER FINANCING SOURCES						
Transf from 2008 S/T Ref Bond	499529	\$ -	\$ -	\$ -	\$ 256,413	\$ 256,413
Total OTHER FINANCING SOURCES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 256,413</u>	<u>\$ 256,413</u>
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 33,482	\$ 70,000	\$ 35,000	\$ 35,000	\$ -
Total REVENUES		<u>33,482</u>	<u>70,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	3,715,000	3,405,000	3,515,000	3,515,000	-
Bond Interest Expense	560001	351,100	208,700	70,300	70,300	-
Service Fees- Bonds	560003	600	400	400	400	-
Total EXPENDITURES		<u>4,066,700</u>	<u>3,614,100</u>	<u>3,585,700</u>	<u>3,585,700</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from 2008 S/T Ref Bond	499529	3,483,249	3,544,100	792,457	792,457	-
Total OTHER FINANCING SOURCES		<u>3,483,249</u>	<u>3,544,100</u>	<u>792,457</u>	<u>792,457</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(549,969)	-	(2,758,243)	(2,758,243)	-
FUND BALANCE, BEGINNING OF YEAR		3,323,212	2,773,243	2,773,243	2,773,243	-
FUND BALANCE, END OF YEAR		<u>\$ 2,773,243</u>	<u>\$ 2,773,243</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
352 - 2021 Sales Tax Bond & Hurricane Line of Credit
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 223,712	\$ 90,000	\$ -	\$ -	\$ -
Total REVENUES		<u>223,712</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	-	-	705,000	550,000	(155,000)
Bond Interest Expense	560001	-	-	450,000	438,447	(11,553)
Service Fees- Bonds	560003	199	200	-	-	-
Total EXPENDITURES		<u>199</u>	<u>200</u>	<u>1,155,000</u>	<u>988,447</u>	<u>(166,553)</u>
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	-	-	1,155,000	988,447	(166,553)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>-</u>	<u>1,155,000</u>	<u>988,447</u>	<u>(166,553)</u>
OTHER FINANCING USES						
Transfer to General Fund Capital Projects	599464	-	12,291,669	9,665,568	9,402,590	(262,978)
Total OTHER FINANCING USES		<u>-</u>	<u>12,291,669</u>	<u>9,665,568</u>	<u>9,402,590</u>	<u>(262,978)</u>
NET EFFECT ON FUND BALANCE		223,513	(12,201,869)	(9,665,568)	(9,402,590)	262,978
FUND BALANCE, BEGINNING OF YEAR		14,386,305	14,609,818	2,407,949	2,407,949	-
FUND BALANCE, END OF YEAR		<u>\$ 14,609,818</u>	<u>\$ 2,407,949</u>	<u>\$ (7,257,619)</u>	<u>\$ (6,994,641)</u>	<u>\$ 262,978</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 2,877	\$ 3,500	\$ -	\$ -	\$ -
Total REVENUES		<u>2,877</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	265,000	275,000	-	-	-
Bond Interest Expense	560001	13,050	4,538	-	-	-
Total EXPENDITURES		<u>278,050</u>	<u>279,538</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Fire	499254	283,733	47,346	-	-	-
Total OTHER FINANCING SOURCES		<u>283,733</u>	<u>47,346</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		8,560	(228,692)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		230,302	238,862	10,170	10,170	-
FUND BALANCE, END OF YEAR		<u>\$ 238,862</u>	<u>\$ 10,170</u>	<u>\$ 10,170</u>	<u>\$ 10,170</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2024 BUDGET



ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2024 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.

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. Capital Projects Fund is broken into the following: ARPA (Arabi Drainage), \$14M Sales Tax Bond, GOMESA Bond, and General Capital Projects

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)

	2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 281	\$ 800	\$ -	\$ -
Total REVENUES		281	800	-	-
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	- 5,785	-	-	-
Supplies-Operating	541008	- 16,000	25,000	25,000	-
Dues & Subscription	580018	660 -	-	-	-
Total EXPENDITURES		660 21,785	25,000	25,000	-
NET EFFECT ON FUND BALANCE		(379) (20,985)	(25,000)	(25,000)	-
FUND BALANCE, BEGINNING OF YEAR		21,364 20,985	-	-	-
FUND BALANCE, END OF YEAR		\$ 20,985	\$ (25,000)	\$ (25,000)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
State Grant - Fire Station 10	440000	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -
Interest - Invest.	470000	13,996	15,945	-	-	-
Total REVENUES		13,996	15,945	4,000,000	4,000,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress - Fire Station 10	571001	-	-	5,000,000	5,000,000	-
Construction in Progress - Fire Station 11	571001	-	-	620,000	620,000	-
Vehicles	572012	-	2,212,145	2,623,697	2,623,697	-
Total EXPENDITURES		-	2,212,145	8,243,697	8,243,697	-
OTHER FINANCING SOURCES						
Transfer from Fire	499254	250,000	1,182,204	2,031,552	2,031,552	-
Total OTHER FINANCING SOURCES		250,000	1,182,204	2,031,552	2,031,552	-
OTHER FINANCING USES						
Transfer to Fire	599254	-	150,000	-	-	-
Total OTHER FINANCING USES		-	150,000	-	-	-
NET EFFECT ON FUND BALANCE		263,996	(1,163,996)	(2,212,145)	(2,212,145)	-
FUND BALANCE, BEGINNING OF YEAR		900,000	1,163,996	-	-	-
FUND BALANCE, END OF YEAR		<u>\$ 1,163,996</u>	<u>\$ -</u>	<u>\$ (2,212,145)</u>	<u>\$ (2,212,145)</u>	<u>\$ -</u>

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES							
OPERATING REVENUES							
Federal Grants-Pedestrian Impr. Bikeway	420003	0042	\$ -	\$ 419,806	\$ -	\$ -	\$ -
Federal Grants-40 Arp./Paris Rd Ped Cross	420003	0045	-	-	4,365,000	4,365,000	-
Federal Grants-MS River Levee Bike Path	420003	8812	433,980	1,062,095	123,000	123,000	-
Federal Grants-MS River Levee Bike Path III	420003	8818	-	-	1,628,912	1,628,912	-
Federal Grants-MS River Bike Path Phase IV	420003	8821	-	-	602,384	602,384	-
Federal Grants-MS River Trailheads	420003	8822	1,388	352,738	478,812	478,812	-
FEMA	420028		3,249	-	-	-	-
State Grants-Forty Arpent Trail	440000	0033	426,850	4,400,000	2,023,711	2,023,711	-
State Grants-Striping & Signage on Bikeways	440000	0043	111,936	382,982	-	-	-
Interest - Investment	470000		3,246	35,000	-	-	-
Donations-MS River Levee Bike Path III	483001	8818	389,000	-	-	-	-
Total REVENUES			1,369,649	6,652,621	9,221,819	9,221,819	-
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service	520002		24,997	32,000	32,000	32,000	-
Construction in Progress-40 Arpent Trail	571001	0033	690,554	2,646,506	2,413,711	2,413,711	-
Construction in Progress-Pedestrian Impr. Bikeway	571001	0042	27,951	600,003	-	-	-
Construction in Progress-Striping/Signage-Bikeways	571001	0043	30,700	212,311	118,351	118,351	-
Construction in Progress-40 Arp./Paris Rd Ped Cross	571001	0045	6,000	-	5,404,791	5,404,791	-
Construction in Progress-MS River Levee Bike Path	571001	8812	908,567	1,164,758	123,000	123,000	-
Construction in Progress-MS River Bike Path Phase III	571001	8818	19,173	373,581	1,978,912	1,978,912	-
Construction in Progress-MS River Bike Path Phase IV	571001	8821	-	-	602,384	602,384	-
Construction in Progress-MS River Trailheads	571001	8822	85,503	530,321	656,395	656,395	-
Construction in Progress-MRT Cy Pres	571001	8823	16,913	372,087	371,208	371,208	-
Total EXPENDITURES			1,810,358	5,931,567	11,700,752	11,700,752	-
OTHER FINANCING USES							
Transfer From General Fund	499100		-	-	1,000,000	1,000,000	-
Transfer From Sales Tax	499101		440,709	404,087	559,583	559,583	-
Total OTHER FINANCING USES			440,709	404,087	1,559,583	1,559,583	-
NET EFFECT ON FUND BALANCE			-	1,125,141	(919,350)	(919,350)	-
FUND BALANCE, BEGINNING OF YEAR			1,208,735	1,208,735	2,333,876	2,333,876	-
FUND BALANCE, END OF YEAR			\$ 1,208,735	\$ 2,333,876	\$ 1,414,526	\$ 1,414,526	\$ -

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

	2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 139	\$ -	\$ -	\$ -
Total REVENUES		<u>139</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		139	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(737,689)	(737,550)	(737,550)	(737,550)
FUND BALANCE, END OF YEAR		<u>\$ (737,550)</u>	<u>\$ (737,550)</u>	<u>\$ (737,550)</u>	<u>\$ (737,550)</u>

**ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
464430 - ARPA
(In Whole Numbers)**

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001	\$ -	\$ -	\$ -	\$ -	\$ -
Construction in Progress-Arabi Drainage Phase I	571001 2915	950,578	97,022	- 1,000,000	903,535	(96,465)
Construction in Progress-Arabi Drainage Phase II	571001 2919	535,785	- 72,084	226,503	226,503	-
Construction in Progress-Arabi Drainage - Aycock	571001 2920	7,370	202,879	- 1,207,590	1,207,590	-
Construction in Progress-Arabi Drainage - Esteban	571001 2921	554	226,503	961,755	961,755	-
Construction in Progress-Arabi Drainage - New Conspan	571001 2922	2,895	1,000,000	1,519,627	1,519,627	-
Construction in Progress-Arabi Drainage - New Culverts	571001 2923	12,627	1,000,000	2,240,409	2,240,409	-
Construction in Progress-Arabi Drainage - Angela Ph I	571001 2924	2,313	500,000	- 500,000	- 500,000	-
Construction in Progress-Arabi Drainage - Angela Ph II	571001 2925	-	1,207,590	961,755	961,755	-
Construction in Progress-Arabi Drainage - Improvements	571001 2926	37,158	1,000,000	7,155,884	7,059,419	(96,465)
Total EXPENDITURES		1,549,280	4,371,985	7,155,884	7,059,419	(96,465)
OTHER FINANCING SOURCES						
Transfer from General Fund	499100	1,549,280	4,421,985	7,155,884	7,059,419	(96,465)
Total OTHER FINANCING SOURCES		1,549,280	4,421,985	7,155,884	7,059,419	(96,465)
NET EFFECT ON FUND BALANCE		\$ -	\$ 50,000	- -	- -	- -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	\$ 981,744	\$ 3,871,443	\$ -	\$ -	\$ -
Construction in Progress	571001	189,046	3,000,000	-	-	-
Construction in Progress-Corrine Canal	571001 2916	-	2,000,000	-	-	-
Construction in Progress-Pirate Ditch	571001 2917	-	500,000	-	-	-
Construction in Progress-Genie & Golden Canals	571001 2918	13,788	1,491,162	-	-	-
Construction in Progress- Jail Renovation Phase 1A	571001 6013	27,001	167,315	550,489	550,489	-
Construction in Progress- Jail Renovation Phase 1B	571001 6014	37,760	202,250	20,390	20,390	-
Construction in Progress- Miss Drainage Improvements	571001 xxxx	-	-	4,029,521	5,727,446	1,697,925
Construction in Progress- LBBLD Pumps	571001 6506	458,992	1,000,000	1,300,000	786,845	(513,155)
Construction in Progress- Sylvia Pumping Station	571001 2928	-	-	1,460,598	1,460,598	-
Construction in Progress- Daniel Dr Sewer Replacement	571001 2929	-	-	1,447,748	-	(1,447,748)
Construction in Progress- Citrus Ave Levee & Pump Station	571001 xxxx	-	-	856,822	856,822	-
Small Equipment	571012	-	59,499	-	-	-
Total EXPENDITURES		<u>1,708,331</u>	<u>12,291,669</u>	<u>9,665,568</u>	<u>9,402,590</u>	<u>(262,978)</u>
OTHER FINANCING SOURCES						
Transfer from 2021 Sales Tax Bond	499352	-	12,291,669	9,665,568	9,402,590	(262,978)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>12,291,669</u>	<u>9,665,568</u>	<u>9,402,590</u>	<u>(262,978)</u>
NET EFFECT ON FUND BALANCE		<u>\$ (1,708,331)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service - Bayou Terre Bouefs Ridge Rest.	520002	0102	\$ 229	\$ -	\$ -	\$ -	\$ -
Professional Service - Black Bay Barrier Islands	520002	1018	1,596,825	-	583,555	-	(583,555)
Professional Service - Bayou Terre Bouefs Dredging	520002	2919	349,113	-	-	-	-
Professional Service - Drainage Canal R.O.W. Map	520002	2913	90,195	-	-	-	-
Professional Service - Sonar Bayous and Canals	520002	2914	85,790	-	-	-	-
Construction in Progress-Paris Road Seafood Mkt	571001	0008	120,912	1,805,032	3,735,712	3,735,712	-
Construction in Progress-Buccaneer Villa Drainage	571001	0010	-	-	301,577	720,087	418,510
Construction in Progress-Bayou Terre Bouefs Armoring	571001	0102	-	1,000,000	-	-	-
Construction in Progress-Black Bay Ridge Restoration	571001	1018	-	2,104,727	-	-	-
Construction in Progress-Bayou Terre Bouefs Dredging	571001	2912	-	800,887	-	-	-
Construction in Progress-Drainage Canal R.O.W. Map	571001	2913	46,290	-	-	-	-
Total EXPENDITURES			2,289,354	5,710,646	4,620,844	4,455,799	(165,045)
OTHER FINANCING SOURCES							
Transfer from GOMESA	499291		-	5,710,646	4,620,844	4,455,799	(165,045)
Total OTHER FINANCING SOURCES			-	5,710,646	4,620,844	4,455,799	(165,045)
NET EFFECT ON FUND BALANCE			\$ (2,289,354)	\$ -	\$ -	\$ -	\$ -

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES							
OPERATING REVENUES							
Federal Grants-Jean Laffite Sidewalk	420003	0011	\$ -	\$ 684,023	\$ 356,000	\$ 356,000	\$ -
FEMA	420028		-	108,897	-	-	-
State Grants - Village Sq Revitalization	440000	0069	-	406,953	406,953	406,953	-
State Grants - Jail Renovation Phase 1A	440000	6013	-	525,000	1,653,164	1,653,164	-
State Grants - Jail Renovation Phase 1A	440000	6014	-	720,000	313,843	313,843	-
State Grants - Buccaneer Villa North Drainage	440000	0010	-	2,526,543	2,460,380	2,460,380	-
State Grants - Phase II-Multi Use Path LA 39	440000	0137	-	480,000	1,145,516	1,145,516	-
State Grants - Reunion Dr Playground	440000	xxxx	-	-	400,000	400,000	-
Interest - Investment	470000		-	14,000	-	-	-
Reimbursement	480071		1,350	-	-	-	-
Reimbursement - Library Building	480071	0104	34,334	4,750,000	4,750,000	4,750,000	-
Donations- Guerenger Canal Bridge	483001	2927	-	-	2,265,065	2,265,065	-
Donations- Paris Road Industrial Park	483001	0079	250,000	1,500,000	-	-	-
Insurance Proceeds-Civic Center Roof Repl.	489074	0133	295,196	819,948	-	-	-
Total REVENUES			580,880	12,535,364	13,750,921	13,750,921	
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service	520002		(139,445)	-	-	-	-
Construction in Progress-Buccaneer Villa North Drain	571001	0010	-	2,526,543	2,460,380	2,460,380	-
Construction in Progress-Jean Laffite Sidewalk	571001	0011	22,966	855,029	445,000	445,000	-
Construction in Progress-Jean Laffite Drainage	571001	0013	7,052	-	-	-	-
Construction in Progress - Forty Arpent Trail	571001	0033	8,735	-	-	-	-
Construction in Progress-Val Reiss Splash Pad	571001	0066	76,122	-	-	-	-
Construction in Progress-Jean Laffite Roadway Restor.	571001	0067	-	305	-	-	-
Construction in Progress-Village Sq. Revitalization	571001	0069	293,666	656,953	654,566	654,566	-
Construction in Progress-Paris Road Industrial Park	571001	0079	60,272	1,500,000	1,432,174	1,432,174	-
Construction in Progress-Library Building	571001	0104	20,380	4,750,000	4,750,000	4,750,000	-
Construction in Progress- Pearl Harbor Memorial Park	571001	0130	33,156	-	-	-	-
Construction in Progress-Civic Center Roof Repl.	571001	0133	482,641	944,948	-	-	-
Construction in Progress-Phase II-Multi Use Path LA 39	571001	0137	39,219	900,000	1,690,181	1,690,181	-
Construction in Progress -Drainage Canal R.O.W. Map	571001	2913	139,445	-	-	-	-
Construction in Progress - ZETA HMPG DPW Office 90/10	571001	xxxx	-	-	120,000	120,000	-
Construction in Progress - IDA HMPG 90/10	571001	xxxx	-	-	520,000	520,000	-
Construction in Progress - Paris Rd Storage Facility	571001	3642	-	-	767,735	767,735	-
Construction in Progress - Guerenger Canal Bridge	571001	2927	-	-	2,265,065	2,265,065	-
Construction in Progress- Jail Renovation Phase 1A	571001	6013	-	525,000	1,653,369	1,653,369	-
Construction in Progress- Jail Renovation Phase 1B	571001	6014	-	720,000	313,843	313,843	-
Construction in Progress- Reunion Dr Playground	571001	xxxx	-	-	400,000	400,000	-
Construction in Progress-Val Riess Turf	571001	0142	-	500,000	500,000	500,000	-
Construction in Progress-Val Riess Storage Facility	571001	8386	191,000	259,000	200,000	200,000	-
Construction in Progress- Val Riess Bathrooms	571001	8387	8,416	280,515	-	-	-
Construction in Progress- Francis Dr Playground	571001	8388	-	100,000	100,000	100,000	-
Small Equipment	571012		75,589	78,633	-	-	-
Total EXPENDITURES			1,319,214	14,596,926	18,272,312	18,272,312	
OTHER FINANCING SOURCES							
Transfer from General Fund	499100		-	700,000	-	-	-
Transfer from Sales Tax Fund	499101		311,334	1,050,459	1,835,140	1,835,140	-
Transfer from FEMA	499229		500,000	-	-	-	-
Total OTHER FINANCING SOURCES			811,334	1,750,459	1,835,140	1,835,140	
NET EFFECT ON FUND BALANCE			\$ -	\$ (311,103)	\$ (2,686,252)	\$ (2,686,252)	\$ -
NET EFFECT ON FUND BALANCE				(3,997,685)	(261,103)	(2,686,252)	(2,686,252)
FUND BALANCE, BEGINNING OF YEAR				3,480,115	(517,570)	(778,673)	(778,673)
FUND BALANCE, END OF YEAR				\$ (517,570)	\$ (778,673)	\$ (3,464,925)	\$ (3,464,925)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ 7,776	\$ -	\$ -	\$ -	\$ -
Total REVENUES		7,776	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
R&M Bldg & Facilities	530005	- -	1,534,675	1,785,615	1,785,615	- -
Total EXPENDITURES		- -	1,534,675	1,785,615	1,785,615	- -
OTHER FINANCING SOURCES						
Transfer from Canals And Drainage	499265	- -	1,026,899	250,940	250,940	- -
Total OTHER FINANCING SOURCES		- -	1,026,899	250,940	250,940	- -
NET EFFECT ON FUND BALANCE		7,776	(507,776)	(1,534,675)	(1,534,675)	- -
FUND BALANCE, BEGINNING OF YEAR		500,000	507,776	- -	- -	- -
FUND BALANCE, END OF YEAR		<u>\$ 507,776</u>	<u>\$ -</u>	<u>\$ (1,534,675)</u>	<u>\$ (1,534,675)</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2024 BUDGET



ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2024 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

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)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 202	\$ -	\$ -	\$ -	\$ -
Interest - Invest	470000	83,826	-	-	-	-
Gen. Liab. & Auto	480073	288,903	390,000	500,000	500,000	-
Misc. Revenue	480082	31,557	-	-	-	-
Reimb-Workmen's Compensation	482004	2,081,885	2,824,662	1,550,000	1,550,000	-
Total Revenues		2,486,373	3,214,662	2,050,000	2,050,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Risk Manager		69,054	70,160	70,160	-	-
Safety Manager		58,879	59,580	59,580	-	-
Insurance Supervisor		51,141	51,993	51,993	-	-
Insurance Coordinator		45,535	46,047	46,047	-	-
Salaries Total	501000	211,044	224,609	227,780	227,780	-
Salaries - OT	501001	2,140	1,857	-	-	-
Taxes - Payroll	501002	6,378	7,200	7,400	7,400	-
Pension Costs	501004	18,141	19,549	22,250	22,250	-
Insurance-Hospital & Life	501005	38,492	41,622	50,000	50,000	-
Total PERSONNEL EXPENDITURES		276,195	294,837	307,430	307,430	-
OPERATING EXPENDITURES						
Insurance-Auto Collision/Comp.	502018	6,054	10,910	5,000	5,000	-
Claims Payment-Auto/General	502019	910,132	1,496,448	400,000	400,000	-
Claims Payment-Wkr's Comp	502020	2,500,755	2,090,874	1,290,000	1,290,000	-
Rent - Equipment	503002	1,826	1,852	1,860	1,860	-
Professional Service	520002	134,928	60,910	20,000	20,000	-
Prof Ser-FA Richards/Auto Liab	520005	-	15,895	15,000	15,000	-
Prof Serv-FA Richards/Gen Liab	520006	-	26,791	25,000	25,000	-
Prof Serv-FA Richards/Wrk Comp	520007	47,174	28,439	25,000	25,000	-
Prof Serv-Cobra	520014	5,505	6,000	6,860	6,860	-
Cell Phone	540006	1,460	1,714	1,500	1,500	-
Supplies-Signs	541001	-	-	750	750	-
Stationary & Office Supplies	541007	185	2,788	1,250	1,250	-
Travel, Training, & Etc.	550000	638	2,000	1,500	1,500	-
Dues & Subscriptions	580018	-	-	250	250	-
Postage	580022	1,029	550	250	250	-
Fees & Charges	580024	100	100	100	100	-
Shipping Handling, & Installat	580028	63	50	100	100	-
Miscellaneous Expense	580057	408	-	-	-	-
Total OPERATING EXPENDITURES		3,610,257	3,745,321	1,794,420	1,794,420	-
Total EXPENDITURES		3,886,452	4,040,158	2,101,850	2,101,850	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	-	825,496	51,850	51,850	-
Total OTHER FINANCING SOURCES		-	825,496	51,850	51,850	-
NET EFFECT ON FUND BALANCE		(1,400,079)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(423,429)	(1,908,506)	(1,908,506)	(1,908,506)	-
FUND BALANCE, END OF YEAR		\$ (1,823,508)	\$ (1,908,506)	\$ (1,908,506)	\$ (1,908,506)	\$ -

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Gen. Liab. & Auto	480073	\$ 451	\$ 21,000	\$ 275,000	\$ 275,000	\$ -
Reimb-Workmen's Compensation	482004	196,858	200,000	225,000	225,000	-
Total Revenues		197,309	221,000	500,000	500,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Claims Payment-Auto/General	502019	(156,847)	350,000	275,000	275,000	-
Claims Payment-Wkr's Comp	502020	315,121	140,000	200,000	200,000	-
Reinsurance - Worker's Comp	502021	-	25,000	25,000	25,000	-
Professional Service	520002	-	4,000	-	-	-
Prof Ser-FA Richards/Auto Liab	520005	-	4,000	-	-	-
Prof Serv-FA Richards/Gen Liab	520006	-	4,500	-	-	-
Prof Serv-FA Richards/Wrk Comp	520007	-	3,000	-	-	-
Total EXPENDITURES		158,274	530,500	500,000	500,000	-
NET EFFECT ON FUND BALANCE		39,035	(309,500)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		2,001,458	2,027,574	1,718,074	1,718,074	-
FUND BALANCE, END OF YEAR		\$ 2,040,493	\$ 1,718,074	\$ 1,718,074	\$ 1,718,074	\$ -

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2024 BUDGET



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2024 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

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 143,420	\$ 35,000	\$ -	\$ -	\$ -
Federal Grants - Sewer Master Plan	420003 0057	71,868	150,000	-	-	-
FEMA	420028	65,289	-	-	-	-
State Grants	440000	-	35,575	-	-	-
Rents and Leases	450038	83,591	102,600	85,000	85,000	-
Fees, Charges, etc.	450043	323,558	350,000	350,000	350,000	-
Interest - Invest.	470000	99,339	450,000	70,000	70,000	-
Refunds	480070	5,463	-	-	-	-
Other Revenues	480079	245,774	1,000	2,500	2,500	-
Misc. Revenue	480082	-	1,000	-	-	-
Water fees	481001	6,438,937	6,250,000	6,350,000	6,350,000	-
Sewer Fees	481002	6,654,956	6,750,000	6,800,000	6,800,000	-
Safe Drinking Water Fee-DHH	481003	215,011	215,000	215,000	215,000	-
Installation Fees	481004	29,325	20,000	20,000	20,000	-
Sewer Inspection Fees	481005	4,200	3,300	3,300	3,300	-
Insurance Proceeds	489074	411,641	-	-	-	-
Total REVENUES		14,792,372	14,363,475	13,895,800	13,895,800	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Public Works		142,512	142,762	142,762	-	-
Assistant Director of Finance W&S		92,819	93,899	93,899	-	-
Manager W&S		88,418	89,568	89,568	-	-
Plant Manager Wastewater		66,958	66,958	66,958	-	-
Compliance Officer / Investigator		87,243	88,223	88,223	-	-
Superintendent - W&S		85,463	85,713	85,713	-	-
Plant Manager W&S		78,921	60,262	60,262	-	-
Project Inspector		75,711	47,732	47,732	-	-
Senior Staff Engineer		66,958	56,245	56,245	-	-
Chief Plant Operator		65,983	67,029	67,029	-	-
Utilities Finance Officer		68,384	68,384	68,384	-	-
Administrative Assistant II		63,384	64,085	64,085	-	-
Public Service Officer		60,834	61,517	61,517	-	-
Lift Station Supv. / Electrician		57,131	57,131	57,131	-	-
Assistant Superintendent I/E		56,866	57,614	57,614	-	-
Assistant Superintendent I/E		52,911	53,713	53,713	-	-
Plant Operator V		53,972	54,673	54,673	-	-
Plant Operator V		42,056	42,056	42,056	-	-
Plant Operator V		42,056	42,056	42,056	-	-
Plant Operator IV		37,351	37,351	37,351	-	-
Plant Operator IV		54,349	55,003	55,003	-	-
Plant Operator in Training		28,734	-	-	-	-
Staff Engineer		59,111	59,859	59,859	-	-
Staff Engineer		42,756	42,756	42,756	-	-
Chemist II		52,843	53,698	53,698	-	-
Chemist Intern - PT		21,060	21,060	21,060	-	-
Road Supervisor		50,331	50,984	50,984	-	-
Maintenance Supv.		47,314	48,565	48,565	-	-
Electrician		47,461	48,020	48,020	-	-
Electrician		44,165	44,725	44,725	-	-
Electrician		41,330	33,543	33,543	-	-
Electrician		33,543	34,142	34,142	-	-
Electrician		41,929	42,488	42,488	-	-
Meter Reader Supervisor		42,978	43,628	43,628	-	-
Meter Reader III		45,725	46,284	46,284	-	-
Meter Reader III		41,731	42,330	42,330	-	-
Meter Reader I		32,845	35,764	35,764	-	-
Meter Reader I		29,859	30,356	30,356	-	-
Meter Reader I		29,859	30,356	30,356	-	-
Meter Reader I		31,352	31,849	31,849	-	-
Meter Reader I		31,200	31,200	31,200	-	-
W&S Foreman		48,902	49,508	49,508	-	-
W&S Foreman		37,680	38,330	38,330	-	-
W&S Foreman		38,980	39,629	39,629	-	-
Lab Technician II		42,020	39,219	39,219	-	-

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

	2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
Salaries: <i>continued</i>					
Lab Technician I	\$ 40,929	\$ 41,578	\$ 41,578	\$	-
Lab Technician I	37,031	37,680	37,680	37,680	-
Accounting Clerk III	35,044	35,592	35,592	35,592	-
Accounting Clerk III	38,382	38,894	38,894	38,894	-
Accounting Clerk II	37,193	37,658	37,658	37,658	-
Accounting Clerk II	35,764	36,229	36,229	36,229	-
Accounting Clerk II	32,845	33,842	33,842	33,842	-
Accounting Clerk I	29,213	30,171	30,171	30,171	-
Accounting Clerk I	30,171	30,650	30,650	30,650	-
Accounting Clerk I	29,692	30,171	30,171	30,171	-
Accounting Clerk I	29,213	29,692	29,692	29,692	-
Accounting Clerk I - PT	22,464	22,464	22,464	22,464	-
MS4 Inspector	30,706	31,254	31,254	31,254	-
Equipment Operator III	30,706	30,706	30,706	30,706	-
Equipment Operator II	32,845	33,342	33,342	33,342	-
Equipment Operator II	29,859	29,859	29,859	29,859	-
Equipment Operator I	28,734	28,734	28,734	28,734	-
Equipment Operator I	34,044	34,523	34,523	34,523	-
Camera Truck/Operator	30,646	29,859	29,859	29,859	-
Crewman I	34,417	34,864	34,864	34,864	-
Crewman I	32,565	33,044	33,044	33,044	-
Crewman I	32,565	33,044	33,044	33,044	-
Crewman I	31,607	34,417	34,417	34,417	-
Crewman I	31,607	28,734	28,734	28,734	-
Crewman I	29,692	29,692	29,692	29,692	-
Crewman I	30,650	31,129	31,129	31,129	-
Crewman I	28,734	28,734	28,734	28,734	-
Crewman I	29,692	30,171	30,171	30,171	-
Crewman I	29,692	28,734	28,734	28,734	-
Crewman I	28,734	28,734	28,734	28,734	-
Crewman I	29,213	29,692	29,692	29,692	-
Crewman I	29,213	29,692	29,692	29,692	-
Crewman I	29,213	29,692	29,692	29,692	-
Laborer I	-	30,820	30,820	30,820	-
Laborer I	28,519	28,980	28,980	28,980	-
Laborer I	30,359	30,820	30,820	30,820	-
Custodian - PT	16,848	16,900	16,900	16,900	-
Salaries Total	501000	2,996,761	3,522,789	3,491,058	3,491,058
Salaries - OT	501001	183,498	270,740	250,000	250,000
Taxes - Payroll	501002	45,556	54,000	60,000	60,000
Pension Costs	501004	(384,571)	392,000	395,000	395,000
Insurance-Hospital & Life	501005	558,934	673,500	705,000	705,000
Insurance Retirees Health&Life	501007	136,634	176,500	125,000	125,000
Total PERSONNEL EXPENDITURES		3,536,812	5,089,529	5,026,058	5,026,058
OPERATING EXPENDITURES					
Auto Insurance	502000	1,013	15,000	75,000	75,000
General Liability Insurance	502001	451	6,000	200,000	200,000
Insurance-Property	502005	551,855	482,937	915,000	915,000
Insurance - CompEquip / System	502006	5,219	5,872	3,000	3,000
Insurance-Water Towers	502007	42,736	37,000	37,000	37,000
Insurance-Flood	502008	30,508	33,000	30,100	30,100
Insurance-Work.Comp.	502012	196,858	200,000	225,000	225,000
Rent - Equipment	503002	26,662	17,000	17,000	17,000
Rentals/Leases	503004	3,382	4,000	3,000	3,000
Professional Service	520002	188,723	193,174	170,000	170,000
Professional Service - Sewer Master Plan	520002	0057	1,900	-	-
Professional Service - CWEF Grant	520002	0062	-	150,000	-
Prof Serv-Software Support	520003	85,346	90,000	90,000	90,000
Prof Serv-Storage	520009	14,517	14,500	14,500	14,500
Prof Serv-Legal	520012	-	2,749	2,500	2,500
Prof Serv-Inspections	520017	457	200	200	200
Prof Serv-Appraisals	520041	-	500	500	500
Prof Serv-Employee Physicals	520046	35	-	35	35
Prof Serv-Generator	520047	34,358	5,000	61,385	61,385
Prof Serv-Elevator	520049	8,302	8,112	8,556	8,556
Prof Serv - Water Plant Staffing	520055	622,651	657,800	670,956	670,956
Prof Serv - Alarm Monitoring	520102	3,674	3,628	3,850	3,850
Contract Collections	520104	127,590	137,000	120,000	120,000

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
R & M Vehicles	530004	\$ 51,603	\$ 90,000	\$ 60,000	\$ 60,000	\$ -
R & M Machinery & Equipment	530005	125,791	115,614	110,000	110,000	-
R & M Bldg & Facilities	530008	419,843	352,645	425,000	425,000	-
R & M Bldg & Facilities - Hurricane Ida	530008 0840	16,400	2,730	-	-	-
R & M Water&Sewer Point Repair	530009	196,898	475,000	550,000	550,000	-
R & M Bldg HVAC	530010	31,069	43,000	43,000	43,000	-
R & M Roads	530011	219,971	150,000	250,000	250,000	-
Pump Station Rehab/Repairs	530015	139,276	105,257	200,000	200,000	-
R & M Meter Replacements	530020	234,334	405,000	2,500,000	3,590,254	1,090,254
Utilities - Natural Gas	540001	4,065	5,000	5,000	5,000	-
Utilities - Electric	540002	1,423,526	1,350,000	1,300,000	1,300,000	-
Telephone Svcs	540005	38,819	43,000	41,000	41,000	-
Cell Phone	540006	52,556	56,000	50,000	50,000	-
Supplies-Janitorial	541002	6,133	5,700	6,000	6,000	-
Stationary & Office Supplies	541007	3,042	6,000	6,500	6,500	-
Supplies-Operating	541008	62,906	48,000	60,000	60,000	-
Small Tools & Equipment	541014	36,348	21,584	26,213	26,213	-
Uniforms	541017	35,575	42,000	38,000	38,000	-
Billing Office Supplies	541020	26,225	29,000	26,800	26,800	-
Chemicals	541100	530,789	672,773	660,000	660,000	-
Computer Equipment	542000	8,586	10,000	10,000	10,000	-
Computer Software	542001	131,397	140,000	105,000	105,000	-
Travel, Training, & Etc.	550000	2,302	12,000	6,000	6,000	-
Land	571000	-	14,851	-	-	-
Construction in Progress	571001	103	303,690	-	-	-
Vehicles	571011	-	48,000	250,000	250,000	-
Small Equipment	571012	-	49,468	50,000	50,000	-
Pump Replacement	571020	-	300,000	250,000	250,000	-
Heavy Equipment	572010	-	27,427	30,000	30,000	-
Depreciation Expense	574000	10,553,157	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	1,417	1,300	1,300	1,300	-
LA State Fees	580013	231,794	225,000	225,000	225,000	-
Bad Debt Expense	580016	182,006	-	-	-	-
Advertising	580017	814	1,200	1,200	1,200	-
Dues & Subscriptions	580018	-	600	600	600	-
Recording Fees	580021	3,315	4,000	4,000	4,000	-
Postage	580022	87,465	87,000	90,000	90,000	-
Fees & Charges	580024	52,828	45,000	45,000	45,000	-
Shipping Handling, & Installat	580028	131	500	500	500	-
Diesel	580034	76,557	43,000	45,000	45,000	-
Gasoline	580035	69,126	46,000	46,000	46,000	-
Miscellaneous Expense	580057	4,088	173,314	2,500	2,500	-
Water Treatment-Testing fee/su	581006	30,525	48,000	48,000	48,000	-
Wastewater Treatment-Testing f	581007	21,326	45,000	45,000	45,000	-
Interfund Charges	589009	-	745,072	807,048	807,048	-
Total OPERATING EXPENDITURES		17,056,443	8,454,097	11,067,243	12,157,497	1,090,254
Total EXPENDITURES		20,593,255	13,543,626	16,093,301	17,183,555	1,090,254
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	55,690	-	-	-	-
Transfer from 2008 S/T Ref Bond	499529	-	985,123	4,593,210	4,183,464	(409,746)
Transfer from W&S Capital Proj	499557	3,016,608	-	-	-	-
Total OTHER FINANCING SOURCES		3,072,298	985,123	4,593,210	4,183,464	(409,746)
OTHER FINANCING USES						
Transfer to W&S Capital Proj	599557	-	2,049,972	2,395,709	2,395,709	-
Total OTHER FINANCING USES		-	2,049,972	2,395,709	2,395,709	-
NET EFFECT ON FUND BALANCE		(2,728,585)	(245,000)	-	(1,500,000)	(1,500,000)
FUND BALANCE, BEGINNING OF YEAR		240,189,428	237,460,843	237,215,843	237,215,843	-
FUND BALANCE, END OF YEAR		\$ 237,460,843	\$ 237,215,843	\$ 237,215,843	\$ 235,715,843	\$ (1,500,000)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 13,841	\$ 22,679	\$ 25,000	\$ 25,000	\$ -
Total REVENUES		<u>13,841</u>	<u>22,679</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		13,841	22,679	25,000	25,000	-
FUND BALANCE, BEGINNING OF YEAR		8,424	22,265	44,944	44,944	-
FUND BALANCE, END OF YEAR		<u>\$ 22,265</u>	<u>\$ 44,944</u>	<u>\$ 69,944</u>	<u>\$ 69,944</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 6,526,121	\$ 5,499,999	\$ 5,783,334	\$ 5,616,667	\$ (166,667)
Interest - Invest	470000	22,549	67,355	65,000	65,000	-
Interest - Other	470003	3,647	5,276	-	-	-
Total REVENUES		6,552,317	5,572,630	5,848,334	5,681,667	(166,667)
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	561,824	386,667	462,667	449,333	(13,334)
Total EXPENDITURES		561,824	386,667	462,667	449,333	(13,334)
OTHER FINANCING USES						
Transfer to Hurricane Recovery Bond	599309	-	-	-	256,413	256,413
Transfer to 2012 Sales Tax Ref	599312	3,483,249	3,544,100	792,457	792,457	-
Transfer to Water & Sewer	599500	-	985,123	4,593,210	4,183,464	(409,746)
Transfer to 04 ST Debt Serv-50M	599530	-	656,740	-	-	-
Transfer to W&S Capital Projects	599557	-	1,000,000	-	-	-
Total OTHER FINANCING USES		3,483,249	6,185,963	5,385,667	5,232,334	(153,333)
NET EFFECT ON FUND BALANCE		2,507,244	(1,000,000)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,222,723	3,729,967	2,729,967	2,729,967	-
FUND BALANCE, END OF YEAR		<u>\$ 3,729,967</u>	<u>\$ 2,729,967</u>	<u>\$ 2,729,967</u>	<u>\$ 2,729,967</u>	<u>-</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest	470000	\$ 903	\$ 1,479	\$ -	\$ -	\$ -
Misc. Revenue	480082	<u>32,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total REVENUES		<u><u>33,225</u></u>	<u><u>1,479</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
NET EFFECT ON FUND BALANCE		33,225	1,479	-	-	-
FUND BALANCE, BEGINNING OF YEAR		61,821	95,046	96,525	96,525	-
FUND BALANCE, END OF YEAR		<u><u>\$ 95,046</u></u>	<u><u>\$ 96,525</u></u>	<u><u>\$ 96,525</u></u>	<u><u>\$ 96,525</u></u>	<u><u>\$ -</u></u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ 2,071	\$ 3,398	\$ -	\$ -	\$ -
Total REVENUES		<u>2,071</u>	<u>3,398</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		2,071	3,398	-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,049	3,120	6,518	6,518	-
FUND BALANCE, END OF YEAR		<u>\$ 3,120</u>	<u>\$ 6,518</u>	<u>\$ 6,518</u>	<u>\$ 6,518</u>	<u>\$ -</u>

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ 2,711	\$ 7,106	\$ -	\$ -	\$ -
Total REVENUES		<u>2,711</u>	<u>7,106</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer From 2008 S/T Ref Bond	499529	-	656,740	-	-	-
Total OTHER FINANCING SOURCES		<u>-</u>	<u>656,740</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		2,711	663,846	-	-	-
FUND BALANCE, BEGINNING OF YEAR		896,611	899,322	1,563,168	1,563,168	-
FUND BALANCE, END OF YEAR		<u>\$ 899,322</u>	<u>\$ 1,563,168</u>	<u>\$ 1,563,168</u>	<u>\$ 1,563,168</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
534 - WATER & SEWER ADMIN AND ENGINEER OFF
(In Whole Numbers)

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ 3,192	\$ -	\$ -	\$ -	\$ -
Total REVENUES		<u>3,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		3,192	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(108,796)	(105,604)	(105,604)	(105,604)	-
FUND BALANCE, END OF YEAR		<u>\$ (105,604)</u>	<u>\$ (105,604)</u>	<u>\$ (105,604)</u>	<u>\$ (105,604)</u>	<u>\$ -</u>

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES							
OPERATING REVENUES							
Lawsuit Settlement - Raw Water Intake	489076	0003	\$ -	\$ 7,655,017	\$ 7,655,017	\$ 7,655,017	\$ -
Federal Grants	420003		\$ 64,500	\$ -	\$ -	\$ -	\$ -
Federal Grants - Riverbend Consolidation	420003	4531	\$ -	\$ 6,731,369	\$ 6,731,369	\$ 6,731,369	\$ -
Federal Grants - Water Sector Grant	420003	4505	\$ -	\$ -	\$ 1,484,320	\$ 1,484,320	\$ -
Federal Grants - CWEF Grant	420003	4506	\$ -	\$ -	\$ 170,000	\$ 170,000	\$ -
Interest - Invest	470000		\$ 2,982	\$ -	\$ 3,000	\$ 3,000	\$ -
Total REVENUES				\$ 67,482	\$ 14,386,386	\$ 16,043,706	\$ 16,043,706
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service - Water Loan #3 Project Management	520002	4510	\$ 59,828	\$ 90,000	\$ 180,000	\$ 180,000	\$ -
Professional Service - Sewer Loan #2 Project Management	520002	4499	\$ 66,785	\$ -	\$ -	\$ -	\$ -
R & M Meter Replacement	530020		\$ -	\$ 64,285	\$ -	\$ -	\$ -
Service Fees - Bonds	560003		\$ 400	\$ 1,000,000	\$ -	\$ -	\$ -
Construction in Progress	571001		\$ 59,001	\$ -	\$ -	\$ -	\$ -
Construction in Progress - Raw Water Intake	571001	0003	\$ -	\$ 7,655,017	\$ 7,655,017	\$ 7,655,017	\$ -
Construction in Progress- Daniel Dr Sewer Replacement	571001	2929	\$ -	\$ -	\$ -	\$ 1,447,748	1,447,748
Construction in Progress - 2.3 Carolyn Park	571001	4487	\$ 883	\$ -	\$ -	\$ -	\$ -
Construction in Progress - 2.5 Chalmette Area	571001	4489	\$ 2,029,809	\$ 487,733	\$ -	\$ -	\$ -
Construction in Progress - Farmsite/Torres Force Main	571001	4503	\$ 709,399	\$ -	\$ -	\$ -	\$ -
Construction in Progress - Water Project 3.1	571001	4505	\$ 36,047	\$ 1,099,112	\$ 48,000	\$ 48,000	\$ -
Construction in Progress - Water Project 3.2	571001	4506	\$ 26,798	\$ 1,000,000	\$ 2,284,320	\$ 2,284,320	\$ -
Construction in Progress - Water Project 3.3	571001	4507	\$ -	\$ 200,000	\$ 622,000	\$ 622,000	\$ -
Construction in Progress - Water Project 3.4	571001	4508	\$ -	\$ 274,203	\$ 200,000	\$ 200,000	\$ -
Construction in Progress - Water Project 4.1	571001	xxxx	\$ -	\$ -	\$ 622,000	\$ 622,000	\$ -
Construction in Progress - Water Project 4.2	571001	xxxx	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
Construction in Progress - Delambert/Delille Pump Station	571001	4511	\$ 4,309	\$ 1,365,000	\$ 1,000,000	\$ 1,000,000	\$ -
Construction in Progress - Riverbend Consolidation	571001	4531	\$ 23,750	\$ 8,680,369	\$ 6,931,369	\$ 6,931,369	\$ -
Interest Expense	580008		\$ 497,559	\$ 345,485	\$ 421,441	\$ 421,441	\$ -
Administrative Fees	580014		\$ 112,977	\$ 141,500	\$ 154,268	\$ 154,268	\$ -
Total OPERATING EXPENDITURES			\$ 3,627,545	\$ 22,402,704	\$ 20,318,415	\$ 21,766,163	1,447,748
Total EXPENDITURES			\$ 3,627,545	\$ 22,402,704	\$ 20,318,415	\$ 21,766,163	1,447,748
OTHER FINANCING SOURCES							
Transfer from W&S	499500		\$ -	\$ 2,049,972	\$ 2,395,709	\$ 2,395,709	\$ -
Transfer from 2008 S/T Ref Bond	499529		\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Total OTHER FINANCING SOURCES			\$ -	\$ 3,049,972	\$ 2,395,709	\$ 2,395,709	\$ -
NET EFFECT ON FUND BALANCE			(3,560,063)	(4,966,346)	(1,879,000)	(3,326,748)	(1,447,748)
FUND BALANCE, BEGINNING OF YEAR			(37,440,149)	(41,000,212)	(45,966,558)	(45,966,558)	\$ -
FUND BALANCE, END OF YEAR			\$ (41,000,212)	\$ (45,966,558)	\$ (47,845,558)	\$ (49,293,306)	\$ (1,447,748)

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 300	\$ 467	\$ -	\$ -	\$ -
Concession Sales - Ballroom	450029	-	5,000	6,000	6,000	-
Alcohol Sales (Ballroom)	450030	-	250	250	250	-
Concession Sales - Auditorium	450031	67,226	67,500	70,000	70,000	-
Alcohol Sales (Auditorium)	450032	28,284	30,000	30,000	30,000	-
Concess Sales-Over/Under Diff	450032	103	-	-	-	-
Sales - Food/Drink Package	450034	34,991	40,000	35,000	35,000	-
Sales - Food/Drink Package-Beauregard	450034	6012	18,422	2,500	7,500	7,500
Facility Rental-Bldng Rental	450035	307,754	260,000	260,000	260,000	-
Facility Rental-Bldng Rental - Beauregard	450035	6012	45,429	5,000	7,500	7,500
Facility Rental-Bldng Rental - Aycock	450035	6015	5,740	3,500	3,500	-
Interest - Investment	470000	12,601	12,000	-	-	-
Cleaning Fee Collected	480051	25,550	20,000	25,000	25,000	-
Security Charges Collected	480052	27,321	25,000	25,000	25,000	-
Security Charges Collected-Beauregard	480052	6012	2,235	500	1,500	1,500
Security Charges Collected-Aycock	480052	6015	1,383	500	1,500	1,500
Rebates	480072	12	-	-	-	-
Misc. Revenue	483001	13,556	10,724	-	-	-
Lawsuit Settlement	489076	360	-	-	-	-
Total REVENUES		591,164	483,044	472,750	472,750	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Special Events Manager		92,243	92,243	92,243	92,243	-
Facilities Manager II		47,228	47,295	47,295	47,295	-
Office Manager I		31,849	32,347	32,347	32,347	-
Concession Workers - PT		30,000	30,000	30,000	30,000	-
Salaries Total	501000	177,495	201,320	201,885	201,885	-
Salaries - OT	501001	5,403	5,000	5,000	5,000	-
Taxes - Payroll	501002	4,187	5,500	5,500	5,500	-
Pension Costs	501004	18,173	19,500	20,000	20,000	-
Insurance-Hospital & Life	501005	24,843	26,500	31,100	31,100	-
Total PERSONNEL EXPENDITURES		230,101	257,820	263,485	263,485	-
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,263	1,400	1,400	1,400	-
Professional Service	520002	29,617	25,000	25,000	25,000	-
Prof Serv - Generator	520047	1,025	3,310	2,550	2,550	-
Prof Serv-Elevator	520049	1,890	1,980	2,088	2,088	-
Prof Serv - Security service	520101	27,195	27,500	25,000	25,000	-
Prof Serv-Security Service -Aycock	520101	6015	980	1,000	1,000	-
Prof Serv - Alarm Monitoring	520102	1,665	2,500	2,500	2,500	-
R & M Machinery & Equipment	530005	1,691	765	1,000	1,000	-
R & M Bldg & Facilities	530008	4,672	3,233	3,000	3,000	-
Utilities - Water	540000	1,306	1,500	1,500	1,500	-
Utilities - Natural Gas	540001	12,557	12,000	12,000	12,000	-
Utilities - Electric	540002	156,184	145,000	150,000	150,000	-
Telephone Svcs	540005	7,248	8,500	7,500	7,500	-
Cell Phone	540006	960	750	1,000	1,000	-
Supplies-Janitorial	541002	5,141	7,500	6,500	6,500	-
Stationary & Office Supplies	541007	791	750	750	750	-
Supplies-Operating	541008	556	1,500	7,500	7,500	-
Uniforms	541017	2,410	3,500	3,500	3,500	-
Travel, Training, & Etc.	550000	-	337	500	500	-
Depreciation Expense	574000	29,044	-	-	-	-
Concession Product - Food/Drin	580002	20,397	34,902	26,000	26,000	-
Concession Supplies	580003	917	1,250	750	750	-
Alcohol Expense	580005	19,000	18,500	17,500	17,500	-
Taxes & Lic. Other	580010	938	1,000	1,000	1,000	-
Advertising	580017	-	-	1,000	1,000	-
Dues & Subscriptions	580018	-	-	250	250	-
Linen & Laundry Expense	580031	14,934	11,500	15,000	15,000	-
Miscellaneous Expense	580057	-	2,670	-	-	-
Total OPERATING EXPENDITURES		342,381	316,847	315,788	315,788	-
Total EXPENDITURES		572,482	574,667	579,273	579,273	-

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

		2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	\$ 187,833	\$ 91,623	\$ 106,523	\$ 106,523	\$ -
Total OTHER FINANCING SOURCES		<u>187,833</u>	<u>91,623</u>	<u>106,523</u>	<u>106,523</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		206,515	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(689,368)	(482,853)	(482,853)	(482,853)	-
FUND BALANCE, END OF YEAR		<u>\$ (482,853)</u>	<u>\$ (482,853)</u>	<u>\$ (482,853)</u>	<u>\$ (482,853)</u>	<u>-</u>

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2024 - 2028 Budget



ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 160 - 3425 - COMMUNITY DEVELOPMENT

Project	Description	Funding Source	Amount	Completion Year
2024				
Chenier Park Nature Trail	Nature trail around the Buccaneer Villa drainage lagoon	Federal/Local	\$ 800,000 <u>\$ 800,000</u>	2024

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 160 - 7805 - COMMUNITY DEVELOPMENT - LLT

Project	Description	Funding Source	Amount	Completion Year
2024				
Ochsner Fitness Center	Ochsner Fitness Center	Federal	\$ 4,000,000	2026
Park Redevelopment	Redevelopment of 8 parks	Federal	\$ 4,000,000 <u>\$ 8,000,000</u>	2024

Project	Description	Funding Source	Amount	Completion Year
2025				
Ochsner Fitness Center	Ochsner Fitness Center	Federal	\$ 4,000,000 <u>\$ 4,000,000</u>	2026

Project	Description	Funding Source	Amount	Completion Year
2026				
Ochsner Fitness Center	Ochsner Fitness Center	Federal	\$ 1,000,000 <u>\$ 1,000,000</u>	2026

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA

Project	Description	Funding Source	Amount	Completion Year
2024				
Hurricane Ida	Hurricane Ida Recovery	Federal	\$ 3,688,510	2024
SBP Welcome Center	Paris Rd Storage Facility	Federal	\$ 1,328,200 <u>\$ 5,016,710</u>	2024

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 260 - CDBG

Project	Description	Funding Source	Amount	Completion Year
2024				
Old Arabi Revitalization	Old Arabi Streetscape Improvements	CDBG	\$ 535,197	2024
			<u><u>\$ 535,197</u></u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 2616101 - ZONE 1 CAROLYN PARK

Project	Description	Funding Source	Amount	Completion Year
2024				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 75,000	2024
			<u><u>\$ 75,000</u></u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 2616102 - ZONE 2 VISTA/VERSAILLES

Project	Description	Funding Source	Amount	Completion Year
2024				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 75,000	2024
			<u><u>\$ 75,000</u></u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 2616103 - ZONE 3 BORGNEOUTH

Project	Description	Funding Source	Amount	Completion Year
2024				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 75,000	2024
			<u><u>\$ 75,000</u></u>	

**ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 2616104 - ZONE 4 KENILWORTH**

Project	Description	Funding Source	Amount	Completion Year
2024				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 75,000 <u>\$ 75,000</u>	2024

**ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 264 - SANITATION**

Project	Description	Funding Source	Amount	Completion Year
2024				
Transfer Station Relocation	Transfer Station Relocation	Local	\$ 200,000 <u>\$ 200,000</u>	2024

**ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP**

Project	Description	Funding Source	Amount	Completion Year
2024				
Village Square PW101	Village Square Residential Acquisition Project	Federal	\$ 447,634	2024
Clear Well Raw Intake	Clear Well/Raw Water Intake Project	Federal	\$ 2,134,830	TBD
LBBLD Pumps PW415	Pump Upgrades	Federal	\$ 1,069,756	2024
Drainage Canals		Federal	\$ 6,771,206 <u>\$ 10,423,426</u>	TBD

**ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 279 - TRANSIT**

Project	Description	Funding Source	Amount	Completion Year
2024				
New Bus Stops/Repairs	New Bus Stops/Repairs	FTA/State/Local	\$ 95,000	2024
Security Cameras	Security Cameras	FTA/State/Local	\$ 20,000 <u>\$ 115,000</u>	2024

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5255 - COASTAL

Project	Description	Funding Source	Amount	Completion Year
2024				
Bayou Terre Aux Bouefs Ridge Restoration	NWFW Funded portion of Bayou Terre Aux Bouefs Ridge Restoration	Federal	\$ 2,599,028	2024
Shell Beach Fishing Pier	Shell Beach Fishing Pier	State	\$ 955,695	TBD
			<u>\$ 3,554,723</u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5256 - RESTORE

Project	Description	Funding Source	Amount	Completion Year
2024				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 1,000,000	2027
Shell Beach Fishing Pier	Shell Beach Fishing Pier	Federal	\$ 745,000	TBD
Bayou Terre Aux Bouefs Ridge Restoration	Bayou Terre Aux Bouefs Ridge Restoration	Federal	\$ 2,596,500	2024
			<u>\$ 4,341,500</u>	
2025				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 500,000	2027
			<u>\$ 500,000</u>	
2026				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 500,000	2027
			<u>\$ 500,000</u>	
2027				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 500,000	2027
			<u>\$ 500,000</u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 291 - 5255 - GOMESA

Project	Description	Funding Source	Amount	Completion Year
				2024
East Bank Sediment Pipeline	East Bank Sediment Pipeline	Federal	\$ 156,988	2024
Misc Construction	Miscellaneous Drainage/Coastal Projects	Federal	\$ 495,770	2024
Buccaneer 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	\$ 1,263,008	2025
			<u>\$ 1,758,778</u>	
				2025
Buccaneer 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	\$ 300,000	2025
			<u>\$ 300,000</u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 454 - FIRE

Project	Description	Funding Source	Amount	Completion Year
				2024
Fire Station 10	Renovations/Upgrades to Fire Station # 10	State	\$ 5,000,000	TBD
Fire Station 11	Repairing Damage to Fire Station # 11	State	\$ 620,000	TBD
			<u>\$ 5,620,000</u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS

Project	Description	Funding Source	Amount	Completion Year
				2024
40 Arpent Trail	Trail along the 40 Arpent	Federal/State	\$ 2,413,711	2024
Striping and Signage on Bikeways	Implement 25 miles of signed on-street bikeways	State	\$ 118,351	2024
40 Arpent/Paris Rd Ped Crossing	40 Arpent Trail Bridge Over Paris Rd	Federal	\$ 2,758,285	2025
Mississippi River Levee Bike Path	Multi use bike and pedestrian path	Federal/State	\$ 123,000	TBD
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Federal/State	\$ 1,000,000	2024
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Federal/Local	\$ 302,384	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Federal/State	\$ 356,395	TBD
MRT Cy Pres	CyPres Funds to Complete MRT	Local	\$ 371,208	TBD
			<u>\$ 7,443,334</u>	

2025					
40 Arpent/Paris Rd Ped Crossing	40 Arpent Trail Bridge Over Paris Rd	Federal/Local	\$ 2,646,506	2025	
Mississippi River Levee Bike Path	Multi use bike and pedestrian path	Federal/Local	\$ 978,912	TBD	
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Federal/Local	\$ 300,000	TBD	
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Federal/State	\$ 300,000	TBD	
			\$ 4,225,418		

**ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 4644430 - GENERAL FUND CAPITAL PROJECTS - ARPA**

Project	Description	Funding Source	Amount	Completion Year	
				2024	
Old Arabi Drainage - Phase II	Analysis, Cleaning, & CCTV of Old Arabi Drainage	Federal	\$ 1,000,000	2024	
Esteban Drainage	Drainage improvements on Esteban	Federal	\$ 226,503	2024	
New Conspan on Patricia St	New Conspan on Patricia St	Federal	\$ 1,519,627	2024	
Florida Walk Canal & Railroad Culverts	Florida Walk Canal & Railroad Culverts	Federal	\$ 2,240,409	2024	
Angela St Drainage Phase I	Tying 48" & 60" pipes from Angela to Aycock	Federal	\$ 1,207,590	2024	
Old Arabi Drainage Improvements	Point repairs, open cut, and lining	Federal	\$ 961,755	2024	
			\$ 7,155,884		

**ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 4644465 - GENERAL FUND CAPITAL PROJECTS - \$14 MILLION SALES TAX BOND**

Project	Description	Funding Source	Amount	Completion Year	
				2024	
Jail Renovation Phase 1A	Intercom/Security Upgrades	Local	\$ 450,489	2025	
Jail Renovation Phase 1B	Roof Replacement	Local	\$ 20,390	2024	
Misc Drainage Improvements	Misc Drainage Improvements	Local	\$ 4,029,521	2024	
Rebuild 3 LBBLD Pumps	Rebuild 3 LBBLD Pumps	Local	\$ 1,300,000	2024	
Sylvia Pumping Station	Sylvia Pumping Station (Design Only)	Local	\$ 1,460,598	2024	
Daniel Dr Sewer Replacement	Forced Sewer Line Replacement	Local	\$ 1,447,748	2024	
Citrus Ave Levee & Pump Station	Citrus Ave Levee & Pump Station (Design Only)	Local	\$ 856,822	2024	
			\$ 9,565,568		

2025				
Jail Renovation Phase 1A	Intercom/Security Upgrades	Local	\$ 100,000	2025
			<u>\$ 100,000</u>	

**ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 4645255 - GENERAL FUND CAPITAL PROJECTS - GOMESA BOND**

Project	Description	Funding Source	Amount	Completion
				Year
Black Bay Barrier Islands	Black Bay Barrier Islands (Design Only)	Federal	\$ 583,555	2024
Seafood Market	Seafood Market Pavillion	Federal	\$ 3,735,712	2024
Buccaneer Village Drainage	Drainage improvements in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	Federal	\$ 201,577	2025
			<u>\$ 4,520,844</u>	
2024				
Buccaneer Village Drainage	Drainage improvements in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	Federal	\$ 100,000	2025
			<u>\$ 100,000</u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 4646530 - GENERAL FUND CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
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	\$ 1,710,380	2025
Jean Lafitte Sidewalk	Jean Lafitte Sidewalk	Federal	\$ 445,000	2024
Village Square Revitalization	Village Square Golf Park	State	\$ 654,566	2024
Paris Rd Industrial Park	Treasure Street Development	Local	\$ 1,432,174	2024
Library Building	New Library	Local	\$ 2,750,000	2025
Phase II - Multi Use Path of LA 39	Judge Perez Sidewalk Phase II	State	\$ 1,000,000	2025
ZETA HMGP DPW Office 90/10		Local	\$ 120,000	2024
IDA HMGP 90/10		Local	\$ 520,000	2024
Paris Rd Storage Facility	Paris Rd Storage Facility	Local	\$ 767,735	2024
Guerenger Canal Bridge	Guerenger Canal Bridge	Local	\$ 2,265,065	2024
Jail Renovation Phase 1A	Intercom/Security Upgrades	State	\$ 1,453,369	2025
Jail Renovation Phase 1B	Roof Replacement	State	\$ 313,843	2024
Reunion Dr Playground		State	\$ 400,000	2024
Val Riess Turf	Turf Repair/Replacement	Local	\$ 500,000	2024
Val Riess Storage Facility	Second Floor Storage	Local	\$ 200,000	2024
Francis Park		Local	\$ 100,000	2024
			<u>\$ 14,632,132</u>	
2025				
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	\$ 750,000	2025
Library Building	New Library	Local	\$ 2,000,000	2025
Phase II - Multi Use Path of LA 39	Judge Perez Sidewalk Phase II	State/Local	\$ 690,181	2025
Jail Renovation Phase 1A	Intercom/Security Upgrades	State	\$ 200,000	2025
			<u>\$ 3,640,181</u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 465 - CANALS & DRAINAGE CAPITAL FUND

Project	Description	Funding Source	Amount	Completion Year
2024				
Misc Repairs/Replacements	Miscellaneous Repairs and Replacements to Pumps & Facilities	Local	\$ 1,785,615	TBD
			<u>\$ 1,785,615</u>	

ST. BERNARD PARISH GOVERNMENT
2024 - 2028 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion
				Year
Water Loan Project Management	Water Loan # 3 Project Management	Water Loan # 3	\$ 180,000	2024
Raw Water Intake (Dolphin)	Repairs to raw water intake system	Lawsuit	\$ 7,655,017	2024
Water Project 3.1	Water Plant Demo	Water Loan # 3	\$ 33,000	2025
Water Project 3.2	High Service Pumps	Water Loan # 3	\$ 2,284,320	2024
Water Project 3.3	Waterline Replacement	Water Loan # 3	\$ 400,000	2025
Water Project 3.4	Waterline Replacement	Water Loan # 3	\$ 150,000	2025
Water Project 4.1	Waterline Replacement	Water Loan # 4	\$ 300,000	2025
Water Project 4.2	Waterline Replacement	Water Loan # 4	\$ 100,000	2025
Delambert/Delille Pump Station		Sewer Loan # 2	\$ 1,000,000	2024
Riverbend Consolidation	Louisiana Water Sector Grant for Riverbend consolidation	Federal	\$ 3,931,369	2025
			<u>\$ 16,033,706</u>	
2025				
Water Project 3.1	Water Plant Demo	Water Loan # 3	\$ 15,000	2025
Water Project 3.3	Waterline Replacement	Water Loan # 3	\$ 222,000	2025
Water Project 3.4	Waterline Replacement	Water Loan # 3	\$ 50,000	2025
Water Project 4.1	Waterline Replacement	Water Loan # 4	\$ 322,000	2025
Water Project 4.2	Waterline Replacement	Water Loan # 4	\$ 100,000	2025
Riverbend Consolidation	Louisiana Water Sector Grant for Riverbend consolidation	Federal	\$ 3,000,000	2025
			<u>\$ 3,709,000</u>	