



**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 34<sup>th</sup> 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



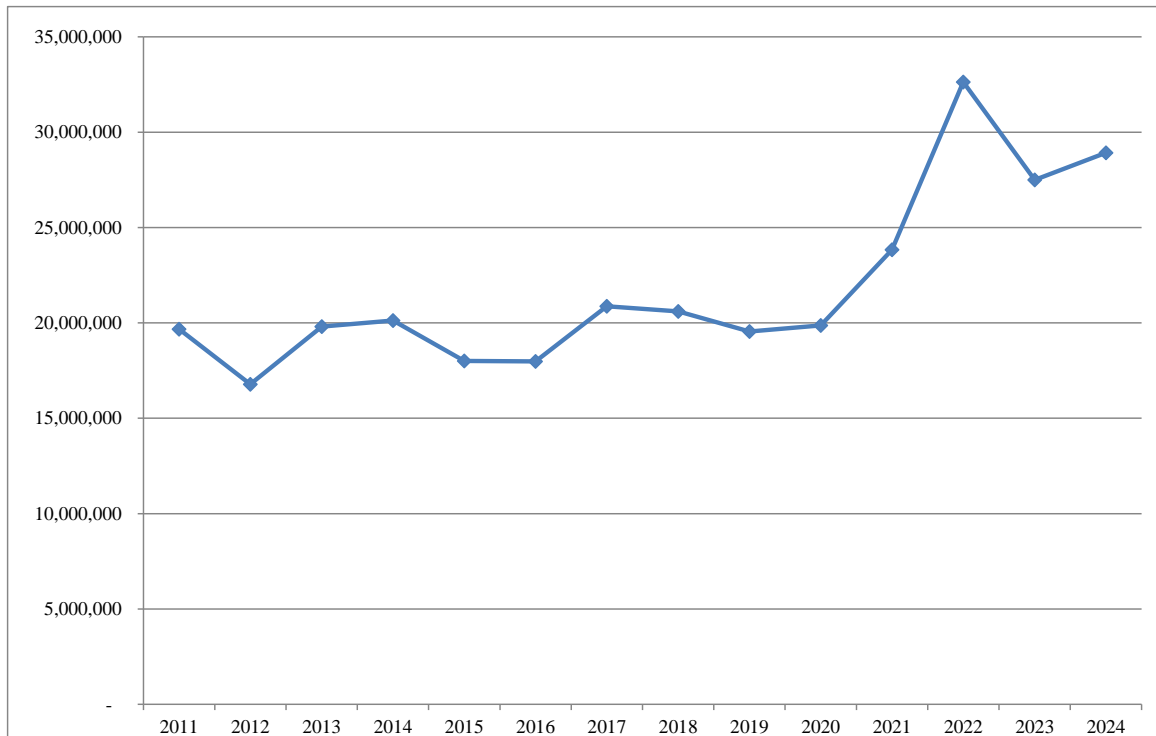
**ST. BERNARD PARISH GOVERNMENT  
BUDGET HIGHLIGHTS  
2024 BUDGET**

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## History of Sales and Use Tax Collections

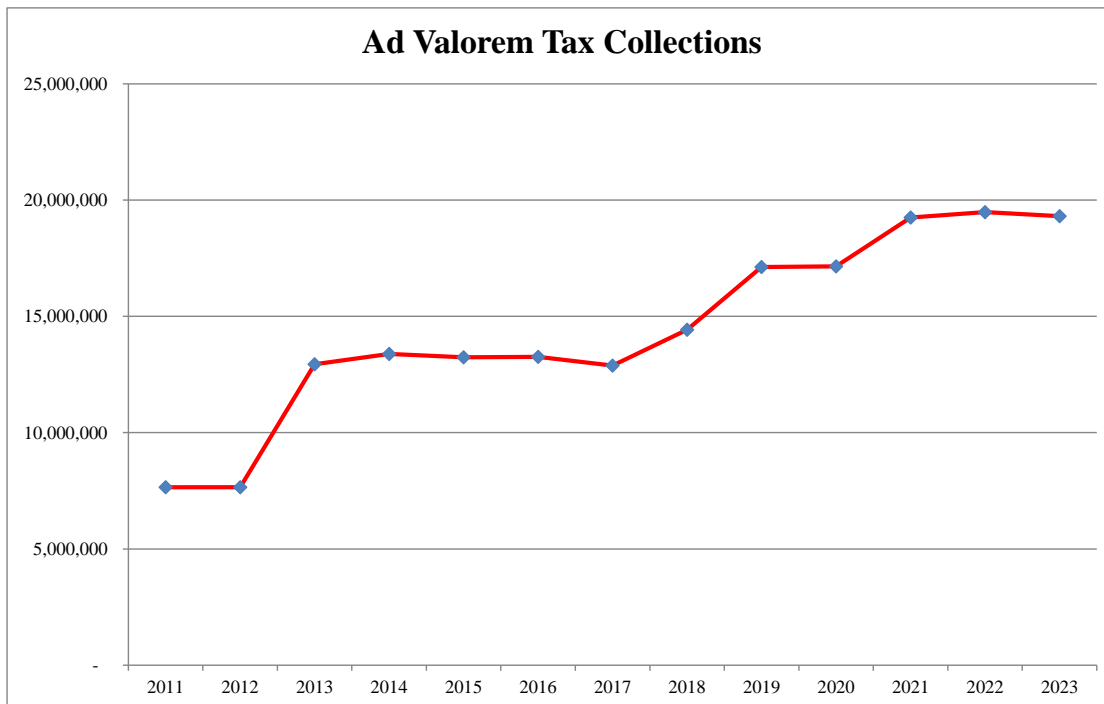
Year		Collections	Percentage of Change
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	19,805,927	18.00%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Actual	20,606,565	-1.29%
2019	Actual	19,546,527	-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%



### 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
	<hr/> 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.



**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



		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		\$ 4,090,710	\$ 10,256,654	\$ 12,402,051	\$ 16,509,124	\$ 12,974,247	\$11,078,121	\$15,040,535	\$24,727,304	\$29,792,837
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		\$ 15,563,270	\$ 15,150,515	\$ 8,883,862	\$ 6,673,094	\$ 10,645,074	\$ 9,559,824	\$15,477,864	\$40,363,738	\$44,156,723

\*\*Unaudited



<b>Expenses</b>	<b>Fiscal Year</b>								
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Governmental Activities:</b>									
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>
<b>Business-Type Activities:</b>									
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>
<b>Total Primary Government Expenses</b>	<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>
<b>Program Revenues</b>									
<b>Governmental Activities:</b>									
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>
<b>Business-Type Activities:</b>									
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>
<b>Total Primary Government Program Revenues</b>	<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>
<b>Net (Expense)/Revenue</b>									
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:

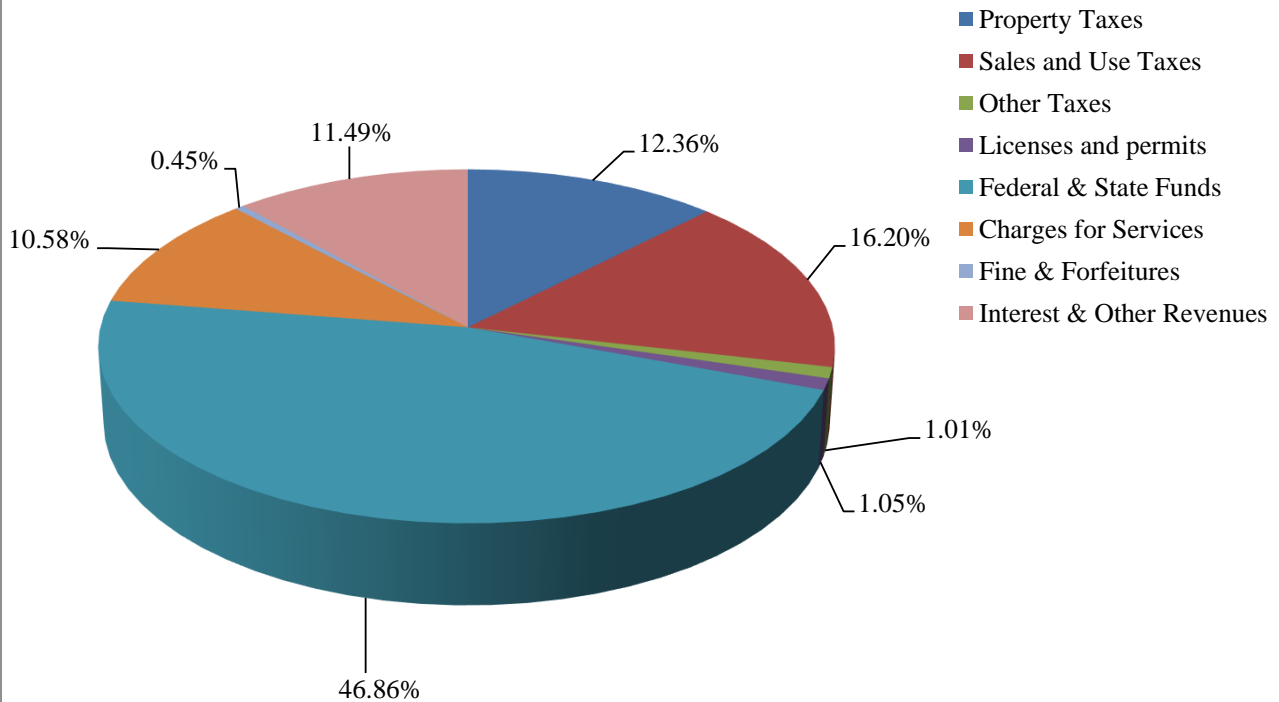
	Fiscal Year								
	2014	2015	2016	2017	2018	2019	2020	2021	2022**
Taxes:									
Ad valorem taxes	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,120,951	\$ 17,563,390	\$ 19,908,984	\$ 20,138,961
Sales taxes	16,096,696	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193	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
<b>Changes in Net Position</b>									
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.



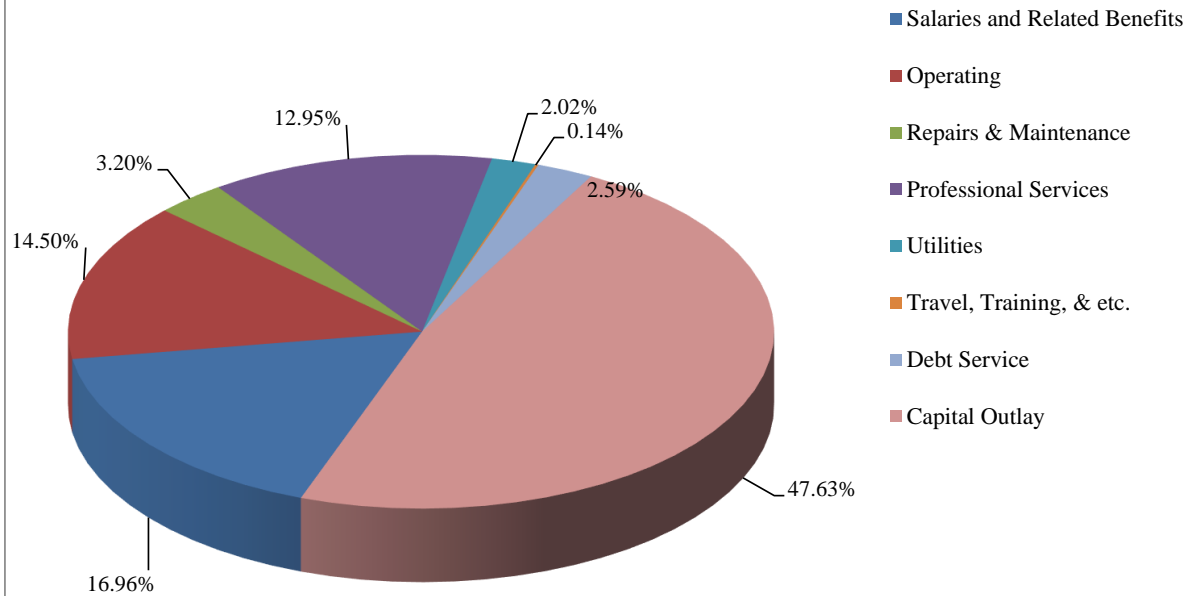


## Percentage of Budgeted Revenues by Source





## Percentage of Budgeted Expenditures by Activity



**ST. BERNARD PARISH GOVERNMENT  
BUDGET SUMMARY  
2024 BUDGET**

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

DEPARTMENT	2024 Adopted Revenues	2024 Adopted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<b>GENERAL FUND:</b>								
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
<b>Total General Fund</b>	<b>\$ 45,966,987</b>	<b>\$ 33,553,084</b>	<b>\$ 12,413,903</b>	<b>\$ (8,535,340)</b>	<b>\$ (8,006,822)</b>	<b>\$ (4,128,258)</b>	<b>\$ 27,260,071</b>	<b>\$ 23,131,813</b>
<b>SPECIAL REVENUE FUNDS:</b>								
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)
<b>Total Special Revenue Funds</b>	<b>\$ 67,529,834</b>	<b>\$ 76,129,553</b>	<b>\$ (8,599,719)</b>	<b>\$ 4,993,797</b>	<b>\$ (6,790,888)</b>	<b>\$ (10,396,810)</b>	<b>\$ 16,290,920</b>	<b>\$ 5,894,110</b>

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

DEPARTMENT	2024 Adopted Revenues	2024 Adopted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<b>DEBT SERVICE FUNDS:</b>								
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
<b>Total Debt Service Funds</b>	<b>\$ 35,000</b>	<b>\$ 4,830,560</b>	<b>\$ (4,795,560)</b>	<b>\$ 988,447</b>	<b>\$ (8,353,720)</b>	<b>\$ (12,160,833)</b>	<b>\$ 5,191,362</b>	<b>\$ (6,969,471)</b>
<b>CAPITAL PROJECT FUNDS:</b>								
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)
<b>Total Capital Project Funds</b>	<b>\$ 26,972,740</b>	<b>\$ 60,945,184</b>	<b>\$ (33,972,444)</b>	<b>\$ 2,394,723</b>	<b>\$ 24,200,300</b>	<b>\$ (7,377,422)</b>	<b>\$ 817,653</b>	<b>\$ (6,559,769)</b>
<b>INTERNAL SERVICE FUNDS:</b>								
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
<b>Total Internal Service</b>	<b>\$ 2,550,000</b>	<b>\$ 2,601,850</b>	<b>\$ (51,850)</b>	<b>\$ 51,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (190,432)</b>	<b>\$ (190,432)</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>								
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)
<b>Total Water &amp; Sewer</b>	<b>\$ 35,646,173</b>	<b>\$ 39,399,051</b>	<b>\$ (3,752,878)</b>	<b>\$ -</b>	<b>\$ (1,048,870)</b>	<b>\$ (4,801,748)</b>	<b>\$ 195,584,803</b>	<b>\$ 190,783,055</b>
<b>OTHER BUSINESS-TYPE ACTIVITIES:</b>								
578 Events Facilities	\$ 472,750	\$ 579,273	(106,523)	\$ 106,523	\$ -	\$ -	\$ (482,853)	(482,853)
<b>Total Recreational Facilities</b>	<b>\$ 472,750</b>	<b>\$ 579,273</b>	<b>\$ (106,523)</b>	<b>\$ 106,523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (482,853)</b>	<b>\$ (482,853)</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 179,173,484</b>	<b>\$ 218,038,555</b>	<b>\$ (38,865,071)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (38,865,071)</b>	<b>\$ 244,471,524</b>	<b>\$ 205,606,453</b>

**ST. BERNARD PARISH GOVERNMENT  
GENERAL FUND  
2024 BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**100 - GENERAL FUND**  
**2024 Budget**

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**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  
Cable Station  
JPs and Constables  
Office of Motor Vehicles  
Registrar of Voters  
Administration  
Security  
Public Hearing Officer  
Purchasing  
Information Technology  
Finance  
Personnel

Parish Coroner  
Jail  
Animal Control  
Property, Plant & Maintenance  
Louisiana Department of Veterans Affairs  
Economic Development Committee  
Sales Tax  
34th Judicial Court  
Civic Auditorium  
Community Development  
Community Development - LLT

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Film Permits	410026		\$ 23,500	\$ 5,000	\$ 10,000	\$ 10,000	\$ -
FEMA	420028		999	-	-	-	-
Total REVENUES			24,499	5,000	10,000	10,000	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Clerk of Council				106,718	107,218	107,218	-
Council Asst / Deputy Clerk				61,683	62,384	62,384	-
Clerical Specialist II				34,417	34,864	34,864	-
Councilman at Large				19,800	17,400	17,400	-
Councilman at Large				17,400	19,800	19,800	-
Council				15,000	15,000	15,000	-
Council				15,000	15,000	15,000	-
Council				15,000	15,000	15,000	-
Council				15,000	15,000	15,000	-
Council				15,000	15,000	15,000	-
Salaries Total	501000		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	-
<b>OPERATING EXPENDITURES</b>							
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	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
<b>OTHER FINANCING USES</b>							
Transfer to Recreation	599261		5,000	-	-	-	-
Total OTHER FINANCING USES			5,000	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
FEMA	420028	\$	199	\$	-	\$	-
Cable Franchise Fee	450046		340,299		315,000	315,000	-
BellSouth Franchise Fee	450047		58,216		50,000	50,000	-
Total REVENUES			398,714	358,000	365,000	365,000	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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
<b>OPERATING EXPENDITURES</b>							
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
<b>OTHER FINANCING USES</b>							
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	\$	152,642
					\$		(847)

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

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
JP Ward A				\$ 7,300	\$ 7,300	\$ 7,300	\$ -
JP Ward B				7,300	7,300	7,300	-
JP Ward C				7,300	7,300	7,300	-
JP Ward D				7,300	7,300	7,300	-
JP Ward E				7,300	7,300	7,300	-
JP Ward F				7,300	7,300	7,300	-
JP Ward G				7,300	7,300	7,300	-
JP Ward H				7,300	7,300	7,300	-
JP Ward I				7,300	7,300	7,300	-
JP Ward J				7,300	7,300	7,300	-
JP Ward K				7,300	7,300	7,300	-
Constable Ward A				7,300	7,300	7,300	-
Constable Ward B				7,300	7,300	7,300	-
Constable Ward C				7,300	7,300	7,300	-
Constable Ward D				7,300	7,300	7,300	-
Constable Ward E				7,300	7,300	7,300	-
Constable Ward F				7,300	7,300	7,300	-
Constable Ward G				7,300	7,300	7,300	-
Constable Ward H				7,300	7,300	7,300	-
Constable Ward I				7,300	7,300	7,300	-
Constable Ward J				7,300	7,300	7,300	-
Constable Ward K				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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Drivers License Fee	440018	\$ 15,900	\$ 11,000	\$ 12,000	\$ 12,000	\$ -
Total REVENUES		15,900	11,000	12,000	12,000	-
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		59,784	60,150	60,250	60,250	-
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
FEMA	420028	\$	3,652	\$	607	\$	-	\$ -
State Grants	440000		1,557		-		-	-
Misc. Revenue	480082		634		-		-	-
Insurance Proceeds	489074		3,343		-		-	-
Total REVENUES			9,186		607		-	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
Parish President					154,371	154,371	154,371	-
Chief Administrator Officer					151,650	151,650	151,650	-
Internal Auditor					64,758	65,914	65,914	-
Administrative Asst. II to Pres.					60,281	60,982	60,982	-
Administrative Asst. II to CAO					53,972	54,673	54,673	-
Fire Civil Service Clerk					6,000	6,000	6,000	-
Administrative Asst. II to CAO/Pres					53,271	53,972	53,972	-
Security Receptionist II					36,189	36,737	36,737	-
Admin Supervisor					27,058	-	-	-
Student Worker-PT					14,040	15,444	15,444	-
Student Worker-PT					14,040	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	-
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	-
<b>OPERATING EXPENDITURES</b>								
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)
<b>NET EFFECT ON FUND BALANCE</b>				\$	(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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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	-
<b>NET EFFECT ON FUND BALANCE</b>							
		\$	(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		-
Accounting Manager					70,766		71,871		71,871		-
Accountant II					60,607		61,355		61,355		-
Accountant II					50,601		53,713		53,713		-
Accounts Payable/Receivable Clerk					44,078		46,689		46,689		-
Accounting Clerk III					39,737		42,465		42,465		-
Accountant I - PT					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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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 Worforce 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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
REVENUES							
OPERATING REVENUES							
		450043	\$ 10,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
		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	-
		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)	\$ -

				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	
Lawsuit Settlement	489076			1,450		-		-	
Total REVENUES				332,439		394,801		262,500	
EXPENDITURES									
OPERATING EXPENDITURES									
Insurance-Property	502005			66,027		91,190		122,158	
Insurance-Flood	520008			2,240		2,610		2,750	
Professional Service	520002			1,064,177		1,125,000		1,050,000	
Prof Serv-Generator	520047			-		6,315		7,075	
Professional Service - Medical	520054			9,500		15,000		15,000	
Prof Serv - Alarm Monitoring	520102			-		1,500		2,500	
R & M Machinery & Equipment	530005			42,690		45,000		40,000	
R & M Bldg & Facilities	530008			72,295		65,000		62,500	
R & M Bldg HVAC	530010			36,581		40,240		40,240	
Utilities - Water	540000			85,461		85,000		90,000	
Utilities - Natural Gas	540001			45,147		47,000		47,000	
Utilities - Electric	540002			132,850		117,500		117,500	
Supplies-Janitorial	541002			47,735		40,000		45,000	
Supplies-Operating	541008			70,947		80,000		60,000	
Supplies-Medical	541009			14,835		11,111		15,000	
Furniture & Fixtures	542003			-		1,525		25,000	
Small Equipment	571012			45,651		18,135		-	
Equipment Purchase	572013			-		15,900		-	
Court attendance	580043			28,600		33,000		30,000	
Juvenile detention	580044			128,745		195,000		190,000	
Prisoners- Maintenance	580051			170,207		200,000		190,000	
Total EXPENDITURES				2,063,688		2,236,026		2,151,723	
NET EFFECT ON FUND BALANCE				\$	(1,731,249)	\$	(1,841,225)	\$	(1,889,223)
				\$	(1,731,249)	\$	(1,841,225)	\$	(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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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 - <b>Best Friends Heartworm Grant</b>	483001	<b>0041</b>	6,500	-	-	-	-
Donations - <b>Petco Foundation Grant</b>	483001	<b>0053</b>	10,888	10,000	-	-	-
Donations - <b>Spay Together Grant</b>	483001	<b>0055</b>	1,563	-	-	-	-
Donations - <b>May HTR Foundation Grant</b>	483001	<b>0061</b>	400	-	-	-	-
Total REVENUES			38,198	40,512	23,700	23,700	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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 - <b>Petco Foundation Grant</b>	520038	<b>0053</b>	2,754	6,371	-	-	-
Prof Serv-Veterinarian - <b>Spay Together Grant</b>	520038	<b>0055</b>	-	1,563	-	-	-
Prof Serv-Veterinarian - <b>Best Friends Heartworm Grant</b>	520038	<b>0041</b>	-	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 - <b>Petco Foundation Grant</b>	541008	<b>0053</b>	1,763	-	-	-	-
Supplies - Veterinary	541011		-	9,200	2,500	2,500	-
Supplies - Veterinary - <b>Best Friends Heartworm Grant</b>	541011	<b>0041</b>	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	-
<b>NET EFFECT ON FUND BALANCE</b>			\$ (450,608)	\$ (510,648)	\$ (493,523)	\$ (493,523)	\$ -

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

				<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
FEMA	420028		\$	42,469	\$ 195	\$ -	\$ -	\$ -
Rents and Leases	450038			58,800	56,400	56,400	56,400	-
Refunds	480070			-	1,516	-	-	-
Total REVENUES				<u>101,269</u>	<u>58,111</u>	<u>56,400</u>	<u>56,400</u>	<u>-</u>
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
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			<u>298,289</u>	<u>362,144</u>	<u>374,454</u>	<u>374,454</u>	<u>-</u>
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			<u>61,972</u>	<u>82,099</u>	<u>59,000</u>	<u>59,000</u>	<u>-</u>
Total PERSONNEL EXPENDITURES				<u>394,994</u>	<u>489,743</u>	<u>477,454</u>	<u>477,454</u>	<u>-</u>
<b>OPERATING EXPENDITURES</b>								
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			<u>6,745</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total OPERATING EXPENDITURES				<u>659,179</u>	<u>595,823</u>	<u>599,861</u>	<u>599,861</u>	<u>-</u>
Total EXPENDITURES				<u>1,054,173</u>	<u>1,085,566</u>	<u>1,077,315</u>	<u>1,077,315</u>	<u>-</u>
<b>NET EFFECT ON FUND BALANCE</b>				\$ (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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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 Commision**  
**(In Whole Numbers)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>5,616,727</u>	<u>6,054,635</u>	<u>5,257,037</u>	<u>5,257,037</u>	<u>-</u>
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
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)
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
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)
<b>OTHER FINANCING USES</b>						
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
District Attorney				52,315	52,315	52,315	-
Assistant DA to ADM. / Council				100,456	101,795	101,795	-
Assistant District Attorney I				80,000	80,000	80,000	-
Assistant District Attorney I				48,065	48,816	48,816	-
Assistant District Attorney I				48,065	48,816	48,816	-
Assistant District Attorney I				48,065	48,816	48,816	-
Assistant District Attorney I				56,776	57,477	57,477	-
Assistant District Attorney I				48,065	48,816	48,816	-
Assistant District Attorney I				47,314	48,816	48,816	-
Assistant District Attorney I				44,345	45,060	45,060	-
Assistant District Attorney I				43,630	42,056	42,056	-
Assistant District Attorney I				30,000	30,000	30,000	-
Assistant District Attorney I				30,000	30,000	30,000	-
Court Reporter				67,649	68,539	68,539	-
Court Reporter				68,399	69,289	69,289	-
Court Reporter				64,851	65,805	65,805	-
Court Reporter				67,649	68,539	68,539	-
Court Reporter				66,759	67,649	67,649	-
Court Reporter				68,149	69,289	69,289	-
Office Manager III				62,208	62,208	62,208	-
Division A / Judicial Secretary				61,990	62,944	62,944	-
Division B / Judicial Secretary				61,990	62,944	62,944	-
Division C / Judicial Secretary				61,990	62,944	62,944	-
Division D / Judicial Secretary				61,990	62,944	62,944	-
Division E / Judicial Secretary				61,990	62,944	62,944	-
Division A Judicial Law Clerk				40,000	74,689	74,689	-
Division B Judicial Law Clerk				40,000	74,689	74,689	-
Division C Judicial Law Clerk				40,000	53,407	53,407	-
Division D Judicial Law Clerk				40,000	74,689	74,689	-
Division E Judicial Law Clerk				40,000	64,758	64,758	-
Families INS Officer				57,526	58,197	58,197	-
Clerk Specialist I - PT				21,060	-	-	-
Clerk Specialist I				31,280	32,240	32,240	-
Clerical Specialist III				46,617	46,617	46,617	-
Clerical Specialist III				44,694	31,849	31,849	-
Trial Assistant II				58,178	58,879	58,879	-
Trial Assistant II				48,065	48,816	48,816	-
Trial Assistant I				36,530	48,816	48,816	-
Data Entry Clerk / Trial Assistant				39,512	-	-	-
Secretary				62,384	63,085	63,085	-
Secretary				48,816	49,567	49,567	-
Secretary				48,816	49,567	49,567	-
Secretary				48,816	49,567	49,567	-
Diversions Assistant				50,506	51,308	51,308	-
Victims Assistant				48,164	48,705	48,705	-
Victims Assistant				47,629	48,164	48,164	-
Clerk Specialist I				-	30,000	30,000	-
Investigator				-	35,000	35,000	-
Probation Off./Comm Service - PT				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	-
<b>OPERATING EXPENDITURES</b>							
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	2,000	-
Prof Serv-Inspections	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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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	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			137,049	240,251	323,668	323,668	-
OTHER FINANCING SOURCES							
	Transfer From Sales Tax Fund	499101	137,049	240,251	323,668	323,668	-
Total OTHER FINANCING SOURCES			137,049	240,251	323,668	323,668	-
NET EFFECT ON FUND BALANCE							
FUND BALANCE, BEGINNING OF YEAR			-	-	-	-	-
FUND BALANCE, END OF YEAR			212,965	212,965	212,965	212,965	-
			\$ 212,965	\$ 212,965	\$ 212,965	\$ 212,965	\$ -

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Director of Comm Development				94,302	94,302	94,302	-
Assistant Director of Comm Development				74,083	75,189	75,189	-
Building Official				46,497	47,299	47,299	-
Code Enforcement Manager				57,960	58,812	58,812	-
Compliance Manager				57,866	58,614	58,614	-
Planner I				48,508	45,284	48,508	3,224
Compliance Inspector III				42,078	39,434	39,434	-
Compliance Inspector/Courier				38,882	39,394	39,394	-
Inspector				53,698	58,051	58,051	-
Case Manager				44,047	44,107	44,107	-
Case Manager				33,543	34,142	34,142	-
Case Manager				41,929	42,488	42,488	-
Case Manager - PT				30,888	30,888	30,888	-
Planning Tech				40,731	41,330	41,330	-
Comm Development Inspector - PT				30,888	30,888	30,888	-
Comm Development Inspector - PT				30,888	30,888	30,888	-
Comm Development Inspector - PT				30,888	30,888	30,888	-
GIS Manager - PT				30,000	30,000	30,000	-
Planner-PT				30,000	30,000	30,000	-
Clerical Specialist I				27,600	28,060	28,060	-
Board Member				3,163	3,163	3,163	-
Board Member				3,163	3,163	3,163	-
Board Member				3,163	3,163	3,163	-
Board Member				3,163	3,163	3,163	-
Board Member				3,163	3,163	3,163	-
Salaries Total	501000		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
<b>OPERATING EXPENDITURES</b>							
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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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 - <b>Chenier Park Nature Trail</b>	571001	<b>0123</b>	-	689,000	800,000	800,000	-
Construction in Progress - <b>Mehle St Environmental Site</b>	571001	<b>2026</b>	10,340	79,261	-	-	-
Vehicles	572011		62,341	36,156	40,000	40,000	-
Ded. by Tax Collector	580000		1,739	-	-	-	-
Taxes & Lic. Other - <b>My Permit Now</b>	580010	<b>0016</b>	14,119	20,000	13,000	13,000	-
Advertising	580017		3,773	3,000	3,000	3,000	-
Advertising - LLT	580017	<b>7805</b>	-	-	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			<u>607,647</u>	<u>1,486,853</u>	<u>2,305,398</u>	<u>2,105,398</u>	<u>(200,000)</u>
Total EXPENDITURES			<u>1,480,193</u>	<u>2,612,444</u>	<u>3,460,571</u>	<u>3,264,213</u>	<u>(196,358)</u>
OTHER FINANCING SOURCES							
Transfer From General Fund	499100		-	84,168	-	-	-
Transfer From Sales Tax Fund	499101		<u>242,634</u>	<u>480,105</u>	<u>1,527,771</u>	<u>1,327,771</u>	<u>(200,000)</u>
Total OTHER FINANCING SOURCES			<u>242,634</u>	<u>564,273</u>	<u>1,527,771</u>	<u>1,327,771</u>	<u>(200,000)</u>
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries	501000		13,623	-	-	-	-
Taxes - Payroll	501002		197	-	-	-	-
Pension Costs	501004		1,300	-	-	-	-
Insurance-Hospital & Life	501005		1,375	-	-	-	-
Total PERSONNEL EXPENDITURES			16,495	-	-	-	-
<b>OPERATING EXPENDITURES</b>							
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	-
<b>NET EFFECT ON FUND BALANCE</b>							
			\$ 688,568	\$ (477,240)	\$ -	\$ -	\$ -
<b>NET EFFECT ON FUND BALANCE</b>							
			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**

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**ST. BERNARD PARISH GOVERNMENT**  
**SPECIAL REVENUE FUNDS**  
**2024 Budget**

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***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**

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*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**

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

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

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>(148,703)</u>	<u>(149,898)</u>	<u>(149,898)</u>	<u>(149,898)</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u><u>\$ (149,898)</u></u>	<u><u>\$ (149,898)</u></u>	<u><u>\$ (149,898)</u></u>	<u><u>\$ (149,898)</u></u>	<u><u>\$ -</u></u>

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>170,007</u>	<u>169,718</u>	<u>169,718</u>	<u>169,718</u>	<u>-</u>
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)*

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)**

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



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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
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	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries	501000	50,631	53,800	53,800	53,800	-
Total PERSONNEL EXPENDITURES		50,631	53,800	53,800	53,800	-
<b>OPERATING EXPENDITURES</b>						
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>1,612,311</u>	<u>4,851,294</u>	<u>3,744,788</u>	<u>3,744,788</u>	<u>-</u>
Total EXPENDITURES		<u>11,191,948</u>	<u>15,392,410</u>	<u>12,728,788</u>	<u>12,728,788</u>	<u>-</u>
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		<u>1,895</u>	<u>150,000</u>	<u>782,000</u>	<u>782,000</u>	<u>-</u>
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		<u>609,338</u>	<u>1,291,134</u>	<u>2,124,712</u>	<u>2,124,712</u>	<u>-</u>
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>381,731</u>	<u>375,100</u>	<u>415,000</u>	<u>415,000</u>	<u>-</u>
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		<u>434,823</u>	<u>420,900</u>	<u>473,224</u>	<u>473,224</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	53,092	45,800	58,224	58,224	-
Total OTHER FINANCING SOURCES		<u>53,092</u>	<u>45,800</u>	<u>58,224</u>	<u>58,224</u>	<u>-</u>
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR		<u>339,162</u>	<u>339,162</u>	<u>339,162</u>	<u>339,162</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 339,162</u>	<u>\$ 339,162</u>	<u>\$ 339,162</u>	<u>\$ 339,162</u>	<u>\$ -</u>

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

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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			<u>\$ (747,844)</u>	<u>\$ (747,844)</u>	<u>\$ (747,844)</u>	<u>\$ (747,844)</u>	<u>\$ -</u>



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

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Small Tools & Equipment	541014	\$ 2,501	\$ 4,494	\$ -	\$ -	\$ -
Construction in Progress	571001	<u>24,500</u>	<u>70,506</u>	<u>75,000</u>	<u>50,000</u>	<u>(25,000)</u>
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		15,000	-	-	-	-
	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	(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		75,000	-	-	-	-
	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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>358</u>	<u>75,000</u>	<u>75,000</u>	<u>50,000</u>	<u>(25,000)</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	-	126,493	300,000	200,000	(100,000)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>126,493</u>	<u>300,000</u>	<u>200,000</u>	<u>(100,000)</u>
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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 - Bldg 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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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/Drin	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		1,544,418	1,694,084	1,390,731	1,390,731	-
Total EXPENDITURES		2,050,106	2,360,087	2,060,603	2,060,603	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	333,494	646,330	427,042	427,042	-
Total OTHER FINANCING SOURCES		333,494	646,330	427,042	427,042	-
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Miscellaneous Expense	580057	\$ 2,164	\$ -	\$ -	\$ -	\$ -
Operating Grant	589006	<u>29,968</u>	<u>32,339</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
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	<u>29,968</u>	<u>32,339</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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 - Beaugard 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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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 - Beaugard 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 - Beaugard 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 - Beaugard 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 - Beaugard Courthouse	540000	6012	90	350	300	300	-
Utilities - Natural Gas - Beaugard Courthouse	540001	6012	16,745	3,500	5,000	5,000	-
Utilities - Electric	540002		33,028	33,000	34,000	34,000	-
Utilities - Electric - Beaugard Courthouse	540002	6012	45,370	25,000	38,000	38,000	-
Telephone Svcs	540005		11,508	14,000	12,500	12,500	-
Telephone Svcs - Beaugard 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 - Beaugard 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	-
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			450,775	554,953	555,858	555,858	-
Total EXPENDITURES			686,822	821,399	826,603	826,603	-
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			411,969	568,550	603,004	603,004	-
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			741,497	753,705	580,198	580,198	-
FUND BALANCE, END OF YEAR			\$ 753,705	\$ 580,198	\$ 545,198	\$ 545,198	\$ -

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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	-
OTHER FINANCING SOURCES							
Transfer From Sales Tax Fund	499101		286,458	316,891	335,921	335,921	-
Total OTHER FINANCING SOURCES			286,458	316,891	335,921	335,921	-
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
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
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	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
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 Coordinator			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	-
<b>OPERATING EXPENDITURES</b>						
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		1,503,632	2,487,013	1,228,491	1,228,491	-
Total EXPENDITURES		2,719,063	4,048,340	2,828,681	2,828,681	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	1,317,847	1,331,478	593,871	593,871	-
Total OTHER FINANCING SOURCES		1,317,847	1,331,478	593,871	593,871	-
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
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	-
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
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	-
<b>OTHER FINANCING SOURCES</b>						
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	-
<b>NET EFFECT ON FUND BALANCE</b>						
		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					-
Administrative Assistant II				52,820	53,571	53,571					-
Clerical Specialist II				36,705	37,152	37,152					-
Office Manager I				34,835	35,300	35,300					-
Equipment Operator II				32,347	32,845	32,845					-
Equipment Operator II				31,352	31,849	31,849					-
Equipment Operator I				28,734	28,734	28,734					-
Equipment Operator I				28,734	28,734	28,734					-
Laborer / Asst/ Foreman				42,453	42,965	42,965					-
Laborer I				28,060	28,520	28,520					-
Laborer I				28,060	28,520	28,520					-
Laborer I				28,060	28,520	28,520					-
Laborer I				27,600	28,059	28,059					-
Laborer I				27,600	28,059	28,059					-
Laborer I				27,600	28,059	28,059					-
Laborer I				27,600	28,059	28,059					-
Laborer I				27,600	28,059	28,059					-
Laborer I				27,600	28,059	28,059					-
Laborer I				27,600	28,059	28,059					-
Laborer I				27,600	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											
FUND BALANCE, BEGINNING OF YEAR			1,869,015	(200,000)	(200,000)	(200,000)					-
FUND BALANCE, END OF YEAR			718,071	2,587,086	2,387,086	2,387,086					-
		\$	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		-
Superintendent/Mechanic Manager					75,823		76,807		76,807		-
Office Manager II					37,736		38,335		38,335		-
Electrician / Maint. Supervisor					61,256		62,051		62,051		-
Heavy Equipment Operator IV					50,002		53,030		53,030		-
Heavy Equipment Operator II					49,436		50,289		50,289		-
Pump Operator III					53,271		53,972		53,972		-
Pump Operator III					53,271		53,972		53,972		-
Pump Operator III					50,318		51,069		51,069		-
Pump Operator III					50,318		51,069		51,069		-
Pump Operator III					43,558		44,309		44,309		-
Pump Operator III					43,558		44,309		44,309		-
Pump Operator I					40,279		40,929		40,929		-
Pump Operator I					40,279		40,929		40,929		-
Pump Operator I					40,279		40,929		40,929		-
Pump Operator I					40,279		40,929		40,929		-
Pump Operator I					40,279		40,929		40,929		-
Pump Operator I					37,680		38,330		38,330		-
Equipment Operator IV					35,939		35,939		35,939		-
Equipment Operator II					43,747		44,227		44,227		-
Equipment Operator I					28,734		28,734		28,734		-
Equipment Operator I					35,758		36,205		36,205		-
Assistant Foreman					34,544		35,092		35,092		-
Laborer I					28,519		28,980		28,980		-
Laborer I					28,519		28,980		28,980		-
Laborer I					27,600		28,060		28,060		-
Laborer I					27,600		28,060		28,060		-
Laborer I					27,600		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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>2,769,199</u>	<u>1,490,286</u>	<u>1,514,058</u>	<u>1,514,058</u>	<u>-</u>
Total EXPENDITURES		<u>4,303,893</u>	<u>3,177,235</u>	<u>3,201,000</u>	<u>3,201,000</u>	<u>-</u>
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		<u>1,439</u>	<u>1,029,021</u>	<u>252,500</u>	<u>252,500</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(898,369)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>4,642,159</u>	<u>3,743,790</u>	<u>3,743,790</u>	<u>3,743,790</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 3,743,790</u>	<u>\$ 3,743,790</u>	<u>\$ 3,743,790</u>	<u>\$ 3,743,790</u>	<u>\$ -</u>

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>						
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	-
<b>EXPENDITURES</b>						
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)*

				<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>	
REVENUES									
OPERATING REVENUES									
HMGP	420016	\$	828,514	\$	10,425,138	\$	10,402,453	\$	-
Misc. Revenue	480082		1,381		-		-		-
Total REVENUES			829,895		10,425,138		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		-
Construction in Progress - Clear Well	571001	6505	-		2,134,830		2,134,830		-
Construction in Progress - LBBLD Pumps	571001	6506	369,710		1,071,468		1,069,756		-
Construction in Progress - Drainage Canals	571001	6507	-		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		-
NET EFFECT ON FUND BALANCE			292,679		-		(20,973)		-
FUND BALANCE, BEGINNING OF YEAR			872,821		1,165,500		1,165,500		-
FUND BALANCE, END OF YEAR			\$ 1,165,500		\$ 1,165,500		\$ 1,144,527		\$ -

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>266,334</u>	<u>276,438</u>	<u>272,888</u>	<u>272,888</u>	<u>-</u>
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		<u>198,240</u>	<u>276,271</u>	<u>272,765</u>	<u>272,765</u>	<u>-</u>
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	114	167	123	123	-
Total OTHER FINANCING USES		<u>114</u>	<u>167</u>	<u>123</u>	<u>123</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		67,980	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>877,981</u>	<u>945,961</u>	<u>945,961</u>	<u>945,961</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 945,961</u>	<u>\$ 945,961</u>	<u>\$ 945,961</u>	<u>\$ 945,961</u>	<u>\$ -</u>

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
E Telephone Tax	403002	\$ 707,247	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
Interest - Investment	470000	27,712	-	-	-	-
Misc. Revenue	480082	1,130	-	-	-	-
Total REVENUES		736,089	700,000	700,000	700,000	-
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
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		626,790	700,000	1,880,315	1,880,315	-
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	\$	-
HCV Fraud Recovery (Admin)	420019		8,891		25,000		7,000		-
HCV Fraud Recovery (HAP)	420020		8,973		25,000		7,000		-
HCV Hap Reimb. (Port Ins)	420021		1,412,696		1,800,000		1,800,000		-
HCV UR Reimb (Port Ins)	420022		15,421		20,000		20,000		-
HCV Admin Revenue (Port Ins)	420023		76,391		90,000		40,000		-
FEMA	420028		188		5,000		-		-
Housing Voucher Admin	420030		443,262		360,000		405,000		-
LIHEAP REG	420031		-		150,000		23,750		-
LIHEAP/Admin	420032		45,346		20,000		38,550		-
LIHEAP Education	420033		-		-		11,953		-
HAP Revenue	420034		4,007,810		4,080,000		3,809,076		-
HAP - EHV Revenue	420036		7,025		65,000		65,000		-
HAP Admin - EHV Rev	420037		-		-		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		-
Misc. Revenue	480082		10,169		-		-		-
Total REVENUES			6,303,734		6,940,000		6,577,170		-
EXPENDITURES									
PERSONNEL EXPENDITURES									
Salaries:									
Housing Coordinator					74,009		75,165		-
Asst. Housing Coordinator					44,894		44,894		-
Senior Housing Specialist					41,320		42,020		-
Senior HCV Specialist / CDBG Coord.					36,381		36,381		-
Grant Accountant I					50,067		53,972		-
HCV Portability Specialist					36,737		37,286		-
Clerical Specialist III					29,385		31,849		-
Clerical Specialist I					27,163		29,440		-
Receptionist					30,360		30,820		-
Housing Choice Voucher Inspector					28,734		28,734		-
File Clerk I - PT					22,445		23,400		-
Salaries Total	501000		295,263		421,495		433,961		-
Salaries - OT	501001		1,902		1,512		-		-
Taxes - Payroll	501002		5,179		8,553		8,000		-
Pension Costs	501004		30,306		50,427		47,500		-
Insurance-Hospital & Life	501005		31,972		54,095		53,500		-
Total PERSONNEL EXPENDITURES			364,622		536,082		542,961		-
OPERATING EXPENDITURES									
Insurance-Work. Comp.	502012		548		85		197		-
Rent - Equipment	503002		5,153		9,853		6,000		-
Rent - Building	503003		42,000		37,904		42,000		-
Rent - Storage	503005		2,233		4,500		1,800		-
Professional Service	520002		31,824		7,226		23,500		-
Prof Serv-Software Support	520003		33,195		25,000		23,000		-
Prof Service-Accounting/Audit	520020		25,060		18,517		20,000		-
R & M Vehicles	530004		329		295		-		-
Telephone Svcs	540005		4,430		5,000		4,500		-
Cell Phone	540006		1,633		1,800		500		-
Stationary & Office Supplies	541007		7,009		4,801		7,000		-
Supplies-Operating	541008		3,726		-		-		-
Furniture & Fixtures	542003	0841	72,253		66,256		-		-
Travel, Training, & Etc.	550000		-		500		3,000		-
Furniture & Fixtures	572005		-		10,709		-		-
Fees-Vehicle Licenses/Tags	580009		-		100		-		-
Dues & Subscriptions	580018		1,390		1,000		1,500		-
Postage	580022		4,461		6,000		5,000		-
Fees & Charges	580024		320		750		750		-
Shipping Handling, & Installat	580028		-		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		-
Utility Allowance - Port Ins.	587004		15,410		20,000		20,000		-
Rent Subsidy - Admin. Cost	587005		1,848		5,500		5,000		-
Utility Allowance - H.A.P.	587006		35,450		52,174		50,000		-
Rent Subsidy - H.A.P.	587007		3,907,612		4,069,556		3,809,076		-
CSBG-Water Assistance	587010		5,491		44		10,000		-
CSBG-Uniform Assistance	587012		9,026		647		5,000		-
Rental	587013		48,698		103,652		139,475		-
CSBG-Rental - Tornado	587013	0841	90,836		68,934		-		-
Electric	587014		7,182		650		10,000		-

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

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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>	<u>-</u>
Total EXPENDITURES			<u>6,157,074</u>	<u>6,939,858</u>	<u>6,566,109</u>	<u>6,566,109</u>	<u>-</u>
OTHER FINANCING SOURCES							
Transfer from Sales Tax	499101		<u>7,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total OTHER FINANCING SOURCES			<u>7,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE			153,886	142	11,061	11,061	-
FUND BALANCE, BEGINNING OF YEAR			<u>-</u>	<u>153,886</u>	<u>154,028</u>	<u>154,028</u>	<u>-</u>
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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	-
<b>OTHER FINANCING SOURCES</b>							
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>132,482</u>	<u>156,738</u>	<u>156,738</u>	<u>156,738</u>	<u>-</u>
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 - <b>LGAP</b>	440000	<b>0080</b>	136,497	101,191	-	-	-
Donations - <b>Jazz in June</b>	483001	<b>0100</b>	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 - <b>LGAP</b>	571001	<b>0080</b>	210,669	101,191	-	-	-
Concert Expenses- <b>Jazz in June</b>	580020	<b>0100</b>	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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
REVENUES							
OPERATING REVENUES							
FEMA	420028	\$	120,756	\$ -	\$ -	\$ -	\$ -
Reimbursement	480071		143,819	-	-	-	-
Total REVENUES			<u>264,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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	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	-
<b>OTHER FINANCING SOURCES</b>							
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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	-
<b>OPERATING EXPENDITURES</b>							
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	-
<b>OTHER FINANCING SOURCES</b>							
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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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)*

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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			<u>1,726,938</u>	<u>2,033,358</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
<b>EXPENDITURES</b>							
<b>OPERATING EXPENDITURES</b>							
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-Buccanear 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			<u>1,782,007</u>	<u>2,914,254</u>	<u>2,965,766</u>	<u>1,893,488</u>	<u>(1,072,278)</u>
<b>OTHER FINANCING USES</b>							
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			<u>31,920</u>	<u>5,755,387</u>	<u>4,665,844</u>	<u>4,500,799</u>	<u>(165,045)</u>
NET EFFECT ON FUND BALANCE			(86,989)	(6,636,283)	(6,131,610)	(4,894,287)	1,237,323
FUND BALANCE, BEGINNING OF YEAR			<u>9,615,101</u>	<u>9,528,112</u>	<u>2,891,829</u>	<u>2,891,829</u>	<u>-</u>
FUND BALANCE, END OF YEAR			<u>\$ 9,528,112</u>	<u>\$ 2,891,829</u>	<u>\$ (3,239,781)</u>	<u>\$ (2,002,458)</u>	<u>\$ 1,237,323</u>

**ST. BERNARD PARISH GOVERNMENT  
DEBT SERVICE FUNDS  
2024 BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**DEBT SERVICE FUND**  
**2024 Budget**

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***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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	\$ -	\$ -	\$ -	\$ 204,541	\$ 204,541
Bond Interest Expense	560001	-	-	-	51,872	51,872
Total EXPENDITURES		-	-	-	256,413	256,413
OTHER FINANCING SOURCES						
Transf from 2008 S/T Ref Bond	499529	-	-	-	256,413	256,413
Total OTHER FINANCING SOURCES		-	-	-	256,413	256,413
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 33,482	\$ 70,000	\$ 35,000	\$ 35,000	\$ -
Total REVENUES		33,482	70,000	35,000	35,000	-
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		4,066,700	3,614,100	3,585,700	3,585,700	-
OTHER FINANCING SOURCES						
Transf from 2008 S/T Ref Bond	499529	3,483,249	3,544,100	792,457	792,457	-
Total OTHER FINANCING SOURCES		3,483,249	3,544,100	792,457	792,457	-
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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	<u>199</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
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		<u>14,386,305</u>	<u>14,609,818</u>	<u>2,407,949</u>	<u>2,407,949</u>	<u>-</u>
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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	<u>13,050</u>	<u>4,538</u>			-
Total EXPENDITURES		<u>278,050</u>	<u>279,538</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Fire	499254	<u>283,733</u>	<u>47,346</u>	<u>-</u>	<u>-</u>	<u>-</u>
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		<u>230,302</u>	<u>238,862</u>	<u>10,170</u>	<u>10,170</u>	<u>-</u>
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**

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**ST. BERNARD PARISH GOVERNMENT**  
**CAPITAL PROJECT FUNDS**  
**2024 Budget**

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***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)*

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

**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	\$	-	
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										
FUND BALANCE, BEGINNING OF YEAR			263,996	(1,163,996)	(2,212,145)	(2,212,145)			-	
FUND BALANCE, END OF YEAR			900,000	1,163,996	-	-			-	
			\$	1,163,996	\$	-	\$	(2,212,145)	\$	-

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>OPERATING EXPENDITURES</b>							
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	-
<b>OTHER FINANCING USES</b>							
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)*

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

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

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
EXPENDITURES							
OPERATING EXPENDITURES							
Construction in Progress	571001		\$ -	\$ -	\$ -	\$ -	\$ -
Construction in Progress-Arabi Drainage Phase I	571001	2915	950,578	97,022	-	-	-
Construction in Progress-Arabi Drainage Phase II	571001	2919	535,785	-	1,000,000	903,535	(96,465)
Construction in Progress-Arabi Drainage - Aycock	571001	2920	7,370	72,084	-	-	-
Construction in Progress-Arabi Drainage - Esteban	571001	2921	554	202,879	226,503	226,503	-
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	1,207,590	1,207,590	-
Construction in Progress-Arabi Drainage - Angela Ph II	571001	2925	-	500,000	-	-	-
Construction in Progress-Arabi Drainage - Improvements	571001	2926	37,158	1,000,000	961,755	961,755	-
Total EXPENDITURES			<u>1,549,280</u>	<u>4,371,985</u>	<u>7,155,884</u>	<u>7,059,419</u>	<u>(96,465)</u>
OTHER FINANCING SOURCES							
Transfer from General Fund	499100		<u>1,549,280</u>	<u>4,421,985</u>	<u>7,155,884</u>	<u>7,059,419</u>	<u>(96,465)</u>
Total OTHER FINANCING SOURCES			<u>1,549,280</u>	<u>4,421,985</u>	<u>7,155,884</u>	<u>7,059,419</u>	<u>(96,465)</u>
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)**

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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- Misc 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			\$ (1,708,331)	\$ -	\$ -	\$ -	\$ -



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

				<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
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				<u>2,289,354</u>	<u>5,710,646</u>	<u>4,620,844</u>	<u>4,455,799</u>	<u>(165,045)</u>
<b>OTHER FINANCING SOURCES</b>								
Transfer from GOMESA	499291			-	5,710,646	4,620,844	4,455,799	(165,045)
Total OTHER FINANCING SOURCES				<u>-</u>	<u>5,710,646</u>	<u>4,620,844</u>	<u>4,455,799</u>	<u>(165,045)</u>
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
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Federal Grants-Jean Lafitte 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	-	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
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 Lafitte Sidewalk	571001	0011	22,966	855,029	445,000	445,000	-	-
Construction in Progress-Jean Lafitte Drainage	571001	0013	7,052	-	-	-	-	-
Construction in Progress - Forty Arpent Trail	571001	0033	8,735	-	-	-	-	-
Construction in Progress-Val Riess Splash Pad	571001	0066	76,122	-	-	-	-	-
Construction in Progress-Jean Lafitte 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	-	-
<b>OTHER FINANCING SOURCES</b>								
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ 7,776	\$ -	\$ -	\$ -	\$ -
Total REVENUES		<u>7,776</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
R&M Bldg & Facilities	530005	-	1,534,675	1,785,615	1,785,615	-
Total EXPENDITURES		<u>-</u>	<u>1,534,675</u>	<u>1,785,615</u>	<u>1,785,615</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Canals And Drainage	499265	-	1,026,899	250,940	250,940	-
Total OTHER FINANCING SOURCES		<u>-</u>	<u>1,026,899</u>	<u>250,940</u>	<u>250,940</u>	<u>-</u>
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**

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**ST. BERNARD PARISH GOVERNMENT**  
**INTERNAL SERVICE FUNDS**  
**2024 Budget**

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***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)*

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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			<u>2,486,373</u>	<u>3,214,662</u>	<u>2,050,000</u>	<u>2,050,000</u>	<u>-</u>
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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		<u>211,044</u>	<u>224,609</u>	<u>227,780</u>	<u>227,780</u>	<u>-</u>
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		<u>38,492</u>	<u>41,622</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total PERSONNEL EXPENDITURES			<u>276,195</u>	<u>294,837</u>	<u>307,430</u>	<u>307,430</u>	<u>-</u>
<b>OPERATING EXPENDITURES</b>							
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		<u>408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total OPERATING EXPENDITURES			<u>3,610,257</u>	<u>3,745,321</u>	<u>1,794,420</u>	<u>1,794,420</u>	<u>-</u>
Total EXPENDITURES			<u>3,886,452</u>	<u>4,040,158</u>	<u>2,101,850</u>	<u>2,101,850</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>							
Transfer From Sales Tax Fund	499101		-	825,496	51,850	51,850	-
Total OTHER FINANCING SOURCES			<u>-</u>	<u>825,496</u>	<u>51,850</u>	<u>51,850</u>	<u>-</u>
<b>NET EFFECT ON FUND BALANCE</b>							
FUND BALANCE, BEGINNING OF YEAR			(1,400,079)	-	-	-	-
FUND BALANCE, END OF YEAR			<u>(423,429)</u>	<u>(1,908,506)</u>	<u>(1,908,506)</u>	<u>(1,908,506)</u>	<u>-</u>
		\$	<u>(1,823,508)</u>	<u>\$ (1,908,506)</u>	<u>\$ (1,908,506)</u>	<u>\$ (1,908,506)</u>	<u>\$ -</u>

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

			<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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			<u>197,309</u>	<u>221,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
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			<u>158,274</u>	<u>530,500</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
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		\$	<u>2,040,493</u>	<u>\$ 1,718,074</u>	<u>\$ 1,718,074</u>	<u>\$ 1,718,074</u>	<u>\$ -</u>

**ST. BERNARD PARISH GOVERNMENT**  
**BUSINESS-TYPE ACTIVITIES**  
**2024 BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**BUSINESS-TYPE ACTIVITIES**  
**2024 Budget**

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***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
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
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 - PT				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>								
					\$ 40,929	\$ 41,578	\$ 41,578	\$ -
					37,031	37,680	37,680	-
					35,044	35,592	35,592	-
					38,382	38,894	38,894	-
					37,193	37,658	37,658	-
					35,764	36,229	36,229	-
					32,845	33,842	33,842	-
					29,213	30,171	30,171	-
					30,171	30,650	30,650	-
					29,692	30,171	30,171	-
					29,213	29,692	29,692	-
					22,464	22,464	22,464	-
					30,706	31,254	31,254	-
					30,706	30,706	30,706	-
					32,845	33,342	33,342	-
					29,859	29,859	29,859	-
					28,734	28,734	28,734	-
					34,044	34,523	34,523	-
					30,646	29,859	29,859	-
					34,417	34,864	34,864	-
					32,565	33,044	33,044	-
					32,565	33,044	33,044	-
					31,607	34,417	34,417	-
					31,607	28,734	28,734	-
					29,692	29,692	29,692	-
					30,650	31,129	31,129	-
					28,734	28,734	28,734	-
					29,692	30,171	30,171	-
					29,692	28,734	28,734	-
					28,734	28,734	28,734	-
					29,213	29,692	29,692	-
					29,213	29,692	29,692	-
					29,213	29,692	29,692	-
					-	30,820	30,820	-
					28,519	28,980	28,980	-
					30,359	30,820	30,820	-
					16,848	16,900	16,900	-
					2,996,761	3,522,789	3,491,058	-
					183,498	270,740	250,000	-
					45,556	54,000	60,000	-
					(384,571)	392,000	395,000	-
					558,934	673,500	705,000	-
					136,634	176,500	125,000	-
					3,536,812	5,089,529	5,026,058	-
Total PERSONNEL EXPENDITURES								
OPERATING EXPENDITURES								
					1,013	15,000	75,000	-
					451	6,000	200,000	-
					551,855	482,937	915,000	-
					5,219	5,872	3,000	-
					42,736	37,000	37,000	-
					30,508	33,000	30,100	-
					196,858	200,000	225,000	-
					26,662	17,000	17,000	-
					3,382	4,000	3,000	-
					188,723	193,174	170,000	-
					-	1,900	-	-
					-	150,000	-	-
					85,346	90,000	90,000	-
					14,517	14,500	14,500	-
					-	2,749	2,500	-
					457	200	200	-
					-	500	500	-
					35	-	35	-
					34,358	5,000	61,385	-
					8,302	8,112	8,556	-
					622,651	657,800	670,956	-
					3,674	3,628	3,850	-
					127,590	137,000	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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>8,424</u>	<u>22,265</u>	<u>44,944</u>	<u>44,944</u>	<u>-</u>
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	-	-	-	-	-				
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	-	-	-	-	-				
NET EFFECT ON FUND BALANCE														
FUND BALANCE, BEGINNING OF YEAR									1,222,723	3,729,967	2,729,967	2,729,967	-	-
FUND BALANCE, END OF YEAR									\$ 3,729,967	\$ 2,729,967	\$ 2,729,967	\$ 2,729,967	\$ -	-

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

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

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

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>1,049</u>	<u>3,120</u>	<u>6,518</u>	<u>6,518</u>	<u>-</u>
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)*

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>896,611</u>	<u>899,322</u>	<u>1,563,168</u>	<u>1,563,168</u>	<u>-</u>
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
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			2982	-	3,000	3,000	-
Total REVENUES				67,482	14,386,386	16,043,706	16,043,706	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
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
<b>OTHER FINANCING SOURCES</b>								
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				<u>\$ (41,000,212)</u>	<u>\$ (45,966,558)</u>	<u>\$ (47,845,558)</u>	<u>\$ (49,293,306)</u>	<u>\$ (1,447,748)</u>

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

			2022 Actuals	2023 Adopted	2024 Introduced	2024 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
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-Bldg Rental	450035		307,754	260,000	260,000	260,000	-
Facility Rental-Bldg Rental - Beauregard	450035	6012	45,429	5,000	7,500	7,500	-
Facility Rental-Bldg Rental - Aycock	450035	6015	5,740	3,500	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	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Special Events Manager				92,243	92,243	92,243	-
Facilities Manager II				47,228	47,295	47,295	-
Office Manager I				31,849	32,347	32,347	-
Concession Workers - PT				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	-
<b>OPERATING EXPENDITURES</b>							
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)**

		<u>2022 Actuals</u>	<u>2023 Adopted</u>	<u>2024 Introduced</u>	<u>2024 Adopted</u>	<u>Change</u>
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		<u>(689,368)</u>	<u>(482,853)</u>	<u>(482,853)</u>	<u>(482,853)</u>	<u>-</u>
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**

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

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

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

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

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

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

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

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

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

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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**

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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**

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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 BORGNEMOUTH**

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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	2024
			<u>\$ 75,000</u>	

**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	2024
			<u>\$ 200,000</u>	

**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	TBD
			<u>\$ 10,423,426</u>	

**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	2024
			<u>\$ 115,000</u>	

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

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
Bayou Terre Aux Bouefs Ridge Restoration	NFWF 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
			<b>\$ 3,554,723</b>	

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

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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
			<b>\$ 4,341,500</b>	
<b>2025</b>				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 500,000	2027
			<b>\$ 500,000</b>	
<b>2026</b>				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 500,000	2027
			<b>\$ 500,000</b>	
<b>2027</b>				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 500,000	2027
			<b>\$ 500,000</b>	

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

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
East Bank Sediment Pipeline	East Bank Sediment Pipeline	Federal	\$ 156,988	2024
Misc Construction	Miscellaneous Drainage/Coastal Projects	Federal	\$ 495,770	2024
Buccanear Villa Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	Federal	\$ 1,263,008	2025
			<b>\$ 1,758,778</b>	
<b>2025</b>				
Buccanear Villa Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	Federal/State	\$ 300,000	2025
			<b>\$ 300,000</b>	

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

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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
			<b>\$ 5,620,000</b>	

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

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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
			<b>\$ 7,443,334</b>	

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
			<b>\$ 4,225,418</b>	

**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
			<b>\$ 7,155,884</b>	

**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
			<b>\$ 9,565,568</b>	

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
<b>2024</b>				
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 improvemnts 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>	
<b>2024</b>				
Buccaneer Village Drainage	Drainage improvemnts 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
<b>2024</b>				
Buccanear 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
			<b>\$ 14,632,132</b>	
<b>2025</b>				
Buccanear 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
			<b>\$ 3,640,181</b>	

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

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

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

<b>Project</b>	<b>Description</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Completion Year</b>
<b>2024</b>				
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
			<b>\$ 16,033,706</b>	
<b>2025</b>				
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
			<b>\$ 3,709,000</b>	