



St. Bernard
Parish Government

Historic Past, Promising Future

2025 Introduced Budget





Table of Contents

Budget Message	1
Budget Highlights	
History of Sales and Use Tax Collections.....	4
History of Ad Valorem Tax Collections.....	5
Projected Authorized and Levied Ad Valorem Taxes for 2024.....	6
Historical Assessments and Taxable Property Values.....	6
Number of Full-Time Employees by Department.....	7
Fund Balance breakdown.....	8
Changes in Net Position.....	9
Budgeted Revenue Sources by Category.....	11
Budgeted Expenditures by Category.....	12
 2025 Budget Summary	
Summary Statement of Revenues, Expenditures, and Changes in Fund	
Balance for Proposed 2025 Budgets.....	13
 2025 Budget Detail	
<i>General Fund</i>	
Description of General Fund.....	15
General Fund	
Parish Council.....	16
Cable Station.....	17
JPs and Constables.....	18
Office of Motor Vehicles.....	19
Registrar of Voters.....	20
Administration.....	21
Security.....	22
Purchasing.....	23
Public Hearing Officer.....	24
Legal.....	25
IT.....	26
Finance.....	27
Personnel Department.....	29
Parish Coroner.....	30
Jail.....	31
Animal Control.....	32



Table of Contents (continued)

General Fund (continued)

Property, Plant & Maintenance.....	33
Economic Development Comm.....	35
Sales Tax.....	36
34th Judicial Court.....	37
Civic Auditorium.....	39
Community Development.....	40
Com Dev - LLT.....	42

Special Revenue Funds

Description of Special Revenues Funds.....	43
Hurricane Gustav.....	46
Hurricane Ike.....	47
Hurricane Katrina.....	48
Tree Fund.....	49
Ride Share.....	50
Opioid Abatement.....	51
Criminal Court 34th.....	52
Fire Parish-Wide.....	53
Fire District #1.....	55
Fire District #2.....	56
Council on Aging.....	57
CDBG Disaster Recovery Fund.....	58
Recreation	
Recreation.....	59
LA Co Op Extention.....	65
Tourism.....	66
Public Works	
Capital Projects.....	68
Public Works Main.....	69
Road Department.....	70
Delacroix Shipyard.....	72
Mosquito Control.....	73
Road Lighting.....	74
Sanitation.....	75



Table of Contents (continued)

Special Revenue Funds (continued)

Canals and Drainage	77
Assessor's Fund.....	79
WIOA.....	80
Hazard Mitigation Grant Fund.....	81
Health.....	82
Communications District.....	83
Housing & Redevelopment.....	84
Transit.....	86
Deputy Witness.....	87
State and Federal Grants Fund:	
Grant Administration.....	88
Office of Emergency Preparedness.....	90
Coastal Impact.....	91
Restore.....	92
GOMESA.....	93

Debt Service Funds

Description of Deb Service Funds.....	94
Hurricane Recovery Bond.....	95
2012 Sales Tax Refunding Bond.....	96
2021 Sales Tax Bond	97
2014 Fire Sinking Fund.....	98

Capital Project Funds

Description of Capital Project Funds.....	99
Courthouse Capital Fund.....	100
Fire Capital Fund.....	101
Bike Paths.....	102
Jackson/Pakenham Fund.....	103
General Fund Capital Projects.....	104
Canals and Drainage Fund Capital Projects.....	108

Internal Service Funds

Description of Internal Service Funds.....	109
Insurance.....	110
Water & Sewer Self Insurance.....	111



Table of Contents (continued)

Business-Type Activities

Description of Business-type Activities.....	112
Water & Sewer Activity	
Water & Sewer Fund.....	113
W&S 50M Bond	117
SF-SW99 1/2Cent Sales Tax.....	118
50M Bond / 2004 Sales Tax Debt Service.....	119
W&S 1999/2008 Refi ST Debt	120
W&S Loan Debt Services.....	121
Capital Projects Fund - W&S.....	123
Events Facilities.....	124

**ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2025 BUDGET**





St. Bernard Parish Government

Louis Pomes
Parish President

September 30, 2024

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

It is my privilege to submit to you the proposed budget FY 2025 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 2025 is \$196,895,141. 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 \$30,573,980 of the total Capital and Operating Budget, which is an decrease of \$3,269,622 when compared to the 2024 Budget. This decrease is primarily due to the completion of several Park Redevelopment projects.

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 2025 budget represents the 1st year this Administration will present 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 2025, including Lake Lery Marsh Creation, 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 2025, including Phase 2 of the Gulf of Mexico Energy Security Act (GOMESA) and through NRDA.

The Water and Sewer Divisions continues work on the Riverbend Oxidation pond bypass line, waterline replacement projects throughout St. Bernard Parish, parishwide water meter replacements, as well as various lift station projects. The total costs of these projects are in excess of \$50M. We expect construction expenditures on these projects to exceed \$16M in 2025.

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

As we look to 2025, 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,

A handwritten signature in blue ink that reads "Louis Pomes". The signature is written in a cursive style with a large initial "L" and a stylized "P".

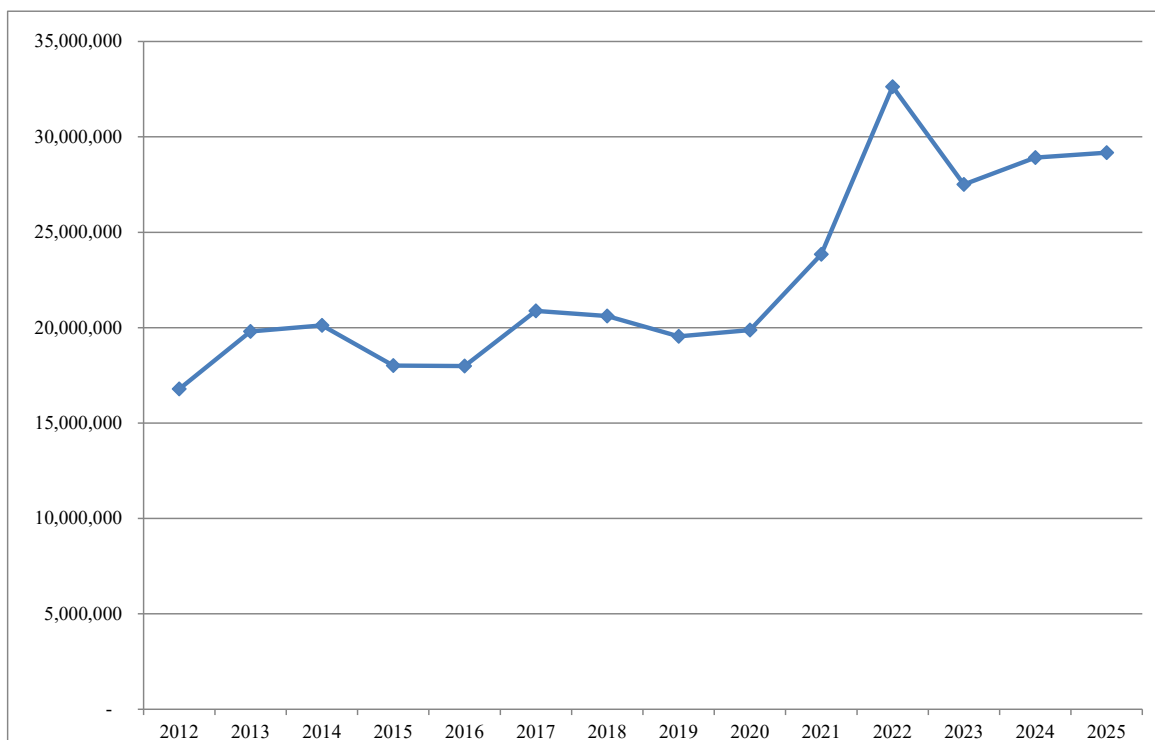
Louis Pomes
Parish President

**ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2025 BUDGET**



History of Sales and Use Tax Collections

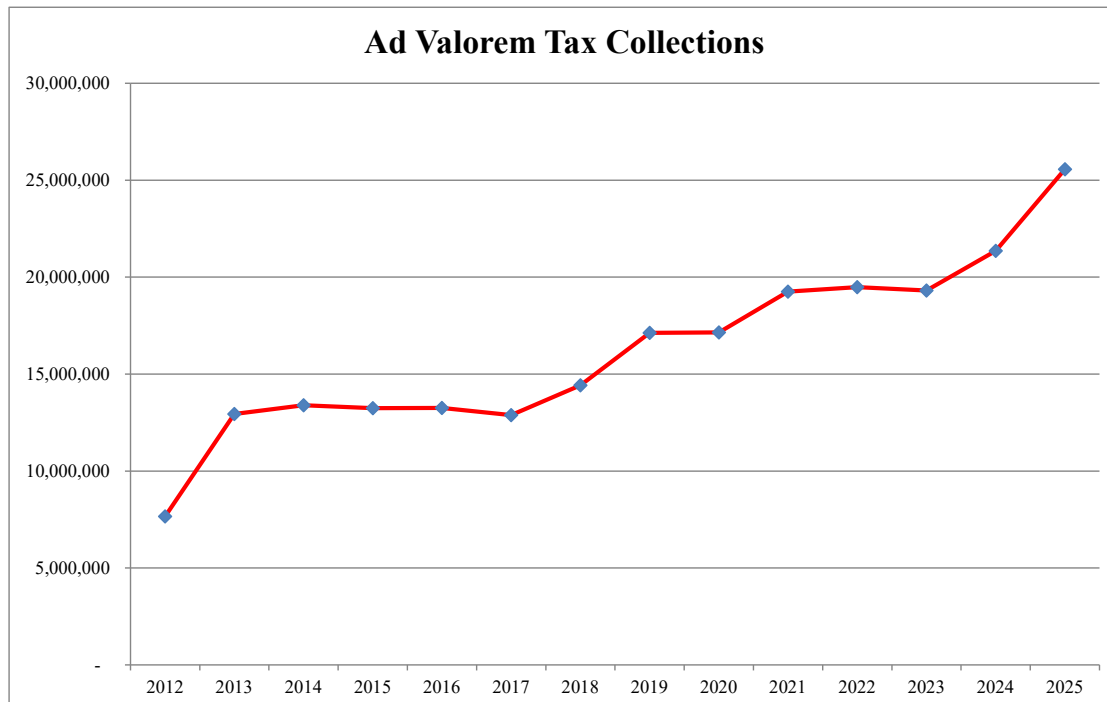
Year		Collections	Percentage of Change
2012	Actual	16,784,559	-14.70%
2013	Actual	19,805,927	18.00%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Actual	20,606,565	-1.29%
2019	Actual	19,546,527	-5.14%
2020	Actual	19,871,052	1.66%
2021	Actual	23,838,489	19.97%
2022	Actual	32,630,605	36.88%
2023	Actual	27,500,000	-15.72%
2024	Projected	28,916,667	5.15%
2025	Budgeted	29,166,666	0.86%





History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
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	Actual	19,307,034	-0.92%
2024	Projected	21,360,000	10.63%
2025	Budgeted	25,564,008	19.68%



Projected Authorized and Levied Ad Valorem Taxes for 2025

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

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
2011	162,492,455	195,185,678	357,678,133	(57,776,586)	299,901,547
2012	164,635,938	207,766,965	372,402,903	(59,431,584)	312,971,319
2013	170,805,390	199,367,569	370,172,959	(60,306,544)	309,866,415
2014	169,463,272	220,936,376	390,399,648	(61,126,258)	329,273,390
2015	173,343,983	209,561,261	382,905,244	(62,981,600)	319,923,644
2016	187,331,162	191,676,268	379,007,430	(64,904,738)	314,102,692
2017	195,580,993	181,614,308	377,195,301	(65,416,739)	311,778,562
2018	201,275,172	211,577,039	413,852,211	(66,637,245)	347,214,966
2019	208,112,149	261,237,985	469,350,134	(67,482,580)	401,867,554
2020	217,318,334	177,109,842	394,428,176	(69,333,820)	325,094,356
2021	228,132,815	237,949,876	466,082,691	(71,217,233)	394,865,458
2022	243,286,813	229,489,292	472,776,105	(72,587,266)	400,188,839
2023	251,391,896	280,283,807	531,675,703	(74,412,723)	457,262,980

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2023	2024	2025 Budget
Council	3	3	3
Cable Station	2	2	2
Registrar of Voters	3	3	3
Administration	8	10	10
Legal	-	2	2
Security	1	1	1
Purchasing	2	2	2
Information Technology	3	3	3
Finance	8	7	7
Personnel Department	3	3	3
Capital Projects	4	4	4
OEP	2	2	2
Animal Control	8	8	8
Property Plant & Maintenance	9	11	11
34th Judicial Court	43	41	41
Civic Auditorium	3	3	3
Community Development	15	13	13
Fire	113	108	112
Recreation	6	13	13
Tourism	3	4	4
Grants	1	1	1
Coastal	1	-	-
Housing	13	10	11
Transit	7	7	6
Public Works	28	33	40
Sanitation	16	18	18
Canals and Drainage	31	34	34
Insurance	4	4	4
Water & Sewer	77	80	80
	417	430	441



		Fiscal Year								
		2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$	109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255	\$ 151,675	\$ 171,797	\$ 344,087
Restricted		3,992,868	3,970,789	3,941,952	4,275,605	4,934,947	8,827,842	17,225,584	17,972,675	18,279,688
Committed		-	-	343,784	1,935,023	1,048,063	450,403	197,403	197,403	197,403
Assigned		5,421,492	6,891,492	12,066,337	6,522,404	4,800,961	4,047,649	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	6,098,412
Total general fund		<u>\$ 10,256,654</u>	<u>\$ 12,402,051</u>	<u>\$ 16,509,124</u>	<u>\$ 12,974,247</u>	<u>\$ 11,078,121</u>	<u>\$15,040,535</u>	<u>\$24,727,304</u>	<u>\$29,792,837</u>	<u>\$28,967,239</u>
All other governmental funds										
Nonspendable	\$	134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044	\$ 174,811	\$ 652,265	\$ 298,374
Restricted		11,243,754	9,244,225	7,784,977	10,050,534	12,674,735	15,892,143	33,642,888	49,248,827	47,633,662
Committed		956,564	956,654	598,990	865,203	(3,448,179)	1,159,797	2,608,733	2,880,507	366,474
Assigned		6,363,714	6,009,953	5,950,431	3,923,020	3,108,388	3,652,410	3,501,479	20,985	7,600
Unassigned		(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)	(3,030,949)	(5,369,530)	435,827	(8,645,861)	(7,790,781)
Total all other governmental funds		<u>\$ 15,150,515</u>	<u>\$ 8,883,862</u>	<u>\$ 6,673,094</u>	<u>\$ 10,645,074</u>	<u>\$ 9,559,824</u>	<u>\$15,477,864</u>	<u>\$40,363,738</u>	<u>\$44,156,723</u>	<u>\$40,515,329</u>

**Unaudited



Expenses

Governmental Activities:

General government

Judicial

Other general government

Public safety

Public works

Sanitation

Culture and recreation

Health and welfare

Interest on long-term debt

Total Governmental Activities Expenses

	Fiscal Year							
2015	2016	2017	2018	2019	2020	2021	2022	2023
\$ 885,726	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 5,843,353	\$ 4,490,439	\$ 4,848,848	\$ 8,262,558	\$ 8,523,824
33,157,803	25,705,408	38,546,184	22,760,901	19,504,796	19,992,215	24,229,410	28,080,382	24,491,153
10,872,392	14,970,179	16,803,400	16,599,437	18,388,648	18,942,669	17,017,217	12,915,433	21,286,516
16,398,444	5,816,392	6,271,015	6,471,582	6,904,334	5,883,811	8,903,641	6,109,204	6,496,943
5,596,379	6,143,008	5,784,315	4,974,771	5,931,540	6,655,428	7,434,819	7,366,985	8,502,191
3,010,246	2,334,365	3,054,936	3,040,353	3,197,441	2,805,987	3,270,135	3,488,204	3,735,086
9,154,803	11,491,363	11,656,125	12,463,545	12,377,776	12,782,313	14,498,676	12,857,314	13,492,190
1,305,453	1,199,102	1,073,650	942,905	806,698	665,058	517,636	855,127	321,651
80,381,246	71,659,715	87,054,883	72,026,862	72,954,586	72,217,920	80,720,382	79,935,207	86,849,554

Business-Type Activities:

Water and sewer

Event Facilities

Interest on long-term debt

Total Business-Type Activities Expenses

Water and sewer	22,753,572	13,993,556	16,229,635	16,522,238	16,091,093	21,281,969	21,190,047	20,877,324	23,015,528
Event Facilities	938,067	1,220,910	434,981	433,347	475,069	424,008	487,278	572,487	537,826
Interest on long-term debt	164,219	178,775	390,529	415,337	462,500	528,280	532,730	497,961	500,238
Total Business-Type Activities Expenses	23,855,858	15,393,241	17,055,145	17,370,922	17,028,662	22,234,257	22,210,055	21,947,772	24,053,592

Total Primary Government Expenses

Total Primary Government Expenses	\$ 104,237,104	\$ 87,052,956	\$ 104,110,028	\$ 89,397,784	\$ 89,983,248	\$ 94,452,177	\$ 102,930,437	\$ 101,882,979	\$ 110,903,146
-----------------------------------	----------------	---------------	----------------	---------------	---------------	---------------	----------------	----------------	----------------

Program Revenues

Governmental Activities:

Charges for services

Operating grants and contributions

Capital grants and contributions

Total Governmental Activities Program Revenues

Charges for services	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,322,733	\$ 4,407,822	\$ 5,964,957	\$ 9,400,147	\$ 6,750,687
Operating grants and contributions	21,131,977	10,870,638	9,068,664	11,026,777	9,038,938	14,412,558	18,147,904	7,340,096	23,486,446
Capital grants and contributions	32,249,132	28,211,921	26,259,675	9,201,138	8,867,593	7,045,393	4,952,912	22,780,954	8,888,619
Total Governmental Activities Program Revenues	56,762,136	42,429,413	39,429,808	25,439,335	25,229,264	25,865,773	29,065,773	39,521,197	39,125,752

Business-Type Activities:

Charges for services

Operating grants and contributions

Capital grants and contributions

Total Business-Type Activities Program Revenues

Charges for services	12,060,280	13,099,159	12,441,520	12,929,605	12,495,223	13,388,020	13,729,696	14,346,238	13,923,075
Operating grants and contributions	516,129	-	-	-	-	-	-	-	-
Capital grants and contributions	-	1,488,453	767,508	573,028	392,357	179,091	105,415	231,327	69,570
Total Business-Type Activities Program Revenues	12,576,409	14,587,612	13,209,028	13,502,633	12,887,580	13,567,111	13,835,111	14,577,565	13,992,645

Total Primary Government Program Revenues

Total Primary Government Program Revenues	\$ 69,338,545	\$ 57,017,025	\$ 52,638,836	\$ 38,941,968	\$ 38,116,844	\$ 39,432,884	\$ 42,900,884	\$ 54,098,762	\$ 53,118,397
---	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

Net (Expense)/Revenue

Governmental activities

Business-type Activity

Total Primary Government Net Expense

Governmental activities	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (47,725,322)	\$ (46,352,147)	\$ (51,654,609)	\$ (40,414,010)	\$ (47,723,802)
Business-type Activity	(11,279,449)	(805,629)	(3,846,117)	(3,868,289)	(4,141,082)	(8,667,146)	(8,374,944)	(7,370,207)	(10,060,947)
Total Primary Government Net Expense	\$ (34,898,559)	\$ (30,035,931)	\$ (51,471,192)	\$ (50,455,816)	\$ (51,866,404)	\$ (55,019,293)	\$ (60,029,553)	\$ (47,784,217)	\$ (57,784,749)



General Revenues and Other Changes in Net Position

Governmental Activities:

	Fiscal Year								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Taxes:									
Ad valorem taxes	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,120,951	\$ 17,563,390	\$ 19,908,984	\$ 20,138,961	\$ 22,977,790
Sales taxes	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193	15,897,381	19,265,564	26,104,486	24,153,419
Severance	622,785	431,377	506,257	551,340	418,181	155,046	118,519	280,563	146,844
E telephone	379,001	392,760	425,602	588,430	585,138	640,500	659,133	707,246	700,007
Other taxes	328,390	277,060	264,206	249,761	264,667	285,354	268,249	116,320	204,566
Fines and forfeitures	210,550	218,983	190,465	195,347	119,891	146,278	163,666	305,542	-
State revenue sharing (unrestricted)	72,560	76,589	79,774	81,741	68,482	94,072	101,037	67,357	91,324
Parish road royalty	426,803	241,323	287,852	348,311	211,076	68,587	61,699	213,196	90,656
Other general revenues (expenses)	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	188,079	191,898	260,371	406,648	358,661	260,395	186,094	479,993	2,230,480
(Loss)/Gain on Disposal of Assets	(415,762)	-	-	-	-	-	-	-	-
Gain on sale of investments land held for sale	282,702	-	-	-	-	-	-	-	-
Special Item - Transfer from other government agency	-	-	-	-	-	-	3,383,689	-	-
Forgiveness of CD Loans	-	-	-	-	-	-	-	-	-
Proceeds from insurance settlement	128,930	273,541	-	-	-	-	-	394,092	834,159
Proceeds from litigation settlement	9,359,306	1,780,006	21,000,000	-	-	-	-	-	3,886,446
Transfers	2,306,733	458,703	(2,262,721)	(3,211,148)	2,212,481	4,084,735	2,517,581	3,239,726	4,466,052
Capital contributions	-	-	-	-	-	-	-	22,780,954	-
Miscellaneous revenues	772,340	423,268	935,733	1,066,367	1,004,390	154,048	11,182	2,507,792	2,901,168
Total Governmental Activities	43,018,011	33,496,206	52,555,592	34,310,112	41,235,938	49,271,012	64,089,785	80,238,112	62,682,911

Business-Type Activities:

Sales taxes	3,602,185	3,596,859	4,175,086	4,121,313	3,969,192	3,974,354	4,816,391	6,526,121	6,038,355
Other general revenues (expenses)	203,078	275,318	481,928	635,335	460,116	94,482	262,980	7,070,581	750,971
Interest and investment earnings	51,670	58,245	59,375	136,977	293,773	14,135	-	45,733	250,499
(Loss)/Gain on Disposal of Assets	(10,149)	-	-	-	-	-	-	-	-
Proceeds from insurance settlement	35,211	(5,500)	-	-	-	-	-	-	-
Transfers	(2,306,733)	(458,703)	2,262,721	3,211,148	(3,916,907)	(4,084,735)	(2,517,581)	(3,239,729)	(4,466,052)
Capital contributions	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	1,575,262	3,466,219	6,979,110	8,104,773	806,174	(1,764)	2,561,790	10,402,706	2,573,773

Total Primary Government	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 42,042,112	\$ 49,269,248	\$ 66,651,575	\$ 90,640,818	\$ 65,256,684
--------------------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

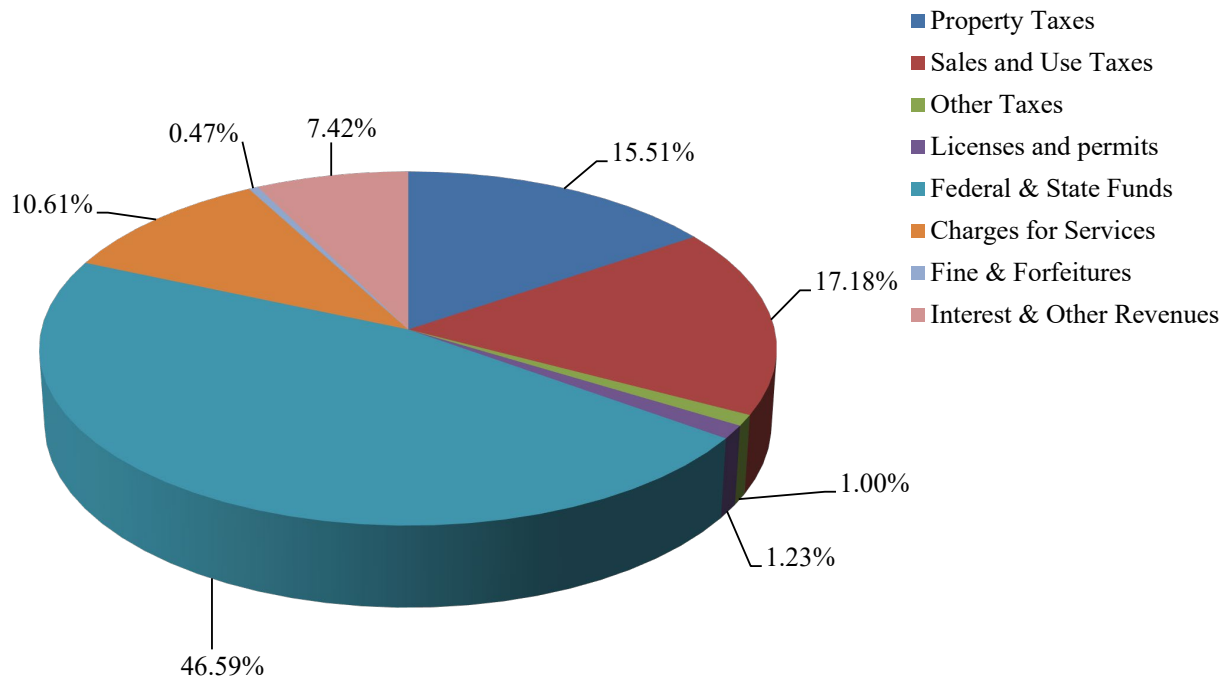
Changes in Net Position

Governmental Activities	\$ 13,787,709	\$ (14,128,869)	\$ 5,968,065	\$ (13,415,210)	\$ (5,116,209)	\$ (2,383,597)	\$ 23,675,775	\$ 39,824,102	\$ 14,959,109
Business-type activities	769,633	(379,898)	3,110,821	3,963,691	(7,860,972)	(8,376,708)	(4,808,417)	3,032,499	(7,487,174)
Total Primary Government	\$ 14,557,342	\$ (14,508,767)	\$ 9,078,886	\$ (9,451,519)	\$ (12,977,181)	\$ (10,760,305)	\$ 18,867,358	\$ 42,856,601	\$ 7,471,935

**Unaudited - Numbers have not been finalized.

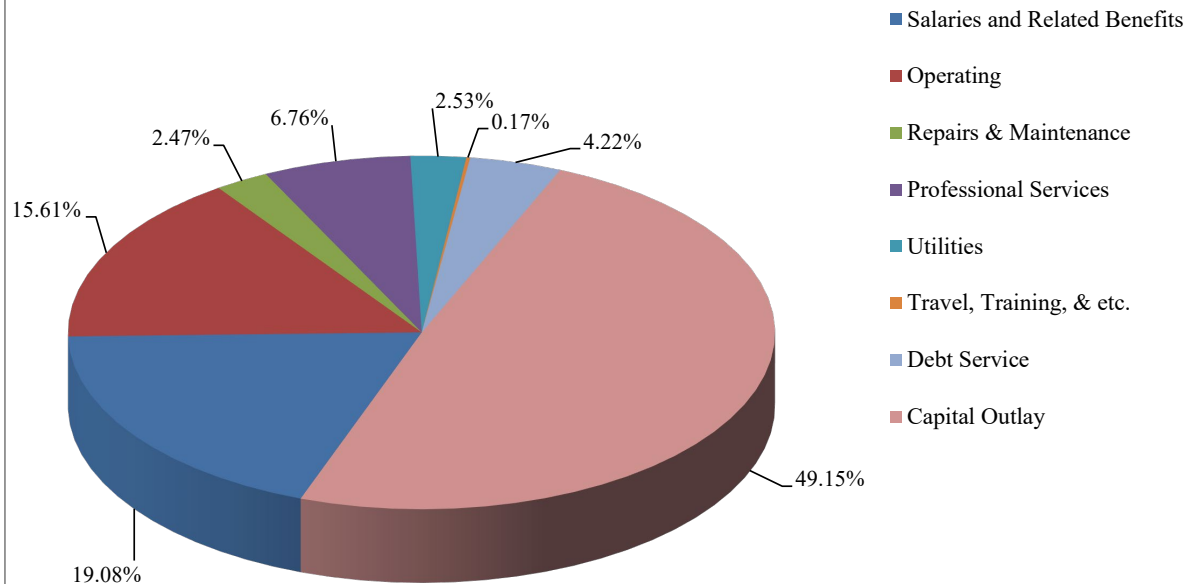


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



**ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2025 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2025 Introduced Operating & Capital Budget

DEPARTMENT	2025 Introduced Revenues	2025 Introduced Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
GENERAL FUND:								
100 General Fund	\$ 15,651,430	\$ 11,360,923	\$ 4,290,507	\$ 1,831,457	\$ (9,796,411)	\$ (3,674,447)	\$ 3,996,192	\$ 321,745
101 Sales Tax	17,536,000	1,402,880	16,133,120	(16,313,707)	-	(180,587)	444,894	264,307
105 34th Judicial Court	264,000	4,346,296	(4,082,296)	4,081,678	-	(618)	444,894	444,276
152 Civic Auditorium	-	316,341	(316,341)	316,341	-	-	193,240	193,240
160 Community Development	1,303,450	2,931,732	(1,628,282)	1,628,282	-	-	-	-
160 LLT	13,000,000	10,215,808	2,784,192	-	-	2,784,192	-	2,784,192
Total General Fund	\$ 47,754,880	\$ 30,573,980	\$ 17,180,900	\$ (8,455,949)	\$ (9,796,411)	\$ (1,071,460)	\$ 5,079,220	\$ 4,007,760
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (144,762)	\$ (144,762)
205 Hurricane Isaac	-	-	-	-	-	-	(184,525)	(184,525)
206 Hurricane Ike	-	-	-	-	-	-	169,718	169,718
229 Hurricane Katrina	3,244,211	5,189,755	(1,945,544)	-	-	(1,945,544)	(5,543,984)	(7,489,528)
234 Tree Fund	-	-	-	-	-	-	-	-
237 Ride Share	18,000	18,000	-	-	-	-	18,760	18,760
252 Opioid Abatement	350,763	350,763	-	-	-	-	726,324	726,324
253 Criminal Court 34th	131,900	131,900	-	-	-	-	16,708	16,708
254 Fire Department	17,702,084	17,269,751	432,333	695,000	(1,127,333)	-	5,616,167	5,616,167
259 Council on Aging	498,822	452,779	46,043	-	-	46,043	379,449	425,492
260 CDBG	730,197	682,867	47,330	-	-	47,330	(654,770)	(607,440)
261 Recreation	2,068,615	3,489,479	(1,420,864)	1,350,864	35,000	(35,000)	823,521	788,521
262 Public Works	2,312,473	4,519,816	(2,207,343)	2,207,343	-	-	805,069	805,069
263 Road Lighting	652,715	798,600	(145,885)	145,885	-	-	326,347	326,347
264 Sanitation	7,479,021	7,844,564	(365,543)	366,154	(611)	-	3,107,880	3,107,880
265 Drainage & Canals	4,141,779	3,484,644	657,135	-	(657,135)	-	3,739,146	3,739,146
266 Assessor's Office	19,867	39,500	(19,633)	11,189	8,444	-	12,182	12,182
267 WIOA	2,600,000	2,600,000	-	-	-	-	67,053	67,053
270 HMGP	10,402,453	10,423,426	(20,973)	-	-	(20,973)	1,145,016	1,124,043
271 Health	330,918	330,794	124	-	(124)	-	1,020,586	1,020,586
273 Communications District	700,000	651,230	48,770	-	-	48,770	948,565	997,335
277 Housing & Redevelopment	6,477,170	6,672,035	(194,865)	-	-	(194,865)	473,662	278,797
279 Transit	728,000	839,977	(111,977)	111,977	-	-	(322,002)	(322,002)
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	183,166	183,166
290 State & Federal Grants	8,200,285	7,836,316	363,969	343,107	45,000	752,076	(1,566,928)	(814,852)
291 GOMESA	1,500,000	1,440,094	59,906	-	(2,678,634)	(2,618,728)	1,848,641	(770,087)
Total Special Revenue Funds	\$ 70,314,273	\$ 75,091,290	\$ (4,777,017)	\$ 5,231,519	\$ (4,375,393)	\$ (3,920,891)	\$ 13,010,989	\$ 9,090,098

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2025 Introduced Operating & Capital Budget

DEPARTMENT	2025 Introduced Revenues	2025 Introduced 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
DEBT SERVICE FUNDS:								
309 Hurricane Recovery Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,103	\$ 64,103
312 2012 Sales Tax Refunding Bond	-	-	-	-	-	-	163,890	163,890
352 S/F 1990 G.O. Bonds	-	1,066,506	(1,066,506)	1,066,506	(8,819,615)	(8,819,615)	882,660	(7,936,955)
354 2014 Fire Sinking Fund	-	-	-	-	-	-	9,064	9,064
Total Debt Service Funds	\$ -	\$ 1,066,506	\$ (1,066,506)	\$ 1,066,506	\$ (8,819,615)	\$ (8,819,615)	\$ 1,119,717	\$ (7,699,898)
CAPITAL PROJECT FUNDS:								
443 Courthouse Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454 Fire Capital Fund	2,500,000	8,577,182	(6,077,182)	-	1,034,155	(5,043,027)	710,072	(4,332,955)
457 Bike Paths Fund Capital Projects	7,547,108	9,083,438	(1,536,330)	536,330	1,000,000	-	(1,835,713)	(1,835,713)
462 Jackson/Pakenham Fund Capital Projects	-	-	-	-	-	-	(816,561)	(816,561)
464 General Fund Capital Projects	12,092,086	33,828,606	(21,736,520)	1,434,825	20,301,695	-	(3,092)	(3,092)
465 Drainage and Canals Fund Capital Projects	-	655,569	(655,569)	-	655,569	-	1,222,195	1,222,195
Total Capital Project Funds	\$ 22,139,194	\$ 52,144,795	\$ (30,005,601)	\$ 1,971,155	\$ 22,991,419	\$ (5,043,027)	\$ (723,099)	\$ (5,766,126)
INTERNAL SERVICE FUNDS:								
650 Self Insurance	\$ 2,070,000	\$ 2,189,375	\$ (119,375)	\$ 119,375	\$ -	\$ -	\$ (190,663)	\$ (190,663)
675 W&S Self Insurance	290,000	374,000	(84,000)	-	-	(84,000)	1,763,348	1,679,348
Total Internal Service	\$ 2,360,000	\$ 2,563,375	\$ (203,375)	\$ 119,375	\$ -	\$ (84,000)	\$ 1,572,685	\$ 1,488,685
BUSINESS-TYPE ACTIVITIES:								
500 Water & Sewerage Fund	\$ 14,533,500	\$ 18,054,508	\$ (3,521,008)	\$ -	\$ 2,378,980	\$ (1,142,028)	\$ 230,889,589	\$ 229,747,561
501 W&S \$50M Bond Fund	-	-	-	-	-	-	71,520	71,520
529 SF-SW99 1/2 Cent Sales Tax Fund	5,898,333	466,667	5,431,666	-	(5,431,666)	-	4,997,709	4,997,709
530 50 M Bond Sales Tax Debt Service	-	-	-	-	-	-	66,176	66,176
532 W&S 2008 Refinanced ST Debt Service	-	-	-	-	-	-	10,463	10,463
533 W&S Loans Debt Service	-	158,280	(158,280)	-	658,280	500,000	2,028,423	2,528,423
534 W&S 99 S.T. Bonds Constr.	-	-	-	-	-	-	(105,593)	(105,593)
557 W&S Capital Projects	6,731,369	16,185,000	(9,453,631)	-	2,394,406	(7,059,225)	(48,235,999)	(55,295,224)
Total Water & Sewer	\$ 27,163,202	\$ 34,864,455	\$ (7,701,253)	\$ -	\$ -	\$ (7,701,253)	\$ 189,722,288	\$ 182,021,035
OTHER BUSINESS-TYPE ACTIVITIES:								
578 Events Facilities	\$ 523,346	\$ 590,740	(67,394)	\$ 67,394	\$ -	\$ -	\$ (466,981)	(466,981)
Total Recreational Facilities	\$ 523,346	\$ 590,740	\$ (67,394)	\$ 67,394	\$ -	\$ -	\$ (466,981)	\$ (466,981)
TOTAL ALL FUNDS	\$ 170,254,895	\$ 196,895,141	\$ (26,640,246)	\$ -	\$ -	\$ (26,640,246)	\$ 209,314,819	\$ 182,674,573

**ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2025 BUDGET**



ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2025 Budget

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

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

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change				
REVENUES											
OPERATING REVENUES											
Film Permits	410026	\$	3,000	\$	3,475	\$	3,000	\$	(475)		
Refunds	480070		-		-		-		-		
Total REVENUES			3,000		3,475		3,000		(475)		
EXPENDITURES											
PERSONNEL EXPENDITURES											
Salaries:											
Clerk of Council					109,805		109,805		-		
Fire Civil Service					-		6,000		6,000		
Council Asst / Deputy Clerk					62,384		63,085		701		
Clerical Specialist II					34,864		35,311		447		
Councilman at Large					20,196		17,748		(2,448)		
Councilman at Large					17,748		20,196		2,448		
Council					15,300		15,300		-		
Council					15,300		15,300		-		
Council					15,300		15,300		-		
Council					15,300		15,300		-		
Council					15,300		15,300		-		
Salaries Total	501000		314,924		321,497		328,645		7,148		
Taxes - Payroll	501002		8,481		12,500		12,500		-		
Pension Costs	501004		23,313		24,000		23,600		(400)		
Insurance-Hospital & Life	501005		95,707		96,871		102,950		6,079		
Total PERSONNEL EXPENDITURES			442,425		454,868		467,695		12,827		
OPERATING EXPENDITURES											
Rent - Equipment	503002		3,136		5,700		5,700		-		
Rent - Storage	503005		1,440		1,440		1,440		-		
Professional Service	520002		8,561		12,432		15,000		2,568		
Prof Service-Accounting/Audit	520020		187,000		169,550		170,000		450		
Prof Serv - Security service	520101		3,640		4,000		4,000		-		
R & M Vehicles	530004		869		500		500		-		
R & M Bldg & Facilities	530008		1,900		1,299		1,200		(99)		
Telephone Svcs	540005		2,612		2,750		2,800		50		
Cell Phone	540006		5,811		6,800		7,000		200		
Stationary & Office Supplies	541007		1,638		5,500		5,000		(500)		
Supplies-Operating	541008		2,724		2,500		2,500		-		
Uniforms	541017		711		1,500		1,500		-		
Computer Equipment	542000		720		573		600		27		
Computer Software	542001		32		546		600		54		
Travel, Training, & Etc.	550000		23,739		25,122		25,000		(122)		
Meeting & Conference	550006		3,805		-		-		-		
Meeting & Conference - Police Jury Assoc Meeting	550006	0136	-		1,600		1,600		-		
Dues & Subscriptions	580018		9,991		11,100		11,500		400		
Recording Fees	580021		5,320		10,900		10,000		(900)		
Postage	580022		105		200		200		-		
Official Journal	580023		20,660		24,984		25,000		16		
Shipping Handling, & Installation	580028		-		250		250		-		
Gasoline	580035		1,102		1,500		1,500		-		
Election Expense	580048		7,190		46,800		46,800		-		
Parks & Parkways Commission - Dist A	589004	0110	1,500		6,242		5,000		(1,242)		
Parks & Parkways Commission - Dist B	589004	0111	-		5,000		5,000		-		
Parks & Parkways Commission - Dist C	589004	0112	420		5,000		5,000		-		
Parks & Parkways Commission - Dist D	589004	0113	-		5,000		5,000		-		
Parks & Parkways Commission - Dist E	589004	0114	-		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		-		200,000		200,000		-		
Total OPERATING EXPENDITURES			294,626		573,788		574,690		902		
Total EXPENDITURES			737,051		1,028,656		1,042,385		13,729		
OTHER FINANCING SOURCES											
Transfer From Sales Tax	499101		55,153		-		-		-		
Transfer From Tree Fund	499234		-		29,672		-		(29,672)		
Total OTHER FINANCING SOURCES			55,153		29,672		-		(29,672)		
NET EFFECT ON FUND BALANCE				\$	(678,898)	\$	(995,509)	\$	(1,039,385)	\$	(43,876)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Cable Franchise Fee	450046	\$ 306,800	\$ 290,000	\$ 285,000	\$ (5,000)
BellSouth Franchise Fee	450047	47,649	45,000	40,000	(5,000)
Total REVENUES		354,449	335,000	325,000	(10,000)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Manager of Govt Access / PIO			80,100	80,990	890
Videographer / Editor			45,811	46,563	752
Salaries Total	501000	124,216	125,911	127,553	1,642
Taxes - Payroll	501002	1,791	1,911	2,000	89
Pension Costs	501004	14,285	14,586	14,100	(486)
Insurance-Hospital & Life	501005	17,074	20,200	23,300	3,100
Total PERSONNEL EXPENDITURES		157,366	162,608	166,953	4,345
OPERATING EXPENDITURES					
Professional Service	520002	-	2,000	2,000	-
Prof Serv-Software Support	520003	6,128	6,500	6,500	-
Cell Phone	540006	1,463	1,500	1,500	-
Stationary & Office Supplies	541007	-	500	500	-
Computer Software	542001	1,065	2,000	2,000	-
Production Equipment	542005	1,051	1,366	1,000	(366)
Travel, Training, & Etc.	550000	152	134	500	366
Entertainment & Promo	580019	-	500	500	-
Gasoline	580035	31	250	250	-
Miscellaneous Expense	580057	1,238	-	-	-
Total OPERATING EXPENDITURES		11,128	14,750	14,750	-
Total EXPENDITURES		168,494	177,358	181,703	4,345
OTHER FINANCING USES					
Transfer to Recreation	599261	-	35,000	35,000	-
Total OTHER FINANCING USES		-	35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ 185,955	\$ 122,642	\$ 108,297	\$ (14,345)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
	JP Ward A		\$ 7,300	\$ 7,300	\$ -
	JP Ward B		7,300	7,300	-
	JP Ward C		7,300	7,300	-
	JP Ward D		7,300	7,300	-
	JP Ward E		7,300	7,300	-
	JP Ward F		7,300	7,300	-
	JP Ward G		7,300	7,300	-
	JP Ward H		7,300	7,300	-
	JP Ward I		7,300	7,300	-
	JP Ward J		7,300	7,300	-
	JP Ward K		7,300	7,300	-
	Constable Ward A		7,300	7,300	-
	Constable Ward B		7,300	7,300	-
	Constable Ward C		7,300	7,300	-
	Constable Ward D		7,300	7,300	-
	Constable Ward E		7,300	7,300	-
	Constable Ward F		7,300	7,300	-
	Constable Ward G		7,300	7,300	-
	Constable Ward H		7,300	7,300	-
	Constable Ward I		7,300	7,300	-
	Constable Ward J		7,300	7,300	-
	Constable Ward K		7,300	7,300	-
	Salaries Total	501000	162,268	160,600	-
	Taxes - Payroll	501002	8,055	8,200	-
	Pension Costs	501004	11,004	10,500	(500)
	Insurance-Hospital & Life	501005	141,473	175,400	11,900
	Total PERSONNEL EXPENDITURES		322,800	343,300	11,400
OPERATING EXPENDITURES					
	Supplies - Operating	541008	-	11,000	-
	Travel, Training, & Etc.	550000	8,230	13,000	-
	Total OPERATING EXPENDITURES		8,230	24,000	(11,000)
	Total EXPENDITURES		331,030	367,300	400
OTHER FINANCING USES					
	Transfer from Hurricane Reconstruction	499464	-	11,000	-
	Total OTHER FINANCING USES		-	11,000	(11,000)
NET EFFECT ON FUND BALANCE		\$	(331,030)	\$	(356,300)
		\$		\$	(367,700)
		\$		\$	(400)

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Drivers License Fee	440018	\$ 18,947	\$ 25,000	\$ 27,000	\$ 2,000
Total REVENUES		18,947	25,000	27,000	2,000
OPERATING EXPENDITURES					
Rent - Building	503003	50,400	50,400	50,400	-
Utilities - Water	540000	712	850	1,000	150
Utilities - Electric	540002	8,795	10,000	10,000	-
Total EXPENDITURES		59,907	61,250	61,400	150
NET EFFECT ON FUND BALANCE		\$ (40,960)	\$ (36,250)	\$ (34,400)	\$ 1,850

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Reimbursement	480071	\$ 2,100	\$ 1,386	\$ 1,300	\$ (86)
Total REVENUES		2,100	1,386	1,300	(86)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Registrar			14,706	14,706	-
Chief Clerk Registrar			10,168	10,168	-
Confidential Asst.			7,311	7,311	-
Salaries	501000	32,184	32,185	32,185	-
Taxes - Payroll	501002	452	470	470	-
Pension Costs	501004	5,793	5,800	5,800	-
Insurance-Hospital & Life	501005	23,766	24,000	23,500	(500)
Total PERSONNEL EXPENDITURES		62,195	62,455	61,955	(500)
OPERATING EXPENDITURES					
Public Servant Surety Bond	502009	85	100	100	-
Rent - Equipment	503002	498	600	600	-
Stationary & Office Supplies	541007	1,669	1,356	1,500	144
Travel, Training, & Etc.	550000	2,681	8,613	6,000	(2,613)
Advertising	580017	190	250	250	-
Dues & Subscriptions	580018	825	1,025	1,500	475
Postage	580022	1,299	20,000	1,800	(18,200)
Miscellaneous Expense	580057	(184)	-	-	-
Total OPERATING EXPENDITURES		7,063	31,944	11,750	(20,194)
Total EXPENDITURES		69,258	94,399	73,705	(20,694)
NET EFFECT ON FUND BALANCE		\$ (67,158)	\$ (93,013)	\$ (72,405)	\$ 20,608

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028	\$ 607	\$ -	\$ -	\$ -
State Grants	440000	1,509	-	-	-
Refunds	480070	-	145	-	(145)
Total REVENUES		2,116	145	-	(145)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Parish President			165,904	165,904	-
Chief Administrator Officer			135,000	135,000	-
Executive Assist. To President			135,000	135,000	-
Internal Auditor			65,914	67,070	1,156
Administrative Asst. II to Pres.			60,982	61,683	701
Administrative Asst. II to CAO			54,673	55,374	701
Fire Civil Service Clerk			6,000	-	(6,000)
Administrative Asst. II to CAO/Pres			53,972	54,673	701
Administrative Asst. to CAO			30,000	43,875	13,875
Office Manager III			45,522	46,222	700
Security Receptionist II			36,737	37,286	549
Clerical Specialist II			32,565	33,044	479
Student Worker-PT			15,444	15,444	-
Student Worker-PT			15,444	15,444	-
Community Service - PT			12,480	12,480	-
Salaries Total	501000	645,047	865,637	878,499	12,862
Salaries - OT	501001	323	-	-	-
Taxes - Payroll	501002	11,461	17,358	18,500	1,142
Pension Costs	501004	65,640	91,111	87,200	(3,911)
Insurance-Hospital & Life	501005	636,035	78,251	90,600	12,349
Total PERSONNEL EXPENDITURES		1,358,506	1,052,357	1,074,799	22,442
OPERATING EXPENDITURES					
Vehicle Allowance	501009	23,674	-	-	-
Auto Insurance	502000	-	-	2,931	2,931
Legal Liability-Publ Officials	502004	277,500	205,370	218,944	13,574
Insurance-Property	502005	5,421	7,200	7,000	(200)
Public Servant Surety Bond	502009	9,035	7,500	9,785	2,285
Rent - Equipment	503002	4,440	4,000	4,000	-
Professional Service	520002	349,071	388,854	396,000	7,146
Prof Serv-Legal	520012	271,130	135,369	135,000	(369)
R & M Vehicles	530004	11,143	3,500	3,500	-
R & M Bldg & Facilities	530008	36,200	11	-	(11)
Cell Phone	540006	7,399	4,739	5,000	261
Supplies-Food/Drink	541003	3,672	4,918	5,000	82
Stationary & Office Supplies	541007	5,668	5,829	6,000	171
Supplies-Operating	541008	2,458	3,399	3,500	101
Computer Equipment	542000	1,153	-	-	-
Furniture & Fixtures	542003	356	-	-	-
Travel, Training, & Etc.	550000	49,509	20,579	25,000	4,421
Meeting & Conferences	550006	4,218	2,000	2,000	-
Fees-Vehicle Licenses/Tags	580009	-	250	250	-
Advertising	580017	385	-	-	-
Dues & Subscriptions	580018	179	12,696	12,500	(196)
Entertainment & Prom	580019	3,170	1,300	1,300	-
Recording Fees	580021	105	-	750	750
Postage	580022	5,662	5,244	5,500	256
Fees & Charges	580024	-	250	250	-
Shipping Handling, & Installat	580028	163	250	250	-
Gasoline	580035	7,307	6,582	6,500	(82)
Lawsuit Settlement Cost	580047	6,259	-	-	-
Miscellaneous Expense	580057	-	72	-	(72)
Total OPERATING EXPENDITURES		1,085,277	819,912	850,960	31,048
Total EXPENDITURES		2,443,783	1,872,269	1,925,759	53,490
NET EFFECT ON FUND BALANCE					
		\$ (2,441,667)	\$ (1,872,124)	\$ (1,925,759)	\$ (53,635)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Chief Security Officer					
Salaries Total	501000	80,908	82,026	83,106	1,080
Salaries - OT	501001	867	-	-	-
Taxes - Payroll	501002	1,181	1,300	1,300	-
Pension Costs	501004	9,404	9,500	9,200	(300)
Insurance-Hospital & Life	501005	8,733	10,500	11,650	1,150
Total PERSONNEL EXPENDITURES		101,093	103,326	105,256	1,930
OPERATING EXPENDITURES					
Prof Serv - Security service	520101	77,494	78,100	77,500	(600)
Stationary & Office Supplies	541007	-	400	500	100
Small Tools & Equipment	541014	968	2,000	2,500	500
Total OPERATING EXPENDITURES		78,462	80,500	80,500	-
Total EXPENDITURES		179,555	183,826	185,756	1,930
NET EFFECT ON FUND BALANCE		\$ (179,555)	\$ (183,826)	\$ (185,756)	\$ (1,930)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Rebates	480072	\$ 675	\$ 690	\$ 650	\$ (40)
Total REVENUES		675	690	650	(40)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Purchasing Agent			78,500	79,301	801
Purchasing Specialist II			44,500	49,954	5,454
Salaries Total	501000	107,034	123,000	129,255	6,255
Salaries - OT	501001	364	-	-	-
Taxes - Payroll	501002	1,493	1,800	2,000	200
Pension Costs	501004	12,350	14,150	14,900	750
Insurance-Hospital & Life	501005	20,263	20,145	23,300	3,155
Total PERSONNEL EXPENDITURES		141,504	159,095	169,455	10,360
OPERATING EXPENDITURES					
Rent - Equipment	503002	990	1,000	1,000	-
Cell Phone	540006	559	660	660	-
Stationary & Office Supplies	541007	952	1,652	3,000	1,348
Furniture & Fixtures	542003	-	-	3,000	3,000
Travel, Training, & Etc.	550000	325	348	500	152
Dues & Subscriptions	580018	50	250	250	-
Postage	580022	101	250	250	-
Total OPERATING EXPENDITURES		2,977	4,160	8,660	4,500
Total EXPENDITURES		144,481	163,255	178,115	14,860
NET EFFECT ON FUND BALANCE		\$ (143,806)	\$ (162,565)	\$ (177,465)	\$ (14,900)

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Fines & Court Costs	460001	\$ 23,054	\$ 15,000	\$ 15,000	\$ -
Interest - Other	470003	1,254	-	-	-
Total REVENUES		24,308	15,000	15,000	-
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	36,362	35,000	35,000	-
Total OPERATING EXPENDITURES		36,362	35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ (12,054)	\$ (20,000)	\$ (20,000)	\$ -

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002315 - Legal Department
(In Whole Numbers)

		2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
	Executive Counsel to Parish President	\$ -	\$ 125,000	\$ 125,000	\$ -
	Administrative Asst. II	-	56,776	57,477	701
	Salaries Total	501000	181,776	182,477	701
	Taxes - Payroll	501002	2,650	2,650	-
	Pension Costs	501004	20,950	20,500	(450)
	Insurance-Hospital & Life	501005	27,500	31,800	4,300
	Total PERSONNEL EXPENDITURES	-	232,876	237,427	4,551
OPERATING EXPENDITURES					
	Stationary & Office Supplies	541007	1,000	1,000	-
	Professional Services	520002	-	5,000	5,000
	Computer Software	542001	2,601	5,000	2,399
	Total OPERATING EXPENDITURES	-	3,601	11,000	7,399
	Total EXPENDITURES	-	236,477	248,427	11,950
NET EFFECT ON FUND BALANCE		\$ -	\$ (236,477)	\$ (248,427)	\$ (11,950)

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
Sign Rental	450041	8220	\$ 3,324	\$ 3,500	\$ 3,000	\$ (500)
Total REVENUES			3,324	3,500	3,000	(500)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
IT Manager				107,153	108,492	1,339
IT Analyst				63,793	64,510	717
Help Desk Tech				38,940	39,539	599
Help Desk Tech-PT				35,100	35,100	-
Salaries Total	501000		237,255	244,986	247,641	2,655
Salaries - OT	501001		215	-	-	-
Taxes - Payroll	501002		5,587	6,000	6,000	-
Pension Costs	501004		23,272	23,800	23,400	(400)
Insurance-Hospital & Life	501005		26,157	31,200	34,950	3,750
Total PERSONNEL EXPENDITURES			292,486	305,986	311,991	6,005
OPERATING EXPENDITURES						
Prof Serv-Software Support	520003		73,588	81,391	75,000	(6,391)
Utilities - Electric	540002		6,516	7,000	7,000	-
Cell Phone	540006		1,679	1,500	1,500	-
Stationary & Office Supplies	541007		585	750	1,000	250
Computer Equipment	542000		90,074	75,000	75,000	-
Computer Software	542001		132,907	167,500	175,000	7,500
Travel, Training, & Etc.	550000		748	-	-	-
Computer Equipment	572000		-	10,000	50,000	40,000
Shipping Handling, & Installation	580028		-	250	250	-
Gasoline	580035		106	250	250	-
Total OPERATING EXPENDITURES			306,203	343,641	385,000	41,359
Total EXPENDITURES			598,689	649,627	696,991	47,364
NET EFFECT ON FUND BALANCE			\$ (595,365)	\$ (646,127)	\$ (693,991)	\$ (47,864)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 1,252,129	\$ 1,231,910	\$ 1,400,000	\$ 168,090
Prior Year Advalorem	401001	45,069	50,000	46,872	(3,128)
Beer Tax	403000	45,349	42,000	42,000	-
Severance Tax	403003	146,844	125,000	125,000	-
Chain Store Tax	403004	23,215	27,575	27,500	(75)
Fairgrounds OTB	403005	90,029	95,000	95,000	-
Video Poker	403006	527,322	675,000	590,000	(85,000)
Horse Racing Revenue	403007	46,845	49,141	50,000	859
Sports Wagering	403008	65,527	65,000	61,500	(3,500)
Occupational License	410000	1,311,803	1,615,755	1,615,000	(755)
Liquor & Beer Lic.	410001	29,461	27,500	27,500	-
PILT Program	420002	27,521	29,270	31,130	1,860
Federal Grants	420003	687,138	7,059,419	8,248,446	1,189,027
FEMA	420028	12,270	-	-	-
State Rev. Shar.	430000	13,154	14,866	16,800	1,934
Rents and Leases	450038	96,150	97,000	97,000	-
Copy Fee-Ord/Resolutions/Other	450042	346	1,500	1,500	-
Entergy Franchise Fee	450044	8,535	9,534	9,500	(34)
Interest - Invest.	470000	629,632	1,750,000	1,500,000	(250,000)
Interest - Other	470003	4,805	3,150	3,150	-
Misc. Revenue	480082	627	500	-	(500)
Interfund Charges	482005	897,169	1,122,235	925,682	(196,553)
Total REVENUES		5,960,940	14,091,355	14,913,580	822,225
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director of Finance			115,000	115,000	-
Assistant Director of Finance			76,321	77,978	1,657
Accountant II			61,355	62,604	1,249
Accountant II			53,713	54,514	801
Accounts Payable/Receivable Clerk			46,689	47,295	606
Accounting Clerk III			42,465	42,976	511
Accountant I			42,056	42,807	751
Accountant I - PT			20,484	20,484	-
Salaries Total	501000	368,102	458,083	463,658	5,575
Salaries - OT	501001	431	-	-	-
Taxes - Payroll	501002	5,896	8,000	8,100	100
Pension Costs	501004	39,645	50,500	48,800	(1,700)
Insurance-Hospital & Life	501005	(9,203)	88,500	90,750	2,250
Insurance Retirees Health&Life	501007	336,268	410,000	425,000	15,000
Total PERSONNEL EXPENDITURES		741,139	1,015,083	1,036,308	21,225
OPERATING EXPENDITURES					
Public Servant Surety Bond	502009	1,692	2,000	1,000	(1,000)
Rent - Equipment	503002	2,512	3,000	3,000	-
Rent - Storage	503005	11,640	11,640	11,640	-
Professional Service	520002	37,356	22,500	20,000	(2,500)
Prof Serv-Software Support	520003	20,147	22,500	23,500	1,000
Cell Phone	540006	281	750	750	-
Stationary & Office Supplies	541007	11,020	6,316	6,500	184
Computer Equipment	542000	1,080	-	-	-
Computer Software	542001	-	684	700	16
Furniture & Fixtures	542003	-	750	750	-
Travel, Training, & Etc.	550000	1,959	2,866	3,000	134
Ded. by Tax Collector	580000	203,735	242,363	242,250	(113)
Ad Valorem Pension Expense	580001	40,201	40,000	44,950	4,950
Dues & Subscriptions	580018	75	1,500	1,500	-
Postage	580022	(84)	2,500	2,500	-
Fees & Charges	580024	1,772	2,500	2,500	-
Shipping Handling, & Installat	580028	48	250	250	-
Miscellaneous Expense	580057	1,701	-	-	-
Total OPERATING EXPENDITURES		335,135	362,119	364,790	2,671
Total EXPENDITURES		1,076,274	1,377,202	1,401,098	23,896

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

		<u>2023 Adopted</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	\$ 4,370,366	\$ 3,199,280	\$ 1,831,457	(1,367,823)
Transfer From Fire	499254	-	87,597	87,597	-
Total OTHER FINANCING SOURCES		<u>4,370,366</u>	<u>3,286,877</u>	<u>1,919,054</u>	<u>(1,367,823)</u>
OTHER FINANCING USES					
Transfer out to Assessor's Off	599266	929	-	562	562
Transfer to Bike Path	599457	-	1,000,000	1,000,000	-
Transfer to General Capital Projects	599464	687,138	7,683,419	8,848,446	1,165,027
Total OTHER FINANCING USES		<u>688,067</u>	<u>8,683,419</u>	<u>9,849,008</u>	<u>1,165,589</u>
NET EFFECT ON FUND BALANCE		\$ 8,566,965	\$ 7,317,611	\$ 5,582,528	\$ (1,735,083)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
	Human Resource Director		\$ 75,000	\$ 75,000	\$ -
	Payroll Supervisor		60,781	61,482	701
	Human Resource Assistant		41,120	41,820	700
	Salaries Totals	501000 187,699	176,901	178,302	1,401
	Salaries - OT	501001 4,910	1,192	-	(1,192)
	Taxes - Payroll	501002 2,766	2,700	2,600	(100)
	Pension Costs	501004 20,810	21,200	19,700	(1,500)
	Insurance-Hospital & Life	501005 26,200	30,414	35,000	4,586
	Total PERSONNEL EXPENDITURES		242,385	235,602	3,195
OPERATING EXPENDITURES					
	General Liability Insurance	502001 239,659	219,150	160,826	(58,324)
	Insurance-Work.Comp.	502012 418	1,393	1,505	112
	Rent - Storage	503005 -	1,380	1,400	20
	Prof Serv-Drug Testing	520045 9,226	7,136	7,500	364
	Stationary & Office Supplies	541007 1,330	2,000	2,000	-
	Supplies-Operating	541008 1,552	-	-	-
	Advertising	580017 -	500	500	-
	Postage	580022 265	750	750	-
	Fees & Charges	580024 81	100	100	-
	Shipping Handling, & Installation	580028 -	750	750	-
	LA Worforce Commission	580060 7,150	8,000	8,000	-
	Total OPERATING EXPENDITURES		259,681	183,331	(57,828)
	Total EXPENDITURES		502,066	418,933	(54,633)
NET EFFECT ON FUND BALANCE		\$ (502,066)	\$ (473,566)	\$ (418,933)	\$ 54,633

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fees, Charges, Etc.	450043	\$ 10,575	\$ 9,000	\$ 9,000	\$ -
Fines & Court Costs	460001	5,737	5,000	5,000	-
Total REVENUES		16,312	14,000	14,000	-
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Coroner			50,000	50,000	-
Chief Investigator			60,000	60,000	-
Office Manager I			41,802	42,272	470
Investigator - PT			21,060	21,060	-
Investigator - PT			21,060	21,060	-
Salaries Total	501000	154,259	193,922	194,392	470
Taxes - Payroll	501002	2,687	5,500	5,500	-
Pension Costs	501004	16,625	17,600	17,600	-
Insurance-Hospital & Life	501005	31,798	37,800	37,800	-
Total PERSONNEL EXPENDITURES		205,369	254,822	255,292	470
OPERATING EXPENDITURES					
Professional Service	520002	31,950	-	-	-
Prof Serv-Coroner	520015	120,619	115,000	110,000	(5,000)
Telephone Svcs	540005	3,380	3,400	3,400	-
Stationary & Office Supplies	541007	1,998	1,000	1,000	-
Supplies-Operating	541008	247	1,000	5,800	4,800
Travel, Training, Etc	550000	-	750	750	-
Dues & Subscription	580018	-	750	750	-
Miscellaneous Expense	580057	2,929	-	-	-
Total OPERATING EXPENDITURES		161,123	121,900	121,700	(200)
Total EXPENDITURES		366,492	376,722	376,992	270
NET EFFECT ON FUND BALANCE		\$ (350,180)	\$ (362,722)	\$ (362,992)	\$ (270)

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
FEMA	420028	5555	\$	14,801	\$ -	\$ -	\$ -
Reimbursement	480071			497	262,500	262,500	-
Total REVENUES				15,298	262,500	262,500	-
EXPENDITURES							
OPERATING EXPENDITURES							
Insurance-Property	502005			91,189	110,658	115,848	5,190
Insurance-Flood	502008			1,754	1,750	1,750	-
Professional Service	520002			1,072,077	1,050,000	1,050,000	-
Prof Serv-Generator	520047			5,464	7,075	8,000	925
Professional Service - Medical	520054			9,122	15,000	15,000	-
Prof Serv - Alarm Monitoring	520102			-	2,500	2,500	-
R & M Machinery & Equipment	530005			53,340	45,000	45,000	-
R & M Bldg & Facilities	530008			103,079	70,000	70,000	-
R & M Bldg HVAC	530010			40,240	42,252	44,365	2,113
Utilities - Water	540000			85,989	90,000	90,000	-
Utilities - Natural Gas	540001			40,171	47,000	47,000	-
Utilities - Electric	540002			114,558	117,500	118,000	500
Supplies-Janitorial	541002			38,451	27,988	25,000	(2,988)
Supplies-Operating	541008			79,165	60,000	50,000	(10,000)
Supplies-Medical	541009			10,961	15,000	15,000	-
Furniture & Fixtures	542003			1,525	25,000	15,000	(10,000)
Small Equipment	571012			15,296	-	-	-
Equipment Purchase	572013			15,900	-	-	-
Court attendance	580043			32,810	30,000	30,000	-
Juvenile detention	580044			200,520	190,000	190,000	-
Prisoners- Maintenance	580051			201,106	190,000	345,000	155,000
Total EXPENDITURES				2,212,717	2,136,723	2,277,463	140,740
NET EFFECT ON FUND BALANCE				\$ (2,197,419)	\$ (1,874,223)	\$ (2,014,963)	\$ (140,740)

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change				
REVENUES											
OPERATING REVENUES											
Veterinary Services	450007	\$	7,172	\$	6,500	\$	6,500	\$	-		
Adoption Fees	450008		6,668		9,800		9,800		-		
Service Fee - Intake & Pick-Up	450010		3,564		3,500		3,500		-		
Fines & Court Costs	460001		-		-		5,000		5,000		
Interest - Invest.	470000		177		200		200		-		
Rebates	480072		64		-		-		-		
Donations	483001		5,964		5,000		5,000		-		
Donations - Best Friends Heartworm Grant	483001	0041	1,661		6,339		-		(6,339)		
Donations - Petco Foundation Grant	483001	0053	1,200		-		-		-		
Total REVENUES			26,470		31,339		30,000		(1,339)		
EXPENDITURES											
PERSONNEL EXPENDITURES											
Salaries:											
Animal Shelter Manager					63,275		64,280		1,005		
Kennel Manager					44,821		45,522		701		
Office Manager I					35,800		36,264		464		
Animal Control Officer					32,351		32,899		548		
Animal Control Officer					31,802		32,351		549		
Kennel Assistant					30,171		31,150		979		
Kennel Assistant					29,213		29,692		479		
Kennel Assistant					28,734		28,734		-		
Salaries Total	501000		270,313		296,167		300,892		4,725		
Salaries - OT	501001		36,050		27,000		25,000		(2,000)		
Taxes - Payroll	501002		4,395		5,000		4,400		(600)		
Pension Costs	501004		35,118		35,400		33,000		(2,400)		
Insurance-Hospital & Life	501005		37,354		61,000		81,700		20,700		
Total PERSONNEL EXPENDITURES			383,230		424,567		444,992		20,425		
OPERATING EXPENDITURES											
Insurance-Property	502005		7,762		8,400		9,800		1,400		
Insurance-Flood	502008		2,360		2,300		2,350		50		
Insurance-Work.Comp.	502012		760		986		1,066		80		
Rent - Equipment	503002		1,165		1,000		1,000		-		
Prof Serv-Inspections	520017		-		250		250		-		
Prof Serv-Veterinarian	520038		17,528		24,962		30,000		5,038		
Prof Serv-Veterinarian - Petco Foundation Grant	520038	0053	1,386		-		-		-		
Prof Serv-Veterinarian - May HTR Foundation Grant	520038	0061	-		638		-		(638)		
R & M Vehicles	530004		1,874		1,500		1,500		-		
R & M Machinery & Equipment	530005		-		2,820		3,000		180		
R & M Bldg & Facilities	530008		3,024		1,000		2,500		1,500		
R & M Bldg HVAC	530010		2,481		2,605		2,735		130		
Utilities - Water	540000		2,904		2,500		2,500		-		
Utilities - Natural Gas	540001		1,311		1,500		1,500		-		
Utilities - Electric	540002		11,605		11,700		11,700		-		
Telephone Svcs	540005		2,734		4,175		4,200		25		
Cell Phone	540006		2,519		3,000		3,000		-		
Supplies-Janitorial	541002		438		500		1,000		500		
Stationary & Office Supplies	541007		828		1,000		1,500		500		
Supplies-Operating	541008		39,984		19,376		25,000		5,624		
Supplies - Veterinary	541011		2,678		2,500		2,500		-		
Supplies - Veterinary - Best Friends Heartworm Grant	541011	0041	1,475		6,339		-		(6,339)		
Uniforms	541017		2,626		2,800		2,800		-		
Travel, Training, & Etc.	550000		50		500		500		-		
Small Equipment	571012		5,539		-		-		-		
Fees-Vehicle Licenses/Tags	580009		80		100		100		-		
Recording Fees	580021		-		1,000		2,500		1,500		
Fees & Charges	580024		488		500		500		-		
Diesel	580034		548		500		500		-		
Gasoline	580035		4,196		5,000		5,000		-		
Total OPERATING EXPENDITURES			118,343		109,451		119,001		9,550		
Total EXPENDITURES			501,573		534,018		563,993		29,975		
NET EFFECT ON FUND BALANCE				\$	(475,103)	\$	(502,679)	\$	(533,993)	\$	(31,314)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004042 - Gov't Complex Maintenance
(In Whole Numbers)

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
FEMA	420028	\$	5,894	\$	-	\$	-
Rents and Leases	450038		46,050		70,800	56,400	(14,400)
Refunds	480070		1,516		-	-	-
Insurance Proceeds	489074	1028	7,282		-	-	-
Total REVENUES			60,742		70,800	56,400	(14,400)
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
PPM Facilities & Operations Mgr.					54,551	55,403	852
Facilities Manager I					39,533	40,132	599
Maintenance Tech I					38,440	38,887	447
Custodian					36,563	36,563	-
Custodian					31,320	31,780	460
Custodian					30,820	31,280	460
Custodian					28,060	28,520	460
Custodian					28,060	28,520	460
Laborer I					31,740	32,200	460
Laborer I					27,600	28,060	460
Laborer I					27,600	28,060	460
Maintenance Tech I - PT					30,888	30,888	-
Maintenance Tech I - PT					19,881	19,881	-
Salaries Total	501000		342,831		425,056	430,174	5,118
Salaries - OT	501001		726		5,000	5,000	-
Taxes - Payroll	501002		10,774		11,500	10,000	(1,500)
Pension Costs	501004		28,482		38,700	37,500	(1,200)
Insurance-Hospital & Life	501005		45,306		72,000	98,300	26,300
Total PERSONNEL EXPENDITURES			428,119		552,256	580,974	28,718
OPERATING EXPENDITURES							
Insurance-Property	502005		102,325		110,800	129,107	18,307
Insurance-Flood	502008		5,330		5,300	5,400	100
Rent - Equipment	503002		9,899		12,500	12,500	-
Rent - Building	503003		260		-	-	-
Rent - Storage	503005		4,795		5,322	5,322	-
Professional Service	520002		13,323		1,000	1,000	-
Prof Serv-Software	520003		196		1,179	1,200	21
Prof Serv-Inspections	520017		440		650	750	100
Prof Serv-Grass Cutting	520039		36,600		-	-	-
Prof Serv-Generator	520047		8,393		13,985	12,000	(1,985)
Prof Serv-Termite&Pest Control	520048		29,283		28,883	31,500	2,617
Prof Serv-Elevator	520049		4,229		4,080	4,300	220
Prof Serv - Alarm Monitoring	520102		10,942		2,000	1,850	(150)
R & M Vehicles	530004		392		1,500	1,500	-
R & M Machinery & Equipment	530005		5,448		5,000	5,000	-
R & M Bldg & Facilities	530008		37,289		25,296	35,000	9,704
R & M Bldg HVAC	530010		31,696		35,000	36,750	1,750
Utilities - Water	540000		9,552		9,500	7,500	(2,000)
Utilities - Natural Gas	540001		460		600	600	-
Utilities - Electric	540002		182,930		185,000	180,000	(5,000)
Telephone Svcs	540005		73,744		55,119	60,000	4,881
Cell Phone	540006		2,426		1,800	2,000	200
Supplies-Janitorial	541002		17,401		17,192	15,000	(2,192)
Supplies-Operating	541008		11,369		17,000	18,000	1,000
Small Tools & Equipment	541014		1,264		2,071	2,500	429
Uniforms	541017		5,133		5,500	5,500	-
Vehicles	572011		33,317		-	-	-
Fees - Vehicle Licenses/Tags	580009		-		140	150	10
Entertainment & Promo - Christmas at the Complex	580019	0106	3,186		-	-	-
Diesel	580034		457		500	500	-
Gasoline	580035		6,254		5,250	5,500	250
Total OPERATING EXPENDITURES			648,333		552,167	580,429	28,262
Total EXPENDITURES			1,076,452		1,104,423	1,161,403	56,980
NET EFFECT ON FUND BALANCE				\$	(1,015,710)	\$	(1,033,623)
				\$		\$	(1,105,003)
				\$		\$	(71,380)

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Veterans Affairs Exp	589003	\$ 7,036	\$ 14,100	\$ 14,100	\$ -
Total EXPENDITURES		<u>7,036</u>	<u>14,100</u>	<u>14,100</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (7,036)	\$ (14,100)	\$ (14,100)	\$ -

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total EXPENDITURES		<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)	\$ -
NET EFFECT ON FUND BALANCE		(435,087)	(1,572,851)	(3,674,447)	(2,078,646)
FUND BALANCE, BEGINNING OF YEAR		<u>6,004,130</u>	<u>5,569,043</u>	<u>3,996,192</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 5,569,043</u>	<u>\$ 3,996,192</u>	<u>\$ 321,745</u>	<u>\$ (2,078,646)</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Sales Tax	402000	\$ 18,115,064	\$ 17,150,000	\$ 17,500,000	\$ 350,000
Interest - Other	470003	34,337	36,000	36,000	-
Total REVENUES		18,149,401	17,186,000	17,536,000	350,000
EXPENDITURES					
OPERATING EXPENDITURES					
Ded. by Tax Collector	580000	1,639,187	1,374,880	1,402,880	28,000
Total EXPENDITURES		1,639,187	1,374,880	1,402,880	28,000
OTHER FINANCING USES					
Transfer to General fund	599100	4,425,520	3,199,280	1,831,457	(1,367,823)
Transfer to 34th Judicial Court	599105	3,765,728	4,233,385	4,081,678	(151,707)
Transfer to Civic Auditorium	599152	220,843	281,671	316,341	34,670
Transfer to Comm Development	599160	441,321	1,371,338	1,628,282	256,944
Transfer to Fire	599254	-	695,000	695,000	-
Transfer to Council on Aging	599259	42,100	58,224	-	(58,224)
Transfer to Recreation	599261	1,230,568	1,481,803	1,350,864	(130,939)
Transfer to Public Works	599262	2,263,473	2,032,884	2,207,343	174,459
Transfer to Road Lighting	599263	170,967	241,570	145,885	(95,685)
Transfer to Sanitation	599264	201,401	429,644	366,154	(63,490)
Transfer to Assessor's Off	599266	9,443	11,410	11,189	(221)
Transfer to Transit	599279	235,623	249,454	111,977	(137,477)
Transfer to State & Fed Grants	599290	456,578	357,483	343,107	(14,376)
Transfer to 2021 Sales Tax Bond	599352	-	988,447	1,066,506	78,059
Transfer to Bike Paths	599457	371,444	559,583	536,330	(23,253)
Transfer to Capital Projects	599464	1,655,013	1,835,140	1,434,825	(400,315)
Transfer to Event Facilities	599578	84,221	106,523	67,394	(39,129)
Transfer to Self Insurance	599650	758,810	51,850	119,375	67,525
Total OTHER FINANCING USES		16,333,053	18,184,689	16,313,707	(1,870,982)
NET EFFECT ON FUND BALANCE					
		177,161	(2,373,569)	(180,587)	2,192,982
FUND BALANCE, BEGINNING OF YEAR					
		5,639,741	5,816,902	3,443,334	-
FUND BALANCE, END OF YEAR					
		\$ 5,816,902	\$ 3,443,334	\$ 3,262,747	\$ 2,192,982

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA - Hurricane Zeta	420028 1028 \$	14,239	\$ -	\$ -	\$ -
Facility Rental	450035	6,000	1,325	-	(1,325)
Court Steno Fees - Judicial Court Reporter	450052 9992	29,000	26,500	29,000	2,500
Interest - Investment	470000	14,954	35,000	35,000	-
Reimbursement	480071	360,125	200,000	200,000	-
Misc. Revenue	480082	350	-	-	-
Lawsuit Settlement	489076	756,220	-	-	-
Total REVENUES		1,180,888	262,825	264,000	1,175
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
District Attorney			52,315	52,315	-
Assistant District Attorney I - Civil			101,795	103,135	1,340
Director Opioid Abatement Program			-	-	-
Chief of Administration/PBK Coordinator			70,085	70,085	-
Diversion Coordinator			58,879	59,580	701
Assistant District Attorney I			57,477	58,178	701
Assistant District Attorney I			48,816	49,567	751
Assistant District Attorney I			48,816	49,567	751
Assistant District Attorney I			48,816	49,567	751
Assistant District Attorney I			48,816	49,567	751
Assistant District Attorney I			48,816	49,567	751
Assistant District Attorney I			48,065	48,816	751
Assistant District Attorney I			42,807	43,558	751
Assistant District Attorney I			42,807	43,558	751
Court Reporter			69,289	70,179	890
Court Reporter			69,289	70,179	890
Court Reporter			68,539	69,429	890
Court Reporter			68,539	69,429	890
Court Reporter			67,649	68,539	890
Court Reporter			65,805	66,759	954
Office Manager			61,567	62,208	641
Division A / Judicial Secretary			62,944	63,898	954
Division B / Judicial Secretary			62,944	63,898	954
Division C / Judicial Secretary			62,944	63,898	954
Division D / Judicial Secretary			62,944	63,898	954
Division E / Judicial Secretary			62,944	63,898	954
Division A Judicial Law Clerk			74,689	74,689	-
Division B Judicial Law Clerk			74,689	74,689	-
Division C Judicial Law Clerk			42,625	42,625	-
Division D Judicial Law Clerk			57,466	57,466	-
Division E Judicial Law Clerk			64,758	64,758	-
Families INS Officer			58,197	58,928	731
Trial Assistant			49,567	50,318	751
Trial Assistant			49,567	50,318	751
Trial Assistant			48,816	49,567	751
Trial Assistant			48,816	49,567	751
Juvenile Trial Assistant			48,816	49,567	751
Trial Assistant			40,205	55,374	15,169
Victims Assistant Coordinator			48,705	48,705	-
Clerical Specialist III			46,617	46,617	-
Receptionist / Data Entry Clerk			36,063	36,063	-
Clerk Specialist I			32,239	32,700	461
Clerk Specialist I			21,060	21,060	-
Probation Off./Comm Service - PT			8,656	8,656	-
Salaries	501000	2,327,832	2,355,258	2,394,939	39,681
Taxes - Payroll	501002	46,118	48,735	45,000	(3,735)
Pension Costs	501004	236,997	274,950	260,000	(14,950)
Insurance-Hospital & Life	501005	356,810	488,521	490,950	2,429
Total PERSONNEL EXPENDITURES		2,967,757	3,167,464	3,190,889	23,425
OPERATING EXPENDITURES					
Insurance-Property	502005	167,029	203,247	214,997	11,750
Insurance-Flood	502008	10,334	12,500	10,500	(2,000)
Insurance - Workers Comp	502012	4,286	7,475	8,618	1,143
Rent - Equipment	503002	3,367	4,555	4,500	(55)
Professional Service	520002	515,255	368	-	(368)

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>						
Prof Serv-Software Support	520003	\$	1,470	\$ 2,500	\$ 2,500	\$ -
Prof Serv-Software Support	520003	9992	2,940	2,000	2,500	500
Prof. Serv-Investigations	520100	9993	-	200,000	200,000	-
Prof Serv-Inspections	520017		-	500	500	-
Prof Ser-Transcript/Deposition	520022		31,320	12,500	12,500	-
Prof Serv-Generator	520047		9,545	11,235	11,500	265
Prof Serv-Elevator	520049		12,884	10,452	10,500	48
Prof Serv - Alarm Monitoring	520102		3,403	2,000	2,000	-
R & M Machinery & Equipment	530005		1,109	5,016	5,000	(16)
R & M Bldg & Facilities	530008		22,191	53,813	20,000	(33,813)
R & M Bldg HVAC	530010		48,922	51,368	53,936	2,568
Utilities - Water	540000		6,544	6,800	6,800	-
Utilities - Natural Gas	540001		16,163	26,600	26,600	-
Utilities - Electric	540002		269,819	283,600	280,000	(3,600)
Telephone Svcs	540005		38,956	38,000	38,000	-
Cell Phone	540006		134	670	700	30
Supplies-Janitorial	541002		15,891	12,054	10,000	(2,054)
Legal Books/Software-Westlaw	541006		22,076	22,345	22,500	155
Stationary & Office Supplies	541007		6,651	4,807	5,000	193
Stationary & Office Supplies	541007	9990	111	89	-	(89)
Supplies-Operating	541008		3,592	3,621	3,500	(121)
Supplies-Operating - Opioid Settlement	541008	9989	3,509	-	-	-
Uniforms	541017		990	1,000	1,000	-
Computer Equipment	542000		6,516	-	-	-
Computer Equipment - Judicial Court Reporter	542000	9992	8,548	8,217	8,500	283
Computer Software	542001	9990	1,055	1,056	1,056	-
Furniture & Fixtures	542003		-	310	500	190
Travel, Training, & Etc. - Judicial Court Reporter	550000	9992	500	-	-	-
Small Equipment	571012		8,091	-	-	-
Computer Equipment - Judicial Court Reporter	572000	9992	11,135	-	-	-
Advertising	580017		1,296	5,000	5,000	-
Postage	580022		1,458	500	500	-
Court attendance	580043		29,525	27,500	28,500	1,000
Court Filing Fees	580045		575	700	700	-
Court costs	580046		108,419	85,500	107,000	21,500
Jurors & Witnesses	580049		93,061	78,756	50,000	(28,756)
Miscellaneous Expense	580057		646	180	-	(180)
Total OPERATING EXPENDITURES			1,489,316	1,186,654	1,155,407	(41,177)
Total EXPENDITURES			4,457,073	4,354,118	4,346,296	(17,752)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101		3,765,728	4,233,385	4,081,678	(151,707)
Total OTHER FINANCING SOURCES			3,765,728	4,233,385	4,081,678	(151,707)
NET EFFECT ON FUND BALANCE			489,543	142,092	(618)	(132,780)
FUND BALANCE, BEGINNING OF YEAR			(186,741)	302,802	444,894	-
FUND BALANCE, END OF YEAR			\$ 302,802	\$ 444,894	\$ 444,276	\$ (132,780)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Insurance-Property	502005	\$ 166,047	\$ 203,130	\$ 234,003	\$ 30,873
Insurance-Flood	502008	3,784	4,600	4,700	100
R & M Bldg HVAC	530010	70,420	73,941	77,638	3,697
Miscellaneous Expense	580057	313	-	-	-
Total EXPENDITURES		240,564	281,671	316,341	34,670
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	220,843	281,671	316,341	34,670
Total OTHER FINANCING SOURCES		220,843	281,671	316,341	34,670
NET EFFECT ON FUND BALANCE		(19,721)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		212,961	193,240	193,240	-
FUND BALANCE, END OF YEAR		\$ 193,240	\$ 193,240	\$ 193,240	\$ -

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change		
REVENUES									
OPERATING REVENUES									
Building Permits	410007	\$	259,102	\$	275,000	\$	200,000	\$	(75,000)
Demolition Permit	410008		3,028		4,000		4,000		-
Electric Permits	410009		79,923		73,500		65,000		(8,500)
Electrical Licenses	410010		12,352		15,000		15,000		-
Plumbing Permits	410011		31,365		37,000		30,000		(7,000)
Plumbing Licenses	410012		5,716		7,000		7,000		-
Aircond. Permits	410013		31,957		28,500		26,000		(2,500)
Aircond. Licenses	410014		5,963		8,000		6,500		(1,500)
Zoning Compliance	410016		14,893		20,000		23,000		3,000
Zoning BZA	410017		17,807		10,000		10,000		-
Gas Permits	410018		26,343		27,600		27,600		-
Gas Licenses	410019		3,996		5,000		4,000		(1,000)
License Fees	410020		454		40		-		(40)
Permit Fees	410021		44,922		45,000		45,000		-
Subdivision Fees	410024		18,153		15,000		15,000		-
Inspection/Reinspection Fees	410025		23,005		20,000		20,000		-
Federal Grants- Chenier Park Nature Trail	420003	0123	-		400,000		400,000		-
Rents and Leases	450038		304		150		-		(150)
Sign Rental	450041		3,086		2,000		1,300		(700)
Copy Fee-Ord/Resolutions/Other	450042		1,592		2,400		2,400		-
Fees, Charges, Etc.	450043		108		25		-		(25)
Grass Violation Liens	460004		81,888		80,000		80,000		-
Grass Cutting Fees	460005		7,305		8,000		10,000		2,000
Interest - Other	470003		1,177		800		650		(150)
Adjudicated Property Revenue	480078		630,593		200,000		100,000		(100,000)
Donations - Chenier Park Nature Trail	483001	0123	-		211,000		211,000		-
Donations - Mehle St Environmental Site	483001	2026	79,621		-		-		-
Total REVENUES			1,384,653		1,495,015		1,303,450		(191,565)
EXPENDITURES									
PERSONNEL EXPENDITURES									
Salaries:									
Director of Comm Development					75,895		94,302		18,407
Assistant Director of Comm Development					61,920		63,026		1,106
Building Official					50,506		51,308		802
Code Enforcement Manager					58,812		59,665		853
Compliance Manager					65,348		66,096		748
Inspector					54,551		55,903		1,352
Case Manager					44,107		44,666		559
Case Manager					42,488		43,047		559
Case Manager					34,142		40,132		5,990
Compliance Inspector III					42,228		43,378		1,150
Compliance Inspector/Courier					39,394		40,156		762
Clerical Specialist I					37,622		38,087		465
Planning Tech					36,538		37,137		599
Case Manager - PT					30,888		30,888		-
Case Manager - PT					22,464		22,464		-
Comm Development Inspector - PT					30,888		30,888		-
Comm Development Inspector - PT					30,888		30,888		-
Comm Development Inspector - PT					26,819		30,888		4,069
GIS Manager - PT					30,000		30,000		-
Planner-PT					22,741		30,000		7,259
Board Member					3,163		3,163		-
Board Member					3,163		3,163		-
Board Member					3,163		3,163		-
Board Member					3,163		3,163		-
Board Member					3,163		3,163		-
Salaries Total	501000		825,568		854,054		898,734		44,680
Salaries - OT	501001		1,266		1,500		1,500		-
Taxes - Payroll	501002		21,389		28,600		31,000		2,400
Pension Costs	501004		76,416		75,000		74,500		(500)
Insurance-Hospital & Life	501005		116,365		125,000		127,100		2,100
Total PERSONNEL EXPENDITURES			1,041,004		1,084,154		1,132,834		48,680
OPERATING EXPENDITURES									
Rent - Equipment	503002		8,668		7,200		7,200		-
Rent - Storage	503005		2,470		2,880		2,880		-

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>						
Professional Service	520002	\$	385,181	\$ 220,000	\$ 100,000	\$ (120,000)
Prof Serv-Contracting	520035		(50)	-	-	-
Prof Serv-Grass Cutting	520039		164,319	840,000	725,000	(115,000)
R & M Vehicles	530004		5,133	3,000	3,000	-
Cell Phone	540006		12,165	9,500	9,500	-
Stationary & Office Supplies	541007		4,141	4,947	4,000	(947)
Supplies-Operating	541008		40,669	2,500	2,500	-
Travel, Training, & Etc.	550000		2,365	11,348	10,000	(1,348)
Land	571000		68,371	-	-	-
Construction in Progress - Chenier Park Nature Trail	571001	0123	14,562	800,000	800,000	-
Construction in Progress - Mehle St Environmental Site	571001	2026	54,461	4,694	-	(4,694)
Vehicles	572011		36,156	40,000	40,000	-
Fees-Vehicle Licenses/Tags	580009		(316)	-	500	500
Taxes & Lic. Other - My Permit Now	580010	0016	12,625	13,000	13,000	-
Advertising	580017		2,579	3,000	3,000	-
Advertising - LLT	580017	7805	-	20,000	-	(20,000)
Dues & Subscriptions	580018		542	1,000	1,000	-
Recording Fees	580021		20,180	25,000	25,000	-
Recording Fees	580021	0126	652	-	-	-
Postage	580022		9,479	7,500	8,000	500
Fees & Charges	580024		10,096	11,312	10,000	(1,312)
Gasoline	580035		7,603	7,000	7,000	-
Miscellaneous Expense	580057		6,400	-	-	-
Regional Planning Comm Exp	589001		27,318	27,318	27,318	-
Total OPERATING EXPENDITURES			895,769	2,061,199	1,798,898	(262,301)
Total EXPENDITURES			1,936,773	3,145,353	2,931,732	(213,621)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101		441,321	1,371,338	1,628,282	256,944
Transfer from GF Capital Projects	499464		-	50,000	-	(50,000)
Total OTHER FINANCING SOURCES			441,321	1,421,338	1,628,282	206,944
NET EFFECT ON FUND BALANCE		\$	(110,799)	\$ (229,000)	\$ -	\$ 229,000

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - Ochsner Fitness Center	420003	0125	\$ -	\$ 9,000,000	\$ 9,000,000	\$ -
Federal Grants - Park Redevelopment	420003	0126	-	4,000,000	4,000,000	-
Auction Proceeds	450002	7805	10,000	-	-	-
Lot Next Door	450004	7805	9,600	9,850	-	(9,850)
Appraisal Revenue	450005	7805	400	200	-	(200)
Buy and Build	450006		75	75	-	(75)
Buy and Build	450006	7805	44,650	75	-	(75)
Misc. Revenue	480082	7805	4,000	-	-	-
Total REVENUES			68,725	13,010,200	13,000,000	(10,200)
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Land Surveys-LLT	520032	7805	1,850	-	-	-
Prof Serv-Grass Cutting-Adjudicated	520039	1101	63,752	-	-	-
Prof Serv-Grass Cutting-LLT	520039	7805	54,180	-	-	-
Prof Serv - Consulting-Fresh Food Incentive	520044	1020	195,262	-	-	-
Construction in Progress - Ochsner Fitness Center	571001	0125	-	9,000,000	9,000,000	-
Construction in Progress - Park Redevelopment	571001	0126	-	1,943,684	607,904	(1,335,780)
Construction in Progress - Judy, Lena, Angelique & Riverbe	571001	8389	449,284	-	-	-
Construction in Progress - Vista Park	571001	8392	21,780	1,448,412	-	(1,448,412)
Construction in Progress - Old Jail Park	571001	8393	159,341	-	-	-
Construction in Progress - Patricia Rothschild Park	571001	8394	7,615	607,904	607,904	-
Advertising-LLT	580017	7805	42,125	-	-	-
Advertising - Patricia Rothschild Park	580017	8394	229	-	-	-
Total OPERATING EXPENDITURES			995,418	13,000,000	10,215,808	(2,784,192)
NET EFFECT ON FUND BALANCE			\$ (926,693)	\$ 10,200	\$ 2,784,192	\$ 2,773,992
NET EFFECT ON FUND BALANCE			(1,037,492)	(218,800)	2,784,192	3,002,992
FUND BALANCE, BEGINNING OF YEAR			18,122,740	17,085,248	16,866,448	-
FUND BALANCE, END OF YEAR			\$ 17,085,248	\$ 16,866,448	\$ 19,650,640	\$ 3,002,992

**ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2025 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2025 Budget

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

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

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

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

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

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

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

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

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2025 Budget

Recreation Fund - This fund is used to account for the maintenance and operations of the recreation facilities within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing. The Recreation Fund is broken into the following departments: Zone 1-Carolyn Park, Zone 2-Vista/Versailles Park, Zone 3-Borgnemouth Park, Zone 4- Kenilworth Park, Recreation Administration, LA Co-op extension, and Tourism.

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

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

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

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

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

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

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

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2025 Budget

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

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

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

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

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

State and Federal Grants Fund - This fund is used to account for the proceeds and expenses associated with State and Federal funds, as well as, the cost to 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>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES							
OPERATING REVENUES							
FEMA - Hurricane Gustav PW2497	420028	2497	\$	-	\$ 6,720	\$ -	\$ (6,720)
FEMA - FEMA PW3734-Hurr Gustav	420028	3734		-	5,739	-	(5,739)
Total REVENUES				-	12,459	-	(12,459)
EXPENDITURES							
OPERATING EXPENDITURES							
Prof Serv-Engineering - Hurricane Gustav PW2497	520025	2497		83	83	-	(83)
Prof Serv-Engineering - FEMA PW3734-Hurr Gustav	520025	3734		248	6,908	-	(6,908)
Total EXPENDITURES				330	6,991	-	(6,991)
NET EFFECT ON FUND BALANCE				(330)	5,468	-	(5,468)
FUND BALANCE, BEGINNING OF YEAR				(149,900)	(150,230)	(144,762)	-
FUND BALANCE, END OF YEAR				<u>\$ (150,230)</u>	<u>\$ (144,762)</u>	<u>\$ (144,762)</u>	<u>\$ (5,468)</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Prof Serv-Debris Removal	520011	\$ -	\$ -	\$ -	\$ -
Total EXPENDITURES		-	-	-	-
NET EFFECT ON FUND BALANCE		-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		169,718	169,718	169,718	-
FUND BALANCE, END OF YEAR		<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)

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
FEMA	420028		\$	4,221,939	\$ 3,384,471	\$ 3,244,211	\$ (140,260)
FEMA Admin	420029			15,203	-	-	-
Bond Proceeds	489002			1,636,330	-	-	-
Total REVENUES				5,873,472	3,384,471	3,244,211	(140,260)
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service - Hurricane Ida	520002	0840		71,627	3,680,397	3,631,122	(49,275)
Professional Service - Arabi Tornado	520002	0842		2,850	-	-	-
Professional Service - Hurricane Zeta	520002	1028		9,678	1,541	-	(1,541)
Professional Service - PW 21058 Portable Water Distr.	520002	1058		(72)	-	-	-
Professional Service - Saltwater Intrusion	520002	1722		194,587	1,574	-	(1,574)
Professional Service - PW 15596 - Old Beauregard School	520002	5596		205	-	-	-
Professional Service - FEMA PW 19925 - Canal Crossings	520002	9925		(1)	-	-	-
Professional Services-Debris Removal - Arabi Tornado	520011	0842		211,569	-	-	-
Prof Serv-Engineering - BBEC Project Admins	520025	0918		3,348	-	-	-
Prof Serv-Closeout/Proj Mgmt - FEMA PW Grants for Var	520036	0927		654,252	200,000	200,000	-
Prof Serv-Closeout/Proj Mgmt - Recovery Program Man	520036	1060		207,392	50,000	50,000	-
R & M Bldg & Facilities - Arabi Tornado	530008	0842		19,857	-	-	-
Computer Software	542001			4,998	4,998	4,998	-
Construction in Progress - Welcome Center	571001	3642		79,214	1,325,563	1,300,998	(24,565)
Construction in Progress - PW 19922 E. Genie Canal	571001	8029		1,535,619	2,637	2,637	-
Construction in Progress - PW 18831 Canal Crossings	571001	8831		105	-	-	-
Construction in Progress - PW 19332 Missouri Canal	571001	9332		1,357,690	-	-	-
Recording Fees	580021			(3,246)	-	-	-
Miscellaneous Expense	580057			33,586	-	-	-
Total EXPENDITURES				4,383,258	5,266,710	5,189,755	(76,955)
NET EFFECT ON FUND BALANCE				1,490,214	(1,882,239)	(1,945,544)	(63,305)
FUND BALANCE, BEGINNING OF YEAR				(5,151,959)	(3,661,745)	(5,543,984)	-
FUND BALANCE, END OF YEAR				\$ (3,661,745)	\$ (5,543,984)	\$ (7,489,528)	\$ (63,305)

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Tree Fine	460006	\$ -	\$ 514	\$ -	\$ (514)
Interest - Invest.	470000	158	-	-	-
Total REVENUES		158	514	-	(514)
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	15,729	-	-	-
Supplies-Operating	541008	271	3,105	-	(3,105)
Total EXPENDITURES		16,000	3,105	-	(3,105)
OTHER FINANCING USES					
Transfer to General Fund	599100	-	29,672	-	(29,672)
Total OTHER FINANCING USES		-	29,672	-	(29,672)
NET EFFECT ON FUND BALANCE		(15,842)	(32,263)	-	32,263
FUND BALANCE, BEGINNING OF YEAR		48,105	32,263	-	-
FUND BALANCE, END OF YEAR		\$ 32,263	\$ -	\$ -	\$ 32,263

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Ride Fees	450048	\$ 18,347	\$ 18,000	\$ 18,000	\$ -
Total REVENUES		18,347	18,000	18,000	-
EXPENDITURES					
OPERATING EXPENDITURES					
Supplies-Operating	541008	-	17,587	18,000	413
Total EXPENDITURES		-	17,587	18,000	413
NET EFFECT ON FUND BALANCE		18,347	413	-	(413)
FUND BALANCE, BEGINNING OF YEAR		-	18,347	18,760	-
FUND BALANCE, END OF YEAR		<u>\$ 18,347</u>	<u>\$ 18,760</u>	<u>\$ 18,760</u>	<u>\$ (413)</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
252- OPIOID ABATEMENT PROGRAM
(In Whole Numbers)

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
Lawsuit Settlement	489076	9989	\$ -	\$ 339,584	\$ 350,763	\$ 11,179
Total REVENUES			-	339,584	350,763	11,179
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director Opioid Abatement Program			-	87,200	87,200	-
Salaries	501000	9989	-	87,200	87,200	-
Taxes - Payroll	501002	9989	-	1,265	1,265	-
Pension Costs	501004	9989	-	10,050	9,600	(450)
Insurance-Hospital & Life	501005	9989	-	10,072	11,647	1,575
Total PERSONNEL EXPENDITURES			-	108,587	109,712	1,125
OPERATING EXPENDITURES						
Rent - Building - Opioid Settlement	503003	9989	-	10,000	10,000	-
Supplies-Operating - Opioid Settlement	541008	9989	-	220,997	231,051	10,054
Total OPERATING EXPENDITURES			-	230,997	241,051	10,054
Total EXPENDITURES			-	339,584	350,763	11,179
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR			-	726,324	726,324	-
FUND BALANCE, END OF YEAR			\$ -	\$ 726,324	\$ 726,324	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fines & Court Costs	460001	\$ 126,840	\$ 137,000	\$ 125,992	(11,008)
Bond Forfeitures	460002	2,957	10,000	5,308	(4,692)
Interest - Invest.	470000	656	950	600	(350)
Total REVENUES		130,453	147,950	131,900	(16,050)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	-	53,800	53,800	-
Total PERSONNEL EXPENDITURES		-	53,800	53,800	-
OPERATING EXPENDITURES					
Auto Insurance	502000	-	5,000	5,000	-
Prof Serv-Tech-Supp/Data Print	520001	-	1,678	1,700	22
Professional Service	520002	68,100	44,100	35,000	(9,100)
Prof Service-Accounting/Audit	520020	29,630	23,525	20,000	(3,525)
Prof Service - Transcript / Deposition	520022	-	2,930	3,000	70
Legal Books / Software	541006	5,063	3,867	3,900	33
Stationary & Office Supplies	541007	-	-	-	-
Supplies-Operating	541008	-	2,500	1,500	(1,000)
Computer Equipment	542000	-	4,600	4,000	(600)
Furniture & Fixtures	542003	-	-	-	-
Travel, Training, Etc.	550000	-	2,500	2,000	(500)
Taxes & Lic. Other	580010	-	-	-	-
Dues & Subscriptions	580018	14,747	-	-	-
Postage	580022	4,175	2,500	2,000	(500)
Total OPERATING EXPENDITURES		121,715	93,200	78,100	(15,100)
Total EXPENDITURES		121,715	147,000	131,900	(15,100)
NET EFFECT ON FUND BALANCE		8,738	950	-	(950)
FUND BALANCE, BEGINNING OF YEAR		7,020	15,758	16,708	-
FUND BALANCE, END OF YEAR		\$ 15,758	\$ 16,708	\$ 16,708	\$ (950)

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	401000	\$	12,446,107	\$	8,977,339	10,537,378	\$ 1,560,039
Prior Year Advalorem	401001		360,107		380,000	374,511	(5,489)
Fire Permits	410004		4,875		16,000	16,000	-
FEMA	420028		433,964		-	-	-
FEMA - Zeta	420028	1028	-		1,237	-	(1,237)
FEMA - Gustav	420028	3734	-		211,941	-	(211,941)
State Rev. Shar.	430000		13,432		15,174	15,174	-
State Funds-2% Fire	440003		283,542		285,000	290,572	5,572
Fire Insp. Reports	450049		9,250		9,000	9,000	-
Fire Service	450050		2,410,391		2,950,000	2,400,000	(550,000)
Interest - Invest.	470000		385,617		5,000	5,000	-
Interest - Other	470003		43,322		20,000	20,000	-
Reimbursement	480071		33,400		814	-	(814)
Reimbursement - Hurricane Laura	480071	0830	172,778		28,357	-	(28,357)
Reimbursement - Hurricane Ida	480071	0840	362,165		-	-	-
Reimb-Workmen's Compensation	482004		-		35,162	50,000	14,838
Insurance Proceeds - Hurricane Zeta	489074	1028	52,764		-	-	-
Total REVENUES			17,011,714		12,935,024	13,717,635	782,611
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries	501000		5,614,081		3,111,500	3,200,000	88,500
Salaries - OT	501001		297,344		380,000	380,000	-
Taxes - Payroll	501002		105,413		115,000	115,000	-
Pension Costs	501004		1,912,478		2,070,500	2,050,500	(20,000)
Insurance-Hospital & Life	501005		1,065,476		1,265,000	1,466,000	201,000
Insurance Retirees Health&Life	501007		588,331		695,000	695,000	-
Unscheduled Overtime	501008		1,331,060		1,280,000	1,100,000	(180,000)
Total PERSONNEL EXPENDITURES			10,914,183		8,917,000	9,006,500	89,500
OPERATING EXPENDITURES							
Auto Insurance	502000		12,796		88,269	54,129	(34,140)
Insurance-Property	502005		94,239		116,500	115,000	(1,500)
Insurance-Flood	502008		26,977		31,500	29,000	(2,500)
Insurance-Work.Comp.	502012		1,136,686		1,509,416	1,631,144	121,728
Rent - Equipment	503002		2,872		2,500	2,500	-
Rentals/Leases	503004		22,911		78,700	-	(78,700)
Professional Service	520002		98,286		46,500	50,000	3,500
Prof Serv-Software Support	520003		95,656		64,800	75,000	10,200
Prof Serv - Legal	520012		-		14,987	30,000	15,013
Prof Serv-Inspections	520017		350		22,500	20,000	(2,500)
Prof Serv-Drug Testing	520045		779		-	-	-
Prof Serv-Generator	520047		16,835		27,870	28,000	130
Professional Service - Medical	520054		47,711		51,700	240,000	188,300
Prof Serv - Alarm Monitoring	520102		6,567		9,000	10,000	1,000
R & M Vehicles	530004		268,161		328,300	220,000	(108,300)
R & M Machinery & Equipment	530005		8,981		40,000	25,000	(15,000)
R & M Bldg & Facilities	530008		254,936		98,291	150,000	51,709
R & M Bldg HVAC	530010		18,742		20,000	20,000	-
Utilities - Water	540000		11,000		12,000	12,000	-
Utilities - Natural Gas	540001		4,955		10,000	10,000	-
Utilities - Electric	540002		79,582		90,000	90,000	-
Telephone Sves	540005		19,875		21,500	21,500	-
Cell Phone	540006		9,840		26,500	26,500	-
Supplies-Janitorial	541002		4,707		8,000	10,000	2,000
Supplies - Food/Drink	541003		-		1,000	2,000	1,000
Stationary & Office Supplies	541007		11,893		6,893	10,000	3,107
Supplies-Operating	541008		48,846		105,000	90,000	(15,000)
Supplies-Operating - Fire Safety House	541008	0139	17,785		29,726	106,057	76,331
Supplies-Operating - NASA	541008	1200	-		127,000	50,000	(77,000)
Supplies-Medical	541009		14,026		32,700	20,000	(12,700)
Supplies-Medical - NASA	541009	1200	7,792		-	-	-
Small Tools & Equipment	541014		461,456		103,400	100,000	(3,400)
Uniforms	541017		115,428		125,800	130,000	4,200
Furniture & Fixtures	542003		25,656		56,165	60,000	3,835
Travel, Training, & Etc.	550000		148,195		175,000	175,000	-
Small Equipment	571012		439,205		126,264	145,000	18,736
Small Equipment - Fire Safety House	571012	0139	6,173		-	-	-
Small Equipment - NASA	571012	1200	-		38,236	-	(38,236)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Vehicles	572011	\$ 95,023	\$ 435,000	\$ 90,000	\$ (345,000)
Vehicles - Fire Safety House	572011	51,521	-	-	-
Equipment Purchases - Small - NASA	572013 1200	30,615	-	-	-
Ad Valorem Pension Expense	580001	399,635	280,657	316,122	35,465
Fees-Vehicle Licenses/Tags	580009	100	970	1,000	30
Advertising	580017	26,894	41,500	20,000	(21,500)
Dues & Subscriptions	580018	2,010	3,000	3,000	-
Postage	580022	242	150	250	100
Fees & Charges	580024	65	594	600	6
Diesel	580034	53,839	60,000	60,000	-
Gasoline	580035	32,790	30,000	30,000	-
Miscellaneous Expense	580057	7,231	-	-	-
Total OPERATING EXPENDITURES		4,239,864	4,497,888	4,278,802	(219,086)
Total EXPENDITURES		15,154,047	13,414,888	13,285,302	(129,586)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	-	695,000	695,000	-
Total OTHER FINANCING SOURCES		-	695,000	695,000	-
OTHER FINANCING USES					
Transfer to General Fund	599100	-	87,597	87,597	-
Transfer out to Assessor's Off	599266	2,802	5,563	5,581	18
Transfer to 2014 Fire Sinking	599354	47,346	-	-	-
Transfer to Fire Capital Fund	599454	-	5,618,677	1,034,155	(4,584,522)
Total OTHER FINANCING USES		50,148	5,711,837	1,127,333	(4,584,504)
NET EFFECT ON FUND BALANCE		1,807,519	\$ (5,496,701)	-	\$ 5,496,701

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ -	\$ 2,871,760	3,365,603	\$ 493,843
Prior Year Advalorem	401001	-	90,000	90,000	-
Total REVENUES		-	2,961,760	3,455,603	493,843
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	-	2,812,000	3,354,633	542,633
Total PERSONNEL EXPENDITURES		-	2,812,000	3,354,633	542,633
OPERATING EXPENDITURES					
Ad Valorem Pension Expense	580001	-	78,000	100,970	22,970
Total OPERATING EXPENDITURES		-	78,000	100,970	22,970
Total EXPENDITURES		-	2,890,000	3,455,603	565,603
NET EFFECT ON FUND BALANCE		\$ -	\$ 71,760	-	\$ (71,760)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ -	\$ 500,730	518,846	\$ 18,116
Prior Year Advalorem	401001	-	10,000	10,000	-
Total REVENUES		-	510,730	528,846	18,116
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	-	416,500	513,281	96,781
Total PERSONNEL EXPENDITURES		-	416,500	513,281	96,781
OPERATING EXPENDITURES					
Ad Valorem Pension Expense	580001	-	13,500	15,565	2,065
Total OPERATING EXPENDITURES		-	13,500	15,565	2,065
Total EXPENDITURES		-	430,000	528,846	98,846
NET EFFECT ON FUND BALANCE		\$ -	\$ 80,730	-	\$ (80,730)
NET EFFECT ON FUND BALANCE		1,807,519	(5,344,211)	-	5,344,211
FUND BALANCE, BEGINNING OF YEAR		9,152,859	10,960,378	5,616,167	-
FUND BALANCE, END OF YEAR		<u>\$ 10,960,378</u>	<u>\$ 5,616,167</u>	<u>5,616,167</u>	<u>\$ 5,344,211</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 418,831	\$ 413,970	\$ 485,176	\$ 71,206
Prior Year Advalorem	401001	13,121	10,000	13,646	3,646
Interest - Other	470003	431	-	-	-
Total REVENUES		432,383	423,970	498,822	74,852
EXPENDITURES					
OPERATING EXPENDITURES					
Insurance-Property	502005	15,580	17,924	17,924	-
Insurance-Flood	502008	2,682	3,000	3,000	-
Utilities - Water	540000	926	1,200	1,200	-
Utilities - Natural Gas	540001	1,420	2,100	2,100	-
Utilities - Electric	540002	26,907	34,000	34,000	-
Ad Valorem Pension Expense	580001	13,447	12,500	14,555	2,055
Miscellaneous Expense	580057	1,851	-	-	-
Grant Distrib-Council on Aging	589005	371,386	411,470	380,000	(31,470)
Total EXPENDITURES		434,199	482,194	452,779	(29,415)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	42,100	58,224	-	(58,224)
Total OTHER FINANCING SOURCES		42,100	58,224	-	(58,224)
NET EFFECT ON FUND BALANCE					
		40,284	-	46,043	46,043
FUND BALANCE, BEGINNING OF YEAR		339,165	379,449	379,449	-
FUND BALANCE, END OF YEAR		\$ 379,449	\$ 379,449	\$ 425,492	\$ 46,043

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recovery	420001	\$	-	\$ 195,000	\$ 195,000	\$ -
CDBG Disaster Recovery - Old Arabi Revitalization	420001	0026	109,275	535,197	535,197	-
CDBG Disaster Recovery - Splash Pad	420001	0066	6,266	-	-	-
Total REVENUES			115,541	730,197	730,197	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service - Canseco's Generator	520002		-	195,000	195,000	-
Construction in Progress - Old Arabi Revitalization	571001	0026	23,860	535,197	487,867	(47,330)
Advertising - Val Reiss Park Phase III	580017	8385	(289)	-	-	-
Recording Fees - Safe Harbor Refuge	580021	0028	(84)	-	-	-
Recording Fees - Val Reiss Park Phase III	580021	8385	(586)	-	-	-
Recording Fees - Submerged Roads	580021	8866	(64)	-	-	-
Miscellaneous Expense - Fair Housing Coordinator	580057	8869	(370)	-	-	-
Total OPERATING EXPENDITURES			22,467	730,197	682,867	(47,330)
NET EFFECT ON FUND BALANCE			93,074	-	47,330	47,330
FUND BALANCE, BEGINNING OF YEAR			(747,844)	(654,770)	(654,770)	-
FUND BALANCE, END OF YEAR			<u>\$ (654,770)</u>	<u>\$ (654,770)</u>	<u>\$ (607,440)</u>	<u>\$ 47,330</u>

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES							
OPERATING EXPENDITURES							
	Professional Service	520002	\$	11,347	\$ -	\$ -	\$ -
	Small Tools & Equipment	541014		1,455	13,259		(13,259)
	Construction in Progress	571001		-	123,529	50,000	(73,529)
	Recording Fees	580021		410	-	-	-
Total EXPENDITURES				13,212	136,788	50,000	(86,788)
NET EFFECT ON FUND BALANCE				\$ (13,212)	\$ (136,788)	\$ (50,000)	\$ 86,788

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES							
OPERATING EXPENDITURES							
	Small Tools & Equipment	541014	\$	2,450	\$ -	\$ -	\$ -
	Small Tools & Equipment	541014		7,735	-	-	-
	Construction in Progress	571001		32,440	50,000	50,000	-
Total EXPENDITURES				42,625	50,000	50,000	-
NET EFFECT ON FUND BALANCE				\$ (42,625)	\$ (50,000)	\$ (50,000)	\$ -

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Services	520002		\$	36,498	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008			1,173	-	-	-
Small Tools & Equipment	541014			16,454	8,857	-	(8,857)
Construction in Progress	571001			-	47,143	50,000	2,857
Small Equipment	571012			5,600	-	-	-
Small Equipment - Borgnemouth Park Baseball Fields	571012	0051		12,545	-	-	-
Total EXPENDITURES				72,270	56,000	50,000	(6,000)
NET EFFECT ON FUND BALANCE				\$ (72,270)	\$ (56,000)	\$ (50,000)	\$ 6,000

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Services	520002	\$ 45,548	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008	1,428	4,400	-	(4,400)
Small Tools & Equipment	541014	10,557	13,054	-	(13,054)
Construction in Progress	571001	-	32,546	50,000	17,454
Small Equipment	571012	9,843	-	-	-
Recording Fees	580021	310	-	-	-
Total EXPENDITURES		67,686	50,000	50,000	-
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	116,275	200,000	200,000	-
Total OTHER FINANCING SOURCES		116,275	200,000	200,000	-
NET EFFECT ON FUND BALANCE		\$ 48,589	\$ 150,000	\$ 150,000	\$ -

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	401000	\$	968,546	\$	952,425	1,121,969	\$ 169,544
Prior Year Advalorem	401001		27,353		33,000	28,447	(4,553)
State Rev. Shar.	430000		10,175		11,499	12,500	1,001
Entrance Fees	450011		-		2,250	-	(2,250)
Regis-Baseball/Softball/T-ball	450013		39,550		48,825	48,000	(825)
Registration - Basketball	450014		23,310		24,000	24,000	-
Registration - Football	450016		13,930		20,520	20,000	(520)
Registration - Soccer	450017		34,650		43,335	40,000	(3,335)
Registration - Volleyball	450018		9,555		12,690	10,000	(2,690)
Registration - Adult League	450019		14,100		5,850	-	(5,850)
Concession Sales - Recreation	450022		25,133		20,000	20,000	-
Concession Sales - Tournaments	450023		233,712		280,000	280,000	-
Alcohol Sales - USSSA	450024		30,911		28,000	28,000	-
Concession Sales-Adult Leagues	450025		22,331		16,000	16,000	-
Alcohol Sales - Adult League	450026		7,339		4,000	4,000	-
Alcohol Sales - HOF/Events	450028		1,931		1,500	1,500	-
Sales - Food/Drink Package	450034		2,271		3,147	3,150	3
Facility Rental - Blding Renta	450035		52,201		45,000	45,000	-
Facility Rental - Field Rental	450036		88,755		130,000	130,000	-
Interest - Investments	470000		28,587		-	-	-
Interest - Other	470003		3,298		2,000	2,000	-
Cleaning Fee Collected	480051		400		1,450	1,450	-
Security Charges Collected	480052		840		2,150	2,150	-
Refunds	480070		-		444	-	(444)
Rebates	480072		451		-	-	-
Misc. Revenue	480082		684		-	-	-
Donations	483001		1,598		500	500	-
Insurance Proceeds	489074	1028	186,938		-	-	-
Lawsuit Settlement	489076		1,392		-	-	-
Total REVENUES			1,829,941		1,688,585	1,838,666	150,081
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Director					93,968	93,968	-
Program Manager P & R					45,811	46,563	752
Operations Coordinator					42,807	43,558	751
League Coordinator					39,629	40,279	650
League Coordinator					39,629	40,279	650
Office Manager I					35,300	36,229	929
Laborer I					27,600	28,060	460
Laborer I					27,600	28,060	460
Laborer I					27,600	28,060	460
Laborer I					27,600	28,060	460
Laborer I					27,600	28,060	460
Laborer I					27,600	27,600	-
Laborer I					27,600	27,600	-
Park Managers / Supervisors - PT					150,000	150,000	-
Concession / Field Workers - PT					150,000	150,000	-
Salaries	501000		466,105		790,344	796,376	6,032
Taxes - Payroll	501002		17,504		30,000	31,600	1,600
Pension Costs	501004		33,575		59,600	57,700	(1,900)
Insurance-Hospital & Life	501005		52,430		81,600	94,200	12,600
Total PERSONNEL EXPENDITURES			569,614		961,544	979,876	18,332
OPERATING EXPENDITURES							
Auto Insurance	502000		-		-	520	520
General Liability Insurance	502001		38,078		21,189	17,500	(3,689)
Insurance-Sports Accidents	502003		18,250		18,500	17,850	(650)
Insurance-Property	502005		189,477		214,904	250,467	35,563
Insurance-Flood	502008		23,737		25,647	24,500	(1,147)
Insurance-Work.Comp.	502012		376		468	506	38
Rent - Equipment	503002		1,683		2,000	2,000	-
Rental / Leases	503004		255		-	-	-
Professional Service	520002		3,289		15,500	-	(15,500)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Prof Serv-Inspections	520017	\$ 600	\$ 2,000	\$ 2,000	\$ -
Prof Serv-Grass Cutting	520039	129,660	-	-	-
Prof Serv-Termite & Pest Control	520048	-	500	500	-
Prof Serv-Elevator	520049	1,980	2,040	2,150	110
Prof Serv - Security service	520101	4,655	8,800	10,000	1,200
Prof Serv - Alarm Monitoring	520102	10,280	6,500	6,500	-
R & M Vehicles	530004	970	1,000	1,000	-
R & M Machinery & Equipment	530005	22,580	6,196	6,500	304
R & M Playgrounds	530007	27,211	28,092	24,000	(4,092)
R & M Bldg & Facilities	530008	78,943	116,404	100,000	(16,404)
R & M Bldg HVAC	530010	120,857	126,901	133,246	6,345
Utilities - Water	540000	11,977	10,500	10,500	-
Utilities - Natural Gas	540001	53,650	65,000	65,000	-
Utilities - Electric	540002	369,252	380,000	380,000	-
Telephone Svcs	540005	9,766	9,210	9,300	90
Cell Phone	540006	6,952	5,000	5,000	-
Supplies-Janitorial	541002	1,284	400	500	100
Stationary & Office Supplies	541007	889	1,708	1,500	(208)
Supplies-Operating	541008	10,858	15,000	12,000	(3,000)
Small Tools & Equipment	541014	14,550	4,500	4,500	-
Uniforms	541017	2,182	2,650	2,700	50
Computer Software	542001	357	419	500	81
Travel, Training, Etc.	550000	-	315	-	(315)
Equipment Purchases-Small	572013	7,495	-	-	-
Ad Valorem Pension Expense	580001	31,097	28,500	36,023	7,523
Concession Product - Food/Drin	580002	125,356	139,537	130,000	(9,537)
Concession Supplies	580003	20,691	24,665	25,000	335
Spoilage	580004	-	1,015	-	(1,015)
Alcohol Expense	580005	14,392	21,100	18,000	(3,100)
Taxes & Lic. Other	580010	500	705	750	45
Advertising	580017	-	175	250	75
Recording Fees	580021	(110)	-	-	-
Postage	580022	9	-	-	-
Fees & Charges	580024	7,386	8,793	8,800	7
Diesel	580034	1,419	1,350	1,500	150
Gasoline	580035	6,485	5,500	5,000	(500)
Officials - Games	580054	114,937	115,000	115,000	-
Team Expense	580055	14,260	17,800	15,000	(2,800)
Miscellaneous Expense	580057	(487)	-	-	-
Total OPERATING EXPENDITURES		1,498,028	1,455,483	1,446,062	(9,421)
Total EXPENDITURES		2,067,642	2,417,027	2,425,938	8,911
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	594,118	728,442	587,272	(141,170)
Total OTHER FINANCING SOURCES		594,118	728,442	587,272	(141,170)
NET EFFECT ON FUND BALANCE					
		\$ 356,417	\$ -	\$ -	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Miscellaneous Expense	580057	\$ 2,371	\$ -	\$ -	\$ -
Operating Grant	589006	29,968	29,968	29,968	-
Total EXPENDITURES		32,339	29,968	29,968	-
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	29,727	29,968	29,968	-
Total OTHER FINANCING SOURCES		29,727	29,968	29,968	-
NET EFFECT ON FUND BALANCE		\$ (2,612)	\$ -	\$ -	\$ -

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
State Grants	440000	\$	4,500	\$ 6,560	-	\$ (6,560)
State Grants - CMP	440000	6030	20,040	10,000	10,000	-
State Enterprise Funds	440008		116,399	116,399	116,399	-
Rents and Leases	450038		-	3,750	5,000	1,250
Rents and Leases - Beauregard Courthouse	450038	6012	11,450	7,200	7,200	-
Reimbursement	480071		11,250	12,500	10,000	(2,500)
Donations - St. Bernard Day at the Capitol	483001	0090	20,000	24,525	20,000	(4,525)
Donations - Christmas at the Complex	483001	0106	6,125	7,500	7,500	-
Donations - Easter Egg Hunt	483001	0117	2,500	6,550	5,000	(1,550)
Donations - Redfish Tournament	483001	0119	-	30,000	30,000	-
Donations - Battle of New Orleans	483001	1022	-	7,500	7,500	-
Donations - Tournament of Roses Parade	483001	1025	6,250	-	-	-
Donations - Day @ San Antonio	483001	1026	-	-	10,000	10,000
Donations - Flags	483001	****	-	1,350	1,350	-
Insurance Proceeds - Hurricane Zeta	489074	1028	24,596	-	-	-
Total REVENUES			223,110	233,834	229,949	(3,885)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Tourism Coordinator/PIO				82,805	83,743	938
Parish Historian				65,260	65,985	725
Clerical Specialist II				40,680	41,137	457
Clerical Specialist III				32,845	33,343	498
Clerical Specialist I - PT				18,200	18,200	-
Salaries Total	501000		211,633	239,790	242,408	2,618
Taxes - Payroll	501002		3,746	4,200	4,800	600
Pension Costs	501004		22,800	26,755	24,700	(2,055)
Insurance-Hospital & Life	501005		31,938	47,800	55,100	7,300
Total PERSONNEL EXPENDITURES			270,117	318,545	327,008	8,463
OPERATING EXPENDITURES						
Insurance-Property	502005		79,273	85,087	98,900	13,813
Insurance-Flood	502008		19,244	19,300	19,500	200
Rent - Equipment	503002		1,771	1,800	1,800	-
Professional Service	520002		133,685	188,702	100,000	(88,702)
Professional Service - Film	520002	003	-	1,500	-	(1,500)
Prof Serv-Inspections - Beauregard Courthouse	520017	6012	534	980	980	-
Prof Serv - Security service	520101		875	1,000	1,000	-
Prof Serv - Security service - Battle of New Orleans	520101	1022	1,680	2,500	2,500	-
Prof Serv - Alarm Monitoring	520102		1,270	1,500	1,500	-
Prof Serv- Alarm Monitoring - Beauregard Courthouse	520102	6012	1,300	1,500	1,500	-
R & M Machinery & Equipment	530005		1,415	-	-	-
R & M Bldg & Facilities	530008		12,093	5,249	10,000	4,751
R & M Bldg & Facilities - Beauregard Courthouse	530008	6012	5,500	4,500	4,500	-
R & M Bldg HVAC	530010		26,321	27,637	29,019	1,382
Utilities - Water	540000		1,640	3,000	3,000	-
Utilities - Water - Beauregard Courthouse	540000	6012	201	2,816	2,816	-
Utilities - Natural Gas - Beauregard Courthouse	540001	6012	3,710	4,000	4,000	-
Utilities - Electric	540002		31,446	34,000	34,000	-
Utilities - Electric - Beauregard Courthouse	540002	6012	28,229	34,000	34,000	-
Telephone Svcs	540005		11,784	11,500	11,500	-
Telephone Svcs - Beauregard Courthouse	540005	6012	2,231	5,500	5,500	-
Cell Phone	540006		1,847	2,200	2,200	-
Stationary & Office Supplies	541007		1,927	1,500	1,500	-
Supplies-Operating	541008		447	1,000	1,000	-
Supplies-Operating - Christmas at the Complex	541008	0106	17,802	-	-	-
Uniforms	541017		115	750	750	-
Uniforms - Beauregard Courthouse	541017	6012	2,628	2,500	2,500	-
Travel, Training, & Etc.	550000		5,547	1,500	5,000	3,500
Travel, Training, & Etc. - Film	550000	003	-	1,500	3,000	1,500
Travel, Training, & Etc. - Tournament of Roses Parade	550000	1025	4,855	-	-	-
Meeting & Conferences	550006		139	-	500	500
Vehicles	572011		-	36,386	-	(36,386)
Buildings - Improvements	572022		18,279	-	-	-
Advertising	580017		12,730	13,790	13,500	(290)
Advertising - Sunshine Grant	580017	0077	-	4,760	-	(4,760)
Advertising - Battle of New Orleans	580017	1022	-	1,500	1,500	-
Advertising - CMP	580017	6030	20,445	12,000	10,000	(2,000)

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>						
Dues & Subscriptions	580018	\$	1,975	\$ 2,000	\$ 2,500	\$ 500
Dues & Subscriptions - Film	580018	003	5,000	5,000	5,000	-
Entertainment & Prom	580019		18,649	8,282	10,000	1,718
Entertainment & Prom - Film	580019	003	2,000	2,500	3,000	500
Entertainment & Prom - St.Bernard Day at Capitol	580019	0090	27,456	24,525	20,000	(4,525)
Entertainment & Prom - Christmas at the Complex	580019	0106	1,706	7,500	7,500	-
Entertainment & Prom - Easter Egg Hunt	580019	0117	9,463	7,018	5,000	(2,018)
Entertainment & Prom - Redfish Tournament	580020	0119	-	30,000	30,000	-
Entertainment & Prom - Battle of New Orleans	580019	1022	2,126	3,500	3,500	-
Entertainment & Prom - Day @ San Antonio	580019	1026	-	-	10,000	10,000
Entertainment & Prom - Flags	580019	****	-	1,350	1,350	-
Postage	580022		108	250	250	-
Shipping Handling	580028		-	800	500	(300)
Gasoline	580035		652	500	500	-
Miscellaneous Expense	580057		27	-	-	-
Total OPERATING EXPENDITURES			520,125	608,682	506,565	(102,117)
Total EXPENDITURES			790,242	927,227	833,573	(93,654)
OTHER FINANCING SOURCES						
Transfer From General Fund	499100		-	35,000	35,000	-
Transfer From Sales Tax Fund	499101		490,449	523,393	533,624	10,231
Transfer From GF Capital Projects	499464		-	100,000	-	(100,000)
Total OTHER FINANCING SOURCES			490,449	658,393	568,624	(89,769)
NET EFFECT ON FUND BALANCE		\$	(76,683)	\$ (35,000)	(35,000)	-
NET EFFECT ON FUND BALANCE			197,604	(127,788)	(35,000)	92,788
FUND BALANCE, BEGINNING OF YEAR			753,705	951,309	823,521	-
FUND BALANCE, END OF YEAR		\$	951,309	\$ 823,521	788,521	\$ 92,788

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028	\$ 13,842	\$ -	-	\$ -
Total REVENUES		13,842	-	-	-
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Capital Project Supervisor / PIO			123,320	124,565	1,245
Project Inspector			68,415	69,211	796
Project Inspector			60,460	61,256	796
Capital Project-Clerk II			38,335	38,934	599
Salaries Total	501000	240,649	290,530	293,966	-
Salaries - OT	501001	6,757	2,973	8,000	5,027
Taxes - Payroll	501002	3,695	4,000	4,500	500
Pension Costs	501004	28,255	31,624	32,400	776
Insurance-Hospital & Life	501005	31,414	40,376	46,600	6,224
Total PERSONNEL EXPENDITURES		310,770	369,503	385,466	12,527
OPERATING EXPENDITURES					
Rent - Storage	503005	3,960	3,960	3,960	-
Professional Service	520002	122,326	98,925	125,000	26,075
Professional Service - Hurricane Barry Disaster # 4458	520002 0058	100	-	-	-
Professional Service - Covid-19	520002 5555	4,910	663	-	(663)
Cell Phone	540006	741	750	750	-
Stationary & Office Supplies	541007	415	252	500	248
Travel, Training, & Etc.	550000	2,096	469	500	31
Recording Fees	580021	205	500	500	-
Gasoline	580035	(271)	388	400	12
Total OPERATING EXPENDITURES		134,482	105,907	131,610	25,703
Total EXPENDITURES		445,252	475,410	517,076	38,230
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	422,058	475,410	517,076	41,666
Total OTHER FINANCING SOURCES		422,058	475,410	517,076	41,666
NET EFFECT ON FUND BALANCE		\$ (9,352)	\$ -	-	\$ 3,436

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Permit Fees	410021	\$ 1,733	\$ 2,075	3,000	\$ 925
Project Permits	410023	14,550	20,000	30,000	10,000
FEMA	420028	551	10,181	-	(10,181)
Road Royalty Funds	440007	90,656	50,000	50,000	-
Reimbursement	480071	3,780	-	-	-
Misc. Revenue	480082	7,084	-	-	-
Total REVENUES		118,354	82,256	83,000	744
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Admin. Assistant II			79,000	79,000	-
Project Inspector			54,551	55,403	852
Admin. Assistant I			53,253	53,859	606
Clerical Specialist III			37,622	38,087	465
Salaries	501000	205,172	224,426	226,349	1,923
Salaries - OT	501001	542	354	-	(354)
Taxes - Payroll	501002	2,035	2,200	2,200	-
Pension Costs	501004	23,591	25,400	25,000	(400)
Insurance-Hospital & Life	501005	26,334	31,300	35,150	3,850
Total PERSONNEL EXPENDITURES		257,674	283,680	288,699	5,019
OPERATING EXPENDITURES					
Insurance-Property	502005	45,646	47,135	59,300	12,165
Insurance-Flood	502008	30,622	31,200	32,100	900
Lease-Property	503001	5,544	5,400	3,600	(1,800)
Rent - Equipment	503002	2,929	3,750	3,750	-
Professional Service	520002	3,672	3,500	3,500	-
Prof Serv - Alarm Monitoring	520102	660	1,500	1,500	-
R & M Vehicles	530004	462	500	500	-
R & M Bldg & Facilities	530008	-	1,000	1,000	-
R & M Bldg HVAC	530010	15,159	15,917	16,713	796
Utilities - Water	540000	400	500	500	-
Utilities - Electric	540002	26,109	30,000	30,000	-
Telephone Svcs	540005	7,670	5,700	6,000	300
Cell Phone	540006	2,307	3,000	3,000	-
Supplies-Janitorial	541002	1,752	1,250	1,200	(50)
Stationary & Office Supplies	541007	2,707	3,499	3,000	(499)
Supplies-Operating	541008	221	194	250	56
Travel, Training, & Etc.	550000	353	446	450	4
Dues & Subscriptions	580018	162	250	250	-
Recording Fees	580021	(235)	-	-	-
Postage	580022	480	500	500	-
Gasoline	580035	2,798	2,000	2,000	-
Miscellaneous Expense	580057	(38)	-	-	-
Total OPERATING EXPENDITURES		149,380	157,241	169,113	11,872
Total EXPENDITURES		407,054	440,921	457,812	16,891
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	291,292	358,665	374,812	16,147
Total OTHER FINANCING SOURCES		291,292	358,665	374,812	16,147
NET EFFECT ON FUND BALANCE		\$ 2,592	\$ -	-	\$ -

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$	1,361,194	\$ 1,331,395	1,576,814	\$ 245,419
Prior Year Advalorem	401001		38,441	50,000	39,979	(10,021)
FEMA	420028		2,183	-	-	-
FEMA - Hurricane Zeta	420028	1028	6,234	26,017	-	(26,017)
State Rev. Sharing	430000		14,300	16,161	16,970	809
State Grants	440000		-	330,000		(330,000)
State Grants-Miles	440004		26,403	30,000	20,000	(10,000)
State Grants-Population	440005		525,687	279,000	400,000	121,000
State Hwy Grass Fees	440009		86,510	86,510	86,510	-
Interest - Invest.	470000		80,633	-	-	-
Interest - Other	470003		5,104	2,000	2,000	-
Scrap Metal Revenue	480001		1,550	2,000	2,000	-
Reimbursements	480071		(2)	-	-	-
Misc. Revenue	480082		(7,084)	-	-	-
Insurance Proceeds	489074		14,211	-	-	-
Insurance Proceeds - Hurricane Zeta	489074	1028	8,590	-	-	-
Total REVENUES			2,163,954	2,153,083	2,144,273	(8,810)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Assistant Road Manager				67,459	67,459	-
Assistant Road Manager				65,968	67,209	1,241
Office Manager III				59,578	60,239	661
Laborer/ Assistant Foreman				38,382	38,894	512
Mechanic Shop Manager				45,696	46,497	801
Tire Shop Coordinator				38,894	39,406	512
Mechanic II				41,330	41,929	599
Mechanic I				35,592	36,141	549
Mechanic I				38,334	38,882	548
Mechanic I				38,894	38,894	-
Equipment Operator Foreman				68,666	68,666	-
Equipment Operator III				44,250	44,762	512
Equipment Operator III				40,941	40,941	-
Equipment Operator II				31,849	32,347	498
Equipment Operator II				29,859	30,650	791
Equipment Operator II				29,859	29,859	-
Equipment Operator II				-	29,859	29,859
Equipment Operator II				-	29,859	29,859
Equipment Operator II				-	29,859	29,859
Equipment Operator II				-	29,859	29,859
Equipment Operator I				33,044	33,523	479
Equipment Operator I				32,565	33,044	479
Carpenter				34,544	35,092	548
Carpenter				31,802	32,351	549
Carpenter				30,706	30,706	-
Carpenter				30,706	31,254	548
Sign Shop Coordinator				32,899	37,834	4,935
Laborer I				31,320	31,780	460
Laborer I				30,820	31,280	460
Laborer I				30,360	30,820	460
Laborer I				27,600	28,060	460
Laborer I				27,600	28,060	460
Laborer I				28,060	27,600	(460)
Laborer I - PT				22,899	22,899	-
Salaries	501000		992,340	1,140,476	1,306,373	165,897
Salaries - OT	501001		13,238	25,000	25,000	-
Taxes - Payroll	501002		15,162	20,000	20,500	500
Pension Costs	501004		113,613	130,000	141,200	11,200
Insurance-Hospital & Life	501005		217,305	270,000	358,600	88,600
Total PERSONNEL EXPENDITURES			1,351,658	1,585,476	1,851,673	266,197
OPERATING EXPENDITURES						
Auto Insurance	502000		37,189	131,566	92,040	(39,526)
General Liability Insurance	502001		53,672	55,388	81,675	26,287
Insurance-Property	502005		5,447	6,400	7,400	1,000

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Insurance-Flood	502008	\$ 3,233	\$ 3,250	\$ 3,300	\$ 50
Insurance-Work.Comp.	502012	3,614	18,839	20,359	1,520
Rent - Equipment	503002	1,961	3,300	3,300	-
Rent - Building	503003	19,800	23,800	23,800	-
Professional Service	520002	34,512	35,000	35,000	-
Professional Service-Inspections	520017	12,212	12,212	12,500	288
Prof Serv-Contracting	520035	156,000	68,316	156,000	87,684
Prof Serv-Grass Cutting	520039	478,818	-	-	-
Prof Serv - Employee Physicals	520046	112	-	-	-
Prof Serv-Generator	520047	2,718	3,125	3,500	375
Prof Serv-Elevator	520049	2,652	2,784	2,950	166
Prof Serv - Recycling	520050	5,000	5,000	5,000	-
Prof Serv - Alarm Monitoring	520102	2,529	1,560	1,560	-
R & M Drainage	530000	42,331	35,000	40,000	5,000
R & M Vehicles	530004	72,143	70,000	70,000	-
R & M Machinery & Equipment	530005	137,505	100,000	110,000	10,000
R & M Bldg & Facilities	530008	7,370	10,000	15,000	5,000
R & M Bldg HVAC	530010	6,615	6,946	7,000	54
R & M Roads	530011	10,359	17,114	20,000	2,886
Utilities - Water	540000	3,223	3,500	4,000	500
Utilities - Electric	540002	33,965	35,000	36,000	1,000
Telephone Svcs	540005	9,654	11,050	11,500	450
Cell Phone	540006	6,677	7,000	7,500	500
Supplies-Signs	541001	16,362	15,000	15,000	-
Supplies-Janitorial	541002	1,005	3,500	3,500	-
Stationary & Office Supplies	541007	2,064	1,419	1,400	(19)
Supplies-Operating	541008	21,042	22,000	22,000	-
Small Tools & Equipment	541014	11,288	10,000	15,000	5,000
Uniforms	541017	30,235	34,000	34,000	-
Limestone, Sand, Dirt & Gravel	541019	26,082	20,000	20,000	-
Chemicals	541100	23,415	22,500	22,500	-
Travel, Training, & Etc.	550000	1,280	-	-	-
Construction in Progress	571001	568,619	-	-	-
Vehicles	572011	254,984	415,636	-	(415,636)
Ad Valorem Pension Expense	580001	43,703	39,000	72,144	33,144
Fees-Vehicle Licenses/Tags	580009	299	500	500	-
Recording Fees	580021	1,350	1,000	1,000	-
Diesel	580034	89,554	110,000	110,000	-
Gasoline	580035	58,414	62,500	62,500	-
Miscellaneous Expense	580057	(3,837)	-	-	-
Total OPERATING EXPENDITURES		2,295,170	1,423,205	1,148,928	(274,277)
Total EXPENDITURES		3,646,828	3,008,681	3,000,601	(8,080)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	1,223,918	855,598	958,685	103,087
Total OTHER FINANCING SOURCES		1,223,918	855,598	958,685	103,087
NET EFFECT ON FUND BALANCE		\$ (258,956)	\$ -	\$ 102,357	\$ -

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
FEMA	420028	\$	7,948	\$	-	-	\$ -
Rents and Leases	450038		51,460		60,000	60,000	-
Total REVENUES			59,408		60,000	60,000	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Yard Master					-	50,000	50,000
Laborer I					-	27,600	27,600
Laborer I					-	-	-
Salaries			-		-	77,600	77,600
Salaries - OT			-		-	-	-
Taxes - Payroll			-		-	1,125	1,125
Pension Costs			-		-	8,537	8,537
Insurance-Hospital & Life			-		-	23,295	23,295
Total PERSONNEL EXPENDITURES			-		-	110,557	110,557
OPERATING EXPENDITURES							
General Liability Insurance	502001		7,633		4,516	4,800	284
Professional Service	520002		9,500		-	7,000	7,000
R & M Machinery	530005		15,584		-	-	-
Utilities - Water	540000		471		450	500	50
Utilities - Electric	540002		2,509		2,250	2,500	250
Telephone Svcs	540005		1,931		1,980	2,000	20
Supplies-Operating	541008		2,887		15,000	15,000	-
Limestone, Sand, Dirt & Gravel	541019		22,446		20,000	20,000	-
Construction in Progress - Hurricane Ida	571001	0840	-		-	-	-
Total OPERATING EXPENDITURES			62,961		44,196	51,800	7,604
			62,961		44,196	162,357	118,161
NET EFFECT ON FUND BALANCE				(3,553)	15,804	(102,357)	(118,161)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
Rents and Leases	450038	\$ 25,200	\$ 25,200	25,200	\$ -
Total REVENUES		25,200	25,200	25,200	-
EXPENDITURES					
OPERATING EXPENDITURES					
Insurance-Flood	502008	3,358	3,400	3,500	100
Professional Service	520002	361,399	361,400	361,400	-
Prof Serv-Elevator	520049	1,980	2,047	2,150	103
Prof Serv - Alarm Monitoring	520102	660	700	700	-
R & M Bldg HVAC	530010	827	868	920	52
Utilities - Water	540000	1,939	4,570	2,000	(2,570)
Utilities - Electric	540002	10,621	9,730	9,800	70
Telephone Svcs	540005	1,499	1,500	1,500	-
Miscellaneous Expense	580057	38	-	-	-
Total EXPENDITURES		382,321	384,215	381,970	(2,245)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	326,205	343,211	356,770	13,559
Total OTHER FINANCING SOURCES		326,205	343,211	356,770	13,559
NET EFFECT ON FUND BALANCE		\$ (30,916)	\$ (15,804)	-	\$ 15,804
NET EFFECT ON FUND BALANCE		(300,185)	-	-	(98,921)
FUND BALANCE, BEGINNING OF YEAR		1,105,254	805,069	805,069	-
FUND BALANCE, END OF YEAR		<u>\$ 805,069</u>	<u>\$ 805,069</u>	<u>805,069</u>	<u>\$ (98,921)</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 542,041	\$ 523,455	\$ 628,891	\$ 105,436
Prior Year Advalorem	401001	15,408	25,000	16,024	(8,976)
FEMA	420028	21,401	-	-	-
State Rev. Shar.	430000	5,729	6,475	6,800	325
Interest - Invest.	470000	77,757	-	-	-
Interest - Other	470003	2,030	1,000	1,000	-
Total REVENUES		664,366	555,930	652,715	96,785
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	13	40	-	(40)
R & M Street Lights	530001	19,112	17,500	17,500	-
R & M Vehicles	530004	1,967	1,500	1,500	-
Utilities - Electric	540002	794,434	760,000	760,000	-
Supplies-Operating	541008	3,339	2,460	2,500	40
Supplies-Operating	541008	0840 5,220	-	-	-
Ad Valorem Pension Expense	580001	17,410	16,000	17,100	1,100
Miscellaneous Expense	580057	(71)	-	-	-
Total EXPENDITURES		841,424	797,500	798,600	1,100
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	170,967	241,570	145,885	(95,685)
Total OTHER FINANCING USES		170,967	241,570	145,885	(95,685)
NET EFFECT ON FUND BALANCE					
		(6,091)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		332,438	326,347	326,347	-
FUND BALANCE, END OF YEAR		\$ 326,347	\$ 326,347	\$ 326,347	\$ -

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	401000	\$	1,361,194	\$	1,331,395	1,576,814	\$ 245,419
Prior Year Advalorem	401001		35,202		50,000	36,610	(13,390)
Sales Tax	402000		6,038,355		5,716,667	5,833,333	116,666
FEMA	420028		225,660		-	-	-
State Rev. Shar.	430000		14,300		16,161	18,264	2,103
Interest - Invest	470000		103,719		-	-	-
Interest - Other	470003		11,416		14,000	14,000	-
Misc. Revenue	480082		4,837		-	-	-
Total REVENUES			7,794,683		7,128,223	7,479,021	350,798
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Road Supervisor					48,623	49,323	700
Administrative Assistant II					53,571	54,271	700
Clerical Specialist II					37,152	37,599	447
Office Manager I					35,300	35,764	464
Laborer / Asst/ Foreman					42,965	43,476	511
Equipment Operator II					32,845	37,158	4,313
Equipment Operator II					31,849	32,347	498
Laborer I					28,059	28,520	461
Laborer I					28,059	28,520	461
Laborer I					28,059	28,520	461
Laborer I					28,520	28,980	460
Laborer I					27,600	28,060	460
Laborer I					28,059	28,520	461
Laborer I					27,600	28,060	460
Laborer I					28,059	28,520	461
Laborer I					29,692	30,171	479
Laborer I					27,600	27,600	-
Laborer I					28,520	28,980	460
Laborer I - PT					18,252	18,252	-
Laborer I - PT					18,252	18,252	-
Laborer I - PT					18,252	18,252	-
Salaries Total	501000		543,199		646,888	659,145	12,257
Salaries - OT	501001		36,733		35,000	35,000	-
Taxes - Payroll	501002		8,365		10,500	13,200	2,700
Pension Costs	501004		66,157		68,000	72,515	4,515
Insurance-Hospital & Life	501005		101,385		161,500	186,700	25,200
Total PERSONNEL EXPENDITURES			755,839		921,888	966,560	44,672
OPERATING EXPENDITURES							
Auto Insurance	502000		-		447	300	(147)
Insurance-Property	502005		5,905		6,104	7,100	996
Insurance-Flood	502008		2,400		2,500	2,600	100
Insurance-Work. Comp.	502012		601		1,748	293	(1,455)
Rent - Equipment	503002		13,715		11,100	11,500	400
Professional Service	520002		574,240		139,332	140,000	668
Prof Serv - Recycling	520050		4,784		8,500	8,500	-
Contract Disposal	520103		1,144,373		1,185,000	1,185,000	-
Contract Collections	520104		4,182,470		4,765,690	4,765,690	-
R & M Vehicles	530004		-		2,500	2,500	-
Utilities - Water	540000		155		175	200	25
Cell Phone	540006		253		300	350	50
Supplies-Operating	541008		-		250	10,000	9,750
Small Tools & Equipment	541014		150		-	10,000	10,000
Limestone, Sand, Dirt & Gravel	541019		-		15,000	20,000	5,000
Construction in Progress - Transfer Station Relocation	571001	0141	-		200,000	200,000	-
Ded. by Tax Collector	580000		546,396		457,333	466,667	9,334
Ad Valorem Pension Expense	580001		43,703		40,000	47,304	7,304
Total OPERATING EXPENDITURES			6,519,145		6,835,979	6,878,004	42,025
Total EXPENDITURES			7,274,984		7,757,867	7,844,564	86,697
OTHER FINANCING SOURCES							
Transfer From Sales Tax Fund	499101		201,401		429,644	366,154	(63,490)
Total OTHER FINANCING SOURCES			201,401		429,644	366,154	(63,490)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
OTHER FINANCING USES					
Transfer out to Assessor's Off	599266	\$ 306	\$ -	\$ 611	\$ 611
Total OTHER FINANCING USES		306	-	611	611
NET EFFECT ON FUND BALANCE		720,794	(200,000)	-	200,000
FUND BALANCE, BEGINNING OF YEAR		2,587,086	3,307,880	3,107,880	-
FUND BALANCE, END OF YEAR		\$ 3,307,880	\$ 3,107,880	3,107,880	\$ 200,000

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 3,490,246	\$ 3,426,245	4,043,118	\$ 616,873
Prior Year Advalorem	401001	90,539	100,000	94,161	(5,839)
FEMA	420028	985,119	-	-	-
Interest - Investment	470000	179,413	-	-	-
Interest - Other	470003	11,241	4,500	4,500	-
Misc. Revenue	480082	637	-	-	-
Total REVENUES		4,757,195	3,530,745	4,141,779	611,034
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Manager of Canal Drainage & Pump Stations			87,418	88,568	1,150
Superintendent/Mechanic Manager			76,807	77,792	985
Electrician / Maint. Supervisor			62,051	62,847	796
Heavy Equipment Operator II			55,403	56,255	852
Heavy Equipment Operator IV			53,030	53,615	585
Equipment Operator II			44,227	44,713	486
Equipment Operator I			36,205	36,652	447
Pump Operator III			53,972	54,673	701
Pump Operator III			53,972	54,673	701
Pump Operator III			51,069	51,820	751
Pump Operator III			51,069	51,820	751
Pump Operator III			44,309	45,060	751
Pump Operator III			44,309	45,060	751
Pump Operator I			40,929	41,578	649
Pump Operator I			40,929	41,578	649
Pump Operator I			40,929	41,578	649
Pump Operator I			40,929	41,578	649
Pump Operator I			40,929	41,578	649
Pump Operator I			38,330	38,980	650
Office Manager II			38,335	38,934	599
Assistant Foreman			35,092	35,641	549
Laborer/Asst Foreman			35,092	35,641	549
Laborer/Asst Foreman			35,092	35,641	549
Laborer I			29,900	30,360	460
Laborer I			29,900	30,360	460
Laborer I			29,900	30,360	460
Laborer I			29,900	30,360	460
Laborer I			29,900	30,360	460
Laborer I			29,900	30,360	460
Laborer I			29,900	30,360	460
Laborer I			28,980	29,440	460
Laborer I			28,980	29,440	460
Laborer I			-	29,440	29,440
Laborer I			-	29,440	29,440
Laborer I			28,980	29,440	460
Salaries Total	501000	1,177,571	1,396,667	1,475,995	79,328
Salaries - OT	501001	102,086	125,000	125,000	-
Taxes - Payroll	501002	23,659	25,000	25,000	-
Pension Costs	501004	137,164	157,300	159,500	2,200
Insurance-Hospital & Life	501005	137,800	237,000	297,150	60,150
Total PERSONNEL EXPENDITURES		1,578,280	1,940,967	2,082,645	141,678
OPERATING EXPENDITURES					
Insurance-Property	502005	76,566	82,966	96,680	13,714
Insurance-Flood	502008	13,619	15,000	15,000	-
Insurance-Workers Comp	502012	-	116	125	9
Rent - Equipment	503002	509	600	750	150
Professional Service	520002	438,352	332,633	200,000	(132,633)
R & M Drainage	530000	-	12,300	-	(12,300)
R & M Vehicles	530004	21,834	30,000	15,000	(15,000)
R & M Machinery & Equipment	530005	59,313	189,052	200,000	10,948
R & M Bldg & Facilities	530008	14,740	87,510	100,000	12,490
Utilities - Water	540000	4,064	4,000	4,000	-
Utilities - Electric	540002	37,565	40,000	40,000	-
Cell Phone	540006	8,984	9,500	9,500	-
Stationary & Office Supplies	541007	962	1,000	1,000	-
Supplies - Operating	541008	14,252	28,168	25,000	(3,168)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Small Tools & Equipment	541014	\$ -	\$ 2,832	\$ 5,000	\$ 2,168
Uniforms	541017	10,690	12,000	20,000	8,000
Limestone, Sand, Dirt & Gravel	541019	-	10,000	10,000	-
Chemicals	541100	14,625	14,000	20,000	6,000
Vehicles	571011	-	100,104	100,000	(104)
Small Equipment	571012	-	19,896	15,000	(4,896)
Heavy Equipment	572010	43,414	-	50,000	50,000
Advalorem Pension Expense	580001	112,059	-	121,294	121,294
Fees - Vehicle Licenses/Tags	580009	279	750	750	-
LA State Fees	580013	625	-	650	650
Recording Fees	580021	510	750	750	-
Diesel	580034	114,921	250,000	330,000	80,000
Gasoline	580035	25,703	21,500	21,500	-
Miscellaneous Expense	580057	11	-	-	-
Total OPERATING EXPENDITURES		1,013,597	1,264,677	1,401,999	137,322
Total EXPENDITURES		2,591,877	3,205,644	3,484,644	279,000
OTHER FINANCING USES					
Transfer to Assessor	599266	786	1,560	1,566	6
Transfer to Drainage Capital Fund	599465	-	2,492,717	655,569	(1,837,148)
Total OTHER FINANCING USES		786	2,494,277	657,135	(1,837,142)
NET EFFECT ON FUND BALANCE		2,164,532	(2,169,176)	-	2,169,176
FUND BALANCE, BEGINNING OF YEAR		3,743,790	5,908,322	3,739,146	-
FUND BALANCE, END OF YEAR		\$ 5,908,322	\$ 3,739,146	3,739,146	\$ 2,169,176

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Investment	470000	\$ 145	\$ -	-	\$ -
Reimbursement	480071	9,454	19,802	19,867	65
Total REVENUES		9,599	19,802	19,867	65
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	-	2,448	2,500	52
R & M Bldg HVAC	530010	8,958	9,405	9,900	495
Stationary & Office Supplies	541007	7,506	8,000	8,000	-
Supplies-Operating	541008	-	2,053	2,500	447
Computer Equipment	542000	4,642	6,500	6,500	-
Computer Software	542001	2,899	10,052	10,100	48
Total OPERATING EXPENDITURES		24,005	38,458	39,500	990
OTHER FINANCING SOURCES					
Transfer from General Fund	499100	929	-	562	562
Transfer From Sales Tax Fund	499101	9,443	11,410	11,189	(221)
Transfer from Fire	499254	2,802	5,563	5,581	18
Transfer from Sanitation	499264	306	-	611	611
Transfer from Canals & Drainage	499265	786	1,560	1,566	6
Transfer from Health Dept	499271	62	123	124	1
Total OTHER FINANCING SOURCES		14,328	18,656	19,633	977
NET EFFECT ON FUND BALANCE		(78)	-	-	52
FUND BALANCE, BEGINNING OF YEAR		12,260	12,182	12,182	
FUND BALANCE, END OF YEAR		\$ 12,182	\$ 12,182	12,182	\$ 52

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Federal Grants	420003	\$ 2,482,863	\$ 2,600,000	2,600,000	\$ -
Total REVENUES		2,482,863	2,600,000	2,600,000	-
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	1,301,655	1,400,000	1,400,000	-
Taxes - Payroll	501002	10,761	22,000	22,000	-
Medicare	501003	11,965	17,500	17,500	-
Pension Costs	501004	175,629	165,000	165,000	-
Insurance-Hospital & Life	501005	-	74,675	74,675	-
Total PERSONNEL EXPENDITURES		1,500,010	1,679,175	1,679,175	-
OPERATING EXPENDITURES					
General Liability Insurance	502001	6,076	2,000	2,000	-
Public Servant Surety Bond	502009	425	400	400	-
Insurance - General & Auto	502010	6,492	9,000	9,000	-
Insurance-Work.Comp.	502012	8,432	10,000	10,000	-
Rent - Building	503003	23,050	23,000	23,000	-
Professional Service	520002	89,276	100,000	74,000	(26,000)
Prof Service-Accounting/Audit	520020	5,739	3,000	3,000	-
Prof Serv-Drug Testing	520045	3,399	4,000	4,000	-
R & M Vehicles	530004	1,372	3,593	3,593	-
R & M Bldg & Facilities	530008	994	2,500	2,500	-
Utilities - Electric	540002	-	7,000	7,000	-
Telephone Svcs	540005	12,038	10,000	10,000	-
Supplies-Operating	541008	17,504	10,000	10,000	-
Uniforms	541017	3,327	1,213	1,213	-
Furniture & Fixtures	542003	705	1,000	1,000	-
Travel, Training, & Etc.	550000	72,112	25,000	25,000	-
Meeting & Conferences	550006	885	500	500	-
Bank Charges	580007	-	500	500	-
Advertising	580017	6,798	7,325	7,325	-
Dues & Subscriptions	580018	3,097	1,000	1,000	-
Postage	580022	500	1,000	1,000	-
Fees & Charges	580024	3,288	1,468	1,468	-
Gasoline	580035	1,115	592	592	-
Tuition	580040	599,290	259,740	259,740	-
Miscellaneous Expense	580057	-	374,130	374,130	-
Other Program Exp	580059	2,597	35,000	35,000	-
Testing Fees/Supplies	581000	4,605	2,864	2,864	-
Assistance Payments/Allow.	587008	84,515	25,000	25,000	-
Interfund Charges	589009	-	-	26,000	26,000
Total OPERATING EXPENDITURES		957,631	920,825	920,825	-
Total EXPENDITURES		2,457,641	2,600,000	2,600,000	-
NET EFFECT ON FUND BALANCE					
		25,222	-	-	-
FUND BALANCE, BEGINNING OF YEAR					
		41,831	67,053	67,053	25,222
FUND BALANCE, END OF YEAR					
		\$ 67,053	\$ 67,053	67,053	25,222

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
HMGP	420016		\$	14,602	\$ 10,402,453	10,402,453	\$ -
Interest Investment	470000			295	-	-	-
Total REVENUES				14,897	10,402,453	10,402,453	-
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service - Safe Rooms	520002	6501		(780)	-	-	-
Professional Service - LBBLD Pumps	520002	6506		(1,140)	-	-	-
Professional Service - Palmisano	520002	6508		(785)	-	-	-
Construction in Progress	571001			30,000	-	-	-
Construction in Progress - Village Square PW101	571001	0201		-	447,634	447,634	-
Construction in Progress - Clear Well	571001	6505		-	2,134,830	2,134,830	-
Construction in Progress - LBBLD Pumps	571001	6506		1,712	1,069,756	1,069,756	-
Construction in Progress - Drainage Canals	571001	6507		-	6,771,206	6,771,206	-
Recording Fees - Generators	580021	6503		(655)	-	-	-
Recording Fees - SCADA	580021	6504		(64)	-	-	-
Recording Fees - Palmisano	580021	6508		(255)	-	-	-
Recording Fees - Violet-DRAVO	580021	6509		(309)	-	-	-
Miscellaneous Expense	580057			(11,906)	-	-	-
Miscellaneous Expense - Violet-DRAVO	580057	6509		(1,410)	-	-	-
Total OPERATING EXPENDITURES				14,408	10,423,426	10,423,426	-
NET EFFECT ON FUND BALANCE				489	(20,973)	(20,973)	-
FUND BALANCE, BEGINNING OF YEAR				1,165,500	1,165,989	1,145,016	-
FUND BALANCE, END OF YEAR				\$ 1,165,989	\$ 1,145,016	1,124,043	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 274,861	\$ 264,485	318,399	\$ 53,914
Prior Year Ad Valorem	401001	7,903	9,500	8,219	(1,281)
State Rev. Shar.	430000	2,888	3,263	3,800	537
Interest - Investment	470000	23,584	-	-	-
Interest - Other	470003	946	500	500	-
Misc. Revenue	480082	(19)	-	-	-
Total REVENUES		310,163	277,748	330,918	53,170
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	7	20	-	(20)
Utilities - Water	540000	2,536	1,995	2,000	5
Utilities - Natural Gas	540001	9,472	10,000	1,000	(9,000)
Utilities - Electric	540002	44,751	43,485	43,500	15
Ad Valorem Pension Expense	580001	8,825	9,000	9,552	552
Operating Grant	589006	162,339	197,946	261,506	63,560
Interfund Charges	589009	12,406	10,319	13,236	2,917
Total OPERATING EXPENDITURES		240,336	272,765	330,794	58,029
OTHER FINANCING USES					
Transfer out to Assessor's Off	599266	62	123	124	1
Total OTHER FINANCING USES		62	123	124	1
NET EFFECT ON FUND BALANCE		69,765	4,860	-	(4,860)
FUND BALANCE, BEGINNING OF YEAR		945,961	1,015,726	1,020,586	-
FUND BALANCE, END OF YEAR		\$ 1,015,726	\$ 1,020,586	1,020,586	\$ (4,860)

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
E Telephone Tax	403002	\$	700,007	\$ 700,000	700,000	\$ -
FEMA	420028	1028	1,298	-	-	-
Interest - Investment	470000		48,582	-	-	-
Total REVENUES			749,887	700,000	700,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005		13,878	18,180	18,180	-
Insurance-Flood	502008		3,855	4,000	4,100	100
Professional Service	520002		10,467	11,000	10,000	(1,000)
Prof Serv - Generator	520047		137	2,535	2,800	265
Prof Serv - Alarm Monitoring	520102		660	1,200	1,200	-
R & M Machinery & Equipment	530005		812	10,000	10,000	-
R & M Bldg & Facilities	530008		5,022	7,500	7,500	-
R & M Bldg & Facilities - Hurricane Ida	530008	0840	8,400	-	-	-
R & M Bldg HVAC	530010		1,938	2,035	2,200	165
Utilities - Water	540000		442	750	750	-
Utilities - Natural Gas	540001		559	1,200	1,500	300
Utilities - Electric	540002		20,302	22,500	23,000	500
Telephone Svcs	540005		204,815	1,339,356	500,000	(839,356)
Cell Phone	540006		1,497	2,000	2,000	-
Stationary & Office Supplies	541007		295	4,713	1,000	(3,713)
Small Tools & Equipment	541014		1,921	228,436	2,500	(225,936)
Computer Software	542001		-	159,913	-	(159,913)
Travel, Training & Etc.	550000		5,353	25,495	25,000	(495)
Small Equipment	571012		233,302	25,000	25,000	-
Bad Debt Expense	580016		637	1,000	1,000	-
Advertising	580017		181	-	-	-
Fees & Charges	580024		63	2	-	(2)
911 Admin. Fee	580029		6,055	6,500	6,500	-
Reimbursements/Transfers Out	581005		7,391	-	-	-
Interfund Charges	589009		7,499	7,000	7,000	-
Total EXPENDITURES			535,481	1,880,315	651,230	(1,229,085)
NET EFFECT ON FUND BALANCE			214,406	(1,180,315)	48,770	1,229,085
FUND BALANCE, BEGINNING OF YEAR			1,914,474	2,128,880	948,565	-
FUND BALANCE, END OF YEAR			<u>\$ 2,128,880</u>	<u>\$ 948,565</u>	<u>997,335</u>	<u>\$ 1,229,085</u>

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
CSBG	420017	\$	544,675	\$	202,441	202,441	\$ -
HCV Fraud Recovery (Admin)	420019		9,275		7,000	7,000	-
HCV Fraud Recovery (HAP)	420020		10,534		7,000	7,000	-
HCV Hap Reimb. (Port Ins)	420021		1,896,188		1,800,000	1,800,000	-
HCV UR Reimb (Port Ins)	420022		12,873		20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023		91,917		40,000	40,000	-
Housing Voucher Admin	420030		509,164		405,000	405,000	-
LIHEAP REG	420031		600,474		23,750	23,750	-
LIHEAP/Admin	420032		62,144		38,550	38,550	-
LIHEAP Education	420033		(699)		11,953	11,953	-
HAP Revenue	420034		3,628,764		3,809,076	3,809,076	-
HAP - EHV Revenue	420036		117,466		65,000	65,000	-
HAP Admin - EHV Rev	420037		5,524		47,400	47,400	-
LIWAP Grant	420038		15,038		-	-	-
State Grants	440000	0841	-		100,000	-	(100,000)
Interest - Other	470003		16,640		-	-	-
Interest - HAP	470004		33,527		-	-	-
Interest - Admin	470005		56,496		-	-	-
Interest - EHV	470006		357		-	-	-
Reimbursement	480071		2,741		-	-	-
Total REVENUES			7,613,098		6,577,170	6,477,170	(100,000)
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Housing Coordinator					72,289	84,653	12,364
Asst. Housing Coordinator					49,704	50,506	802
Housing & Redevelopment Specialist					39,219	39,219	-
CSBG Coordinator					36,381	37,031	650
Grant Accountant II					53,714	54,514	800
HCV Portability Specialist					41,286	41,834	548
Clerical Specialist III					31,849	32,347	498
Receptionist					30,820	31,280	460
Clerical Specialist I					27,600	28,060	460
Case Manage					-	27,600	27,600
Housing Choice Voucher Inspector					18,276	-	(18,276)
Salaries Total	501000		304,032		401,138	427,044	25,906
Salaries - OT	501001		1,512		708	-	(708)
Taxes - Payroll	501002		5,075		6,500	6,200	(300)
Pension Costs	501004		33,395		39,084	46,980	7,896
Insurance-Hospital & Life	501005		41,334		41,307	47,500	6,193
Total PERSONNEL EXPENDITURES			385,348		488,737	527,724	38,987
OPERATING EXPENDITURES							
Insurance-Work.Comp.	502012		-		197	213	16
Rent - Equipment	503002		2,606		8,499	8,600	101
Rent - Building	503003		31,500		56,000	56,000	-
Rentals/Leases	503004		1,558		-	-	-
Rent - Storage	503005		1,792		6,732	6,800	68
Professional Service	520002		23,107		74,801	75,000	199
Prof Serv-Software Support	520003		46,244		23,000	23,000	-
Prof Service-Accounting/Audit	520020		21,996		20,000	20,000	-
R & M Bldg & Facilities	530008		30		-	-	-
Telephone Sves	540005		4,425		4,500	4,500	-
Cell Phone	540006		1,369		500	500	-
Stationary & Office Supplies	541007		13,039		7,587	7,500	(87)
Supplies-Operating	541008		126		68	-	(68)
Uniforms	541017		5,000		-	-	-
Office Equipment	542002		258		-	-	-
Furniture & Fixtures	542003		4,096		-	-	-
Furniture & Fixtures - Tornado	542003	0841	115,354		47,642	-	(47,642)
Travel, Training, & Etc.	550000		52		905	1,500	595
Dues & Subscriptions	580018		1,432		1,250	1,250	-
Postage	580022		4,889		5,000	5,000	-
Fees & Charges	580024		688		1,019	1,100	81
Shipping Handling, & Installat	580028		-		350	350	-
Miscellaneous Expense	580057		10,450		-	-	-
Rent Subsidy - Port Ins.	587003		1,766,821		1,792,055	1,792,055	-
Utility Allowance - Port Ins.	587004		28,273		20,934	21,500	566
Rent Subsidy - Admin. Cost	587005		2,827		5,000	5,000	-
Utility Allowance - H.A.P.	587006		622,586		35,552	35,552	-

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>						
Rent Subsidy - H.A.P.	587007		3,788,411	3,816,388	3,816,388	\$ -
CSBG-Water Assistance	587010		1,163	6,983	7,000	17
CSBG-Uniform Assistance	587012		-	7,785	7,800	15
Rental	587013		227,354	139,475	140,000	525
CSBG-Rental - Tornado	587013	0841	68,934	-	-	-
Electric	587014		12,897	10,000	10,000	-
CSBG-Electric	587014	5555	-	-	-	-
Gas	587015		515	2,931	2,931	-
CSBG-Gas	587015	5555	-	-	-	-
Education Grant-LIHEAP	587016		572	362	500	138
CSBG - Food Baskets	587017		8,540	2,600	2,600	-
HAP - EHV Expense	587018		1,162	26,900	26,900	-
LIWAP - Water Assistance	587019		265	-	-	-
Interfund Charges	589009		51,061	-	64,772	64,772
Total OPERATING EXPENDITURES			6,871,392	6,125,015	6,144,311	19,296
Total EXPENDITURES			7,256,740	6,613,752	6,672,035	58,283
NET EFFECT ON FUND BALANCE			356,358	(36,582)	(194,865)	(158,283)
FUND BALANCE, BEGINNING OF YEAR			153,886	510,244	473,662	-
FUND BALANCE, END OF YEAR			\$ 510,244	\$ 473,662	278,797	\$ (158,283)

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fed Transit Admin	420008	\$ 70,109	\$ 357,910	586,000	\$ 228,090
State Mass Transportation	440006	99,227	95,000	95,000	-
Rents and Leases	450038	11,413	35,400	20,000	(15,400)
Fare Box - Transit	450051	24,868	22,000	22,000	-
Interest - Invest.	470000	4,354	5,000	5,000	-
Total REVENUES		209,971	515,310	728,000	212,690
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Transit Manager			65,836	21,163	(44,673)
Administrative Supervisor			58,584	59,436	852
Senior Bus driver			50,327	50,934	607
Bus driver			46,059	46,576	517
Bus driver			46,059	46,576	517
Bus driver			46,059	46,576	517
Reserved Bus driver PT			35,424	35,424	-
Salaries Total	501000	276,727	348,348	306,685	(41,663)
Salaries - OT	501001	10,837	10,000	10,000	-
Taxes - Payroll	501002	5,374	7,800	6,800	(1,000)
Pension Costs	501004	30,648	39,000	30,000	(9,000)
Insurance-Hospital & Life	501005	46,334	60,500	69,900	9,400
Total PERSONNEL EXPENDITURES		369,920	465,648	423,385	(42,263)
OPERATING EXPENDITURES					
Auto Insurance	502000	15	4,718	3,089	(1,629)
Insurance-Property	502005	9,388	10,896	12,526	1,630
Insurance-Flood	502008	5,847	5,870	6,000	130
Insurance-Work.Comp.	502012	7,129	8,862	9,577	715
Professional Service	520002	27,821	41,470	30,000	(11,470)
Prof Serv-Inspections	520017	-	500	500	-
Prof Serv-Drug Testing	520045	-	1,000	1,000	-
R & M Vehicles	530004	33,623	68,000	65,000	(3,000)
R & M Machinery & Equipment	530005	13,594	1,500	1,500	-
R & M Bldg & Facilities	530008	3,923	52,000	10,000	(42,000)
Utilities - Water	540000	155	300	350	50
Utilities - Electric	540002	12,988	11,500	11,500	-
Telephone Svcs	540005	3,961	4,000	4,000	-
Cell Phone	540006	462	500	500	-
Supplies-Janitorial	541002	946	1,000	1,000	-
Stationary & Office Supplies	541007	315	750	750	-
Supplies-Operating	541008	3,439	4,000	4,000	-
Uniforms	541017	2,418	1,750	1,800	50
Construction in Progress	571001	-	35,000	35,000	-
Small Equipment	571012	-	12,000	10,000	(2,000)
Vehicles	572011	-	-	175,000	175,000
Fees-Vehicle Licenses/Tags	580009	-	500	500	-
Dues & Subscriptions	580018	(51)	-	-	-
Fees & Charges	580024	61	-	-	-
Diesel	580034	7,714	8,000	8,000	-
Gasoline	580035	24,986	25,000	25,000	-
Miscellaneous Expense	580057	2,099	-	-	-
Total OPERATING EXPENDITURES		160,833	299,116	416,592	117,476
Total EXPENDITURES		530,753	764,764	839,977	75,213
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	235,623	249,454	111,977	(137,477)
Total OTHER FINANCING SOURCES		235,623	249,454	111,977	(137,477)
NET EFFECT ON FUND BALANCE					
		(85,159)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(236,843)	(322,002)	(322,002)	-
FUND BALANCE, END OF YEAR		\$ (322,002)	\$ (322,002)	(322,002)	\$ -

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Fines & Court Costs	460001	\$ 22,903	\$ 20,500	25,000	\$ 4,500
Interest - Invest	470000	3,927	-	-	-
Total REVENUES		26,830	20,500	25,000	4,500
EXPENDITURES					
OPERATING EXPENDITURES					
Jurors & Witnesses	580049	400	20,500	25,000	4,500
Total EXPENDITURES		400	20,500	25,000	4,500
NET EFFECT ON FUND BALANCE		26,430	-	-	-
FUND BALANCE, BEGINNING OF YEAR		156,736	183,166	183,166	-
FUND BALANCE, END OF YEAR		\$ 183,166	\$ 183,166	183,166	\$ -

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$	2,090	\$ 1,275	\$ -	\$ (1,275)
State Grants - LGAP	440000	0080	29,203	-	-	-
Donations - Jazz in June	483001	0100	4,500	5,000	5,000	-
Total REVENUES			35,793	6,275	5,000	(1,275)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Admin. Assistant I				49,567	50,318	751
Salaries	501000		34,801	49,567	50,318	751
Taxes - Payroll	501002		504	750	750	-
Pension Costs	501004		3,396	5,700	5,600	(100)
Insurance-Hospital & Life	501005		58	11,000	11,650	650
Total PERSONNEL EXPENDITURES			38,759	67,017	68,318	1,301
OPERATING EXPENDITURES						
Rent - Equipment	503002		1,724	2,250	2,250	-
Stationary & Office Supplies	541007		493	612	650	38
Travel, Training & Etc.	550000		-	138	500	362
Construction in Progress - LGAP	571001	0080	310	-	-	-
Concert Expenses- Jazz in June	580020	0100	6,119	5,000	5,000	-
Shipping Handling, & Installation	580028		251	250	250	-
Total OPERATING EXPENDITURES			8,897	8,250	8,650	400
Total EXPENDITURES			47,656	75,267	76,968	1,701
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101		35,326	68,992	71,968	2,976
Total OTHER FINANCING SOURCES			35,326	68,992	71,968	2,976
NET EFFECT ON FUND BALANCE		\$	23,463	\$ -	-	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES					
Recording Fees	580021	(105)	-	-	-
Total EXPENDITURES		(105)	-	-	-
NET EFFECT ON FUND BALANCE		\$ 105	\$ -	\$ -	\$ -

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
UASI	420009	0020	\$ 57,582	\$ 203,708	208,445	\$ 4,737.00
Cities Readiness Inc	420010	0056	19,866	20,366	19,866	(500)
EMPG Grant	420012	0022	27,882	67,325	89,845	22,520
SHSP Grant	420013	0021	38,071	79,043	180,354	101,311
Total REVENUES			143,401	370,442	498,510	128,068
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of OHSEP (RS 29.728)				87,018	88,168	1,150
Administrative Assistant I				39,629	40,279	650
Salaries	501000		125,435	126,647	128,447	1,800
Salaries - OT	501001		-	1,500	1,500	-
Taxes - Payroll	501002		1,802	2,000	2,000	-
Pension Costs	501004		14,425	14,600	14,200	(400)
Insurance-Hospital & Life	501005		17,270	20,500	23,300	2,800
Total PERSONNEL EXPENDITURES			158,932	165,247	169,447	4,200
OPERATING EXPENDITURES						
Rent - Equipment	503002		-	207	3,100	2,893
Rent - Equipment - EMPG	503002	0022	1,980	2,422	-	(2,422)
Rentals/Leases-SHSP	503004	0021	4,320	4,320	4,320	-
Professional Service	520002		16,161	19,000	19,000	-
Prof Serv-Software Support - UASI	520003	0020	-	34,300	-	(34,300)
R & M Vehicles	530004		3,784	4,793	10,000	5,207
R & M Machinery & Equipment	530005		5,883	9,500	10,000	500
R & M Bldg & Facilities	530008		-	500	-	(500)
Utilities - Electric	540002		5,537	4,300	4,300	-
Telephone Svcs	540005		4,953	3,301	3,760	459
Cell Phone	540006		459	459	4,256	3,797
Cell Phone-EMPG	540006	0022	1,427	4,256	-	(4,256)
Supplies-Food/Drink	541003		473	500	500	-
Stationary & Office Supplies	541007		846	1,000	1,000	-
Supplies-Operating	541008		2,180	3,000	4,000	1,000
Supplies-Operating-EMPG	541008	0022	347	2,100	1,000	(1,100)
Small Tools & Equipment	541014		866	2,577	3,000	423
Small Tools & Equipment-UASI	541014	0020	-	22,500	63,872	41,372
Small Tools & Equipment-SHSP	541014	0021	13,600	30,500	44,522	14,022
Small Tools & Equipment-EMPG	541014	0022	-	10,520	-	(10,520)
Computer Equipment-UASI	542000	0020	17,607	15,831	88,960	73,129
Computer Software - UASI	542001	0020	-	23,577	-	(23,577)
Furniture & Fixtures	542003		1,528	-	-	-
Travel, Training, & Etc.	550000		1,081	1,723	1,000	(723)
Travel, Training, & Etc.-EMPG	550000	0022	1,512	4,800	1,900	(2,900)
Fees-Vehicle Licenses/Tags	580009		604	100	100	-
Advertising	580017		1,057	1,680	4,000	2,320
Dues & Subscriptions-EMPG	580018	0022	250	250	250	-
Recording Fees	580021		810	1,500	3,000	1,500
Postage	580022		22	250	250	-
Diesel	580034		-	4,000	5,000	1,000
Gasoline	580035		445	750	1,400	650
Operating Grant-UASI	589006	0020	-	107,500	135,078	27,578
Operating Grant-SHSP	589006	0021	-	42,133	52,047	9,914
Total OPERATING EXPENDITURES			87,732	364,149	469,615	105,466
Total EXPENDITURES			246,664	529,396	639,062	109,666
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101		170,915	158,954	140,552	(18,402)
Total OTHER FINANCING SOURCES			170,915	158,954	140,552	(18,402)
NET EFFECT ON FUND BALANCE						
			\$ 67,652	\$ -	-	\$ -

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
DNR Grant	420000	\$	38,641	\$ 30,913	\$ 30,913.00	\$ -
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	744,927	2,599,028	1,775,472	(823,556)
State Grants - Shell Beach Fishing Pier	440000	0144	-	955,695	955,695	-
Interest - Invest.	470000		2,430	-	-	-
Total REVENUES			785,998	3,585,636	2,762,080	(823,556)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries Total	501000		52,772	-	-	-
Taxes - Payroll	501002		697	-	-	-
Pension Costs	501004		6,069	-	-	-
Insurance-Hospital & Life	501005		7,104	-	-	-
Total PERSONNEL EXPENDITURES			66,642	-	-	-
OPERATING EXPENDITURES						
Professional Service	520002		2,900	-	-	-
Professional Service-CPRA Meeting	520002	0054	5,093	4,000	4,000	-
Professional Service - Bayou Terre Aux Bouefs Ridge Restor	520002	0102	732,562	-	-	-
Professional Service-MRGO Navigation Improvements	520002	7575	105,000	20,000	20,000	-
Prof Serv-Contracting	520035		203,739	179,325	180,000	675
Cell Phone	540006		1,975	625	1,500	875
Stationary & Office Supplies	541007		48	-	-	-
Small Tools & Equipment	541014		1,329	-	-	-
Small Tools & Equipment- Black Mangrove Planting	541014	0019	-	500	-	(500)
Travel, Training, & Etc.	550000		3,223	-	-	-
Construction in Progress-Bayou Terre Aux Bouefs	571001	0102	-	2,599,028	1,775,472	(823,556)
Construction in Progress-Shell Beach Fishing Pier	571001	0144	-	955,695	955,695	-
Dues & Subscriptions	580018		325	-	-	-
Entertainment & Prom-Delacroix Seafood Market	580019	0047	871	1,000	1,000	-
Gasoline	580035		69	-	-	-
Total OPERATING EXPENDITURES			1,057,134	3,760,173	2,937,667	(822,506)
Total EXPENDITURES			1,123,776	3,760,173	2,937,667	(822,506)
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101		250,338	129,537	130,587	1,050
Transfer from GOMESA	499291		-	45,000	45,000	-
Total OTHER FINANCING SOURCES			250,338	174,537	175,587	1,050
NET EFFECT ON FUND BALANCE			\$ (87,440)	\$ -	\$ -	\$ -

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

						2023 Actuals	2024 Adopted	2025 Introduced	Change		
REVENUES											
OPERATING REVENUES											
Federal Grants - Lake Leary Phase II	420003	0006	\$	207,000	\$	2,500,000	\$	2,500,000	\$	-	
Federal Grants - Paris Road Streetscape	420003	0007		441,828		-		-		-	
Federal Grants - Bayou Terre Aux Bouefs	420003	0102		273,035		2,543,850		2,434,695		(109,155)	
Federal Grants - Bayou Terre Aux Bouefs-CPRA	420003	0143		-		52,650		-		(52,650)	
Federal Grants - Shell Beach Fishing Pier	420003	0144		-		745,000		-		(745,000)	
Federal Grants - Nunez Islenos Complex	420003	0127		96,968		-		-		-	
Total REVENUES				1,018,831		5,841,500		4,934,695		(906,805)	
EXPENDITURES											
PERSONNEL EXPENDITURES											
Professional Service - Lake Leary Phase II	520002	0006		19,750		1,797,357		1,732,043		(65,314)	
Professional Service-Bayou Terre Aux Bouefs	520002	0102		320,721		-		-		-	
Professional Service-Bayou Terre Aux Bouefs-CPRA	520002	0143		443,342		-		-		-	
Professional Service-Islenos Archive Project	520002	1254		96,968		-		-		-	
Construction in Progress-Paris Road Streetscape	571001	0007		1,048,057		-		-		-	
Construction in Progress-Bayou Terre Aux Bouefs	571001	0102		-		2,596,500		2,450,576		(145,924)	
Construction in Progress- Bayou Terre Aux Bouefs -CPRA	571001	0143		-		702,643		-		(702,643)	
Construction in Progress-Shell Beach Fishing Pier	571001	0144		-		745,000		-		(745,000)	
Total EXPENDITURES				1,928,838		5,841,500		4,182,619		(1,658,881)	
NET EFFECT ON FUND BALANCE				\$	(910,007)	\$	-	\$	752,076	\$	752,076
NET EFFECT ON FUND BALANCE					(906,227)		-		752,076		752,076
FUND BALANCE, BEGINNING OF YEAR					(660,701)		(1,566,928)		(1,566,928)		-
FUND BALANCE, END OF YEAR				\$	(1,566,928)	\$	(1,566,928)	\$	(814,852)	\$	752,076

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
Federal Grants - Sediment Pipeline	420003	0040	\$	247,473	\$ -	\$ -	\$ -
Gulf of Mexico Energy Revenue	420024			1,491,358	1,500,000	1,500,000	-
Interest - Investment	470000			437,860	-	-	-
Total REVENUES				2,176,691	1,500,000	1,500,000	-
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service	520002			115,410	-	-	-
Professional Service- Sediment Pipeline	520002	0040		699,360	5,963	15,000	9,037
Bond Principal	560000			-	744,037	255,000	(489,037)
Bond Interest Expense	560001			337,800	-	328,000	328,000
Service Fees - Bonds	560003			5,000	-	5,000	5,000
Construction in Progress- Buccanear Villa Drainage Improvements	571001	0010		176,326	1,143,488	837,094	(306,394)
Total EXPENDITURES				1,333,896	1,893,488	1,440,094	(453,394)
OTHER FINANCING USES							
Transfer to Coastal Department	599290			-	45,000	45,000	-
Transfer to General Fund Capital Projects	599464			3,627,979	4,455,799	2,633,634	(1,822,165)
Total OTHER FINANCING USES				3,627,979	4,500,799	2,678,634	(1,822,165)
NET EFFECT ON FUND BALANCE				(2,785,184)	(4,894,287)	(2,618,728)	2,275,559
FUND BALANCE, BEGINNING OF YEAR				9,528,112	6,742,928	1,848,641	-
FUND BALANCE, END OF YEAR				\$ 6,742,928	\$ 1,848,641	\$ (770,087)	\$ 2,275,559

**ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2025 BUDGET**



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2025 Budget

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

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

2021 Sales Tax Bond- 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)

				2023 Actuals	2024 Adopted	2025 Introduced	Change
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		64,103	256,413	-	(256,413)
Total OTHER FINANCING SOURCES				64,103	256,413	-	(256,413)
NET EFFECT ON FUND BALANCE				64,103	-	-	-
FUND BALANCE, BEGINNING OF YEAR				-	64,103	64,103	-
FUND BALANCE, END OF YEAR				\$ 64,103	\$ 64,103	\$ 64,103	\$ -

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 103,023	\$ 35,000	\$ -	\$ (35,000)
Total REVENUES		103,023	35,000	-	(35,000)
EXPENDITURES					
OPERATING EXPENDITURES					
Bond Principal	560000	3,405,000	3,515,000	-	(3,515,000)
Bond Interest Expense	560001	208,700	70,300	-	(70,300)
Service Fees- Bonds	560003	400	400	-	(400)
Total EXPENDITURES		3,614,100	3,585,700	-	(3,585,700)
OTHER FINANCING SOURCES					
Transf from 2008 S/T Ref Bond	499529	3,659,967	792,457	-	(792,457)
Total OTHER FINANCING SOURCES		3,659,967	792,457	-	(792,457)
NET EFFECT ON FUND BALANCE		148,890	(2,758,243)	-	2,758,243
FUND BALANCE, BEGINNING OF YEAR		2,773,243	2,922,133	163,890	-
FUND BALANCE, END OF YEAR		<u>\$ 2,922,133</u>	<u>\$ 163,890</u>	<u>\$ 163,890</u>	<u>\$ 2,758,243</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 48,014	\$ -	\$ -	\$ -
Total REVENUES		<u>48,014</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Bond Principal	560000	-	550,000	600,000	50,000
Bond Interest Expense	560001	38,272	438,447	466,306	27,859
Service Fees- Bonds	560003	400	200	200	-
Total EXPENDITURES		<u>38,672</u>	<u>988,647</u>	<u>1,066,506</u>	<u>77,859</u>
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	-	988,447	1,066,506	78,059
Total OTHER FINANCING SOURCES		<u>-</u>	<u>988,447</u>	<u>1,066,506</u>	<u>78,059</u>
OTHER FINANCING USES					
Transfer to General Fund Capital Projects	599464	4,333,910	9,402,390	8,819,615	(582,775)
Total OTHER FINANCING USES		<u>4,333,910</u>	<u>9,402,390</u>	<u>8,819,615</u>	<u>(582,775)</u>
NET EFFECT ON FUND BALANCE		(4,324,568)	(9,402,590)	(8,819,615)	582,975
FUND BALANCE, BEGINNING OF YEAR		14,609,818	10,285,250	882,660	-
FUND BALANCE, END OF YEAR		<u>\$ 10,285,250</u>	<u>\$ 882,660</u>	<u>\$ (7,936,955)</u>	<u>\$ 582,975</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 2,393	\$ -	\$ -	-
Total REVENUES		<u>2,393</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Bond Principal	560000	275,000	-	-	-
Bond Interest Expense	560001	4,537	-	-	-
Total EXPENDITURES		<u>279,537</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
Transfer from Fire	499254	47,346	-	-	-
Total OTHER FINANCING SOURCES		<u>47,346</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(229,798)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>238,862</u>	<u>9,064</u>	<u>9,064</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 9,064</u>	<u>\$ 9,064</u>	<u>\$ 9,064</u>	<u>\$ -</u>

**ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2025 BUDGET**



ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2025 Budget

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

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

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

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

General Fund Capital Projects - This fund is used to account and pay for the Parish's portion of the cost associated with capital projects throughout the Parish, excluding Bike Paths. Capital Projects Fund is broken into the following: ARPA (Arabi Drainage), \$14M Sales Tax Bond, GOMESA Bond, and General Capital Projects

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

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 718	\$ 350	\$ -	\$ (350)
Total REVENUES		<u>718</u>	<u>350</u>	<u>-</u>	<u>(350)</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	12,100	-	-	-
Legal Books/Software-Westlaw	541006	2,003	-	-	-
Supplies-Operating	541008	-	7,950	-	(7,950)
Total EXPENDITURES		<u>14,103</u>	<u>7,950</u>	<u>-</u>	<u>(7,950)</u>
NET EFFECT ON FUND BALANCE		(13,385)	(7,600)	-	7,600
FUND BALANCE, BEGINNING OF YEAR		20,985	7,600	-	-
FUND BALANCE, END OF YEAR		<u>\$ 7,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,600</u>

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
State Grants - Fire Station 10	440000	8210	\$ -	\$ 2,900,000	\$ 2,500,000	\$ (400,000)
Interest - Invest.	470000		15,944	-	-	-
Total REVENUES			15,944	2,900,000	2,500,000	(400,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress - Fire Station 10	571001	8210	65,242	5,679,606	5,501,937	(177,669)
Construction in Progress - Fire Station 11	571001	8211	-	500,000	397,591	(102,409)
Construction in Progress - Fire Station 12	571001	8212	-	120,000	53,957	(66,043)
Vehicles	572012		-	2,623,697	2,623,697	-
Total EXPENDITURES			65,242	8,923,303	8,577,182	(346,121)
OTHER FINANCING SOURCES						
Transfer from Fire	499254		-	5,618,677	1,034,155	(4,584,522)
Total OTHER FINANCING SOURCES			-	5,618,677	1,034,155	(4,584,522)
NET EFFECT ON FUND BALANCE			(49,298)	(404,626)	(5,043,027)	(4,638,401)
FUND BALANCE, BEGINNING OF YEAR			1,163,996	1,114,698	710,072	-
FUND BALANCE, END OF YEAR			<u>\$ 1,114,698</u>	<u>\$ 710,072</u>	<u>\$ (4,332,955)</u>	<u>\$ (4,638,401)</u>

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants-Forty Arpent Trail	420003	0033	\$ 440,134	\$ -	\$ -	\$ -
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	712,027	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	36,314	478,812	478,812	-
Federal Grants-MRT Cy Pres	420003	8823	-	-	349,000	349,000
State Grants- Forty Arpent Trail	440000	0033	4,100,865	2,370,663	-	(2,370,663)
Interest - Investment	470000		22,028	-	-	-
Total REVENUES			5,311,368	9,568,771	7,547,108	(2,021,663)
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002		38,317	32,000	32,000	-
Construction in Progress-40 Arpent Trail	571001	0033	7,522,902	2,413,711	-	(2,413,711)
Construction in Progress-Pedestrian Impr. Bikeway	571001	0042	15,050	-	-	-
Construction in Progress-Striping/Signage-Bikeways	571001	0043	-	118,351	118,351	-
Construction in Progress-40 Arp./Paris Rd Ped Cross	571001	0045	71,850	5,404,791	5,404,791	-
Construction in Progress-MS River Levee Bike Path	571001	8812	434,695	123,000	-	(123,000)
Construction in Progress-MS River Bike Path Phase III	571001	8818	1,833	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	48,154	656,395	598,000	(58,395)
Construction in Progress- MRT Cy Pres	571001	8823	22,061	371,208	349,000	(22,208)
Total EXPENDITURES			8,154,862	11,700,752	9,083,438	(2,617,314)
OTHER FINANCING USES						
Transfer From General Fund	499100		-	1,000,000	1,000,000	-
Transfer From Sales Tax	499101		371,444	559,583	536,330	(23,253)
Total OTHER FINANCING USES			371,444	1,559,583	1,536,330	(23,253)
NET EFFECT ON FUND BALANCE			(2,472,050)	(572,398)	-	572,398
FUND BALANCE, BEGINNING OF YEAR			1,208,735	(1,263,315)	(1,835,713)	-
FUND BALANCE, END OF YEAR			\$ (1,263,315)	\$ (1,835,713)	\$ (1,835,713)	\$ 572,398

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
462 - ROADWAY RECONSTRUCTION
(In Whole Numbers)

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
	Interest - Invest.	470000		\$ 489	\$ 500	\$ -	\$ (500)
	Lawsuit Settlement	489076		-	1,061,445	-	(1,061,445)
	Total REVENUES			489	1,061,945	-	(1,061,945)
EXPENDITURES							
OPERATING EXPENDITURES							
	Construction in Progress - Jackson/Pakenham Roadway Restor.	571001	4524	1,141,445	-	-	-
	Total EXPENDITURES			1,141,445	-	-	-
NET EFFECT ON FUND BALANCE				(1,140,956)	1,061,945	-	(1,061,945)
FUND BALANCE, BEGINNING OF YEAR				(737,550)	(1,878,506)	(816,561)	-
FUND BALANCE, END OF YEAR				\$ (1,878,506)	\$ (816,561)	\$ (816,561)	\$ (1,061,945)

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service	520002	\$	138,720	\$	-	\$	-
Construction in Progress-Jean Lafitte Roadway Restor.	571001 0067		163,425		-		-
Construction in Progress-Arabi Drainage Phase I	571001 2915		310		-		-
Construction in Progress-Arabi Drainage Phase II	571001 2919		109,741		903,535	903,535	-
Construction in Progress-Arabi Drainage - Esteban	571001 2921		14,404		226,503	226,503	-
Construction in Progress-Arabi Drainage - New Conspan	571001 2922		35,760		1,519,627	1,519,627	-
Construction in Progress-Arabi Drainage - New Culverts	571001 2923		78,497		2,240,409	1,040,347	(1,200,062)
Construction in Progress-Arabi Drainage - Angela Ph I	571001 2924		55,865		1,207,590	1,207,590	-
Construction in Progress-Arabi Drainage - Improvements	571001 2926		90,206		961,755	3,350,844	2,389,089
Recording Fees	580021		210		-	-	-
Total EXPENDITURES			687,138		7,059,419	8,248,446	1,189,027
OTHER FINANCING SOURCES							
Transfer from General Fund	499100		687,138		7,059,419	8,248,446	1,189,027
Total OTHER FINANCING SOURCES			687,138		7,059,419	8,248,446	1,189,027
NET EFFECT ON FUND BALANCE				-	\$	-	\$

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002		\$ 241,205	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008		7,519	3,022	3,500	478
Construction in Progress	571001		1,133,826	108,332	100,000	(8,332)
Construction in Progress - Paris Road Streetscape	571001	0007	40,000	-	-	-
Construction in Progress - Paris Road Seafood Mkt Phase II	571001	0008	507,919	3,735,712	3,645,407	(90,305)
Construction in Progress- Misc Drainage Improvements	571001	1723	-	1,991,734	1,991,734	-
Construction in Progress - Citrus Ave Levee & Pump Station	571001	1724	207,406	856,822	831,838	(24,984)
Construction in Progress-Corrine Canal	571001	2916	-	-	-	-
Construction in Progress-Pirate Ditch	571001	2917	-	-	-	-
Construction in Progress-Genie & Golden Canals	571001	2918	-	-	-	-
Construction in Progress - Sylvia Estates Pump Station	571001	2928	372,962	1,349,044	984,995	(364,049)
Construction in Progress - Daniel Drive Sewer Repairs	571001	2929	52,443	-	-	-
Construction in Progress- Jail Renovation Phase 1A	571001	6013	310	550,489	455,011	(95,478)
Construction in Progress- Jail Renovation Phase 1B	571001	6014	456,661	20,390	20,285	(105)
Construction in Progress- LBBLD Pumps	571001	6506	1,064,815	786,845	786,845	-
Construction in Progress- FEMA PW 19922 - Canal Crossing-East	571001	8029	4,662	-	-	-
Construction in Progress- Judy, Lena, Angelique & Riverbend	571001	8389	184,683	-	-	-
Small Equipment	571012		59,499	-	-	-
Total EXPENDITURES			4,333,910	9,402,390	8,819,615	(582,775)
OTHER FINANCING SOURCES						
Transfer from 2021 Sales Tax Bond	499352		4,333,910	9,402,390	8,819,615	(582,775)
Total OTHER FINANCING SOURCES			4,333,910	9,402,390	8,819,615	(582,775)
NET EFFECT ON FUND BALANCE			\$ -	\$ -	\$ -	\$ -

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service - Black Bay Barrier Islands	520002	1018	\$	959,925	\$ 50,000	\$ 50,000	\$ -
Professional Service - Misc. Drainage Improvements	520002	1723		355,972	-	-	-
Professional Service - Bayou Terre Bouefs Dredging	520002	2919		12,838	-	-	-
Construction in Progress-Paris Road Seafood Mkt	571001	0008		9,890	-	-	-
Construction in Progress-Buccaneer Villa Drainage	571001	0010		-	720,087	720,087	-
Construction in Progress - Misc. Drainage Improvements	571001	1723		-	3,685,712	1,863,547	(1,822,165)
Total EXPENDITURES				1,338,625	4,455,799	2,633,634	(1,822,165)
OTHER FINANCING SOURCES							
Transfer from GOMESA	499291			3,627,979	4,455,799	2,633,634	(1,822,165)
Total OTHER FINANCING SOURCES				3,627,979	4,455,799	2,633,634	(1,822,165)
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)

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants-Jean Lafitte Sidewalk	420003	0011	\$ -	\$ 356,000	\$ 356,000	\$ -
FEMA	420028		108,897	10,344	-	(10,344)
State Grants - Buccaneer Villa North Drainage	440000	0010	259,159	2,460,380	2,460,380	-
State Grants - Village Sq Revitalization	440000	0069	-	436,064	-	(436,064)
State Grants - Phase II-Multi Use Path LA 39	440000	0137	-	1,145,516	1,145,516	-
State Grants - Reunion Dr Playground	440000	0145	-	400,000	-	(400,000)
State Grants - Jail Renovation Phase 1A	440000	6013	-	1,653,164	1,653,164	-
State Grants - Jail Renovation Phase 1A	440000	6014	-	313,843	-	(313,843)
Interest - Investment	470000		7,716	-	-	-
Reimbursement - Library Building	480071	0104	1,009,147	4,750,000	5,571,000	821,000
Donations	483001		-	750,000	-	(750,000)
Donations- Paris Road Industrial Park	483001	0079	1,500,000	-	-	-
Donations- Guerenger Canal Bridge	483001	2927	700,111	2,265,065	906,026	(1,359,039)
Insurance Proceeds-Civic Center Roof Repl.	489074	0133	819,948	-	-	-
Total REVENUES			4,404,978	14,540,376	12,092,086	(2,448,290)
EXPENDITURES						
OPERATING EXPENDITURES						
Rentals / Leases	503004		-	100,000	-	(100,000)
Professional Service	520002		85,368	-	-	-
R & M Bldg & Facilities	530008		682,128	-	-	-
Small Tools & Equipment	541014		2,142	-	-	-
Construction in Progress-Buccaneer Villa North Drain	571001	0010	369,337	2,460,380	2,460,380	-
Construction in Progress-Jean Lafitte Sidewalk	571001	0011	902	445,000	445,000	-
Construction in Progress-Val Riess Splash Pad	571001	0066	30,421	-	-	-
Construction in Progress-Jean Lafitte Roadway Restor.	571001	0067	305	-	-	-
Construction in Progress-Village Sq. Revitalization	571001	0069	577,448	654,566	-	(654,566)
Construction in Progress-Paris Road Industrial Park	571001	0079	898,391	1,432,174	-	(1,432,174)
Construction in Progress-Library Building	571001	0104	2,157,685	4,750,000	5,571,000	821,000
Construction in Progress-Civic Center Roof Repl.	571001	0133	946,664	-	-	-
Construction in Progress-Phase II-Multi Use Path LA 39	571001	0137	53,528	1,690,181	1,578,676	(111,505)
Construction in Progress-Val Riess Turf	571001	0142	-	436,751	436,751	-
Construction in Progress- Reunion Dr Playground	571001	0145	-	413,950	-	(413,950)
Construction in Progress -Tot Lot Val Riess	571001	0146	-	424,000	424,000	-
Construction in Progress - IDA HMPG 90/10	571001	0840	-	520,000	520,000	-
Construction in Progress - ZETA HMPG DPW Office 90/10	571001	1028	-	120,000	120,000	-
Construction in Progress - Guerenger Canal Bridge	571001	2927	952,493	2,265,065	-	(2,265,065)
Construction in Progress - Paris Rd Storage Facility	571001	3642	-	767,735	767,735	-
Construction in Progress - Beauregard Courthouse	571001	6012	-	49,299	-	(49,299)
Construction in Progress- Jail Renovation Phase 1A	571001	6013	21,417	1,653,369	1,653,369	-
Construction in Progress- Jail Renovation Phase 1B	571001	6014	-	313,843	-	(313,843)
Construction in Progress-Val Riess Storage Facility	571001	8386	55,310	200,000	-	(200,000)
Construction in Progress- Val Riess Bathrooms	571001	8387	305,937	-	-	-
Construction in Progress- Francis Dr Playground	571001	8388	305	100,000	-	(100,000)
Small Equipment	571012		76,484	-	-	-
Total EXPENDITURES			7,253,376	19,146,312	14,126,911	(5,019,401)
OTHER FINANCING SOURCES						
Transfer from General Fund	499100		-	624,000	600,000	(24,000)
Transfer from Sales Tax Fund	499101		1,655,014	1,835,140	1,434,825	(400,315)
Total OTHER FINANCING SOURCES			1,655,014	2,459,140	2,034,825	(424,315)
OTHER FINANCING USES						
Transfer to General Fund	599100		-	11,000	-	(11,000)
Transfer to Community Development	599160		-	50,000	-	(50,000)
Transfer to Tourism	599261		-	100,000	-	(100,000)
Total OTHER FINANCING USES			-	161,000	-	(100,000)
NET EFFECT ON FUND BALANCE			\$ (1,193,384)	(2,307,797)	-	2,246,797
NET EFFECT ON FUND BALANCE			1,095,970	(2,307,797)	-	2,246,797
FUND BALANCE, BEGINNING OF YEAR			1,208,735	2,304,705	(3,092)	-
FUND BALANCE, END OF YEAR			\$ 2,304,705	\$ (3,092)	\$ (3,092)	\$ 2,246,797

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Other	470000	\$ 7,317	\$ -	\$ -	\$ -
Total REVENUES		<u>7,317</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
OPERATING EXPENDITURES					
R&M Bldg & Facilities	530005	-	1,785,615	655,569	(1,130,046)
Total EXPENDITURES		<u>-</u>	<u>1,785,615</u>	<u>655,569</u>	<u>(1,130,046)</u>
OTHER FINANCING SOURCES					
Transfer from Canals And Drainage	499265	-	2,492,717	655,569	(1,837,148)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>2,492,717</u>	<u>655,569</u>	<u>(1,837,148)</u>
NET EFFECT ON FUND BALANCE		7,317	707,102	-	(707,102)
FUND BALANCE, BEGINNING OF YEAR		507,776	515,093	1,222,195	-
FUND BALANCE, END OF YEAR		<u>\$ 515,093</u>	<u>\$ 1,222,195</u>	<u>\$ 1,222,195</u>	<u>\$ (707,102)</u>

**ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2025 BUDGET**



ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2025 Budget

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

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest	470000	\$ 274,889	\$ -	\$ -	\$ -
Gen. Liab. & Auto	480073	345,239	500,000	395,000	(105,000)
Reimb-Workmen's Compensation	482004	1,123,893	1,550,000	1,675,000	125,000
Total Revenues		1,744,021	2,050,000	2,070,000	20,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Risk Manager			70,160	71,516	1,356
Safety Manager			59,580	60,281	701
Insurance Supervisor			51,993	52,846	853
Insurance Coordinator			46,047	46,559	512
Clerical Specialist I			-	27,600	27,600
Salaries Total	501000	224,508	227,780	258,802	31,022
Salaries - OT	501001	8,207	305	-	(305)
Taxes - Payroll	501002	6,862	7,400	7,750	350
Pension Costs	501004	19,994	20,000	21,850	1,850
Insurance-Hospital & Life	501005	40,341	48,000	66,723	18,723
Total PERSONNEL EXPENDITURES		299,912	303,485	355,125	51,640
OPERATING EXPENDITURES					
Insurance-Auto Collision/Comp.	502018	20,847	10,667	7,500	(3,167)
Claims Payment-Auto/General	502019	(23,637)	367,797	400,000	32,203
Claims Payment-Wkr's Comp	502020	160,224	1,290,000	1,250,000	(40,000)
Rent - Equipment	503002	1,826	1,500	1,500	-
Professional Service	520002	63,854	50,150	56,650	6,500
Prof Ser-FA Richards/Auto Liab	520005	23,326	15,000	24,000	9,000
Prof Serv-FA Richards/Gen Liab	520006	37,205	25,000	48,000	23,000
Prof Serv-FA Richards/Wrk Comp	520007	12,483	25,000	30,000	5,000
Prof Serv-Cobra	520014	6,577	6,860	7,100	240
Cell Phone	540006	1,399	1,500	1,500	-
Supplies-Signs	541001	-	750	750	-
Stationary & Office Supplies	541007	1,244	1,500	1,500	-
Supplies-Operating	541008	-	-	-	-
Computer Software	542001	-	700	800	100
Travel, Training, & Etc.	550000	1,711	497	3,200	2,703
Dues & Subscriptions	580018	-	250	250	-
Postage	580022	1,222	1,000	1,300	300
Fees & Charges	580024	100	100	-	(100)
Shipping Handling, & Installat	580028	39	94	200	106
Miscellaneous Expense	580057	176,656	-	-	-
Total OPERATING EXPENDITURES		485,076	1,798,365	1,834,250	35,885
Total EXPENDITURES		784,988	2,101,850	2,189,375	87,525
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	758,810	51,850	119,375	67,525
Total OTHER FINANCING SOURCES		758,810	51,850	119,375	67,525
NET EFFECT ON FUND BALANCE					
		1,717,843	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(1,908,506)	(190,663)	(190,663)	-
FUND BALANCE, END OF YEAR		\$ (190,663)	\$ (190,663)	\$ (190,663)	\$ -

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Gen. Liab. & Auto	480073	\$ 21,000	\$ 275,000	\$ 140,000	\$ (135,000)
Miscellaneous Revenue - Prior	480083	-	4,244	-	(4,244)
Reimb-Workmen's Compensation	482004	209,057	225,000	150,000	(75,000)
Total Revenues		230,057	504,244	290,000	(214,244)
EXPENDITURES					
OPERATING EXPENDITURES					
Claims Payment-Auto/General	502019	292,235	275,000	100,000	(175,000)
Claims Payment-Wkr's Comp	502020	193,172	200,000	228,000	28,000
Reinsurance - Worker's Comp	502021	-	25,000	30,000	5,000
Prof Ser-FA Richards/Auto Liab	520005	6,584	-	8,000	8,000
Prof Serv-FA Richards/Gen Liab	520006	6,536	-	8,000	8,000
Total EXPENDITURES		498,527	500,000	374,000	(126,000)
NET EFFECT ON FUND BALANCE		(268,470)	4,244	(84,000)	(88,244)
FUND BALANCE, BEGINNING OF YEAR		2,027,574	1,759,104	1,763,348	-
FUND BALANCE, END OF YEAR		<u>\$ 1,759,104</u>	<u>\$ 1,763,348</u>	<u>\$ 1,679,348</u>	<u>\$ (88,244)</u>

**ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2025 BUDGET**



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2025 Budget

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

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

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

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - Sewer Master Plan	420003	0057	\$ 30,193	\$ 5,670	\$ -	\$ (5,670)
Federal Grants - CWEF Grant	420003	0062	-	150,000	150,000	-
FEMA	420028		38,910	-	-	-
FEMA - Hurricane Ida	420028	0840	164,399	-	-	-
FEMA - Hurricane Zeta	420028	1028	56,967	-	-	-
Rents and Leases	450038		73,942	85,000	85,000	-
Fees, Charges, etc.	450043		182,346	200,000	200,000	-
Interest - Invest.	470000		502,256	700,000	600,000	(100,000)
Refunds	480070		39	-	-	-
Reimbursement	480071		-	3,050	-	(3,050)
Other Revenues	480079		10,319	25,000	5,000	(20,000)
Water fees	481001		6,274,287	6,350,000	6,400,000	50,000
Sewer Fees	481002		6,779,880	6,800,000	6,850,000	50,000
Safe Drinking Water Fee-DHH	481003		224,244	215,000	220,000	5,000
Installation Fees	481004		20,550	20,000	20,000	-
Sewer Inspection Fees	481005		2,700	3,300	3,500	200
Insurance Proceeds	489074		12,313	72,000	-	(72,000)
Insurance Proceeds - Hurricane Zeta	489074	1028	64,490	-	-	-
Total REVENUES			14,437,835	14,629,020	14,533,500	(95,520)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Public Works				142,762	142,762	-
Assistant Director of Finance W&S				110,000	110,000	-
Manager W&S				89,568	90,718	1,150
Compliance Officer / Investigator				88,223	89,214	991
Superintendent-W&S				85,713	85,713	-
Utilities Finance Officer				78,384	78,384	-
Superintendent				68,539	69,429	890
Chief Plant Operator				67,029	67,824	795
Lift Station Supv./Electrician				66,231	66,231	-
Administrative Assistant II				64,085	64,793	708
Public Service Officer				61,517	62,208	691
Assistant Superintendent				61,355	62,104	749
Plant Manager W&S				56,245	56,245	-
Plant Manager Wastewater				56,245	56,245	-
Maintenance Supervisor				56,075	56,776	701
Maintenance Supervisor				48,565	49,316	751
Senior Staff Engineer				56,245	56,245	-
Chemist II				53,698	54,551	853
Project Inspector				47,732	47,732	-
Staff Engineer				42,756	42,756	-
Staff Engineer				42,756	42,756	-
Plant Operator V				54,673	55,374	701
Plant Operator V				42,056	42,056	-
Plant Operator IV				55,003	55,906	903
Plant Operator IV				37,351	37,351	-
Plant Operator in Training				28,734	28,060	(674)
Electrician				48,020	48,270	250
Electrician				42,488	42,488	-
Electrician				34,142	34,142	-
Electrician				44,725	44,725	-
Electrician				33,543	33,543	-
Lab Technician I				41,578	42,228	650
Lab Technician I				37,680	38,330	650
Lab Technician I				36,381	36,381	-
Accounting Clerk III				38,894	39,406	512
Accounting Clerk III				38,082	38,641	559
Accounting Clerk II				38,587	39,051	464
Accounting Clerk II				36,229	36,693	464
Accounting Clerk II				35,300	35,764	464
Accounting Clerk I				30,171	30,650	479
Accounting Clerk I				30,650	31,129	479
Accounting Clerk I				30,171	30,650	479

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
Salaries: <i>continued</i>						
				\$ 29,692	\$ 30,171	\$ 479
Accounting Clerk I				22,464	22,464	-
Accounting Clerk I - PT				-	21,060	21,060
Accounting Clerk I - PT				29,859	29,859	-
Camera Truck/Operator				34,864	35,311	447
Crewman I				34,417	34,864	447
Crewman I				33,044	33,523	479
Crewman I				33,044	33,523	479
Crewman I				31,129	31,607	478
Crewman I				30,171	30,650	479
Crewman I				29,692	30,171	479
Crewman I				29,692	30,171	479
Crewman I				29,692	30,171	479
Crewman I				29,213	29,692	479
Crewman I				28,734	29,213	479
Crewman I				28,734	29,213	479
Crewman I				28,734	29,213	479
Crewman I				28,734	28,734	-
Equipment Operator III				30,706	30,706	-
Equipment Operator II				37,158	38,122	964
Equipment Operator II				33,342	33,342	-
Equipment Operator I				34,523	34,970	447
Equipment Operator I				28,734	28,734	-
MS4 Inspector				31,254	31,802	548
Laborer I				28,734	29,692	958
Laborer I				30,820	31,280	460
Laborer I				28,980	29,440	460
Laborer I				30,820	31,280	460
Meter Reader Supervisor				43,628	44,527	899
Meter Reader III				46,284	46,843	559
Meter Reader III				39,534	40,132	598
Meter Reader I				31,849	32,347	498
Meter Reader I				30,356	30,854	498
Meter Reader I				35,764	36,229	465
Meter Reader I				30,356	30,854	498
Meter Reader - PT				31,200	31,200	-
Road Supervisor				37,351	37,351	-
W&S Foreman				54,359	54,965	606
W&S Foreman				38,330	38,980	650
W&S Foreman				39,629	40,279	650
Chemist Intern				21,060	21,060	-
Custodian - PT				16,900	16,900	-
Salaries Total	501000		2,854,899	3,581,761	3,634,339	52,578
Salaries - OT	501001		165,723	225,000	225,000	-
Taxes - Payroll	501002		46,515	56,000	58,000	2,000
Pension Costs	501004		336,626	403,800	390,000	(13,800)
Insurance-Hospital & Life	501005		517,267	660,000	742,100	82,100
Insurance Retirees Health&Life	501007		148,973	190,000	190,000	-
Total PERSONNEL EXPENDITURES			4,070,003	5,116,561	5,239,439	122,878
OPERATING EXPENDITURES <i>continued</i>						
Auto Insurance	502000		16,038	77,000	140,000	63,000
General Liability Insurance	502001		6,000	200,000	150,000	(50,000)
Insurance-Property	502005		699,195	753,100	877,528	124,428
Insurance - CompEquip / System	502006		5,820	500	1,500	1,000
Insurance - CompEquip / System	502006		5,820	500	740	240
Insurance-Water Towers	502007		50,774	61,950	73,221	11,271
Insurance-Flood	502008		25,679	24,100	24,600	500
Insurance-Work.Comp.	502012		200,000	225,000	225,000	-
Rent - Equipment	503002		29,759	20,000	21,000	1,000
Rentals/Leases	503004		4,176	4,235	6,800	2,565
Professional Service	520002		285,991	378,000	480,000	102,000
Professional Service - Sewer Master Plan	520002	0057	54,803	11,202	-	(11,202)
Prof Serv-Software Support	520003		51,398	130,000	130,000	-
Prof Serv-Storage	520009		14,517	14,500	22,000	7,500
Prof Serv-Legal	520012		-	2,500	2,500	-

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>							
Prof Serv-Inspections	520017		\$	110	\$ 200	\$ 200	\$ -
Prof Serv-Appraisals	520041			-	500	500	-
Prof Serv-Employee Physicals	520046			-	35	35	-
Prof Serv-Generator	520047			1,805	2,000	2,000	-
Prof Serv-Elevator	520049			8,112	8,556	8,500	(56)
Prof Serv - Water Plant Staffing	520055			655,303	670,956	685,000	14,044
Prof Serv - Alarm Monitoring	520102			3,842	4,000	5,200	1,200
Contract Collections	520104			115,114	145,137	150,000	4,863
R & M Vehicles	530004			58,081	120,000	120,000	-
R & M Machinery & Equipment	530005			83,496	120,000	120,000	-
R & M Bldg & Facilities	530008			339,885	400,681	400,000	(681)
R & M Bldg & Facilities - Hurricane Ida	530008	0840		(2,730)	-	-	-
R & M Water&Sewer Point Repair	530009			270,599	1,298,600	1,300,000	1,400
R & M Water&Sewer Point Repair - CWF Grant	530009	0062		150,000	150,000	150,000	-
R & M Bldg HVAC	530010			34,176	43,000	43,000	-
R & M Roads	530011			49,391	250,000	250,000	-
Pump Station Rehab/Repairs	530015			91,217	200,000	230,000	30,000
R & M Meter Replacements	530020			-	2,606,793	2,615,072	8,279
Utilities - Natural Gas	540001			4,542	5,000	4,500	(500)
Utilities - Electric	540002			1,203,645	1,450,000	1,450,000	-
Telephone Svcs	540005			38,957	50,000	51,000	1,000
Cell Phone	540006			40,554	50,000	51,000	1,000
Supplies-Janitorial	541002			4,176	4,915	4,900	(15)
Stationary & Office Supplies	541007			6,915	7,000	9,000	2,000
Supplies-Operating	541008			36,610	65,000	65,000	-
Small Tools & Equipment	541014			18,316	26,213	26,500	287
Uniforms	541017			36,796	38,000	39,000	1,000
Billing Office Supplies	541020			20,706	26,800	26,500	(300)
Chemicals	541100			621,295	660,000	750,000	90,000
Computer Equipment	542000			11,063	10,000	10,000	-
Computer Software	542001			145,345	105,000	107,000	2,000
Travel, Training, & Etc.	550000			10,951	6,000	7,500	1,500
Construction in Progress	571001			23,750	730	-	(730)
Construction in Progress	571001	1252		-	20,366	-	(20,366)
Vehicles	571011			-	268,130	280,000	11,870
Small Equipment	571012			-	50,000	55,000	5,000
Pump Replacement	571020			-	250,000	250,000	-
Heavy Equipment	572010			-	30,000	30,000	-
Equipment Purchases - Small	572013			-	25,000	25,000	-
Depreciation Expense	574000			10,535,468	-	-	-
Fees-Vehicle Licenses/Tags	580009			280	1,400	1,400	-
LA State Fees	580013			235,037	250,000	240,000	(10,000)
Bad Debt Expense	580016			89,617	-	-	-
Advertising	580017			833	1,200	1,200	-
Dues & Subscriptions	580018			70	600	500	(100)
Recording Fees	580021			4,728	4,000	4,500	500
Postage	580022			102,000	3,000	3,000	-
Fees & Charges	580024			62,663	65,000	70,000	5,000
Shipping Handling, & Installat	580028			310	500	500	-
Diesel	580034			52,788	45,000	45,000	-
Gasoline	580035			60,988	60,000	65,000	5,000
Miscellaneous Expense	580057			321,366	-	-	-
Water Treatment-Testing fee/su	581006			34,019	48,000	48,000	-
Wastewater Treatment-Testing fees	581007			26,234	45,000	45,000	-
Interfund Charges	589009			826,203	807,048	814,673	7,625
Total OPERATING EXPENDITURES				17,884,596	12,401,947	12,815,069	274,694
Total EXPENDITURES				21,954,599	17,518,508	18,054,508	397,572
OTHER FINANCING SOURCES							
Transfer from 2008 S/T Ref Bond	499529			-	3,784,697	2,378,980	(1,405,717)
Transfer from W&S Capital Proj	499557			50,478	-	-	-
Transfer from W&S Capital Proj - 2.5 Chalmette Area	499557	4489		496,600	-	-	-
Transfer from W&S Capital Proj - Project 3.1 Old Water Tank & Filter	499557	4505		55,122	-	-	-
Transfer from W&S Capital Proj - Project 3.2 High Service Water Pump	499557	4506		63,748	-	-	-
Transfer from W&S Capital Proj - Project 3.4 Waterline Replacement	499557	4508		101,619	-	-	-
Transfer from W&S Capital Proj - Delambert/Delille Pump Station	499557	4511		1,016,567	-	-	-

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
OTHER FINANCING SOURCES <i>continued</i>						
Transfer from W&S Capital Proj - Project 4.2 Water Line Replacement	499557	4513	34,689	-	-	-
Transfer from W&S Capital Proj - Riverbend Consolidation	499557	4531	627,308	-	-	-
Total OTHER FINANCING SOURCES			2,446,131	3,784,697	2,378,980	(1,405,717)
OTHER FINANCING USES						
Transfer to W&S Capital Proj	599557		-	2,395,709	-	(2,395,709)
Total OTHER FINANCING USES			-	2,395,709	-	(2,395,709)
NET EFFECT ON FUND BALANCE			(5,070,633)	(1,500,500)	(1,142,028)	496,900
FUND BALANCE, BEGINNING OF YEAR			237,460,722	232,390,089	230,889,589	-
FUND BALANCE, END OF YEAR			<u>\$ 232,390,089</u>	<u>\$ 230,889,589</u>	<u>\$ 229,747,561</u>	<u>\$ 496,900</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 49,253	\$ -		\$ -
Total REVENUES		<u>49,253</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		49,253	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>22,267</u>	<u>71,520</u>	<u>71,520</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 71,520</u>	<u>\$ 71,520</u>	<u>\$ 71,520</u>	<u>\$ -</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Sales Tax	402000	\$ 6,038,355	\$ 5,716,667	\$ 5,833,333	\$ 116,666
Interest - Invest	470000	167,434	-	65,000	65,000
Interest - Other	470003	11,446	5,269	-	(5,269)
Total REVENUES		6,217,235	5,721,936	5,898,333	176,397
EXPENDITURES					
OPERATING EXPENDITURES					
Ded. by Tax Collector	580000	546,396	457,333	466,667	9,334
Total EXPENDITURES		546,396	457,333	466,667	9,334
OTHER FINANCING USES					
Transfer to Hurricane Recovery Bond	599309	64,103	256,413	-	(256,413)
Transfer to 2012 Sales Tax Ref	599312	3,659,967	792,457	-	(792,457)
Transfer to Water & Sewer	599500	-	3,784,697	2,378,980	(1,405,717)
Transfer to W&S Reserve	599533	444,027	666,036	658,280	(7,756)
Transfer to W&S Capital Projects	599557	-	-	2,394,406	2,394,406
Total OTHER FINANCING USES		4,168,097	5,499,603	5,431,666	(67,937)
NET EFFECT ON FUND BALANCE		1,502,742	(235,000)	-	235,000
FUND BALANCE, BEGINNING OF YEAR		3,729,967	5,232,709	4,997,709	-
FUND BALANCE, END OF YEAR		<u>\$ 5,232,709</u>	<u>\$ 4,997,709</u>	<u>\$ 4,997,709</u>	<u>\$ 235,000</u>

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
	Interest - Invest	470000		\$ 3,328	\$ -	\$ -	\$ -
	Misc. Revenue	480082		(32,322)	-	-	-
Total REVENUES				(28,994)	-	-	-
NET EFFECT ON FUND BALANCE				(28,994)	-	-	-
FUND BALANCE, BEGINNING OF YEAR				95,170	66,176	66,176	-
FUND BALANCE, END OF YEAR				<u>\$ 66,176</u>	<u>\$ 66,176</u>	<u>\$ 66,176</u>	<u>\$ -</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Other	470000	\$ 7,342	\$ -	\$ -	\$ -
Total REVENUES		<u>7,342</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		7,342	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>3,121</u>	<u>10,463</u>	<u>10,463</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 10,463</u>	<u>\$ 10,463</u>	<u>\$ 10,463</u>	<u>\$ -</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Other	470000	\$ 19,038	\$ -	\$ -	\$ -
Total REVENUES		<u>19,038</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Ded. by Tax Collector	580000	-	-	158,280	158,280
Total EXPENDITURES		<u>-</u>	<u>-</u>	<u>158,280</u>	<u>158,280</u>
OTHER FINANCING SOURCES					
Transfer From 2008 S/T Ref Bond	499529	444,027	666,036	658,280	(7,756)
Total OTHER FINANCING SOURCES		<u>444,027</u>	<u>666,036</u>	<u>658,280</u>	<u>(7,756)</u>
NET EFFECT ON FUND BALANCE		463,065	666,036	500,000	(166,036)
FUND BALANCE, BEGINNING OF YEAR		899,322	1,362,387	2,028,423	-
FUND BALANCE, END OF YEAR		<u>\$ 1,362,387</u>	<u>\$ 2,028,423</u>	<u>\$ 2,528,423</u>	<u>\$ (166,036)</u>

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

		<u>2023 Actuals</u>	<u>2024 Adopted</u>	<u>2025 Introduced</u>	<u>Change</u>
REVENUES					
OPERATING REVENUES					
Interest - Other	470000	\$ 11	\$ -	\$ -	\$ -
Total REVENUES		<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		11	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>(105,604)</u>	<u>(105,593)</u>	<u>(105,593)</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ (105,593)</u>	<u>\$ (105,593)</u>	<u>\$ (105,593)</u>	<u>\$ -</u>

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

				2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES							
OPERATING REVENUES							
Federal Grants - Water Sector Grant	420003	4505	\$	-	\$ 1,484,320	\$ -	\$ (1,484,320)
Federal Grants - CWEF Grant	420003	4506		-	170,000	-	(170,000)
Federal Grants - Riverbend Consolidation	420003	4531		-	6,731,369	6,731,369	-
Interest - Invest	470000			7,697	-	-	-
Lawsuit Settlement - Raw Water Intake	489076	0003		-	7,655,017	-	(7,655,017)
Total REVENUES				7,697	16,040,706	6,731,369	(1,654,320)
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries Total	501000			5,636	-	-	-
Total PERSONNEL EXPENDITURES				5,636	-	-	-
OPERATING EXPENDITURES							
Professional Service - Sewer Loan #2 Project Management	520002	4499		-	25,000	350,000	325,000
Professional Service - Water Loan #3 Project Management	520002	4510		-	180,000	160,000	(20,000)
Professional Service - Water Loan #4 Project Management	520002			-	-	140,000	140,000
R & M Meter Replacement	530020			841,098	-	-	-
Service Fees - Bonds	560003			400	-	-	-
Construction in Progress - Raw Water Intake	571001	0003		-	7,655,017	-	(7,655,017)
Construction in Progress - Daniel Dr Sewer Replacement	571001	2929		-	1,447,748	-	(1,447,748)
Construction in Progress - Water Project 3.1	571001	4505		-	48,000	40,000	(8,000)
Construction in Progress - Water Project 3.2	571001	4506		-	2,284,320	2,160,000	(124,320)
Construction in Progress - Water Project 3.3	571001	4507		-	622,000	1,190,000	568,000
Construction in Progress - Water Project 3.4	571001	4508		-	200,000	1,200,000	1,000,000
Construction in Progress - Water Project 4.1	571001	4512		-	622,000	815,000	193,000
Construction in Progress - Water Project 4.2	571001	4513		-	200,000	1,030,000	830,000
Construction in Progress - Delambert/Delille Pump Station	571001	4511		-	975,000	-	(975,000)
Construction in Progress - Riverbend Consolidation	571001	4531		-	6,953,187	7,100,000	146,813
Interest Expense	580008			499,837	410,532	2,000,000	1,589,468
Administrative Fees	580014			120,632	143,359	-	(143,359)
Total OPERATING EXPENDITURES				1,461,967	21,766,163	16,185,000	(5,581,163)
Total EXPENDITURES				1,467,603	21,766,163	16,185,000	(5,581,163)
OTHER FINANCING USES							
Transfer to W&S	599500			50,478	-	-	-
Transfer to W&S - 2.5 Chalmette Area	599500	4489		496,600	-	-	-
Transfer to W&S - Project 3.1 Old Water Tank & Filter	599500	4505		55,122	-	-	-
Transfer to W&S - Project 3.2 High Service Water Pump	599500	4506		63,748	-	-	-
Transfer to W&S - Project 3.4 Waterline Replacment	599500	4508		101,619	-	-	-
Transfer to W&S - Delambert/Delille Pump Station	599500	4511		1,016,567	-	-	-
Transfer to W&S - Project 4.2 Water Line Replacement	599500	4513		34,689	-	-	-
Transfer to W&S - Riverbend Consolidation	599500	4531		627,308	-	-	-
Total OTHER FINANCING USES				2,446,131	-	-	-
OTHER FINANCING SOURCES							
Transfer from W&S	499500			-	2,395,709	-	(2,395,709)
Transfer from 2008 S/T Ref Bond	499529			-	-	2,394,406	2,394,406
Total OTHER FINANCING SOURCES				-	2,395,709	2,394,406	(1,303)
NET EFFECT ON FUND BALANCE							
				(3,906,037)	(3,329,748)	(7,059,225)	3,925,540
FUND BALANCE, BEGINNING OF YEAR				(41,000,214)	(44,906,251)	(48,235,999)	-
FUND BALANCE, END OF YEAR				\$ (44,906,251)	\$ (48,235,999)	\$ (55,295,224)	\$ 3,925,540

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

			2023 Actuals	2024 Adopted	2025 Introduced	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$	467	\$ -	\$ -	\$ -
FEMA - Hurricane Zeta	420028	1028	3,244	-	-	-
Concession Sales - Ballroom	450029		3,025	-	-	-
Alcohol Sales (Ballroom)	450030		137	250	250	-
Concession Sales - Auditorium	450031		58,686	70,000	70,000	-
Alcohol Sales (Auditorium)	450032		26,290	30,000	30,000	-
Concess Sales-Over/Under Diff	450033		72	-	-	-
Sales - Food/Drink Package	450034		35,818	35,000	35,000	-
Sales - Food/Drink Package-Beauregard	450034	6012	10,059	7,500	7,500	-
Facility Rental-Blding Rental	450035		211,896	300,000	308,746	8,746
Facility Rental-Blding Rental - Beauregard	450035	6012	8,981	9,364	7,500	(1,864)
Facility Rental-Blding Rental - Aycock	450035	6015	2,550	3,500	3,500	-
Interest - Investment	470000		6,844	-	-	-
Cleaning Fee Collected	480051		20,300	25,000	25,000	-
Cleaning Fee Collected - Beauregard	480051	6012	950	350	350	-
Security Charges Collected	480052		20,430	25,000	25,000	-
Security Charges Collected-Beauregard	480052	6012	980	500	500	-
Security Charges Collected-Aycock	480052	6015	175	-	-	-
Refunds	480070		(2,902)	232	-	(232)
Misc. Revenue	480082		11,616	14,350	10,000	(4,350)
Misc. Revenue - Aycock Barn	480082	6015	338	-	-	-
Lawsuit Settlement	489076		775	450	-	(450)
Total REVENUES			420,731	521,496	523,346	1,850
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Special Events Manager				92,243	92,243	-
Facilities Manager II				47,295	47,902	607
Office Manager I				32,347	32,845	498
Concession Workers - PT				30,000	30,000	-
Salaries Total	501000		195,893	201,885	202,990	1,105
Salaries - OT	501001		4,788	5,000	5,000	-
Taxes - Payroll	501002		4,555	7,000	7,000	-
Pension Costs	501004		20,017	20,600	19,200	(1,400)
Insurance-Hospital & Life	501005		26,208	30,700	35,000	4,300
Total PERSONNEL EXPENDITURES			251,461	265,185	269,190	4,005
OPERATING EXPENDITURES						
Rent - Equipment	503002		1,309	1,400	1,500	100
Professional Service	520002		27,046	33,000	35,000	2,000
Prof Serv - Generator	520047		2,872	6,622	6,900	278
Prof Serv-Elevator	520049		1,980	2,040	2,200	160
Prof Serv - Security service	520101		20,282	25,000	25,000	-
Prof Serv-Security Service -Aycock	520101	6015	525	-	-	-
Prof Serv - Alarm Monitoring	520102		2,244	2,500	2,500	-
R & M Machinery & Equipment	530005		8,650	500	500	-
R & M Bldg & Facilities	530008		9,505	10,498	10,000	(498)
Utilities - Water	540000		1,160	1,500	1,500	-
Utilities - Natural Gas	540001		6,222	13,000	14,000	1,000
Utilities - Electric	540002		136,196	143,576	145,000	1,424
Telephone Svcs	540005		7,383	7,650	7,750	100
Cell Phone	540006		904	1,000	1,000	-
Supplies-Janitorial	541002		6,638	4,620	5,000	380
Stationary & Office Supplies	541007		745	750	750	-
Supplies-Operating	541008		1,210	1,568	1,500	(68)
Small Tools & Equipment	541014		-	298	500	202
Uniforms	541017		2,446	2,600	2,600	-
Travel, Training, & Etc.	550000		337	500	500	-
Concession Product - Food/Drin	580002		16,829	24,500	25,000	500
Concession Supplies	580003		215	1,000	1,000	-
Alcohol Expense	580005		16,642	13,171	15,000	1,829
Taxes & Lic. Other	580010		120	1,000	1,000	-
Advertising	580017		-	500	500	-
Dues & Subscriptions	580018		130	250	250	-
Fees & Charges	580024		-	45	100	55

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

		2023 Actuals	2024 Adopted	2025 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Linen & Laundry Expense	580031	\$ 13,105	\$ 15,000	\$ 15,000	\$ -
Miscellaneous Expense	580057	1,670	-	-	-
Total OPERATING EXPENDITURES		286,365	314,088	321,550	7,462
Total EXPENDITURES		537,826	579,273	590,740	11,467
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	84,221	106,523	67,394	(39,129)
Total OTHER FINANCING SOURCES		84,221	106,523	67,394	(39,129)
NET EFFECT ON FUND BALANCE		(32,874)	48,746	-	(48,746)
FUND BALANCE, BEGINNING OF YEAR		(482,853)	(515,727)	(466,981)	-
FUND BALANCE, END OF YEAR		<u>\$ (515,727)</u>	<u>\$ (466,981)</u>	<u>\$ (466,981)</u>	<u>(48,746)</u>

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2025 - 2029 Budget



**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 160 - 3425 - COMMUNITY DEVELOPMENT**

Project	Description	Funding Source	Amount	Completion Year
2025				
Chenier Park Nature Trail	Nature trail around the Buccaneer Villa drainage lagoon	Federal/Local	\$ 800,000	2025
			\$ 800,000	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 160 - 7805 - COMMUNITY DEVELOPMENT - LLT**

Project	Description	Funding Source	Amount	Completion Year
2025				
Ochsner Fitness Center	Ochsner Fitness Center	Federal	\$ 9,000,000	2026
Park Redevelopment	Redevelopment of 8 parks	Federal	\$ 1,215,808	2025
			\$ 10,215,808	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA**

Project	Description	Funding Source	Amount	Completion Year
2025				
Hurricane Ida	Hurricane Ida Recovery	Federal	\$ 3,631,122	2025
SBP Welcome Center	Paris Rd Storage Facility	Federal	\$ 1,300,998	2025
			\$ 4,932,120	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 260 - CDBG**

Project	Description	Funding Source	Amount	Completion Year
	2025			
Old Arabi Revitalization	Old Arabi Streetscape Improvements	CDBG	\$ 487,867	2025
			\$ 487,867	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 2616101 - ZONE 1 CAROLYN PARK**

Project	Description	Funding Source	Amount	Completion Year
	2025			
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000	2025
			\$ 50,000	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 2616102 - ZONE 2 VISTA/VERSAILLES**

Project	Description	Funding Source	Amount	Completion Year
	2025			
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000	2025
			\$ 50,000	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 2616103 - ZONE 3 BORGNEMOUTH**

Project	Description	Funding Source	Amount	Completion Year
	2025			
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000	2025
			\$ 50,000	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 2616104 - ZONE 4 KENILWORTH**

Project	Description	Funding Source	Amount	Completion Year
2025				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000	2025
			\$ 50,000	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 264 - SANITATION**

Project	Description	Funding Source	Amount	Completion Year
2025				
Transfer Station Relocation	Transfer Station Relocation	Local	\$ 200,000	2025
			\$ 200,000	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP**

Project	Description	Funding Source	Amount	Completion Year
2025				
Village Square PW101	Village Square Residential Acquisition Project	Federal	\$ 447,634	2025
Clear Well Raw Intake	Clear Well/Raw Water Intake Project	Federal	\$ 2,134,830	TBD
LBBLD Pumps PW415	Pump Upgrades	Federal	\$ 1,069,756	2025
Drainage Canals		Federal	\$ 6,771,206	TBD
			\$ 10,423,426	

**ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 279 - TRANSIT**

Project	Description	Funding Source	Amount	Completion Year
2025				
New Bus Stops/Repairs	Bus Stops/Repairs	FTA/State/Local	\$ 35,000	2025
			\$ 35,000	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5255 - COASTAL

Project	Description	Funding Source	Amount	Completion Year
2025				
Bayou Terre Aux Bouefs Ridge Restoration	NFWF Funded portion of Bayou Terre Aux Bouefs Ridge Restoration	Federal	\$ 1,775,472	2025
Shell Beach Fishing Pier	Shell Beach Fishing Pier	State	\$ 955,695	TBD
			\$ 2,731,167	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5256 - RESTORE

Project	Description	Funding Source	Amount	Completion Year
2025				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 2,500,000	2027
Bayou Terre Aux Bouefs Ridge Restoration	Bayou Terre Aux Bouefs Ridge Restoration	Federal	\$ 2,434,695	2024
			\$ 4,934,695	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 291 - 5255 - GOMESA

Project	Description	Funding Source	Amount	Completion Year
2025				
East Bank Sediment Pipeline	East Bank Sediment Pipeline	Federal	\$ 255,000	2025
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	\$ 837,094	2025
			\$ 1,092,094	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 454 - FIRE

Project	Description	Funding Source	Amount	Completion Year
2025				
Fire Station 10	Renovations/Upgrades to Fire Station # 10	State	\$ 5,501,937	2025
Fire Station 11	Repairing Damage to Fire Station # 11	State	\$ 397,591	2025
			\$ 5,899,528	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS

Project	Description	Funding Source	Amount	Completion Year
2025				
Striping and Signage on Bikeways	Implement 25 miles of signed on-street bikeways	State	\$ 118,351	2025
40 Arpent/Paris Rd Ped Crossing	40 Arpent Trail Bridge Over Paris Rd	Federal	\$ 5,404,791	2025
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Federal/State	\$ 1,978,912	2025
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Federal/Local	\$ 602,384	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Federal/State	\$ 598,000	TBD
MRT Cy Pres	CyPres Funds to Complete MRT	Local	\$ 349,000	TBD
			\$ 9,051,438	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 4644430 - GENERAL FUND CAPITAL PROJECTS - ARPA

Project	Description	Funding Source	Amount	Completion Year
2025				
Old Arabi Drainage Improvements	Point repairs, open cut, and lining	Federal	\$ 8,248,446	2025
			\$ 8,248,446	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 4644465 - GENERAL FUND CAPITAL PROJECTS - \$14 MILLION SALES TAX BOND

Project	Description	Funding Source	Amount	Completion Year
2025				
Jail Renovation Phase 1A	Intercom/Security Upgrades	Local	\$ 455,011	2025
Jail Renovation Phase 1B	Roof Replacement	Local	\$ 20,285	2025
Misc Drainage Improvements	Misc Drainage Improvements	Local	\$ 1,991,734	2025
Rebuild 3 LBBLD Pumps	Rebuild 3 LBBLD Pumps	Local	\$ 786,845	2025
Sylvia Pumping Station	Sylvia Pumping Station	Local	\$ 984,995	2025
Paris Road Seafood Market	Phase II	Local	\$ 3,645,407	2025
Citrus Ave Levee & Pump Station	Citrus Ave Levee & Pump Station	Local	\$ 831,838	2025
			\$ 8,716,115	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 4645255 - GENERAL FUND CAPITAL PROJECTS - GOMESA BOND

Project	Description	Funding Source	Amount	Completion Year
2025				
Black Bay Barrier Islands	Black Bay Barrier Islands (Design Only)	Federal	\$ 50,000	2025
Misc Drainage Improvements	Misc Drainage Improvements	Federal	\$ 1,863,547	2025
Buccaneer Village Drainage	Drainage improvemnts in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	Federal	\$ 720,087	2025
			\$ 2,633,634	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 4646530 - GENERAL FUND CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
2025				
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	\$ 2,460,380	2025
Jean Lafitte Sidewalk	Jean Lafitte Sidewalk	Federal	\$ 445,000	2025
Library Building	New Library	Local	\$ 5,571,000	2025
Phase II - Multi Use Path of LA 39	Judge Perez Sidewalk Phase II	State	\$ 1,578,676	2025
ZETA HMGP DPW Office 90/10		Local	\$ 120,000	2025
IDA HMGP 90/10		Local	\$ 520,000	2025
Paris Rd Storage Facility	Paris Rd Storage Facility	Local	\$ 767,735	2025
Jail Renovation Phase 1A	Intercom/Security Upgrades	State	\$ 1,653,369	2025
Val Riess Tot Lot		Local	\$ 424,000	2025
Val Riess Turf	Turf Repair/Replacement	Local	\$ 436,751	2025
			\$ 13,976,911	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 465 - CANALS & DRAINAGE CAPITAL FUND

Project	Description	Funding Source	Amount	Completion Year
2025				
Misc Repairs/Replacements	Miscellaneous Repairs and Replacements to Pumps & Facilities	Local	\$ 655,569	TBD
			\$ 655,569	

ST. BERNARD PARISH GOVERNMENT
2025 - 2029 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
	2025			
Water Project 3.1	Water Plant Demo	Water Loan # 3	\$ 40,000	2025
Water Project 3.2	Waterline Replacement	Water Loan # 3	\$ 2,160,000	2025
Water Project 3.3	Waterline Replacement	Water Loan # 3	\$ 1,190,000	2025
Water Project 3.4	Waterline Replacement	Water Loan # 3	\$ 1,200,000	2025
Water Project 4.1	Waterline Replacement	Water Loan # 4	\$ 815,000	2025
Water Project 4.2	Waterline Replacement	Water Loan # 4	\$ 1,030,000	2025
Riverbend Consolidation	Louisiana Water Sector Grant for Riverbend consolidation	Federal	\$ 7,100,000	2025
			\$ 13,535,000	