



St. Bernard
Parish Government

Historic Past, Promising Future

2025 Original Adopted Budget





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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 a 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,



Louis Pomes
Parish President

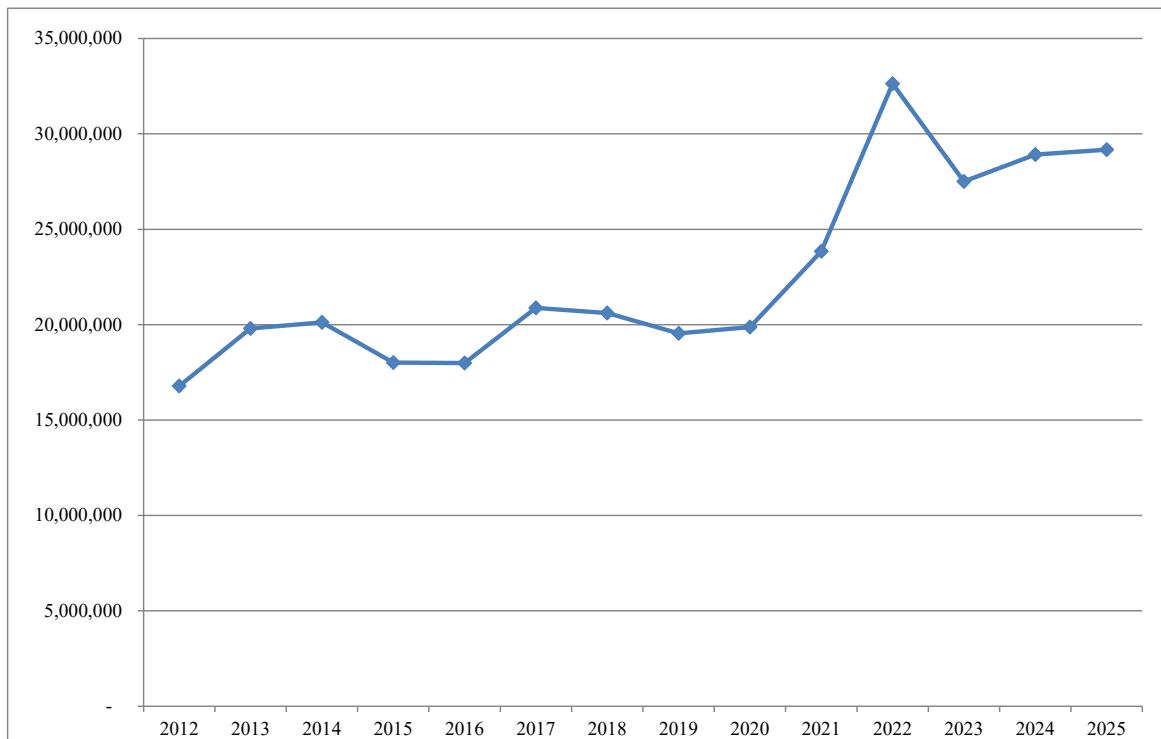
ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2025 BUDGET





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%

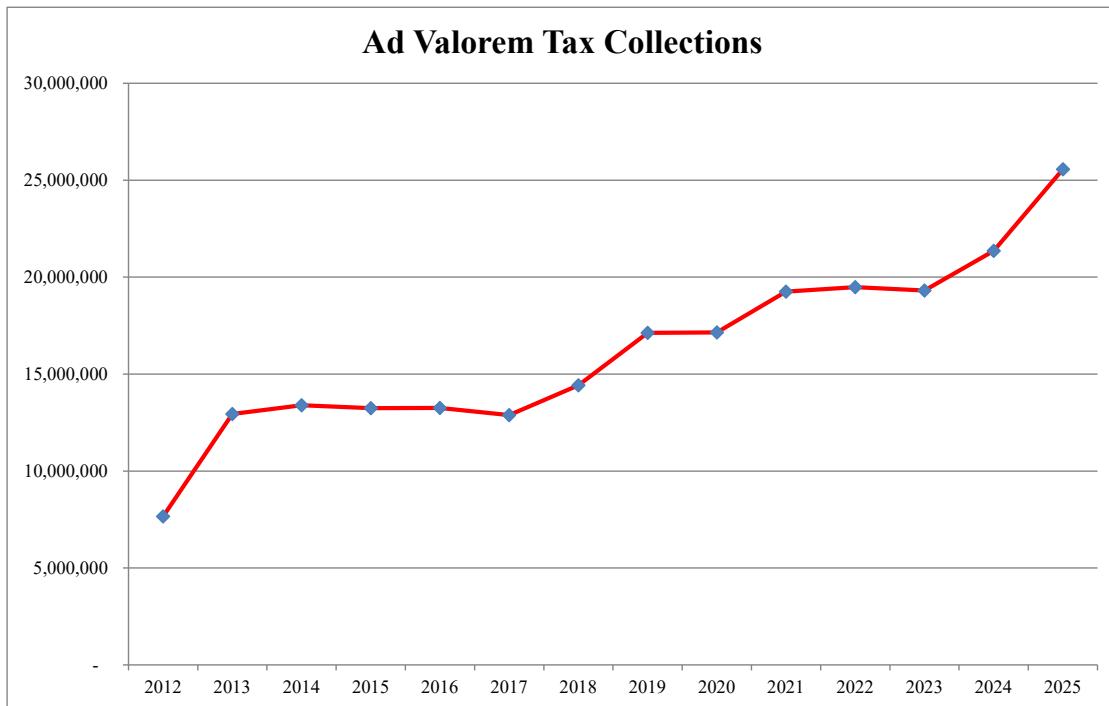




History of Ad Valorem Tax Collections

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%

Ad Valorem Tax Collections





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.



St. Bernard
Parish Government

Historic Past, Promising Future

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



St. Bernard
Parish Government

Historic Past, Promising Future

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:

	2015	2016	2017	2018	2019	Fiscal Year	2020	2021	2022	2023
General government										
Judicial	\$ 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	
Other general government	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	
Public safety	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	
Public works	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	
Sanitation	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	
Culture and recreation	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	
Health and welfare	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	
Interest on long-term debt	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058	517,636	855,127	321,651	
Total Governmental Activities Expenses	<u>80,381,246</u>	<u>71,659,715</u>	<u>87,054,883</u>	<u>72,026,862</u>	<u>72,954,586</u>	<u>72,217,920</u>	<u>80,720,382</u>	<u>79,935,207</u>	<u>86,849,554</u>	

Business-Type Activities:

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	<u>23,855,858</u>	<u>15,393,241</u>	<u>17,055,145</u>	<u>17,370,922</u>	<u>17,028,662</u>	<u>22,234,257</u>	<u>22,210,055</u>	<u>21,947,772</u>	<u>24,053,592</u>

Total Primary Government Expenses

	<u>\$ 104,237,104</u>	<u>\$ 87,052,956</u>	<u>\$ 104,110,028</u>	<u>\$ 89,397,784</u>	<u>\$ 89,983,248</u>	<u>\$ 94,452,177</u>	<u>\$ 102,930,437</u>	<u>\$ 101,882,979</u>	<u>\$ 110,903,146</u>
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Program Revenues

Governmental Activities:

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	<u>56,762,136</u>	<u>42,429,413</u>	<u>39,429,808</u>	<u>25,439,335</u>	<u>25,229,264</u>	<u>25,865,773</u>	<u>29,065,773</u>	<u>39,521,197</u>	<u>39,125,752</u>

Business-Type Activities:

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	<u>12,576,409</u>	<u>14,587,612</u>	<u>13,209,028</u>	<u>13,502,633</u>	<u>12,887,580</u>	<u>13,567,111</u>	<u>13,835,111</u>	<u>14,577,565</u>	<u>13,992,645</u>

Total Primary Government Program Revenues

	<u>\$ 69,338,545</u>	<u>\$ 57,017,025</u>	<u>\$ 52,638,836</u>	<u>\$ 38,941,968</u>	<u>\$ 38,116,844</u>	<u>\$ 39,432,884</u>	<u>\$ 42,900,884</u>	<u>\$ 54,098,762</u>	<u>\$ 53,118,397</u>
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Net (Expense)/Revenue

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	<u>\$ (34,898,559)</u>	<u>\$ (30,035,931)</u>	<u>\$ (51,471,192)</u>	<u>\$ (50,455,816)</u>	<u>\$ (51,866,404)</u>	<u>\$ (55,019,293)</u>	<u>\$ (60,029,553)</u>	<u>\$ (47,784,217)</u>	<u>\$ (57,784,749)</u>



General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	2015	2016	2017	2018	2019	2020	2021	2022	2023
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
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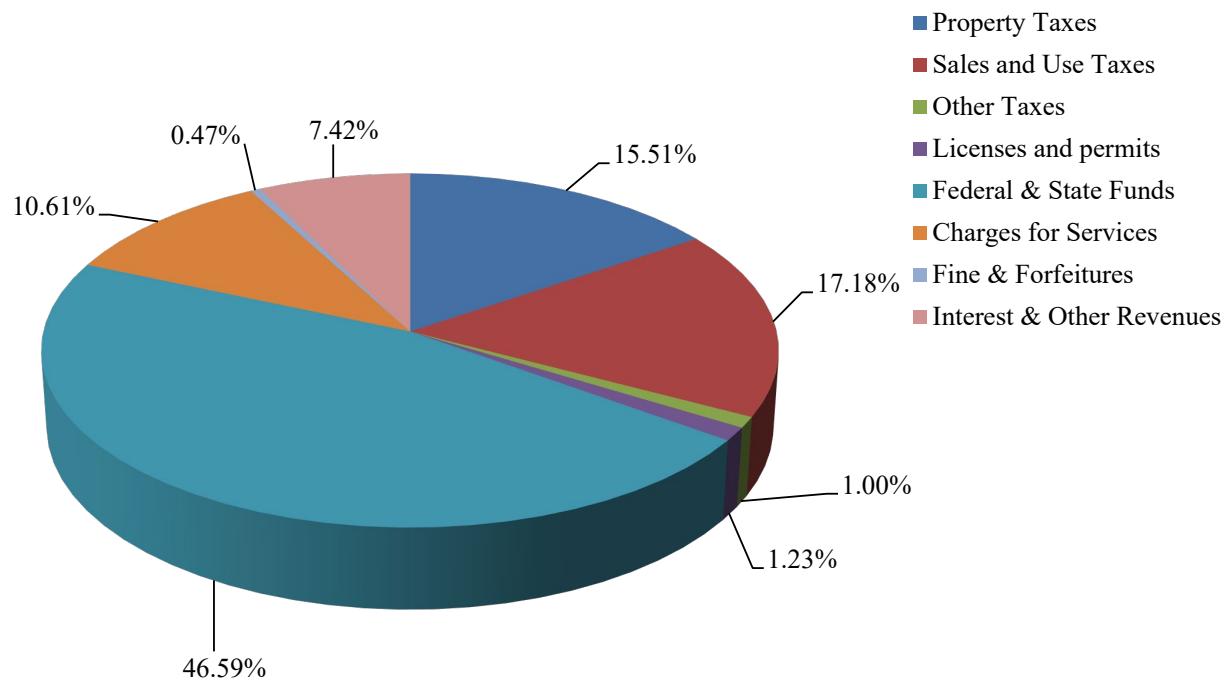
Changes in Net Position

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.

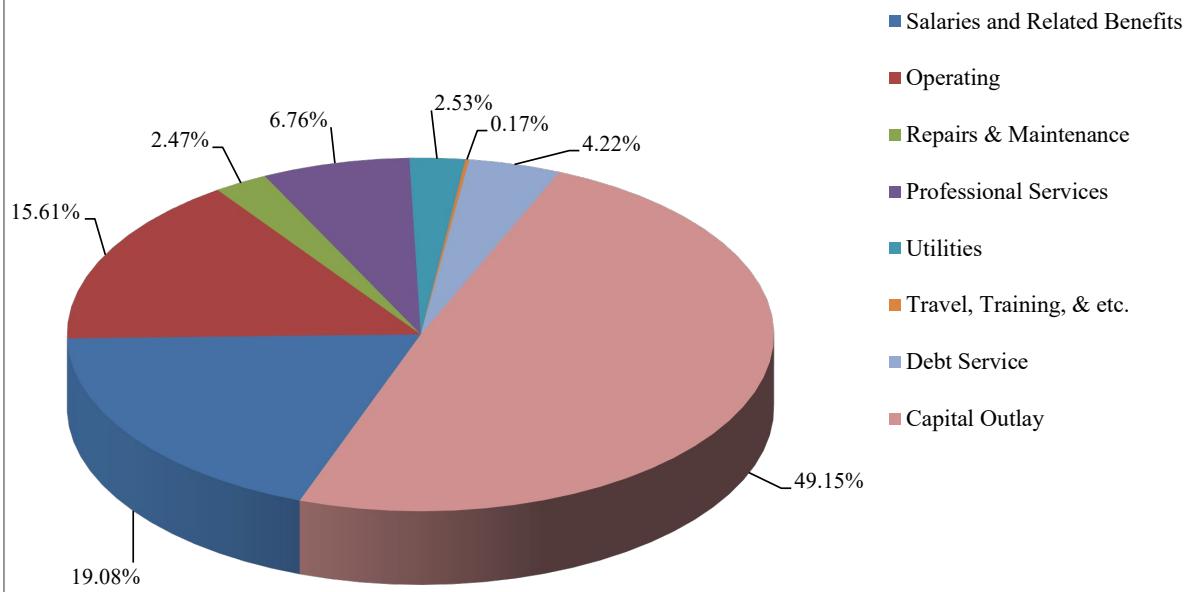


Percentage of Budgeted Revenues by Source





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 Adopted Operating & Capital Budget

DEPARTMENT	2025 Adopted	2025 Adopted	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
	Revenues	Expenditures					Beginning of Year	Year
GENERAL FUND:								
100 General Fund	\$ 12,904,312	\$ 11,217,008	\$ 1,687,304	\$ 3,818,975	\$ (5,517,479)	\$ (11,200)	\$ 3,888,431	\$ 3,877,231
101 Sales Tax	17,536,000	1,402,880	16,133,120	(16,133,120)	-	-	3,443,334	3,443,334
105 34th Judicial Court	264,000	4,272,528	(4,008,528)	4,008,528	-	-	1,076,529	1,076,529
152 Civic Auditorium	-	316,341	(316,341)	316,341	-	-	193,240	193,240
160 Community Development	715,050	2,291,249	(1,576,199)	1,576,199	-	-	-	-
160 LLT	10,289,043	10,289,043	-	-	-	-	16,866,448	16,866,448
Total General Fund	\$ 41,708,405	\$ 29,789,049	\$ 11,919,356	\$ (6,413,077)	\$ (5,517,479)	\$ (11,200)	\$ 25,467,982	\$ 25,456,782
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	3,244,211	-	-	-	-	(5,543,984)	(5,543,984)
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	18,010,230	17,178,222	832,008	670,000	(1,502,008)	-	5,616,225	5,616,225
259 Council on Aging	489,822	489,822	-	-	-	-	379,449	379,449
260 CDBG	178,000	178,000	-	-	-	-	(654,770)	(654,770)
261 Recreation	2,059,803	3,515,013	(1,455,210)	1,420,210	35,000	-	823,521	823,521
262 Public Works	2,583,223	4,763,430	(2,180,207)	2,079,145	-	(101,062)	805,069	704,007
263 Road Lighting	640,997	786,882	(145,885)	145,885	-	-	326,347	326,347
264 Sanitation	7,449,771	7,836,787	(387,016)	187,627	(611)	(200,000)	3,107,880	2,907,880
265 Drainage & Canals	4,066,779	3,488,013	578,766	-	(578,766)	-	3,743,790	3,743,790
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	10,402,453	-	-	-	-	1,165,989	1,165,989
271 Health	325,012	424,888	(99,876)	-	(124)	(100,000)	1,020,586	920,586
273 Communications District	700,000	700,000	-	-	-	-	948,565	948,565
277 Housing & Redevelopment	6,691,266	6,691,266	-	-	-	-	473,662	473,662
279 Transit	529,700	831,007	(301,307)	301,307	-	-	(322,002)	(322,002)
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	183,166	183,166
290 State & Federal Grants	4,015,118	3,843,376	171,742	356,215	45,000	572,957	(1,566,928)	(993,971)
291 GOMESA	1,500,000	1,440,094	59,906	-	(1,908,547)	(1,848,641)	1,848,641	-
Total Special Revenue Funds	\$ 66,031,915	\$ 68,978,627	\$ (2,946,712)	\$ 5,171,578	\$ (3,901,612)	\$ (1,676,746)	\$ 13,036,664	\$ 11,359,918

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

DEPARTMENT	2025 Adopted	2025 Adopted	Excess of	Sales Tax	Other Transfers,	Excess of	Fund Balance,	Fund Balance, End of
	Revenues	Expenditures		Transfers	net		Beginning of Year	Year
DEBT SERVICE FUNDS:								
309 Hurricane Recovery Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312 2012 Sales Tax Refunding Bond	-	-	-	-	-	-	-	-
352 S/F 1990 G.O. Bonds	-	1,066,506	(1,066,506)	1,066,506	(3,547,375)	(3,547,375)	882,660	(2,664,715)
354 2014 Fire Sinking Fund	-	-	-	-	-	-	-	-
Total Debt Service Funds	\$ -	\$ 1,066,506	\$ (1,066,506)	\$ 1,066,506	\$ (3,547,375)	\$ (3,547,375)	\$ 882,660	\$ (2,664,715)
CAPITAL PROJECT FUNDS:								
443 Courthouse Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (293)	\$ (293)
454 Fire Capital Fund	2,500,000	10,208,444	(7,708,444)	-	1,407,187	(6,301,257)	6,301,257	-
457 Bike Paths Fund Capital Projects	166,000	198,000	(32,000)	32,000	-	-	-	-
462 Jackson/Pakenham Fund Capital Projects	-	-	-	-	-	-	(786,574)	(786,574)
464 General Fund Capital Projects	12,092,086	25,729,815	(13,637,729)	-	10,982,079	(2,655,650)	2,655,650	-
465 Drainage and Canals Fund Capital Projects	-	2,034,132	(2,034,132)	-	577,200	(1,456,932)	1,456,932	-
Total Capital Project Funds	\$ 14,758,086	\$ 38,170,391	\$ (23,412,305)	\$ 32,000	\$ 12,966,466	\$ (10,413,839)	\$ 9,626,972	\$ (786,867)
INTERNAL SERVICE FUNDS:								
650 Self Insurance	\$ 2,195,000	\$ 2,281,966	\$ (86,966)	\$ 86,966	\$ -	\$ -	\$ (190,663)	\$ (190,663)
675 W&S Self Insurance	340,000	450,000	(110,000)	-	-	(110,000)	1,763,348	1,653,348
Total Internal Service	\$ 2,535,000	\$ 2,731,966	\$ (196,966)	\$ 86,966	\$ -	\$ (110,000)	\$ 1,572,685	\$ 1,462,685
BUSINESS-TYPE ACTIVITIES:								
500 Water & Sewerage Fund	\$ 14,533,500	\$ 18,083,594	\$ (3,550,094)	\$ -	\$ 2,378,980	\$ (1,171,114)	\$ 230,895,909	\$ 229,724,795
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)	-	5,083,180	5,083,180
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	\$ 34,893,541	\$ (7,730,339)	\$ -	\$ (7,730,339)	\$ -	\$ 189,814,079	\$ 182,083,740
OTHER BUSINESS-TYPE ACTIVITIES:								
578 Events Facilities	\$ 523,346	\$ 579,373	(56,027)	\$ 56,027	\$ -	-	\$ (466,981)	\$ (466,981)
Total Recreational Facilities	\$ 523,346	\$ 579,373	\$ (56,027)	\$ 56,027	\$ -	\$ -	\$ (466,981)	\$ (466,981)
TOTAL ALL FUNDS	\$ 152,719,954	\$ 176,209,453	\$ (23,489,499)	\$ -	\$ -	\$ (23,489,499)	\$ 239,934,061	\$ 216,444,562

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Film Permits	410026	\$ 3,000	\$ 3,475	\$ 3,000	\$ 3,000	\$ -
Total REVENUES		3,000	3,475	3,000	3,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Clerk of Council		109,805	109,805	111,991	2,186	
Fire Civil Service		-	6,000	6,000	-	
Council Asst / Deputy Clerk		62,384	63,085	68,631	5,546	
Clerical Specialist II		34,864	35,311	40,561	5,250	
Councilman at Large		20,196	17,748	17,748	-	
Councilman at Large		17,748	20,196	20,196	-	
Council		15,300	15,300	15,300	-	
Council		15,300	15,300	15,300	-	
Council		15,300	15,300	15,300	-	
Council		15,300	15,300	15,300	-	
Council		15,300	15,300	15,300	-	
Salaries Total	501000	314,924	321,497	328,645	341,627	12,982
Taxes - Payroll	501002	8,481	12,500	12,500	14,200	1,700
Pension Costs	501004	23,313	24,000	23,600	24,000	400
Insurance-Hospital & Life	501005	95,707	96,871	102,950	90,400	(12,550)
Total PERSONNEL EXPENDITURES		442,425	454,868	467,695	470,227	2,532
OPERATING EXPENDITURES						
Rent - Equipment	503002	3,136	5,700	5,700	5,700	-
Rent - Storage	503005	1,440	1,440	1,440	1,440	-
Professional Service	520002	8,561	12,432	15,000	15,000	-
Prof Service-Accounting/Audit	520020	187,000	169,550	170,000	170,000	-
Prof Serv - Security service	520101	3,640	4,000	4,000	4,000	-
R & M Vehicles	530004	869	500	500	500	-
R & M Bldg & Facilities	530008	1,900	1,299	1,200	1,200	-
Telephone Svcs	540005	2,612	2,750	2,800	2,800	-
Cell Phone	540006	5,811	8,800	7,000	7,000	-
Stationary & Office Supplies	541007	1,638	5,500	5,000	5,000	-
Supplies-Operating	541008	2,724	3,000	2,500	2,500	-
Uniforms	541017	711	1,500	1,500	1,500	-
Computer Equipment	542000	720	573	600	600	-
Computer Software	542001	32	546	600	600	-
Furniture & Fixtures	542003	-	2,235	-	-	-
Travel, Training, & Etc.	550000	23,739	25,122	25,000	25,000	-
Meeting & Conference	550006	3,805	-	-	-	-
Meeting & Conference - Police Jury Assoc Meeting	550006	0136	-	1,600	1,600	1,600
Small Equipment	571012	-	85,000	-	-	-
Dues & Subscriptions	580018	9,991	11,100	11,500	11,500	-
Recording Fees	580021	5,320	10,900	10,000	10,000	-
Postage	580022	105	200	200	200	-
Official Journal	580023	20,660	24,984	25,000	25,000	-
Shipping Handling, & Installation	580028	-	250	250	250	-
Gasoline	580035	1,102	1,500	1,500	1,500	-
Election Expense	580048	7,190	46,800	46,800	46,800	-
Parks & Parkways Commission - Dist A	589004	0110	1,500	6,242	5,000	5,000
Parks & Parkways Commission - Dist B	589004	0111	-	5,000	5,000	5,000
Parks & Parkways Commission - Dist C	589004	0112	420	5,000	5,000	5,000
Parks & Parkways Commission - Dist D	589004	0113	-	5,000	5,000	5,000
Parks & Parkways Commission - Dist E	589004	0114	-	5,000	5,000	5,000
Parks & Parkways Commission - at-Large, East	589004	0115	-	5,000	5,000	5,000
Parks & Parkways Commission - at-Large, West	589004	0116	-	5,000	5,000	5,000
Film Incentive Program	589008	-	200,000	200,000	200,000	-
Total OPERATING EXPENDITURES		294,626	663,523	574,690	574,690	-
Total EXPENDITURES		737,051	1,118,391	1,042,385	1,044,917	2,532
OTHER FINANCING SOURCES						
Transfer From Sales Tax	499101	55,153	-	-	-	-
Transfer From Tree Fund	499234	-	29,672	-	-	-
Total OTHER FINANCING SOURCES		55,153	29,672	-	-	-
NET EFFECT ON FUND BALANCE		\$ (678,898)	\$ (1,085,244)	\$ (1,039,385)	\$ (1,041,917)	\$ (2,532)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Cable Franchise Fee	450046	\$ 306,800	\$ 290,000	\$ 285,000	\$ 285,000	\$ -
BellSouth Franchise Fee	450047	47,649	45,000	40,000	40,000	-
Total REVENUES		354,449	335,000	325,000	325,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Govt Access / PIO		80,100	80,990	81,702	712	
Videographer / Editor		45,811	46,563	46,728	165	
Salaries Total	501000	124,216	125,911	127,553	128,430	877
Taxes - Payroll	501002	1,791	1,911	2,000	2,000	-
Pension Costs	501004	14,285	14,586	14,100	14,200	100
Insurance-Hospital & Life	501005	17,074	20,200	23,300	21,400	(1,900)
Total PERSONNEL EXPENDITURES		157,366	162,608	166,953	166,030	(923)
OPERATING EXPENDITURES						
Professional Service	520002	-	2,000	2,000	2,000	-
Prof Serv-Software Support	520003	6,128	6,500	6,500	6,500	-
Cell Phone	540006	1,463	1,500	1,500	1,500	-
Stationary & Office Supplies	541007	-	500	500	500	-
Computer Software	542001	1,065	2,000	2,000	2,000	-
Production Equipment	542005	1,051	1,366	1,000	1,000	-
Travel, Training, & Etc.	550000	152	134	500	500	-
Entertainment & Promo	580019	-	500	500	500	-
Gasoline	580035	31	250	250	250	-
Miscellaneous Expense	580057	1,238	-	-	-	-
Total OPERATING EXPENDITURES		11,128	14,750	14,750	14,750	-
Total EXPENDITURES		168,494	177,358	181,703	180,780	(923)
OTHER FINANCING USES						
Transfer to Recreation	599261	-	35,000	35,000	35,000	-
Total OTHER FINANCING USES		-	35,000	35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ 185,955	\$ 122,642	\$ 108,297	\$ 109,220	\$ 923

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

	2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
JP Ward A	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	-
JP Ward B	7,300	7,300	7,300	7,300	-
JP Ward C	7,300	7,300	7,300	7,300	-
JP Ward D	7,300	7,300	7,300	7,300	-
JP Ward E	7,300	7,300	7,300	7,300	-
JP Ward F	7,300	7,300	7,300	7,300	-
JP Ward G	7,300	7,300	7,300	7,300	-
JP Ward H	7,300	7,300	7,300	7,300	-
JP Ward I	7,300	7,300	7,300	7,300	-
JP Ward J	7,300	7,300	7,300	7,300	-
JP Ward K	7,300	7,300	7,300	7,300	-
Constable Ward A	7,300	7,300	7,300	7,300	-
Constable Ward B	7,300	7,300	7,300	7,300	-
Constable Ward C	7,300	7,300	7,300	7,300	-
Constable Ward D	7,300	7,300	7,300	7,300	-
Constable Ward E	7,300	7,300	7,300	7,300	-
Constable Ward F	7,300	7,300	7,300	7,300	-
Constable Ward G	7,300	7,300	7,300	7,300	-
Constable Ward H	7,300	7,300	7,300	7,300	-
Constable Ward I	7,300	7,300	7,300	7,300	-
Constable Ward J	7,300	7,300	7,300	7,300	-
Constable Ward K	7,300	7,300	7,300	7,300	-
Salaries Total	501000	162,268	160,600	160,600	-
Taxes - Payroll	501002	8,055	8,200	8,200	-
Pension Costs	501004	11,004	11,000	10,500	(500)
Insurance-Hospital & Life	501005	141,473	163,500	175,400	1,100
Total PERSONNEL EXPENDITURES		<u>322,800</u>	<u>343,300</u>	<u>354,700</u>	<u>600</u>
OPERATING EXPENDITURES					
Supplies - Operating	541008	-	11,000	-	-
Travel, Training, & Etc.	550000	8,230	13,000	13,000	11,400
Total OPERATING EXPENDITURES		<u>8,230</u>	<u>24,000</u>	<u>13,000</u>	<u>11,400</u>
Total EXPENDITURES		<u>331,030</u>	<u>367,300</u>	<u>367,700</u>	<u>366,700</u>
OTHER FINANCING USES					
Transfer from Hurricane Reconstruction	499464	-	11,000	-	-
Total OTHER FINANCING USES		<u>-</u>	<u>11,000</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE	\$ (331,030)	\$ (356,300)	\$ (367,700)	\$ (366,700)	\$ 1,000

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 2,100	\$ 1,386	\$ 1,300	\$ 1,300	\$ -
Total REVENUES		2,100	1,386	1,300	1,300	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Registrar		14,706	14,706	14,706	14,706	-
Chief Clerk Registrar		10,168	10,168	10,168	10,168	-
Confidential Asst.		7,311	7,311	7,311	7,311	-
Salaries	501000	32,184	32,185	32,185	32,185	-
Taxes - Payroll	501002	452	470	470	470	-
Pension Costs	501004	5,793	5,800	5,800	5,800	-
Insurance-Hospital & Life	501005	23,766	22,462	23,500	21,500	(2,000)
Total PERSONNEL EXPENDITURES		62,195	60,917	61,955	59,955	(2,000)
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	85	100	100	100	-
Rent - Equipment	503002	498	600	600	600	-
Stationary & Office Supplies	541007	1,669	1,606	1,500	1,500	-
Travel, Training, & Etc.	550000	2,681	11,013	6,000	6,000	-
Advertising	580017	190	250	250	250	-
Dues & Subscriptions	580018	825	1,025	1,500	1,500	-
Postage	580022	1,299	18,888	1,800	1,800	-
Miscellaneous Expense	580057	(184)	-	-	-	-
Total OPERATING EXPENDITURES		7,063	33,482	11,750	11,750	-
Total EXPENDITURES		69,258	94,399	73,705	71,705	(2,000)
NET EFFECT ON FUND BALANCE		\$ (67,158)	\$ (93,013)	\$ (72,405)	\$ (70,405)	\$ 2,000

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 607	\$ -	\$ -	\$ -	\$ -
State Grants	440000	1,509	-	-	-	-
Refunds	480070	-	145	-	-	-
Total REVENUES		2,116	145	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Parish President		165,904	165,904	169,222	3,318	
Chief Administrator Officer		135,000	135,000	137,700	2,700	
Executive Assist. To President		135,000	135,000	137,700	2,700	
Internal Auditor		65,914	67,070	67,232	162	
Administrative Asst. II to Pres.		60,982	61,683	62,201	518	
Administrative Asst. II to CAO		54,673	55,374	62,916	7,542	
Fire Civil Service Clerk		6,000	-	-	-	
Administrative Asst. II to CAO/Pres		53,972	54,673	55,052	379	
Office Manager III		45,522	46,222	-	(46,222)	
Security Receptionist II		36,737	37,286	37,472	186	
Clerical Specialist II		32,565	33,044	33,217	173	
Administrative Asst. to CAO -PT		30,000	43,875	26,000	(17,875)	
Student Worker-PT		15,444	15,444	15,444	-	
Student Worker-PT		15,444	15,444	15,444	-	
Community Service - PT		12,480	12,480	12,480	-	
Salaries Total	501000	645,047	865,637	878,499	832,080	(46,419)
Salaries - OT	501001	323	3,429	-	-	
Taxes - Payroll	501002	11,461	14,800	18,500	18,500	
Pension Costs	501004	65,640	91,111	87,200	84,000	(3,200)
Insurance-Hospital & Life	501005	636,035	78,251	90,600	83,500	(7,100)
Total PERSONNEL EXPENDITURES		1,358,506	1,053,228	1,074,799	1,018,080	(56,719)
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	218,944	
Insurance-Property	502005	5,421	6,200	7,000	7,000	
Public Servant Surety Bond	502009	9,035	7,500	9,785	9,785	
Rent - Equipment	503002	4,440	4,000	4,000	4,000	
Professional Service	520002	349,071	434,140	396,000	396,000	
Prof Serv-Legal	520012	271,130	90,369	135,000	-	(135,000)
R & M Vehicles	530004	11,143	3,152	3,500	3,500	
R & M Bldg & Facilities	530008	36,200	11	-	-	
Cell Phone	540006	7,399	3,239	5,000	5,000	
Supplies-Food/Drink	541003	3,672	6,589	5,000	5,000	
Stationary & Office Supplies	541007	5,668	7,327	6,000	6,000	
Supplies-Operating	541008	2,458	6,191	3,500	3,500	
Computer Equipment	542000	1,153	-	-	-	
Furniture & Fixtures	542003	356	-	-	-	
Travel, Training, & Etc.	550000	49,509	21,160	25,000	25,000	
Meeting & Conferences	550006	4,218	2,185	2,000	2,000	
Fees-Vehicle Licenses/Tags	580009	-	250	250	250	
Advertising	580017	385	-	-	-	
Dues & Subscriptions	580018	179	12,830	12,500	12,500	
Entertainment & Prom	580019	3,170	1,164	1,300	1,300	
Recording Fees	580021	105	-	750	750	
Postage	580022	5,662	2,680	5,500	5,500	
Fees & Charges	580024	-	250	250	250	
Shipping Handling, & Installat	580028	163	150	250	250	
Gasoline	580035	7,307	4,212	6,500	6,500	
Lawsuit Settlement Cost	580047	6,259	-	-	-	
Miscellaneous Expense	580057	-	72	-	-	
Total OPERATING EXPENDITURES		1,085,277	819,041	850,960	715,960	(135,000)
Total EXPENDITURES		2,443,783	1,872,269	1,925,759	1,734,040	(191,719)
NET EFFECT ON FUND BALANCE		\$ (2,441,667)	\$ (1,872,124)	\$ (1,925,759)	\$ (1,734,040)	\$ 191,719

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Chief Security Officer		\$ 82,026	\$ 83,106	\$ 83,667	\$ 83,667	\$61
Salaries Total	501000	80,908	82,026	83,106	83,667	\$61
Salaries - OT	501001	867	-	-	-	-
Taxes - Payroll	501002	1,181	1,300	1,300	1,300	-
Pension Costs	501004	9,404	9,500	9,200	9,250	50
Insurance-Hospital & Life	501005	8,733	10,500	11,650	10,750	(900)
Total PERSONNEL EXPENDITURES		101,093	103,326	105,256	104,967	(289)
OPERATING EXPENDITURES						
Prof Serv - Security service	520101	77,494	78,600	77,500	77,500	-
Stationary & Office Supplies	541007	-	-	500	500	-
Small Tools & Equipment	541014	968	1,900	2,500	2,500	-
Total OPERATING EXPENDITURES		78,462	80,500	80,500	80,500	-
Total EXPENDITURES		179,555	183,826	185,756	185,467	(289)
NET EFFECT ON FUND BALANCE		\$ (179,555)	\$ (183,826)	\$ (185,756)	\$ (185,467)	\$ 289

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Rebates	480072	\$ 675	\$ 690	\$ 650	\$ 650	\$ -
Total REVENUES		675	690	650	650	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Purchasing Agent		78,500	79,301	80,060	759	
Purchasing Specialist II		44,500	49,954	51,315	1,361	
Salaries Total	501000	107,034	123,000	129,255	131,375	2,120
Salaries - OT	501001	364	-	-	-	-
Taxes - Payroll	501002	1,493	1,800	2,000	2,000	-
Pension Costs	501004	12,350	14,150	14,900	14,580	(320)
Insurance-Hospital & Life	501005	20,263	20,145	23,300	21,500	(1,800)
Total PERSONNEL EXPENDITURES		141,504	159,095	169,455	169,455	-
OPERATING EXPENDITURES						
Rent - Equipment	503002	990	1,000	1,000	1,000	-
Cell Phone	540006	559	660	660	660	-
Stationary & Office Supplies	541007	952	1,652	3,000	3,000	-
Furniture & Fixtures	542003	-	-	3,000	3,000	-
Travel, Training, & Etc.	550000	325	348	500	500	-
Dues & Subscriptions	580018	50	250	250	250	-
Postage	580022	101	250	250	250	-
Total OPERATING EXPENDITURES		2,977	4,160	8,660	8,660	-
Total EXPENDITURES		144,481	163,255	178,115	178,115	-
NET EFFECT ON FUND BALANCE		\$ (143,806)	\$ (162,565)	\$ (177,465)	\$ (177,465)	\$ -

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Executive Counsel to Parish President		\$ -	\$ 125,000	\$ 125,000	\$ 127,500	\$ 2,500
Administrative Asst. II		-	56,776	57,477	57,912	435
Salaries Total	501000	-	181,776	182,477	185,412	2,935
Taxes - Payroll	501002	-	2,650	2,650	2,700	50
Pension Costs	501004	-	20,950	20,500	20,500	-
Insurance-Hospital & Life	501005	-	27,500	31,800	29,600	(2,200)
Total PERSONNEL EXPENDITURES		-	232,876	237,427	238,212	785
OPERATING EXPENDITURES						
Stationary & Office Supplies	541007	-	1,000	1,000	1,000	-
Professional Services	520002	-	-	5,000	5,000	-
Prof Serv-Legal	520012	-	-	-	150,000	150,000
Computer Software	542001	-	2,601	5,000	5,000	-
Total OPERATING EXPENDITURES		-	3,601	11,000	161,000	150,000
Total EXPENDITURES		-	236,477	248,427	399,212	150,785
NET EFFECT ON FUND BALANCE		\$ -	\$ (236,477)	\$ (248,427)	\$ (399,212)	\$ (150,785)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Sign Rental	450041 8220	\$ 3,324	\$ 3,500	\$ 3,000	\$ 3,000	\$ -
Total REVENUES		3,324	3,500	3,000	3,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
IT Manager		107,153	108,492	109,296	804	
IT Analyst		63,793	64,510	65,069	559	
Help Desk Tech		38,940	39,539	47,909	8,370	
Help Desk Tech-PT		35,100	35,100	35,100	-	
Salaries Total	501000	237,255	244,986	247,641	257,374	9,733
Salaries - OT	501001	215	-	-	-	-
Taxes - Payroll	501002	5,587	6,000	6,100	100	
Pension Costs	501004	23,272	23,800	24,500	1,100	
Insurance-Hospital & Life	501005	26,157	31,200	34,950	32,000	(2,950)
Total PERSONNEL EXPENDITURES		292,486	305,986	311,991	319,974	7,983
OPERATING EXPENDITURES						
Prof Serv-Software Support	520003	73,588	81,391	75,000	75,000	-
Utilities - Electric	540002	6,516	7,000	7,000	7,000	
Cell Phone	540006	1,679	1,500	1,500	1,500	
Stationary & Office Supplies	541007	585	750	1,000	1,000	
Computer Equipment	542000	90,074	75,000	75,000	75,000	
Computer Software	542001	132,907	167,500	175,000	175,000	
Travel, Training, & Etc.	550000	748	-	-	-	
Computer Equipment	572000	-	10,000	50,000	40,517	(9,483)
Shipping Handling, & Installation	580028	-	250	250	250	
Gasoline	580035	106	250	250	250	
Total OPERATING EXPENDITURES		306,203	343,641	385,000	375,517	(9,483)
Total EXPENDITURES		598,689	649,627	696,991	695,491	(1,500)
NET EFFECT ON FUND BALANCE		\$ (595,365)	\$ (646,127)	\$ (693,991)	\$ (692,491)	\$ 1,500

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,252,129	\$ 1,231,910	\$ 1,400,000	\$ 1,300,000	\$ (100,000)
Prior Year Advalorem	401001	45,069	50,000	46,872	46,872	-
Beer Tax	403000	45,349	42,000	42,000	42,000	-
Severance Tax	403003	146,844	125,000	125,000	125,000	-
Chain Store Tax	403004	23,215	27,575	27,500	27,500	-
Fairgrounds OTB	403005	90,029	95,000	95,000	96,500	1,500
Video Poker	403006	527,322	675,000	590,000	590,000	-
Horse Racing Revenue	403007	46,845	49,141	50,000	95,000	45,000
Sports Wagering	403008	65,527	65,000	61,500	61,500	-
Occupational License	410000	1,311,803	1,615,755	1,615,000	1,615,000	-
Liquor & Beer Lic.	410001	29,461	27,500	27,500	30,000	2,500
PILT Program	420002	27,521	29,270	31,130	31,130	-
Federal Grants	420003	687,138	7,059,419	8,248,446	5,571,157	(2,677,289)
FEMA	420028	12,270	-	-	-	-
State Rev. Shar.	430000	13,154	14,866	16,800	16,800	-
Rents and Leases	450038	96,150	97,000	97,000	97,000	-
Copy Fee-Ord/Resolutions/Other	450042	346	1,500	1,500	1,500	-
Entergy Franchise Fee	450044	8,535	9,534	9,500	9,500	-
Interest - Invest.	470000	629,632	1,750,000	1,500,000	1,500,000	-
Interest - Other	470003	4,805	3,150	3,150	3,150	-
Misc. Revenue	480082	627	500	-	-	-
Interfund Charges	482005	897,169	1,122,235	925,682	906,853	(18,829)
Total REVENUES		5,960,940	14,091,355	14,913,580	12,166,462	(2,747,118)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Finance		115,000	115,000	117,300	117,300	2,300
Assistant Director of Finance		76,321	77,978	78,348	78,348	370
Accountant II		61,355	62,604	63,082	63,082	478
Accountant II		53,713	54,514	54,787	54,787	273
Accounts Payable/Receivable Clerk		46,689	47,295	47,623	47,623	328
Accounting Clerk III		42,465	42,976	43,304	43,304	328
Accountant I		42,056	42,807	42,898	42,898	91
Accountant I - PT		20,484	20,484	20,484	20,484	-
Salaries Total	501000	368,102	458,083	463,658	467,826	4,168
Salaries - OT	501001	431	-	-	-	-
Taxes - Payroll	501002	5,896	8,000	8,100	8,200	100
Pension Costs	501004	39,645	50,500	48,800	49,500	700
Insurance-Hospital & Life	501005	(9,203)	88,500	90,750	68,500	(22,250)
Insurance Retirees Health&Life	501007	336,268	410,000	425,000	415,000	(10,000)
Total PERSONNEL EXPENDITURES		741,139	1,015,083	1,036,308	1,009,026	(27,282)
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	1,692	2,000	1,000	1,000	-
Rent - Equipment	503002	2,512	3,000	3,000	3,000	-
Rent - Storage	503005	11,640	11,640	11,640	11,640	-
Professional Service	520002	37,356	22,500	20,000	20,000	-
Prof Serv-Software Support	520003	20,147	22,500	23,500	27,000	3,500
Cell Phone	540006	281	750	750	750	-
Stationary & Office Supplies	541007	11,020	6,276	6,500	6,500	-
Computer Equipment	542000	1,080	40	-	-	-
Computer Software	542001	-	684	700	700	-
Furniture & Fixtures	542003	-	750	750	750	-
Travel, Training, & Etc.	550000	1,959	2,866	3,000	3,000	-
Ded. by Tax Collector	580000	203,735	240,389	242,250	242,250	-
Ad Valorem Pension Expense	580001	40,201	40,000	44,950	44,950	-
Dues & Subscriptions	580018	75	1,500	1,500	1,500	-
Postage	580022	(84)	2,500	2,500	2,500	-
Fees & Charges	580024	1,772	2,500	2,500	2,500	-
Shipping Handling, & Installat	580028	48	250	250	250	-
Miscellaneous Expense	580057	1,701	-	-	-	-
Total OPERATING EXPENDITURES		335,135	360,145	364,790	368,290	3,500
Total EXPENDITURES		1,076,274	1,375,228	1,401,098	1,377,316	(23,782)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	4,370,366	3,199,280	1,831,457	3,818,975	1,987,518
Transfer From Fire	499254	-	87,597	87,597	89,240	1,643
Total OTHER FINANCING SOURCES		4,370,366	3,286,877	1,919,054	3,908,215	1,989,161
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	929	-	562	562	-
Transfer to Bike Path	599457	-	1,000,000	1,000,000	-	(1,000,000)
Transfer to General Capital Projects	599464	687,138	7,703,419	8,848,446	5,571,157	(3,277,289)
Total OTHER FINANCING USES		688,067	8,703,419	9,849,008	5,571,719	(4,277,289)
NET EFFECT ON FUND BALANCE		\$ 8,566,965	\$ 7,299,585	\$ 5,582,528	\$ 9,125,642	\$ 3,543,114

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Human Resource Director		\$ 75,000	\$ 75,000	\$ 76,500	\$ 76,500	1,500
Payroll Supervisor		60,781	61,482	61,986	61,986	504
Human Resource Assistant		41,120	41,820	45,504	45,504	3,684
Salaries Totals	501000	187,699	176,901	178,302	183,990	5,688
Salaries - OT	501001	4,910	1,192	-	-	-
Taxes - Payroll	501002	2,766	2,700	2,600	2,700	100
Pension Costs	501004	20,810	21,200	19,700	20,300	600
Insurance-Hospital & Life	501005	26,200	30,414	35,000	32,000	(3,000)
Total PERSONNEL EXPENDITURES		242,385	232,407	235,602	238,990	3,388
OPERATING EXPENDITURES						
General Liability Insurance	502001	239,659	219,150	160,826	160,826	-
Insurance-Work.Comp.	502012	418	1,393	1,505	1,505	-
Rent - Storage	503005	-	1,380	1,400	1,400	-
Prof Serv-Drug Testing	520045	9,226	7,136	7,500	7,500	-
Stationary & Office Supplies	541007	1,330	2,000	2,000	2,000	-
Supplies-Operating	541008	1,552	-	-	-	-
Advertising	580017	-	500	500	500	-
Postage	580022	265	750	750	750	-
Fees & Charges	580024	81	100	100	100	-
Shipping Handling, & Installation	580028	-	750	750	750	-
LA Workforce Commission	580060	7,150	8,000	8,000	8,000	-
Total OPERATING EXPENDITURES		259,681	241,159	183,331	183,331	-
Total EXPENDITURES		502,066	473,566	418,933	422,321	3,388
NET EFFECT ON FUND BALANCE		\$ (502,066)	\$ (473,566)	\$ (418,933)	\$ (422,321)	\$ (3,388)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fees, Charges, Etc.	450043	\$ 10,575	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
Fines & Court Costs	460001	<u>5,737</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total REVENUES		16,312	14,000	14,000	14,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coroner		50,000	50,000	50,000	50,000	-
Chief Investigator		60,000	60,000	60,000	60,000	-
Office Manager I		41,802	42,272	42,638	42,638	366
Investigator - PT		14,040	14,040	14,040	14,040	-
Investigator - PT		14,040	14,040	14,040	14,040	-
Investigator - PT		14,040	14,040	14,040	14,040	-
Salaries Total	501000	<u>154,259</u>	<u>193,922</u>	<u>194,392</u>	<u>194,758</u>	<u>366</u>
Taxes - Payroll	501002	2,687	5,500	5,500	5,700	200
Pension Costs	501004	16,625	17,600	17,600	17,000	(600)
Insurance-Hospital & Life	501005	31,798	37,800	37,800	40,200	2,400
Total PERSONNEL EXPENDITURES		205,369	254,822	255,292	257,658	2,366
OPERATING EXPENDITURES						
Professional Service	520002	31,950	-	-	-	-
Prof Serv-Coroner	520015	120,619	115,000	110,000	110,000	-
Telephone Svcs	540005	3,380	3,400	3,400	3,400	-
Stationary & Office Supplies	541007	1,998	1,000	1,000	1,000	-
Supplies-Operating	541008	247	1,000	5,800	5,800	-
Travel, Training, Etc	550000	-	750	750	750	-
Dues & Subscription	580018	-	750	750	750	-
Miscellaneous Expense	580057	2,929	-	-	-	-
Total OPERATING EXPENDITURES		161,123	121,900	121,700	121,700	-
Total EXPENDITURES		<u>366,492</u>	<u>376,722</u>	<u>376,992</u>	<u>379,358</u>	<u>2,366</u>
NET EFFECT ON FUND BALANCE		\$ (350,180)	\$ (362,722)	\$ (362,992)	\$ (365,358)	\$ (2,366)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA Reimbursement	420028 5555	\$ 14,801	\$ -	\$ -	\$ -	\$ -
	480071	497	262,500	262,500	262,500	262,500
		15,298	262,500	262,500	262,500	262,500
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	91,189	110,658	115,848	115,848	-
Insurance-Flood	502008	1,754	1,750	1,750	1,750	-
Professional Service	520002	1,072,077	1,050,000	1,050,000	1,050,000	-
Prof Serv-Generator	520047	5,464	7,075	8,000	8,000	-
Professional Service - Medical	520054	9,122	15,000	15,000	15,000	-
Prof Serv - Alarm Monitoring	520102	-	2,500	2,500	2,500	-
R & M Machinery & Equipment	530005	53,340	45,000	45,000	45,000	-
R & M Bldg & Facilities	530008	103,079	70,000	70,000	70,000	-
R & M Bldg HVAC	530010	40,240	42,252	44,365	44,365	-
Utilities - Water	540000	85,989	90,000	90,000	90,000	-
Utilities - Natural Gas	540001	40,171	47,000	47,000	47,000	-
Utilities - Electric	540002	114,558	117,500	118,000	118,000	-
Supplies-Janitorial	541002	38,451	27,988	25,000	25,000	-
Supplies-Operating	541008	79,165	60,000	50,000	50,000	-
Supplies-Medical	541009	10,961	15,000	15,000	15,000	-
Furniture & Fixtures	542003	1,525	25,000	15,000	15,000	-
Small Equipment	571012	15,296	-	-	-	-
Equipment Purchase	572013	15,900	-	-	-	-
Court attendance	580043	32,810	30,000	30,000	30,000	-
Juvenile detention	580044	200,520	190,000	190,000	190,000	-
Prisoners- Maintenance	580051	201,106	190,000	345,000	190,000	(155,000)
		2,212,717	2,136,723	2,277,463	2,122,463	(155,000)
NET EFFECT ON FUND BALANCE		\$ (2,197,419)	\$ (1,874,223)	\$ (2,014,963)	\$ (1,859,963)	\$ 155,000

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Veterinary Services	450007	\$ 7,172	\$ 6,500	\$ 6,500	\$ 6,500	-
Adoption Fees	450008	6,668	9,800	9,800	9,800	-
Service Fee - Intake & Pick-Up	450010	3,564	3,500	3,500	3,500	-
Fines & Court Costs	460001	-	-	5,000	5,000	-
Interest - Invest.	470000	177	200	200	200	-
Rebates	480072	64	-	-	-	-
Donations	483001	5,964	5,000	5,000	5,000	-
Donations - Best Friends Heartworm Grant	483001	0041	1,661	6,339	-	-
Donations - Petco Foundation Grant	483001	0053	1,200	-	-	-
Total REVENUES		26,470	31,339	30,000	30,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Animal Shelter Manager		63,275	64,280	64,541	261	
Kennel Manager		44,821	45,522	45,718	196	
Office Manager I		35,800	36,264	36,506	242	
Animal Control Officer		32,351	32,899	32,998	99	
Animal Control Officer		31,802	32,351	32,439	88	
Kennel Assistant		30,171	31,150	31,274	124	
Kennel Assistant		29,213	29,692	29,797	105	
Kennel Assistant		28,734	28,734	28,734	-	
Salaries Total	501000	270,313	296,167	300,892	302,007	1,115
Salaries - OT	501001	36,050	27,000	25,000	25,000	-
Taxes - Payroll	501002	4,395	5,000	4,400	5,000	600
Pension Costs	501004	35,118	35,400	33,000	33,500	500
Insurance-Hospital & Life	501005	37,354	61,000	81,700	75,000	(6,700)
Total PERSONNEL EXPENDITURES		383,230	424,567	444,992	440,507	(4,485)
OPERATING EXPENDITURES						
Insurance-Property	502005	7,762	8,400	9,800	9,800	-
Insurance-Flood	502008	2,360	2,300	2,350	2,350	-
Insurance-Work.Comp.	502012	760	986	1,066	1,066	-
Rent - Equipment	503002	1,165	1,000	1,000	1,000	-
Prof Serv-Inspections	520017	-	250	250	250	-
Prof Serv-Veterinarian	520038	17,528	24,962	30,000	30,000	-
Prof Serv-Veterinarian - Petco Foundation Grant	520038	0053	1,386	-	-	-
Prof Serv-Veterinarian - May HTR Foundation Grant	520038	0061	-	638	-	-
R & M Vehicles	530004	1,874	1,500	1,500	1,500	-
R & M Machinery & Equipment	530005	-	2,820	3,000	3,000	-
R & M Bldg & Facilities	530008	3,024	1,000	2,500	2,500	-
R & M Bldg HVAC	530010	2,481	2,605	2,735	2,735	-
Utilities - Water	540000	2,904	2,500	2,500	2,500	-
Utilities - Natural Gas	540001	1,311	1,500	1,500	1,500	-
Utilities - Electric	540002	11,605	11,700	11,700	11,700	-
Telephone Svcs	540005	2,734	4,175	4,200	4,200	-
Cell Phone	540006	2,519	3,000	3,000	3,000	-
Supplies-Janitorial	541002	438	500	1,000	1,000	-
Stationary & Office Supplies	541007	828	1,000	1,500	1,500	-
Supplies-Operating	541008	39,984	19,376	25,000	25,000	-
Supplies - Veterinary	541011	2,678	2,500	2,500	2,500	-
Supplies - Veterinary - Best Friends Heartworm Grant	541011	0041	1,475	6,339	-	-
Uniforms	541017	2,626	2,800	2,800	2,800	-
Travel, Training, & Etc.	550000	50	500	500	500	-
Small Equipment	571012	5,539	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	80	100	100	100	-
Recording Fees	580021	-	1,000	2,500	2,500	-
Fees & Charges	580024	488	500	500	500	-
Diesel	580034	548	500	500	500	-
Gasoline	580035	4,196	5,000	5,000	5,000	-
Total OPERATING EXPENDITURES		118,343	109,451	119,001	119,001	-
Total EXPENDITURES		501,573	534,018	563,993	559,508	(4,485)
NET EFFECT ON FUND BALANCE		\$ (475,103)	\$ (502,679)	\$ (533,993)	\$ (529,508)	4,485

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 5,894	\$ -	\$ -	\$ -	\$ -
Rents and Leases	450038	46,050	70,800	56,400	56,400	-
Refunds	480070	1,516	-	-	-	-
Insurance Proceeds	489074	1028	7,282	-	-	-
Total REVENUES		60,742	70,800	56,400	56,400	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
PPM Facilities & Operations Mgr.		54,551	55,403	55,642	239	
Facilities & Operations Mgr. II		-	-	55,322	55,322	
Facilities Manager I		39,533	40,132	40,324	192	
Maintenance Tech I		38,440	38,887	39,209	322	
Custodian		36,563	36,563	36,847	284	
Custodian		31,320	31,780	31,936	156	
Custodian		30,820	31,280	31,436	156	
Custodian		28,060	28,520	28,621	101	
Custodian		28,060	28,520	28,621	101	
Laborer I		31,740	32,200	32,374	174	
Laborer I		27,600	28,060	28,152	92	
Laborer I		27,600	28,060	28,152	92	
Maintenance Tech I - PT		30,888	30,888	30,888	-	
Maintenance Tech I - PT		-	-	19,881	19,881	
Maintenance Tech I - PT		19,881	19,881	19,881	-	
Salaries Total	501000	342,831	425,056	430,174	507,286	77,112
Salaries - OT	501001	726	5,000	5,000	5,000	-
Taxes - Payroll	501002	10,774	11,500	10,000	12,500	2,500
Pension Costs	501004	28,482	38,700	37,500	43,800	6,300
Insurance-Hospital & Life	501005	45,306	72,000	98,300	90,100	(8,200)
Total PERSONNEL EXPENDITURES		428,119	552,256	580,974	658,686	77,712
OPERATING EXPENDITURES						
Insurance-Property	502005	102,325	110,800	129,107	129,107	-
Insurance-Flood	502008	5,330	5,300	5,400	5,400	
Rent - Equipment	503002	9,899	12,500	12,500	12,500	
Rent - Building	503003	260	-	-	-	
Rent - Storage	503005	4,795	5,322	5,322	5,322	
Professional Service	520002	13,323	1,000	1,000	1,000	
Prof Serv-Software	520003	196	1,179	1,200	1,200	
Prof Serv-Inspections	520017	440	650	750	750	
Prof Serv-Grass Cutting	520039	36,600	-	-	-	
Prof Serv-Generator	520047	8,393	13,985	12,000	12,000	
Prof Serv-Termite&Pest Control	520048	29,283	28,883	31,500	31,500	
Prof Serv-Elevator	520049	4,229	4,080	4,300	4,300	
Prof Serv - Alarm Monitoring	520102	10,942	2,000	1,850	1,850	
R & M Vehicles	530004	392	1,500	1,500	1,500	
R & M Machinery & Equipment	530005	5,448	5,000	5,000	5,000	
R & M Bldg & Facilities	530008	37,289	25,296	35,000	35,000	
R & M Bldg HVAC	530010	31,696	35,000	36,750	36,750	
Utilities - Water	540000	9,552	9,500	7,500	7,500	
Utilities - Natural Gas	540001	460	600	600	600	
Utilities - Electric	540002	182,930	185,000	180,000	180,000	
Telephone Svcs	540005	73,744	55,119	60,000	60,000	
Cell Phone	540006	2,426	1,800	2,000	2,000	
Supplies-Janitorial	541002	17,401	17,192	15,000	15,000	
Supplies-Operating	541008	11,369	17,000	18,000	18,000	
Small Tools & Equipment	541014	1,264	2,071	2,500	2,500	
Uniforms	541017	5,133	5,500	5,500	5,500	
Vehicles	572011	33,317	-	-	-	
Fees - Vehicle Licenses/Tags	580009	-	140	150	150	
Entertainment & Promo - Christmas at the Complex	580019	0106	3,186	-	-	
Diesel	580034	457	500	500	500	
Gasoline	580035	6,254	5,250	5,500	5,500	
Total OPERATING EXPENDITURES		648,333	552,167	580,429	580,429	-
Total EXPENDITURES		1,076,452	1,104,423	1,161,403	1,239,115	77,712
NET EFFECT ON FUND BALANCE		\$ (1,015,710)	\$ (1,033,623)	\$ (1,105,003)	\$ (1,182,715)	\$ (77,712)

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -
NET EFFECT ON FUND BALANCE		(435,087)	(1,680,612)	(3,674,447)	(11,200)	3,814,032
FUND BALANCE, BEGINNING OF YEAR		6,004,130	5,569,043	3,888,431	3,888,431	-
FUND BALANCE, END OF YEAR		<u>\$ 5,569,043</u>	<u>\$ 3,888,431</u>	<u>\$ 213,984</u>	<u>\$ 3,877,231</u>	<u>\$ 3,814,032</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 18,115,064	\$ 17,786,000	\$ 17,500,000	\$ 17,500,000	\$ -
Interest - Other	470003	34,337	36,000	36,000	36,000	-
Total REVENUES		18,149,401	17,822,000	17,536,000	17,536,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	1,639,187	1,425,880	1,402,880	1,402,880	-
Total EXPENDITURES		1,639,187	1,425,880	1,402,880	1,402,880	-
OTHER FINANCING USES						
Transfer to General fund	599100	4,425,520	3,199,280	1,831,457	3,818,975	1,987,518
Transfer to 34th Judicial Court	599105	3,765,728	4,233,385	4,081,678	4,008,528	(73,150)
Transfer to Civic Auditorium	599152	220,843	281,671	316,341	316,341	-
Transfer to Comm Development	599160	441,321	1,371,338	1,628,282	1,576,199	(52,083)
Transfer to Fire	599254	-	695,000	695,000	670,000	(25,000)
Transfer to Council on Aging	599259	42,100	58,224	-	-	-
Transfer to Recreation	599261	1,230,568	1,481,803	1,350,864	1,420,210	69,346
Transfer to Public Works	599262	2,263,473	2,032,884	2,207,343	2,079,145	(128,198)
Transfer to Road Lighting	599263	170,967	241,570	145,885	145,885	-
Transfer to Sanitation	599264	201,401	429,644	366,154	187,627	(178,527)
Transfer to Assessor's Off	599266	9,443	11,410	11,189	11,189	-
Transfer to Transit	599279	235,623	249,454	111,977	301,307	189,330
Transfer to State & Fed Grants	599290	456,578	357,483	343,107	356,215	13,108
Transfer to 2021 Sales Tax Bond	599352	-	988,447	1,066,506	1,066,506	-
Transfer to Bike Paths	599457	371,444	559,583	536,330	32,000	(504,330)
Transfer to Capital Projects	599464	1,655,013	2,420,140	1,434,825	-	(1,434,825)
Transfer to Event Facilities	599578	84,221	106,523	67,394	56,027	(11,367)
Transfer to Self Insurance	599650	758,810	51,850	119,375	86,966	(32,409)
Total OTHER FINANCING USES		16,333,053	18,769,689	16,313,707	16,133,120	(180,587)
NET EFFECT ON FUND BALANCE		177,161	(2,373,569)	(180,587)	-	180,587
FUND BALANCE, BEGINNING OF YEAR		5,639,741	5,816,902	3,443,333	3,443,334	-
FUND BALANCE, END OF YEAR		\$ 5,816,902	\$ 3,443,333	\$ 3,262,746	\$ 3,443,334	\$ 180,587

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1050048 - District Attorney
(In Whole Numbers)

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
PERSONNEL EXPENDITURES						
Salaries:						
District Attorney					\$ 52,315	\$ 52,315
Assistant District Attorney I - Civil					103,135	103,135
Chief of Administration/PBK Coordinator					70,085	70,085
Diversion Coordinator					60,057	60,057
Assistant District Attorney I					58,178	58,178
Assistant District Attorney I					49,567	49,567
Assistant District Attorney I					49,567	49,567
Assistant District Attorney I					49,567	49,567
Assistant District Attorney I					49,567	49,567
Assistant District Attorney I					48,816	48,816
Assistant District Attorney I					48,816	48,816
Assistant District Attorney I					43,558	43,558
Assistant District Attorney I					43,558	43,558
Office Manager					61,567	61,567
Trial Assistant					50,558	50,558
Trial Assistant					50,558	50,558
Trial Assistant					48,816	48,816
Trial Assistant					49,792	49,792
Juvenile Trial Assistant					48,816	48,816
Trial Assistant					40,205	40,205
Victims Assistant Coordinator					49,679	49,679
Receptionist / Data Entry Clerk					36,063	36,063
Salaries	501000	-	-	-	1,162,840	1,162,840
Taxes - Payroll	501002	-	-	-	135,500	135,500
Pension Costs	501004	-	-	-	16,900	16,900
Insurance-Hospital & Life	501005	-	-	-	261,600	261,600
Total PERSONNEL EXPENDITURES		-	-	-	1,576,840	1,576,840
OPERATING EXPENDITURES						
Prof. Serv-Investigations	520100	9993	-	-	200,000	200,000
Total OPERATING EXPENDITURES			-	-	200,000	200,000
Total EXPENDITURES			-	-	1,776,840	1,776,840
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -	\$ (1,776,840)	\$ (1,776,840)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA - Hurricane Zeta	420028	1028	\$ 14,239	\$ -	\$ -	\$ -
Facility Rental	450035		6,000	1,325	-	-
Court Steno Fees - Judicial Court Reporter	450052	9992	29,000	26,500	29,000	29,000
Interest - Investment	470000		14,954	35,000	35,000	35,000
Reimbursement	480071		360,125	200,000	200,000	200,000
Misc. Revenue	480082		350	-	-	-
Lawsuit Settlement	489076		756,220	-	-	-
Total REVENUES			1,180,888	262,825	264,000	264,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
District Attorney			52,315	52,315	-	(52,315)
Assistant District Attorney I - Civil			101,795	103,135	-	(103,135)
Chief of Administration/PBK Coordinator			70,085	70,085	-	(70,085)
Diversion Coordinator			58,879	59,580	-	(59,580)
Assistant District Attorney I			57,477	58,178	-	(58,178)
Assistant District Attorney I			48,816	49,567	-	(49,567)
Assistant District Attorney I			48,816	49,567	-	(49,567)
Assistant District Attorney I			48,816	49,567	-	(49,567)
Assistant District Attorney I			48,816	49,567	-	(49,567)
Assistant District Attorney I			48,065	48,816	-	(48,816)
Assistant District Attorney I			42,807	43,558	-	(43,558)
Assistant District Attorney I			42,807	43,558	-	(43,558)
Court Reporter			69,289	70,179	70,660	481
Court Reporter			69,289	70,179	70,660	481
Court Reporter			68,539	69,429	69,910	481
Court Reporter			68,539	69,429	69,910	481
Court Reporter			67,649	68,539	69,002	463
Court Reporter			65,805	66,759	67,121	362
Office Manager			61,567	62,208	-	(62,208)
Division A / Judicial Secretary			62,944	63,898	64,203	305
Division B / Judicial Secretary			62,944	63,898	64,203	305
Division C / Judicial Secretary			62,944	63,898	64,203	305
Division D / Judicial Secretary			62,944	63,898	64,203	305
Division E / Judicial Secretary			62,944	63,898	64,203	305
Division A Judicial Law Clerk			74,689	74,689	74,689	-
Division B Judicial Law Clerk			74,689	74,689	74,689	-
Division C Judicial Law Clerk			42,625	42,625	42,625	-
Division D Judicial Law Clerk			57,466	57,466	57,466	-
Division E Judicial Law Clerk			64,758	64,758	64,758	-
Families INS Officer			58,197	58,928	59,346	418
Trial Assistant			49,567	50,318	-	(50,318)
Trial Assistant			49,567	50,318	-	(50,318)
Trial Assistant			48,816	49,567	-	(49,567)
Trial Assistant			48,816	49,567	-	(49,567)
Juvenile Trial Assistant			48,816	49,567	-	(49,567)
Trial Assistant			40,205	55,374	-	(55,374)
Victims Assistant Coordinator			48,705	48,705	-	(48,705)
Receptionist / Data Entry Clerk			36,063	36,063	-	(36,063)
Clerical Specialist III			46,617	46,617	47,540	923
Clerk Specialist I			32,239	32,700	32,874	174
Clerk Specialist I			21,060	21,060	21,060	-
Probation Off/Comm Service - PT			8,656	8,656	8,656	-
Salaries	501000		2,327,832	2,355,258	2,394,939	1,221,981
Taxes - Payroll	501002		46,118	48,735	45,000	(18,700)
Pension Costs	501004		236,997	274,950	260,000	120,500
Insurance-Hospital & Life	501005		356,810	488,521	490,950	171,500
Total PERSONNEL EXPENDITURES			2,967,757	3,167,464	3,190,889	1,540,281
OPERATING EXPENDITURES						(1,650,608)
Insurance-Property	502005		167,029	203,247	214,997	214,997
Insurance-Flood	502008		10,334	12,500	10,500	10,500
Insurance - Workers Comp	502012		4,286	7,475	8,618	8,618
Rent - Equipment	503002		3,367	4,555	4,500	4,500
Professional Service	520002		515,255	368	-	-
Prof Serv-Software Support	520003		1,470	2,500	2,500	2,500
Prof Serv-Software Support	520003	9992	2,940	2,000	2,500	2,500
Prof. Serv-Investigations	520100	9993	-	200,000	200,000	(200,000)
Prof Serv-Inspections	520017		-	500	500	500
Prof Ser-Transcript/Deposition	520022		31,320	12,500	12,500	12,500
Prof Serv-Generator	520047		9,545	11,235	11,500	11,500
Prof Serv-Elevator	520049		12,884	10,452	10,500	10,500
Prof Serv - Alarm Monitoring	520102		3,403	2,000	2,000	2,000
R & M Machinery & Equipment	530005		1,109	5,016	5,000	5,000
R & M Bldg & Facilities	530008		22,191	53,813	20,000	20,000
R & M Bldg HVAC	530010		48,922	51,368	53,936	53,936
Utilities - Water	540000		6,544	6,800	6,800	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Utilities - Natural Gas	540001	\$ 16,163	\$ 26,600	\$ 26,600	\$ 26,600	\$ -
Utilities - Electric	540002	269,819	283,600	280,000	280,000	-
Telephone Svcs	540005	38,956	38,000	38,000	38,000	-
Cell Phone	540006	134	670	700	700	-
Supplies-Janitorial	541002	15,891	12,054	10,000	10,000	-
Legal Books/Software-Westlaw	541006	22,076	22,345	22,500	22,500	-
Stationary & Office Supplies	541007	6,651	4,807	5,000	5,000	-
Stationary & Office Supplies	541007	9990	111	89	-	-
Supplies-Operating	541008	3,592	3,621	3,500	3,500	-
Supplies-Operating - Opioid Settlement	541008	9989	3,509	-	-	-
Uniforms	541017	990	1,000	1,000	1,000	-
Computer Equipment	542000	6,516	-	-	-	-
Computer Equipment - Judicial Court Reporter	542000	9992	8,548	8,217	8,500	8,500
Computer Software	542001	9990	1,055	1,056	1,056	-
Furniture & Fixtures	542003	-	310	500	500	-
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	5,000	-
Postage	580022	1,458	500	500	500	-
Court attendance	580043	29,525	27,500	28,500	28,500	-
Court Filing Fees	580045	575	700	700	700	-
Court costs	580046	108,419	85,500	107,000	107,000	-
Jurors & Witnesses	580049	93,061	78,756	50,000	50,000	-
Miscellaneous Expense	580057	646	180	-	-	-
Total OPERATING EXPENDITURES		1,489,316	1,186,654	1,155,407	955,407	(200,000)
Total EXPENDITURES		4,457,073	4,354,118	4,346,296	2,495,688	(1,850,608)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	3,765,728	4,233,385	4,081,678	4,008,528	(73,150)
Total OTHER FINANCING SOURCES		3,765,728	4,233,385	4,081,678	4,008,528	(73,150)
NET EFFECT ON FUND BALANCE		489,543	142,092	(618)	1,776,840	1,777,458
NET EFFECT ON FUND BALANCE		489,543	142,092	(618)	-	618
FUND BALANCE, BEGINNING OF YEAR		(186,741)	792,345	1,076,529	1,076,529	-
FUND BALANCE, END OF YEAR		\$ 792,345	\$ 1,076,529	\$ 1,075,293	\$ 1,076,529	\$ 1,778,076

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	\$ 166,047	\$ 203,130	\$ 234,003	\$ 232,050	\$ (1,953)
Insurance-Flood	502008	3,784	4,600	4,700	4,700	-
R & M Bldg HVAC	530010	70,420	73,941	77,638	77,638	-
Miscellaneous Expense	580057	313	-	-	-	-
Total EXPENDITURES		<u>240,564</u>	<u>281,671</u>	<u>316,341</u>	<u>316,341</u>	<u>(1,953)</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	220,843	281,671	316,341	316,341	-
Total OTHER FINANCING SOURCES		<u>220,843</u>	<u>281,671</u>	<u>316,341</u>	<u>316,341</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(19,721)	-	-	-	1,953
FUND BALANCE, BEGINNING OF YEAR		212,961	193,240	193,240	193,240	-
FUND BALANCE, END OF YEAR		<u>\$ 193,240</u>	<u>\$ 193,240</u>	<u>\$ 193,240</u>	<u>\$ 193,240</u>	<u>\$ 1,953</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Building Permits	410007	\$ 259,102	\$ 275,000	\$ 200,000	\$ 215,000	\$ 15,000
Demolition Permit	410008	3,028	4,000	4,000	4,000	-
Electric Permits	410009	79,923	73,500	65,000	70,000	5,000
Electrical Licenses	410010	12,352	15,000	15,000	15,000	-
Plumbing Permits	410011	31,365	37,000	30,000	30,000	-
Plumbing Licenses	410012	5,716	7,000	7,000	7,000	-
Aircond. Permits	410013	31,957	28,500	26,000	26,000	-
Aircond. Licenses	410014	5,963	8,000	6,500	6,500	-
Zoning Compliance	410016	14,893	20,000	23,000	23,000	-
Zoning BZA	410017	17,807	10,000	10,000	10,000	-
Gas Permits	410018	26,343	27,600	27,600	27,600	-
Gas Licenses	410019	3,996	5,000	4,000	4,000	-
License Fees	410020	454	40	-	-	-
Permit Fees	410021	44,922	45,000	45,000	45,000	-
Subdivision Fees	410024	18,153	15,000	15,000	15,000	-
Inspection/Reinspection Fees	410025	23,005	20,000	20,000	20,000	-
Federal Grants- Chenier Park Nature Trail	420003 0123	-	400,000	400,000	-	(400,000)
Rents and Leases	450038	304	150	-	-	-
Sign Rental	450041	3,086	2,000	1,300	1,300	-
Copy Fee-Ord/Resolutions/Other	450042	1,592	2,400	2,400	5,000	2,600
Fees, Charges, Etc.	450043	108	25	-	-	-
Grass Violation Liens	460004	81,888	80,000	80,000	80,000	-
Grass Cutting Fees	460005	7,305	8,000	10,000	10,000	-
Interest - Other	470003	1,177	800	650	650	-
Adjudicated Property Revenue	480078	630,593	200,000	100,000	100,000	-
Donations - Chenier Park Nature Trail	483001 0123	-	211,000	211,000	-	(211,000)
Donations - Mehle St Environmental Site	483001 2026	79,621	-	-	-	-
Total REVENUES		1,384,653	1,495,015	1,303,450	715,050	(588,400)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Acting Director of Comm Development		75,895	94,302	96,188	1,886	
Assistant Director of Comm Development		61,920	63,026	63,158	132	
Compliance Manager		65,348	66,096	66,635	539	
Code Enforcement Manager		58,812	59,665	59,989	324	
Inspector		54,551	55,903	56,142	239	
Building Official		50,506	51,308	51,516	208	
Office Manager III		-	-	46,432	46,432	
Case Manager		44,107	44,666	44,979	313	
Case Manager		42,488	43,047	43,338	291	
Case Manager		34,142	40,132	37,137	(2,995)	
Compliance Inspector III		42,228	43,378	43,573	195	
Compliance Inspector/Courier		39,394	40,156	40,422	266	
Clerical Specialist I		37,622	38,087	38,375	288	
Planning Tech		36,538	37,137	37,269	132	
Case Manager - PT		30,888	30,888	30,888	-	
Case Manager - PT		22,464	22,464	22,464	-	
Comm Development Inspector - PT		30,888	30,888	30,888	-	
Comm Development Inspector - PT		30,888	30,888	30,888	-	
Comm Development Inspector - PT		26,819	30,888	26,819	(4,069)	
GIS Manager - PT		30,000	30,000	30,000	-	
Planner-PT		22,741	30,000	30,000	-	
Board Member		3,163	3,163	3,163	-	
Board Member		3,163	3,163	3,163	-	
Board Member		3,163	3,163	3,163	-	
Board Member		3,163	3,163	3,163	-	
Board Member		3,163	3,163	3,163	-	
Salaries Total	501000	825,568	854,054	898,734	942,915	44,181
Salaries - OT	501001	1,266	1,500	1,500	1,500	-
Taxes - Payroll	501002	21,389	28,600	31,000	28,500	(2,500)
Pension Costs	501004	76,416	75,000	74,500	79,800	5,300
Insurance-Hospital & Life	501005	116,365	125,000	127,100	154,500	27,400
Total PERSONNEL EXPENDITURES		1,041,004	1,084,154	1,132,834	1,207,215	74,381
OPERATING EXPENDITURES						
Rent - Equipment	503002	8,668	7,200	7,200	7,200	-
Rent - Storage	503005	2,470	2,880	2,880	2,880	-
Professional Service	520002	385,181	220,000	100,000	100,000	-
Prof Serv-Contracting	520035	(50)	-	-	-	-
Prof Serv-Grass Cutting	520039	164,319	840,000	725,000	750,000	25,000
R & M Vehicles	530004	5,133	3,000	3,000	3,000	-
Cell Phone	540006	12,165	9,500	9,500	9,500	-
Stationary & Office Supplies	541007	4,141	4,947	4,000	4,000	-
Supplies-Operating	541008	40,669	2,500	2,500	2,500	-
Travel, Training, & Etc.	550000	2,365	11,348	10,000	5,000	(5,000)
Land	571000	68,371	-	-	-	-
Construction in Progress - Chenier Park Nature Trail	571001 0123	14,562	800,000	800,000	-	(800,000)

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

			2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>							
Construction in Progress - Mehle St Environmental Site	571001	2026	\$ 54,461	\$ 4,694	\$ -	\$ -	\$ -
Vehicles	572011		36,156	40,000	40,000	35,000	(5,000)
Fees-Vehicle Licenses/Tags	580009		(316)	-	500	500	-
Taxes & Lic. Other - My Permit Now	580010	0016	12,625	13,000	13,000	13,000	-
Advertising	580017		2,579	3,000	3,000	50,000	47,000
Advertising - LLT	580017	7805	-	20,000	-	-	-
Dues & Subscriptions	580018		542	1,000	1,000	1,000	-
Recording Fees	580021		20,180	25,000	25,000	25,000	-
Recording Fees	580021	0126	652	-	-	-	-
Postage	580022		9,479	7,500	8,000	8,000	-
Fees & Charges	580024		10,096	11,312	10,000	10,000	-
Gasoline	580035		7,603	7,000	7,000	6,600	(400)
Miscellaneous Expense	580057		6,400	-	-	-	-
Regional Planning Comm Exp	589001		27,318	27,318	27,318	50,854	23,536
Total OPERATING EXPENDITURES			<u>895,769</u>	<u>2,061,199</u>	<u>1,798,898</u>	<u>1,084,034</u>	<u>(714,864)</u>
Total EXPENDITURES			<u>1,936,773</u>	<u>3,145,353</u>	<u>2,931,732</u>	<u>2,291,249</u>	<u>(640,483)</u>
OTHER FINANCING SOURCES							
Transfer From Sales Tax Fund	499101		441,321	1,371,338	1,628,282	1,576,199	(52,083)
Transfer from GF Capital Projects	499464		-	50,000	-	-	-
Total OTHER FINANCING SOURCES			<u>441,321</u>	<u>1,421,338</u>	<u>1,628,282</u>	<u>1,576,199</u>	<u>(52,083)</u>
NET EFFECT ON FUND BALANCE			\$ (110,799)	\$ (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		2025 Adopted		Change
REVENUES												
OPERATING REVENUES												
Federal Grants - Ochsner Fitness Center	420003	0125	\$	-	\$	9,000,000	\$	9,000,000	\$	9,000,000	\$	-
Federal Grants - Park Redevelopment	420003	0126		-		4,000,000		4,000,000		-		(4,000,000)
Federal Grants - Vista Park	420003	8392		-		-		-		1,064,152		1,064,152
Federal Grants - Patricia Rothschild Park	420003	8394		-		-		-		224,891		224,891
Auction Proceeds	450002	7805		10,000		-		-		-		-
Lot Next Door	450004	7805		9,600		9,850		-		-		-
Appraisal Revenue	450005	7805		400		200		-		-		-
Buy and Build	450006			75		75		-		-		-
Buy and Build	450006	7805		44,650		75		-		-		-
Misc. Revenue	480082	7805		4,000		-		-		-		-
Total REVENUES				68,725		13,010,200		13,000,000		10,289,043		(2,710,957)
EXPENDITURES												
OPERATING EXPENDITURES												
ProfServ-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		9,000,000		-
Construction in Progress - Park Redevelopment	571001	0126		-		1,943,684		607,904		-		(607,904)
Construction in Progress - Judy, Lena, Angelique & Riverbe	571001	8389		449,284		-		-		-		-
Construction in Progress - Vista Park	571001	8392		21,780		1,448,412		-		1,064,152		1,064,152
Construction in Progress - Old Jail Park	571001	8393		159,341		-		-		-		-
Construction in Progress - Patricia Rothschild Park	571001	8394		7,615		607,904		607,904		224,891		(383,013)
Advertising-LLT	580017	7805		42,125		-		-		-		-
Advertising - Patricia Rothschild Park	580017	8394		229		-		-		-		-
Total OPERATING EXPENDITURES				995,418		13,000,000		10,215,808		10,289,043		73,235
NET EFFECT ON FUND BALANCE				\$ (926,693)		\$ 10,200		\$ 2,784,192		\$ -		\$ (2,784,192)
NET EFFECT ON FUND BALANCE				(1,037,492)		(218,800)		2,784,192		-		(2,784,192)
FUND BALANCE, BEGINNING OF YEAR				18,122,740		17,085,248		16,866,448		16,866,448		-
FUND BALANCE, END OF YEAR				<u><u>\$ 17,085,248</u></u>		<u><u>\$ 16,866,448</u></u>		<u><u>\$ 19,650,640</u></u>		<u><u>\$ 16,866,448</u></u>		<u><u>\$ (2,784,192)</u></u>

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA - Hurricane Gustav PW2497	420028	2497	\$ -	\$ 6,720	\$ -	\$ -
FEMA - FEMA PW3734-Hurr Gustav	420028	3734	- - -	5,739	- - -	- - -
Total REVENUES				12,459		
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Engineering - Hurricane Gustav PW2497	520025	2497	83	83	- - -	- - -
Prof Serv-Engineering - FEMA PW3734-Hurr Gustav	520025	3734	248	6,908	- - -	- - -
Total EXPENDITURES			330	6,991		
NET EFFECT ON FUND BALANCE		(330)	5,468	- - -	- - -	- - -
FUND BALANCE, BEGINNING OF YEAR		(149,900)	(150,230)	(144,762)	(144,762)	-
FUND BALANCE, END OF YEAR		<u><u>\$ (150,230)</u></u>	<u><u>\$ (144,762)</u></u>	<u><u>\$ (144,762)</u></u>	<u><u>\$ (144,762)</u></u>	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
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	169,718	-
FUND BALANCE, END OF YEAR		<u>\$ 169,718</u>	<u>\$ 169,718</u>	<u>\$ 169,718</u>	<u>\$ 169,718</u>	<u>\$ -</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 4,221,939	\$ 3,384,471	\$ 3,244,211	\$ 3,244,211	\$ -
FEMA Admin	420029	15,203	-	-	-	-
Bond Proceeds	489002	1,636,330	-	-	-	-
Total REVENUES		<u>5,873,472</u>	<u>3,384,471</u>	<u>3,244,211</u>	<u>3,244,211</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service - Hurricane Ida	520002	0840	71,627	3,680,397	3,631,122	2,989,213
Professional Service - Arabi Tornado	520002	0842	2,850	-	-	-
Professional Service - Hurricane Zeta	520002	1028	9,678	1,541	-	-
Professional Service - PW 21058 Portable Water Distr.	520002	1058	(72)	-	-	-
Professional Service - Saltwater Intrusion	520002	1722	194,587	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	200,000
Prof Serv-Closeout/Proj Mgmt - Recovery Program Man	520036	1060	207,392	50,000	50,000	50,000
R & M Bldg & Facilities - Arabi Tornado	530008	0842	19,857	-	-	-
Computer Software	542001	4,998	4,998	4,998	4,998	-
Construction Progress - Welcome Center	571001	3642	79,214	1,325,563	1,300,998	-
Construction in Progress - PW 19922 E. Genie Canal	571001	8029	1,535,619	2,637	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		<u>4,383,258</u>	<u>5,266,710</u>	<u>5,189,755</u>	<u>3,244,211</u>	<u>(1,945,544)</u>
NET EFFECT ON FUND BALANCE		1,490,214	(1,882,239)	(1,945,544)	-	1,945,544
FUND BALANCE, BEGINNING OF YEAR		<u>(5,151,959)</u>	<u>(3,661,745)</u>	<u>(5,543,984)</u>	<u>(5,543,984)</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ (3,661,745)</u>	<u>\$ (5,543,984)</u>	<u>\$ (7,489,528)</u>	<u>\$ (5,543,984)</u>	<u>\$ 1,945,544</u>

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

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

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Lawsuit Settlement	489076	\$ -	\$ 339,584	\$ 350,763	\$ 350,763	\$ -
Total REVENUES		\$ -	\$ 339,584	\$ 350,763	\$ 350,763	\$ -
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director Opioid Abatement Program		- 80,000	80,000	80,000	80,000	-
Salaries	501000	- 80,000	80,000	80,000	80,000	-
Taxes - Payroll	501002	- 1,265	1,265	1,265	1,200	(65)
Pension Costs	501004	- 10,050	9,600	9,000	9,000	(600)
Insurance-Hospital & Life	501005	- 10,072	11,647	10,700	10,700	(947)
Total PERSONNEL EXPENDITURES		- 101,387	102,512	100,900	100,900	(1,612)
OPERATING EXPENDITURES						
Vehicle Allowance	501009	7,200	7,200	7,200	7,200	-
Rent - Building - Opioid Settlement	503003	- 10,000	10,000	10,000	10,000	-
Supplies-Operating - Opioid Settlement	541008	- 220,997	231,051	232,663	232,663	1,612
Total OPERATING EXPENDITURES		- 238,197	248,251	249,863	249,863	1,612
Total EXPENDITURES		- 339,584	350,763	350,763	350,763	-
NET EFFECT ON FUND BALANCE		- -	- -	- -	- -	- -
FUND BALANCE, BEGINNING OF YEAR		- 726,324	726,324	726,324	726,324	-
FUND BALANCE, END OF YEAR		\$ 726,324	\$ 726,324	\$ 726,324	\$ 726,324	\$ -

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 12,446,107	\$ 8,977,339	10,537,378	10,341,911	\$ (195,467)
Prior Year Advalorem	401001	360,107	380,000	374,511	374,511	-
Fire Permits	410004	4,875	16,000	16,000	16,000	-
FEMA	420028	433,964	-	-	-	-
FEMA - Zeta	420028	1028	1,237	-	-	-
FEMA - Gustav	420028	3734	211,941	-	-	-
State Rev. Shar.	430000	13,432	15,174	15,174	15,174	-
State Funds-2% Fire	440003	283,542	285,000	290,572	290,572	-
Fire Insp. Reports	450049	9,250	9,000	9,000	9,000	-
Fire Service	450050	2,410,391	2,950,000	2,400,000	2,974,675	574,675
Interest - Invest.	470000	385,617	5,000	5,000	5,000	-
Interest - Other	470003	43,322	20,000	20,000	20,000	-
Reimbursement	480071	33,400	814	-	-	-
Reimbursement - Hurricane Laura	480071	0830	172,778	28,357	-	-
Reimbursement - Hurricane Ida	480071	0840	362,165	-	-	-
Reimb-Workmen's Compensation	482004	-	35,162	50,000	50,000	-
Insurance Proceeds - Hurricane Zeta	489074	1028	52,764	-	-	-
Total REVENUES		17,011,714	12,935,024	13,717,635	14,096,843	379,208
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	5,614,081	3,111,500	3,200,000	3,400,000	200,000
Salaries - OT	501001	297,344	380,000	380,000	300,000	(80,000)
Taxes - Payroll	501002	105,413	115,000	115,000	115,000	-
Pension Costs	501004	1,912,478	2,070,500	2,050,500	2,050,500	-
Insurance-Hospital & Life	501005	1,065,476	1,265,000	1,466,000	1,466,000	-
Insurance Retirees Health & Life	501007	588,331	695,000	695,000	670,000	(25,000)
Unscheduled Overtime	501008	1,331,060	1,280,000	1,100,000	1,000,000	(100,000)
Sick Time Buy Back	501011	-	-	-	150,000	150,000
Total PERSONNEL EXPENDITURES		10,914,183	8,917,000	9,006,500	9,151,500	145,000
OPERATING EXPENDITURES						
Auto Insurance	502000	12,796	88,269	54,129	54,129	-
Insurance-Property	502005	94,239	116,500	115,000	115,000	-
Insurance-Flood	502008	26,977	31,500	29,000	29,000	-
Insurance-Work.Comp.	502012	1,136,686	1,509,416	1,631,144	1,631,144	-
Rent - Equipment	503002	2,872	2,500	2,500	2,500	-
Rentals/Leases	503004	22,911	78,700	-	-	-
Professional Service	520002	98,286	46,500	50,000	45,000	(5,000)
Prof Serv-Software Support	520003	95,656	64,800	75,000	70,000	(5,000)
Prof Serv - Legal	520012	-	14,987	30,000	20,000	(10,000)
Prof Serv-Inspections	520017	350	22,500	20,000	20,000	-
Prof Serv-Drug Testing	520045	779	-	-	-	-
Prof Serv-Generator	520047	16,835	27,870	28,000	28,000	-
Professional Service - Medical	520054	47,711	51,700	240,000	109,533	(130,467)
Prof Serv - Alarm Monitoring	520102	6,567	9,000	10,000	10,000	-
R & M Vehicles	530004	268,161	328,300	220,000	220,000	-
R & M Machinery & Equipment	530005	8,981	40,000	25,000	25,000	-
R & M Bldg & Facilities	530008	254,936	98,291	150,000	150,000	-
R & M Bldg HVAC	530010	18,742	20,000	20,000	20,000	-
Utilities - Water	540000	11,000	12,000	12,000	12,000	-
Utilities - Natural Gas	540001	4,955	10,000	10,000	10,000	-
Utilities - Electric	540002	79,582	90,000	90,000	90,000	-
Telephone Svcs	540005	19,875	21,500	21,500	21,500	-
Cell Phone	540006	9,840	26,500	26,500	26,500	-
Supplies-Janitorial	541002	4,707	8,000	10,000	10,000	-
Supplies - Food/Drink	541003	-	1,000	2,000	2,000	-
Stationary & Office Supplies	541007	11,893	6,893	10,000	10,000	-
Supplies-Operating	541008	48,846	105,000	90,000	90,000	-
Supplies-Operating - Fire Safety House	541008	0139	17,785	29,726	106,057	106,057
Supplies-Operating - NASA	541008	1200	-	127,000	50,000	50,000
Supplies-Medical	541009	14,026	32,700	20,000	20,000	-
Supplies-Medical - NASA	541009	1200	7,792	-	-	-
Small Tools & Equipment	541014	461,456	103,400	100,000	100,000	-
Uniforms	541017	115,428	125,800	130,000	130,000	-
Furniture & Fixtures	542003	25,656	56,165	60,000	60,000	-
Travel, Training, & Etc.	550000	148,195	175,000	175,000	160,000	(15,000)
Small Equipment	571012	439,205	126,264	145,000	145,000	-
Small Equipment - Fire Safety House	571012	0139	6,173	-	-	-
Small Equipment - NASA	571012	1200	-	38,236	-	-
Vehicles	572011	95,023	435,000	90,000	90,000	-
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	316,122	-
Fees-Vehicle Licenses/Tags	580009	100	970	1,000	1,000	-
Advertising	580017	26,894	41,500	20,000	20,000	-
Dues & Subscriptions	580018	2,010	3,000	3,000	3,000	-
Postage	580022	242	150	250	250	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Fees & Charges	580024	\$ 65	\$ 594	\$ 600	\$ 600	\$ -
Diesel	580034	53,839	60,000	60,000	60,000	-
Gasoline	580035	32,790	30,000	30,000	30,000	-
Miscellaneous Expense	580057	7,231	-	-	-	-
Total OPERATING EXPENDITURES		<u>4,239,864</u>	<u>4,497,888</u>	<u>4,278,802</u>	<u>4,113,335</u>	<u>(165,467)</u>
Total EXPENDITURES		<u>15,154,047</u>	<u>13,414,888</u>	<u>13,285,302</u>	<u>13,264,835</u>	<u>(20,467)</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	-	695,000	695,000	670,000	(25,000)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>695,000</u>	<u>695,000</u>	<u>670,000</u>	<u>(25,000)</u>
OTHER FINANCING USES						
Transfer to General Fund	599100	-	87,597	87,597	89,240	1,643
Transfer out to Assessor's Off	599266	2,802	5,563	5,581	5,581	-
Transfer to 2014 Fire Sinking	599354	47,346	-	-	-	-
Transfer to Fire Capital Fund	599454	-	5,618,619	1,034,155	1,407,187	373,032
Total OTHER FINANCING USES		<u>50,148</u>	<u>5,711,779</u>	<u>1,127,333</u>	<u>1,502,008</u>	<u>374,675</u>
NET EFFECT ON FUND BALANCE		1,807,519	\$ (5,496,643)	\$ -	\$ -	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ -	\$ 2,871,760	\$ 3,365,603	\$ 3,294,541	\$ (71,062)
Prior Year Advalorem	401001	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Total REVENUES		\$ -	\$ 2,961,760	\$ 3,455,603	\$ 3,384,541	\$ (71,062)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	\$ -	\$ 2,812,000	\$ 3,354,633	\$ 3,283,571	\$ (71,062)
Total PERSONNEL EXPENDITURES		\$ -	\$ 2,812,000	\$ 3,354,633	\$ 3,283,571	\$ (71,062)
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	580001	\$ -	\$ 78,000	\$ 100,970	\$ 100,970	\$ -
Total OPERATING EXPENDITURES		\$ -	\$ 78,000	\$ 100,970	\$ 100,970	\$ -
Total EXPENDITURES		\$ -	\$ 2,890,000	\$ 3,455,603	\$ 3,384,541	\$ (71,062)
NET EFFECT ON FUND BALANCE		\$ -	\$ 71,760	\$ -	\$ -	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ -	\$ 500,730	\$ 518,846	\$ 518,846	\$ -
Prior Year Advalorem	401001	- 10,000	10,000	10,000	10,000	-
Total REVENUES		- -	510,730	528,846	528,846	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries	501000	- -	416,500	513,281	513,281	-
Total PERSONNEL EXPENDITURES		- -	416,500	513,281	513,281	-
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	580001	- -	13,500	15,565	15,565	-
Total OPERATING EXPENDITURES		- -	13,500	15,565	15,565	-
Total EXPENDITURES		- -	430,000	528,846	528,846	-
NET EFFECT ON FUND BALANCE		\$ -	\$ 80,730	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		1,807,519	(5,344,153)	- -	- -	- -
FUND BALANCE, BEGINNING OF YEAR		9,152,859	10,960,378	5,616,225	5,616,225	-
FUND BALANCE, END OF YEAR		<u>\$ 10,960,378</u>	<u>\$ 5,616,225</u>	<u>5,616,225</u>	<u>5,616,225</u>	<u>\$ -</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 418,831	\$ 413,970	\$ 485,176	\$ 476,176	\$ (9,000)
Prior Year Advalorem	401001	13,121	10,000	13,646	13,646	-
Interest - Other	470003	431	-	-	-	-
Total REVENUES		432,383	423,970	498,822	489,822	(9,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	15,580	17,924	17,924	17,924	-
Insurance-Flood	502008	2,682	3,000	3,000	3,000	-
Utilities - Water	540000	926	1,200	1,200	1,200	-
Utilities - Natural Gas	540001	1,420	2,100	2,100	2,100	-
Utilities - Electric	540002	26,907	34,000	34,000	34,000	-
Ad Valorem Pension Expense	580001	13,447	12,500	14,555	14,555	-
Miscellaneous Expense	580057	1,851	-	-	-	-
Grant Distrib-Council on Aging	589005	371,386	411,470	380,000	417,043	37,043
Total EXPENDITURES		434,199	482,194	452,779	489,822	37,043
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	42,100	58,224	-	-	-
Total OTHER FINANCING SOURCES		42,100	58,224	-	-	-
NET EFFECT ON FUND BALANCE		40,284	-	46,043	-	(46,043)
FUND BALANCE, BEGINNING OF YEAR		339,165	379,449	379,449	379,449	-
FUND BALANCE, END OF YEAR		\$ 379,449	\$ 379,449	\$ 425,492	\$ 379,449	\$ (46,043)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recovery	420001	\$ -	\$ 195,000	\$ 195,000	\$ -	\$ (195,000)
CDBG Disaster Recovery - Old Arabi Revitalization	420001	0026	109,275	535,197	535,197	178,000
CDBG Disaster Recovery - Splash Pad	420001	0066	6,266	-	-	-
Total REVENUES		<u>115,541</u>	<u>730,197</u>	<u>730,197</u>	<u>178,000</u>	<u>(552,197)</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service - Canseco's Generator	520002	-	195,000	195,000	-	(195,000)
Construction in Progress - Old Arabi Revitalization	571001	0026	23,860	535,197	487,867	178,000
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		<u>22,467</u>	<u>730,197</u>	<u>682,867</u>	<u>178,000</u>	<u>(504,867)</u>
NET EFFECT ON FUND BALANCE		93,074	-	47,330	-	(47,330)
FUND BALANCE, BEGINNING OF YEAR		<u>(747,844)</u>	<u>(654,770)</u>	<u>(654,770)</u>	<u>(654,770)</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ (654,770)</u>	<u>\$ (654,770)</u>	<u>\$ (607,440)</u>	<u>\$ (654,770)</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	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	\$ 11,347	\$ -	\$ -	\$ -	\$ -
Small Tools & Equipment	541014	1,455	13,259	50,000	50,000	-
Construction in Progress	571001	-	123,529	-	-	-
Recording Fees	580021	410	-	-	-	-
Total EXPENDITURES		<u>13,212</u>	<u>136,788</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (13,212)	\$ (136,788)	\$ (50,000)	\$ (50,000)	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	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	50,000	-
Total EXPENDITURES		<u>42,625</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (42,625)	\$ (50,000)	\$ (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	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Services	520002	\$ 36,498	\$ -	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008	1,173	-	-	-	-
Small Tools & Equipment	541014	16,454	8,857	-	-	-
Construction in Progress	571001	-	47,143	50,000	50,000	-
Small Equipment	571012	5,600	-	-	-	-
Small Equipment - Borgnemouth Park Baseball Fields	0051	12,545	-	-	-	-
Total EXPENDITURES		<u>72,270</u>	<u>56,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (72,270)	\$ (56,000)	\$ (50,000)	\$ (50,000)	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Services	520002	\$ 45,548	\$ -	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008	1,428	4,400	-	-	-
Small Tools & Equipment	541014	10,557	13,054	-	-	-
Construction in Progress	571001	-	32,546	50,000	50,000	-
Small Equipment	571012	9,843	-	-	-	-
Recording Fees	580021	310	-	-	-	-
Total EXPENDITURES		67,686	50,000	50,000	50,000	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	116,275	200,000	200,000	200,000	-
Total OTHER FINANCING SOURCES		116,275	200,000	200,000	200,000	-
NET EFFECT ON FUND BALANCE		\$ 48,589	\$ 150,000	\$ 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	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 968,546	\$ 952,425	\$ 1,121,969	\$ 1,101,157	\$ (20,812)
Prior Year Advalorem	401001	27,353	33,000	28,447	28,447	-
State Rev. Shar.	430000	10,175	11,499	12,500	12,500	-
Entrance Fees	450011	-	2,250	-	-	-
Regis-Baseball/Softball/T-ball	450013	39,550	48,825	48,000	48,000	-
Registration - Basketball	450014	23,310	24,000	24,000	24,000	-
Registration - Football	450016	13,930	20,520	20,000	20,000	-
Registration - Soccer	450017	34,650	43,335	40,000	40,000	-
Registration - Volleyball	450018	9,555	12,690	10,000	10,000	-
Registration - Adult League	450019	14,100	5,850	-	-	-
Concession Sales - Recreation	450022	25,133	20,000	20,000	20,000	-
Concession Sales - Tournaments	450023	233,712	280,000	280,000	280,000	-
Alcohol Sales - USSSA	450024	30,911	28,000	28,000	25,000	(3,000)
Concession Sales-Adult Leagues	450025	22,331	16,000	16,000	25,000	9,000
Alcohol Sales - Adult League	450026	7,339	4,000	4,000	10,000	6,000
Alcohol Sales - HOF/Events	450028	1,931	1,500	1,500	1,500	-
Sales - Food/Drink Package	450034	2,271	3,147	3,150	3,150	-
Facility Rental - Bldng Renta	450035	52,201	45,000	45,000	45,000	-
Facility Rental - Field Rental	450036	88,755	130,000	130,000	130,000	-
Interest - Investments	470000	28,587	-	-	-	-
Interest - Other	470003	3,298	2,000	2,000	2,000	-
Cleaning Fee Collected	480051	400	1,450	1,450	1,450	-
Security Charges Collected	480052	840	2,150	2,150	2,150	-
Refunds	480070	-	444	-	-	-
Rebates	480072	451	-	-	-	-
Misc. Revenue	480082	684	-	-	-	-
Donations	483001	1,598	500	500	500	-
Insurance Proceeds	489074	1028	186,938	-	-	-
Lawsuit Settlement	489076	1,392	-	-	-	-
Total REVENUES		1,829,941	1,688,585	1,838,666	1,829,854	(8,812)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director		93,968	93,968	95,847	1,879	
Program Manager P & R		45,811	46,563	46,727	164	
Operations Coordinator		42,807	43,558	47,494	3,936	
Facilities Manager II		39,629	40,279	40,422	143	
League Coordinator		39,629	40,279	49,567	9,288	
Office Manager I		35,300	36,229	36,006	(223)	
Laborer I		27,600	28,060	28,152	92	
Laborer I		27,600	28,060	28,152	92	
Laborer I		27,600	28,060	28,152	92	
Laborer I		27,600	27,600	27,600	-	
Laborer I		27,600	27,600	27,600	-	
Park Managers / Supervisors - PT		150,000	150,000	150,000	-	
Concession / Field Workers - PT		150,000	150,000	150,000	-	
Salaries	501000	466,105	790,344	796,376	812,023	15,647
Taxes - Payroll	501002	17,504	30,000	31,600	32,000	400
Pension Costs	501004	33,575	59,600	57,700	56,400	(1,300)
Insurance-Hospital & Life	501005	52,430	81,600	94,200	107,500	13,300
Total PERSONNEL EXPENDITURES		569,614	961,544	979,876	1,007,923	28,047
OPERATING EXPENDITURES						
Auto Insurance	502000	-	-	520	520	-
General Liability Insurance	502001	38,078	21,189	17,500	17,500	-
Insurance-Sports Accidents	502003	18,250	18,500	17,850	17,850	-
Insurance-Property	502005	189,477	214,904	250,467	250,467	-
Insurance-Flood	502008	23,737	25,647	24,500	24,500	-
Insurance-Work.Comp.	502012	376	468	506	506	-
Rent - Equipment	503002	1,683	2,000	2,000	2,000	-
Rental / Leases	503004	255	-	-	-	-
Professional Service	520002	3,289	15,500	-	-	-
Prof Serv-Inspections	520017	600	2,000	2,000	2,000	-
Prof Serv-Grass Cutting	520039	129,660	-	-	-	-
Prof Serv-Termite & Pest Control	520048	-	500	500	500	-
Prof Serv-Elevator	520049	1,980	2,040	2,150	2,150	-
Prof Serv - Security service	520101	4,655	8,800	10,000	10,000	-
Prof Serv - Alarm Monitoring	520102	10,280	6,500	6,500	6,500	-
R & M Vehicles	530004	970	1,000	1,000	1,000	-
R & M Machinery & Equipment	530005	22,580	6,196	6,500	6,500	-
R & M Playgrounds	530007	27,211	28,092	24,000	24,000	-
R & M Bldg & Facilities	530008	78,943	116,404	100,000	100,000	-
R & M Bldg HVAC	530010	120,857	126,901	133,246	128,000	(5,246)
Utilities - Water	540000	11,977	10,500	10,500	10,500	-
Utilities - Natural Gas	540001	53,650	65,000	65,000	65,000	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Utilities - Electric	540002	\$ 369,252	\$ 380,000	\$ 380,000	\$ 369,188	\$ (10,812)
Telephone Svcs	540005	9,766	9,210	9,300	9,300	-
Cell Phone	540006	6,952	5,000	5,000	5,000	-
Supplies-Janitorial	541002	1,284	400	500	500	-
Stationary & Office Supplies	541007	889	1,708	1,500	1,500	-
Supplies-Operating	541008	10,858	15,000	12,000	12,000	-
Small Tools & Equipment	541014	14,550	4,500	4,500	4,500	-
Uniforms	541017	2,182	2,650	2,700	2,700	-
Computer Software	542001	357	419	500	500	-
Travel, Training, Etc.	550000	-	315	-	-	-
Vehicles	572011	-	-	-	36,000	36,000
Equipment Purchases-Small	572013	7,495	-	-	-	-
Ad Valorem Pension Expense	580001	31,097	28,500	36,023	36,023	-
Concession Product - Food/Drin	580002	125,356	139,537	130,000	120,000	(10,000)
Concession Supplies	580003	20,691	24,665	25,000	25,000	-
Spoilage	580004	-	1,015	-	-	-
Alcohol Expense	580005	14,392	21,100	18,000	18,000	-
Taxes & Lic. Other	580010	500	705	750	750	-
Advertising	580017	-	175	250	250	-
Recording Fees	580021	(110)	-	-	-	-
Postage	580022	9	-	-	-	-
Fees & Charges	580024	7,386	8,793	8,800	8,800	-
Diesel	580034	1,419	1,350	1,500	1,500	-
Gasoline	580035	6,485	5,500	5,000	5,000	-
Officials - Games	580054	114,937	115,000	115,000	115,000	-
Team Expense	580055	14,260	17,800	15,000	15,000	-
Miscellaneous Expense	580057	(487)	-	-	-	-
Total OPERATING EXPENDITURES		<u>1,498,028</u>	<u>1,455,483</u>	<u>1,446,062</u>	<u>1,456,004</u>	9,942
Total EXPENDITURES		<u>2,067,642</u>	<u>2,417,027</u>	<u>2,425,938</u>	<u>2,463,927</u>	37,989
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	594,118	728,442	587,272	634,073	46,801
Total OTHER FINANCING SOURCES		<u>594,118</u>	<u>728,442</u>	<u>587,272</u>	<u>634,073</u>	46,801
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	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Miscellaneous Expense	580057	\$ 2,371	\$ -	\$ -	\$ -	\$ -
Operating Grant	589006	29,968	29,968	29,968	29,968	-
Total EXPENDITURES		<u>32,339</u>	<u>29,968</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	29,727	29,968	29,968	29,968	-
Total OTHER FINANCING SOURCES		<u>29,727</u>	<u>29,968</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
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	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
State Grants	440000	\$ 4,500	\$ 6,560	\$ -	\$ -	-
State Grants - CMP	440000	6030	20,040	10,000	10,000	-
State Enterprise Funds	440008	116,399	116,399	116,399	116,399	-
Rents and Leases	450038	-	3,750	5,000	5,000	-
Rents and Leases - Beauregard Courthouse	450038	6012	11,450	7,200	7,200	-
Reimbursement	480071	11,250	12,500	10,000	10,000	-
Donations - St. Bernard Day at the Capitol	483001	0090	20,000	24,525	20,000	20,000
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	-
Donations - Redfish Tournament	483001	0119	-	30,000	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	0148	-	1,350	1,350	1,350
Insurance Proceeds - Hurricane Zeta	489074	1028	24,596	-	-	-
Total REVENUES		223,110	233,834	229,949	229,949	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Tourism Coordinator/PIO		82,805	83,743	84,461	718	
Parish Historian		65,260	65,985	66,550	565	
Clerical Specialist II		40,680	41,137	41,493	356	
Clerical Specialist III		32,845	33,343	33,502	159	
Clerical Specialist I - PT		18,200	18,200	18,200	-	
Salaries Total	501000	211,633	239,790	242,408	244,206	1,798
Taxes - Payroll	501002	3,746	4,200	4,800	4,800	-
Pension Costs	501004	22,800	26,755	24,700	24,950	250
Insurance-Hospital & Life	501005	31,938	47,800	55,100	50,900	(4,200)
Total PERSONNEL EXPENDITURES		270,117	318,545	327,008	324,856	(2,152)
OPERATING EXPENDITURES						
Insurance-Property	502005	79,273	85,087	98,900	98,900	-
Insurance-Flood	502008	19,244	19,300	19,500	19,500	-
Rent - Equipment	503002	1,771	1,800	1,800	1,800	-
Professional Service	520002	133,685	188,702	100,000	93,197	(6,803)
Professional Service - Film	520002	003	1,500	-	-	-
Prof Serv-Inspections - Beauregard Courthouse	520017	6012	534	980	980	-
Prof Serv - Security service	520101	875	1,000	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	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	10,000	-
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	29,019	-
Utilities - Water	540000	1,640	3,000	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	34,000	-
Utilities - Electric - Beauregard Courthouse	540002	6012	28,229	34,000	34,000	-
Telephone Svcs	540005	11,784	11,500	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	2,200	-
Stationary & Office Supplies	541007	1,927	1,500	1,500	1,500	-
Supplies-Operating	541008	447	1,000	1,000	1,000	-
Supplies-Operating - Christmas at the Complex	541008	0106	17,802	-	-	-
Uniforms	541017	115	750	750	750	-
Uniforms - Beauregard Courthouse	541017	6012	2,628	2,500	2,500	-
Travel, Training, & Etc.	550000	5,547	1,500	5,000	5,000	-
Travel, Training, & Etc. - Film	550000	003	-	1,500	3,000	3,000
Travel, Training, & Etc. - Tournament of Roses Parade	550000	1025	4,855	-	-	-
Meeting & Conferences	550006	139	-	500	500	-
Vehicles	572011	-	36,386	-	-	-
Buildings - Improvements	572022	18,279	-	-	-	-
Advertising	580017	12,730	13,790	13,500	10,000	(3,500)
Advertising - Sunshine Grant	580017	0077	-	4,760	-	-
Advertising - Battle of New Orleans	580017	1022	-	1,500	1,500	1,500
Advertising - CMP	580017	6030	20,445	12,000	10,000	10,000
Dues & Subscriptions	580018	1,975	2,000	2,500	2,500	-
Dues & Subscriptions - Film	580018	003	5,000	5,000	5,000	-
Entertainment & Prom	580019	18,649	8,282	10,000	10,000	-
Entertainment & Prom - Film	580019	003	2,000	2,500	3,000	3,000
Entertainment & Prom - St.Bernard Day at Capitol	580019	0090	27,456	24,525	20,000	20,000
Entertainment & Prom - Christmas at the Complex	580019	0106	1,706	7,500	7,500	7,500
Entertainment & Prom - Easter Egg Hunt	580019	0117	9,463	7,018	5,000	5,000
Entertainment & Prom - Redfish Tournament	580020	0119	-	30,000	30,000	30,000

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

			2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>							
Entertainment & Prom - Battle of New Orleans	580019	1022	\$ 2,126	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Entertainment & Prom - Day @ San Antonio	580019	1026	- -	- 10,000	- 10,000	- 10,000	- -
Entertainment & Prom - Flags	580019	0148	- -	1,350	1,350	1,350	- -
Postage	580022		108	250	250	250	- -
Shipping Handling	580028		- -	800	500	500	- -
Gasoline	580035		652	500	500	500	- -
Miscellaneous Expense	580057		27	- -	- -	- -	- -
Total OPERATING EXPENDITURES			520,125	608,682	506,565	496,262	(10,303)
Total EXPENDITURES			790,242	927,227	833,573	821,118	(12,455)
OTHER FINANCING SOURCES							
Transfer From General Fund	499100		- -	35,000	35,000	35,000	- -
Transfer From Sales Tax Fund	499101		490,449	523,393	533,624	556,169	22,545
Transfer From GF Capital Projects	499464		- -	100,000	- -	- -	- -
Total OTHER FINANCING SOURCES			490,449	658,393	568,624	591,169	22,545
NET EFFECT ON FUND BALANCE			\$ (76,683)	\$ (35,000)	(35,000)	- -	35,000
NET EFFECT ON FUND BALANCE			197,604	(127,788)	(35,000)	- -	35,000
FUND BALANCE, BEGINNING OF YEAR			753,705	951,309	823,521	823,521	- -
FUND BALANCE, END OF YEAR			\$ 951,309	\$ 823,521	788,521	823,521	\$ 35,000

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 13,842	\$ -	\$ -	\$ -	\$ -
Total REVENUES		13,842	-	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Capital Project Supervisor / PIO			123,320	124,565	125,787	1,222
Project Inspector			68,415	69,211	69,784	573
Project Inspector			60,460	61,256	61,669	413
Capital Project-Clerk II			38,335	38,934	39,102	168
Salaries Total	501000	240,649	290,530	293,966	296,342	-
Salaries - OT	501001	6,757	2,973	8,000	8,000	-
Taxes - Payroll	501002	3,695	4,000	4,500	5,000	500
Pension Costs	501004	28,255	31,624	32,400	32,700	300
Insurance-Hospital & Life	501005	31,414	40,376	46,600	42,700	(3,900)
Total PERSONNEL EXPENDITURES		310,770	369,503	385,466	384,742	(3,100)
OPERATING EXPENDITURES						
Rent - Storage	503005	3,960	3,960	3,960	3,960	-
Professional Service	520002	122,326	98,925	125,000	125,000	-
Professional Service - Hurricane Barry Disaster # 4458	520002	0058	100	-	-	-
Professional Service - Covid-19	520002	5555	4,910	663	-	-
Cell Phone	540006	741	750	750	750	-
Stationary & Office Supplies	541007	415	252	500	500	-
Travel, Training, & Etc.	550000	2,096	469	500	500	-
Recording Fees	580021	205	500	500	500	-
Gasoline	580035	(271)	388	400	400	-
Total OPERATING EXPENDITURES		134,482	105,907	131,610	131,610	-
Total EXPENDITURES		445,252	475,410	517,076	516,352	(3,100)
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	422,058	475,410	517,076	516,352	(724)
Total OTHER FINANCING SOURCES		422,058	475,410	517,076	516,352	(724)
NET EFFECT ON FUND BALANCE		\$ (9,352)	\$ -	-	-	\$ 2,376

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Permit Fees	410021	\$ 1,733	\$ 2,075	\$ 3,000	\$ 3,000	-
Project Permits	410023	14,550	20,000	30,000	30,000	-
FEMA	420028	551	10,181	-	-	-
Road Royalty Funds	440007	90,656	50,000	50,000	50,000	-
Reimbursement	480071	3,780	-	-	-	-
Misc. Revenue	480082	7,084	-	-	-	-
Total REVENUES		118,354	82,256	83,000	83,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Admin. Assistant II		79,000	79,000	80,560	1,560	
Project Inspector		54,551	55,403	55,642	239	
Admin. Assistant I		53,253	53,859	54,308	449	
Clerical Specialist III		37,622	38,087	36,693	(1,394)	
Salaries	501000	205,172	224,426	226,349	227,203	854
Salaries - OT	501001	542	354	-	-	-
Taxes - Payroll	501002	2,035	2,200	2,200	2,200	-
Pension Costs	501004	23,591	25,400	25,000	25,000	-
Insurance-Hospital & Life	501005	26,334	31,300	35,150	42,700	7,550
Total PERSONNEL EXPENDITURES		257,674	283,680	288,699	297,103	8,404
OPERATING EXPENDITURES						
Insurance-Property	502005	45,646	47,135	59,300	59,300	-
Insurance-Flood	502008	30,622	31,200	32,100	32,100	-
Lease-Property	503001	5,544	5,400	3,600	3,600	-
Rent - Equipment	503002	2,929	3,750	3,750	3,750	-
Professional Service	520002	3,672	3,500	3,500	3,500	-
Prof Serv - Alarm Monitoring	520102	660	1,500	1,500	1,500	-
R & M Vehicles	530004	462	500	500	500	-
R & M Bldg & Facilities	530008	-	1,000	1,000	1,000	-
R & M Bldg HVAC	530010	15,159	15,917	16,713	16,713	-
Utilities - Water	540000	400	500	500	500	-
Utilities - Electric	540002	26,109	30,000	30,000	30,000	-
Telephone Svcs	540005	7,670	5,700	6,000	6,000	-
Cell Phone	540006	2,307	3,000	3,000	3,000	-
Supplies-Janitorial	541002	1,752	1,250	1,200	1,200	-
Stationary & Office Supplies	541007	2,707	3,499	3,000	3,000	-
Supplies-Operating	541008	221	194	250	250	-
Travel, Training, & Etc.	550000	353	446	450	450	-
Dues & Subscriptions	580018	162	250	250	250	-
Recording Fees	580021	(235)	-	-	-	-
Postage	580022	480	500	500	500	-
Gasoline	580035	2,798	2,000	2,000	2,000	-
Miscellaneous Expense	580057	(38)	-	-	-	-
Total OPERATING EXPENDITURES		149,380	157,241	169,113	169,113	-
Total EXPENDITURES		407,054	440,921	457,812	466,216	8,404
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	291,292	358,665	374,812	383,216	8,404
Total OTHER FINANCING SOURCES		291,292	358,665	374,812	383,216	8,404
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	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,361,194	\$ 1,331,395	\$ 1,576,814	\$ 1,547,564	\$ (29,250)
Prior Year Advalorem	401001	38,441	50,000	39,979	39,979	-
FEMA	420028	2,183	-	-	-	-
FEMA - Hurricane Zeta	420028	1028	6,234	26,017	-	-
State Rev. Sharing	430000	14,300	16,161	16,970	16,970	-
State Grants	440000	-	330,000	-	300,000	300,000
State Grants-Miles	440004	26,403	30,000	20,000	20,000	-
State Grants-Population	440005	525,687	279,000	400,000	400,000	-
State Hwy Grass Fees	440009	86,510	86,510	86,510	86,510	-
Interest - Invest.	470000	80,633	-	-	-	-
Interest - Other	470003	5,104	2,000	2,000	2,000	-
Scrap Metal Revenue	480001	1,550	2,000	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	2,415,023	270,750
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Equipment Operator Foreman		68,666	68,666	70,040	1,374	
Assistant Road Manager		67,459	67,459	68,793	1,334	
Assistant Road Manager		65,968	67,209	67,787	578	
Office Manager III		59,578	60,239	60,755	516	
Laborer/ Assistant Foreman		38,382	38,894	38,382	(512)	
Mechanic Shop Manager		45,696	46,497	46,610	113	
Tire Shop Coordinator		38,894	39,406	39,672	266	
Mechanic II		41,330	41,929	42,157	228	
Mechanic I		35,592	36,141	36,294	153	
Mechanic I		38,334	38,882	39,091	209	
Mechanic I		38,894	38,894	37,286	(1,608)	
Equipment Operator III		44,250	44,762	45,120	358	
Equipment Operator III		40,941	40,941	40,941	-	
Equipment Operator II		31,849	32,347	31,849	(498)	
Equipment Operator II		29,859	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		29,859	30,650	30,650	-	
Equipment Operator I		33,044	33,523	33,705	182	
Equipment Operator I		32,565	33,044	33,217	173	
Carpenter		34,544	35,092	35,235	143	
Carpenter		31,802	32,351	32,439	88	
Carpenter		30,706	30,706	30,706	-	
Carpenter		30,706	31,254	31,320	66	
Sign Shop Coordinator		32,899	37,834	33,557	(4,277)	
Laborer I		31,320	31,780	31,936	156	
Laborer I		30,820	31,280	31,436	156	
Laborer I		30,360	30,820	30,967	147	
Laborer I		27,600	28,060	28,152	92	
Laborer I		27,600	28,060	28,152	92	
Laborer I		28,060	27,600	27,600	-	
Laborer I - PT		22,899	22,899	22,899	-	
Salaries	501000	992,340	1,140,476	1,306,373	1,305,902	(1,845)
Salaries - OT	501001	13,238	25,000	25,000	25,000	-
Taxes - Payroll	501002	15,162	20,000	20,500	21,500	1,000
Pension Costs	501004	113,613	130,000	141,200	141,500	300
Insurance-Hospital & Life	501005	217,305	270,000	358,600	295,000	(63,600)
Total PERSONNEL EXPENDITURES		1,351,658	1,585,476	1,851,673	1,788,902	(64,145)
OPERATING EXPENDITURES						
Auto Insurance	502000	37,189	131,566	92,040	92,040	-
General Liability Insurance	502001	53,672	55,388	81,675	81,675	-
Insurance-Property	502005	5,447	6,400	7,400	7,400	-
Insurance-Flood	502008	3,233	3,250	3,300	3,300	-
Insurance-Work.Comp.	502012	3,614	18,839	20,359	20,359	-
Rent - Equipment	503002	1,961	3,300	3,300	3,300	-
Rent - Building	503003	19,800	23,800	23,800	23,800	-
Professional Service	520002	34,512	35,000	35,000	35,000	-
Professional Service-Inspections	520017	12,212	12,212	12,500	12,500	-
Prof Serv-Contracting	520035	156,000	68,316	156,000	156,000	-
Prof Serv-Grass Cutting	520039	478,818	-	-	-	-
Prof Serv - Employee Physicals	520046	112	-	-	-	-
Prof Serv-Generator	520047	2,718	3,125	3,500	3,500	-
Prof Serv-Elevator	520049	2,652	2,784	2,950	2,950	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Prof Serv - Recycling	520050	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Prof Serv - Alarm Monitoring	520102	2,529	1,560	1,560	1,560	-
R & M Drainage	530000	42,331	35,000	40,000	40,000	-
R & M Vehicles	530004	72,143	70,000	70,000	70,000	-
R & M Machinery & Equipment	530005	137,505	100,000	110,000	110,000	-
R & M Bldg & Facilities	530008	7,370	10,000	15,000	15,000	-
R & M Bldg HVAC	530010	6,615	6,946	7,000	7,000	-
R & M Roads	530011	10,359	17,114	20,000	20,000	-
Utilities - Water	540000	3,223	3,500	4,000	4,000	-
Utilities - Electric	540002	33,965	35,000	36,000	36,000	-
Telephone Svcs	540005	9,654	11,050	11,500	11,500	-
Cell Phone	540006	6,677	7,000	7,500	7,500	-
Supplies-Signs	541001	16,362	15,000	15,000	15,000	-
Supplies-Janitorial	541002	1,005	3,500	3,500	3,500	-
Stationary & Office Supplies	541007	2,064	1,419	1,400	1,400	-
Supplies-Operating	541008	21,042	22,000	22,000	22,000	-
Small Tools & Equipment	541014	11,288	10,000	15,000	15,000	-
Uniforms	541017	30,235	34,000	34,000	34,000	-
Limestone, Sand, Dirt & Gravel	541019	26,082	20,000	20,000	20,000	-
Chemicals	541100	23,415	22,500	22,500	22,500	-
Travel, Training, & Etc.	550000	1,280	-	-	-	-
Construction in Progress	571001	568,619	-	-	-	-
Vehicles	572011	254,984	415,636	-	300,000	300,000
Ad Valorem Pension Expense	580001	43,703	39,000	72,144	72,144	-
Fees-Vehicle Licenses/Tags	580009	299	500	500	500	-
Recording Fees	580021	1,350	1,000	1,000	1,000	-
Diesel	580034	89,554	110,000	110,000	110,000	-
Gasoline	580035	58,414	62,500	62,500	62,500	-
Miscellaneous Expense	580057	(3,837)	-	-	-	-
Total OPERATING EXPENDITURES		<u>2,295,170</u>	<u>1,423,205</u>	<u>1,148,928</u>	<u>1,448,928</u>	<u>300,000</u>
Total EXPENDITURES		<u>3,646,828</u>	<u>3,008,681</u>	<u>3,000,601</u>	<u>3,237,830</u>	<u>235,855</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	1,223,918	855,598	958,685	822,807	(135,878)
Total OTHER FINANCING SOURCES		<u>1,223,918</u>	<u>855,598</u>	<u>958,685</u>	<u>822,807</u>	<u>(135,878)</u>
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	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 7,948	\$ -	\$ -	\$ -	\$ -
Rents and Leases	450038	51,460	60,000	60,000	60,000	-
Total REVENUES		59,408	60,000	60,000	60,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Yard Master		-	50,000	50,000	-	-
Laborer I		-	27,600	27,600	-	-
Salaries Total		-	77,600	77,600	-	-
Taxes - Payroll		-	1,125	1,125	-	-
Pension Costs		-	8,537	8,537	-	-
Insurance-Hospital & Life		-	23,295	22,000	(1,295)	(1,295)
Total PERSONNEL EXPENDITURES		-	110,557	109,262	(1,295)	(1,295)
OPERATING EXPENDITURES						
General Liability Insurance	502001	7,633	4,516	4,800	4,800	-
Professional Service	520002	9,500	-	7,000	7,000	-
R & M Machinery	530005	15,584	-	-	-	-
Utilities - Water	540000	471	450	500	500	-
Utilities - Electric	540002	2,509	2,250	2,500	2,500	-
Telephone Svcs	540005	1,931	1,980	2,000	2,000	-
Supplies-Operating	541008	2,887	15,000	15,000	15,000	-
Limestone, Sand, Dirt & Gravel	541019	22,446	20,000	20,000	20,000	-
Total OPERATING EXPENDITURES		62,961	44,196	51,800	51,800	-
		62,961	44,196	162,357	161,062	(1,295)
NET EFFECT ON FUND BALANCE		(3,553)	15,804	(102,357)	(101,062)	1,295

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
Rents and Leases	450038	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ -
Total REVENUES		25,200	25,200	25,200	25,200	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Flood	502008	3,358	3,400	3,500	3,500	-
Professional Service	520002	361,399	361,400	361,400	361,400	-
Prof Serv-Elevator	520049	1,980	2,047	2,150	2,150	-
Prof Serv - Alarm Monitoring	520102	660	700	700	700	-
R & M Bldg HVAC	530010	827	868	920	920	-
Utilities - Water	540000	1,939	4,570	2,000	2,000	-
Utilities - Electric	540002	10,621	9,730	9,800	9,800	-
Telephone Svcs	540005	1,499	1,500	1,500	1,500	-
Miscellaneous Expense	580057	38	-	-	-	-
Total EXPENDITURES		<u>382,321</u>	<u>384,215</u>	<u>381,970</u>	<u>381,970</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	326,205	343,211	356,770	356,770	-
Total OTHER FINANCING SOURCES		<u>326,205</u>	<u>343,211</u>	<u>356,770</u>	<u>356,770</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (30,916)	\$ (15,804)	-	-	\$ -
NET EFFECT ON FUND BALANCE		(300,185)	-	-	(101,062)	3,671
FUND BALANCE, BEGINNING OF YEAR		1,105,254	805,069	805,069	805,069	-
FUND BALANCE, END OF YEAR		<u>\$ 805,069</u>	<u>\$ 805,069</u>	<u>805,069</u>	<u>704,007</u>	<u>\$ 3,671</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 542,041	\$ 523,455	\$ 628,891	\$ 617,173	\$ (11,718)
Prior Year Advalorem	401001	15,408	25,000	16,024	16,024	-
FEMA	420028	21,401	-	-	-	-
State Rev. Shar.	430000	5,729	6,475	6,800	6,800	-
Interest - Invest.	470000	77,757	-	-	-	-
Interest - Other	470003	2,030	1,000	1,000	1,000	-
Total REVENUES		664,366	555,930	652,715	640,997	(11,718)
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	13	40	-	-	-
R & M Street Lights	530001	19,112	17,500	17,500	17,500	-
R & M Vehicles	530004	1,967	1,500	1,500	1,500	-
Utilities - Electric	540002	794,434	760,000	760,000	748,282	(11,718)
Supplies-Operating	541008	3,339	2,460	2,500	2,500	-
Supplies-Operating	541008	0840	5,220	-	-	-
Ad Valorem Pension Expense	580001	17,410	16,000	17,100	17,100	-
Miscellaneous Expense	580057	(71)	-	-	-	-
Total EXPENDITURES		841,424	797,500	798,600	786,882	(11,718)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	170,967	241,570	145,885	145,885	-
Total OTHER FINANCING USES		170,967	241,570	145,885	145,885	-
NET EFFECT ON FUND BALANCE		(6,091)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		332,438	326,347	326,347	326,347	-
FUND BALANCE, END OF YEAR		\$ 326,347	\$ 326,347	\$ 326,347	\$ 326,347	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 1,361,194	\$ 1,331,395	\$ 1,576,814	\$ 1,547,564	\$ (29,250)
Prior Year Advalorem	401001	35,202	50,000	36,610	36,610	-
Sales Tax	402000	6,038,355	5,716,667	5,833,333	5,833,333	-
FEMA	420028	225,660	-	-	-	-
State Rev. Shar.	430000	14,300	16,161	18,264	18,264	-
Interest - Invest	470000	103,719	-	-	-	-
Interest - Other	470003	11,416	14,000	14,000	14,000	-
Misc. Revenue	480082	4,837	-	-	-	-
Total REVENUES		7,794,683	7,128,223	7,479,021	7,449,771	(29,250)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Road Supervisor		48,623	49,323	53,004	3,681	
Administrative Assistant II		53,571	54,271	53,571	(700)	
Clerical Specialist II		37,152	37,599	37,885	286	
Office Manager I		35,300	35,764	36,006	242	
Laborer / Asst/ Foreman		42,965	43,476	43,804	328	
Equipment Operator II		32,845	37,158	37,427	269	
Equipment Operator II		31,849	32,347	32,486	139	
Laborer II		29,692	30,171	30,286	115	
Laborer I		28,059	28,520	30,967	2,447	
Laborer I		28,059	28,520	28,621	101	
Laborer I		28,059	28,520	28,621	101	
Laborer I		28,520	28,980	29,090	110	
Laborer I		27,600	28,060	28,152	92	
Laborer I		28,059	28,520	28,621	101	
Laborer I		27,600	28,060	28,152	92	
Laborer I		28,059	28,520	28,621	101	
Laborer I		28,520	28,980	29,090	110	
Laborer I		27,600	27,600	27,600	-	
Laborer I - PT		18,252	18,252	18,252	-	
Laborer I - PT		18,252	18,252	18,252	-	
Laborer I - PT		18,252	18,252	18,252	-	
Salaries Total	501000	543,199	646,888	659,145	666,760	7,615
Salaries - OT	501001	36,733	35,000	35,000	35,000	-
Taxes - Payroll	501002	8,365	10,500	13,200	14,000	800
Pension Costs	501004	66,157	68,000	72,515	67,400	(5,115)
Insurance-Hospital & Life	501005	101,385	161,500	186,700	181,500	(5,200)
Total PERSONNEL EXPENDITURES		755,839	921,888	966,560	964,660	(1,900)
OPERATING EXPENDITURES						
Auto Insurance	502000	-	447	300	300	-
Insurance-Property	502005	5,905	6,104	7,100	7,100	-
Insurance-Flood	502008	2,400	2,500	2,600	2,600	-
Insurance-Work. Comp.	502012	601	1,748	293	293	-
Rent - Equipment	503002	13,715	11,100	11,500	11,500	-
Professional Service	520002	574,240	139,332	140,000	140,000	-
Prof Serv - Recycling	520050	4,784	8,500	8,500	8,500	-
Contract Disposal	520103	1,144,373	1,185,000	1,185,000	1,185,000	-
Contract Collections	520104	4,182,470	4,765,690	4,765,690	4,765,690	-
R & M Vehicles	530004	-	2,500	2,500	2,500	-
Utilities - Water	540000	155	175	200	200	-
Cell Phone	540006	253	300	350	350	-
Supplies-Operating	541008	-	250	10,000	10,000	-
Small Tools & Equipment	541014	150	-	10,000	5,000	(5,000)
Limestone, Sand, Dirt & Gravel	541019	-	15,000	20,000	20,000	-
Construction in Progress - Transfer Station Relocation	571001	0141	-	200,000	200,000	200,000
Ded. by Tax Collector	580000	546,396	457,333	466,667	466,667	-
Ad Valorem Pension Expense	580001	43,703	40,000	47,304	46,427	(877)
Total OPERATING EXPENDITURES		6,519,145	6,835,979	6,878,004	6,872,127	(5,877)
Total EXPENDITURES		7,274,984	7,757,867	7,844,564	7,836,787	(7,777)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	201,401	429,644	366,154	187,627	(178,527)
Total OTHER FINANCING SOURCES		201,401	429,644	366,154	187,627	(178,527)
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)	(200,000)
FUND BALANCE, BEGINNING OF YEAR		2,587,086	3,307,880	3,107,880	3,107,880	-
FUND BALANCE, END OF YEAR		\$ 3,307,880	\$ 3,107,880	\$ 3,107,880	\$ 2,907,880	\$ (200,000)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 3,490,246	\$ 3,426,245	\$ 4,043,118	\$ 3,968,118	\$ (75,000)
Prior Year Advalorem	401001	90,539	100,000	94,161	94,161	-
FEMA	420028	985,119	-	-	-	-
Interest - Investment	470000	179,413	-	-	-	-
Interest - Other	470003	11,241	4,500	4,500	4,500	-
Misc. Revenue	480082	637	-	-	-	-
Total REVENUES		4,757,195	3,530,745	4,141,779	4,066,779	(75,000)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Canal Drainage & Pump Stations		87,418	88,568	89,166	598	
Superintendent/Mechanic Manager		76,807	77,792	78,343	551	
Electrician / Maint. Supervisor		62,051	62,847	63,292	445	
Heavy Equipment Operator II		53,030	53,615	64,292	10,677	
Heavy Equipment Operator II		55,403	56,255	60,858	4,603	
Equipment Operator IV		35,092	35,641	45,843	10,202	
Equipment Operator II		44,227	44,713	45,092	379	
Equipment Operator I		36,205	36,652	36,929	277	
Pump Operator III		53,972	54,673	55,052	379	
Pump Operator III		53,972	54,673	55,052	379	
Pump Operator III		51,069	51,820	52,090	270	
Pump Operator III		51,069	51,820	52,090	270	
Pump Operator III		44,309	45,060	45,196	136	
Pump Operator III		44,309	45,060	45,196	136	
Pump Operator I		40,929	41,578	41,747	169	
Pump Operator I		40,929	41,578	41,747	169	
Pump Operator I		40,929	41,578	41,747	169	
Pump Operator I		40,929	41,578	41,747	169	
Pump Operator I		40,929	41,578	41,747	169	
Pump Operator I		38,330	38,980	39,097	117	
Office Manager II		38,335	38,934	39,102	168	
Laborer/Asst Foreman		35,092	35,641	35,794	153	
Laborer/Asst Foreman		35,092	35,641	33,557	(2,084)	
Laborer I		29,900	30,360	30,498	138	
Laborer I		29,900	30,360	30,498	138	
Laborer I		29,900	30,360	30,498	138	
Laborer I		29,900	30,360	30,498	138	
Laborer I		29,900	30,360	30,498	138	
Laborer I		29,900	30,360	30,498	138	
Laborer I		28,980	30,360	28,980	(1,380)	
Laborer I		28,980	29,440	29,559	119	
Laborer I		28,980	29,440	29,559	119	
Laborer I		-	29,440	29,440	-	
Laborer I		-	29,440	29,440	-	
Laborer I - PT		25,272	29,440	25,272	(4,168)	
Salaries Total	501000	1,177,571	1,392,039	1,475,995	1,500,014	24,019
Salaries - OT	501001	102,086	105,000	125,000	125,000	-
Taxes - Payroll	501002	23,659	25,000	25,000	25,500	500
Pension Costs	501004	137,164	157,300	159,500	163,000	3,500
Insurance-Hospital & Life	501005	137,800	237,000	297,150	272,500	(24,650)
Total PERSONNEL EXPENDITURES		1,578,280	1,916,339	2,082,645	2,086,014	3,369
OPERATING EXPENDITURES						
Insurance-Property	502005	76,566	82,966	96,680	96,680	-
Insurance-Flood	502008	13,619	15,000	15,000	15,000	-
Insurance-Workers Comp	502012	-	100	125	125	-
Rent - Equipment	503002	509	600	750	750	-
Professional Service	520002	438,352	374,733	200,000	200,000	-
R & M Drainage	530000	-	12,300	-	-	-
R & M Vehicles	530004	21,834	17,902	15,000	15,000	-
R & M Machinery & Equipment	530005	59,313	191,052	200,000	200,000	-
R & M Bldg & Facilities	530008	14,740	27,510	100,000	100,000	-
Utilities - Water	540000	4,064	4,000	4,000	4,000	-
Utilities - Electric	540002	37,565	40,000	40,000	40,000	-
Cell Phone	540006	8,984	9,500	9,500	9,500	-
Stationary & Office Supplies	541007	962	1,000	1,000	1,000	-
Supplies - Operating	541008	14,252	13,335	25,000	25,000	-
Small Tools & Equipment	541014	-	2,832	5,000	5,000	-
Uniforms	541017	10,690	12,000	20,000	20,000	-
Limestone, Sand, Dirt & Gravel	541019	-	-	10,000	10,000	-
Chemicals	541100	14,625	14,000	20,000	20,000	-
Computer Software	542001	-	1,208	-	-	-
Vehicles	571011	-	100,104	100,000	100,000	-
Small Equipment	571012	-	9,896	15,000	15,000	-
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	750	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
LA State Fees	580013	\$ 625	\$ 625	\$ 650	\$ 650	\$ -
Recording Fees	580021	510	750	750	750	-
Diesel	580034	114,921	332,883	330,000	330,000	-
Gasoline	580035	25,703	19,615	21,500	21,500	-
Miscellaneous Expense	580057	11	-	-	-	-
Total OPERATING EXPENDITURES		<u>1,013,597</u>	<u>1,284,661</u>	<u>1,401,999</u>	<u>1,401,999</u>	<u>-</u>
Total EXPENDITURES		<u>2,591,877</u>	<u>3,201,000</u>	<u>3,484,644</u>	<u>3,488,013</u>	<u>3,369</u>
OTHER FINANCING USES						
Transfer to Assessor	599266	786	1,560	1,566	1,566	-
Transfer to Drainage Capital Fund	599465	-	2,492,717	655,569	577,200	(78,369)
Total OTHER FINANCING USES		<u>786</u>	<u>2,494,277</u>	<u>657,135</u>	<u>578,766</u>	<u>(78,369)</u>
NET EFFECT ON FUND BALANCE		2,164,532	(2,164,532)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>3,743,790</u>	<u>5,908,322</u>	<u>3,743,790</u>	<u>3,743,790</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 5,908,322</u>	<u>\$ 3,743,790</u>	<u>\$ 3,743,790</u>	<u>\$ 3,743,790</u>	<u>\$ -</u>

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

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

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
HMGP	420016	\$ 14,602	\$ 10,402,453	\$ 10,402,453	\$ 10,402,453	\$ -
Interest Investment	470000	295	-	-	-	-
Total REVENUES		14,897	10,402,453	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	447,634
Construction in Progress - Clear Well	571001	6505	-	2,134,830	2,134,830	2,134,830
Construction in Progress - LBBLD Pumps	571001	6506	1,712	1,069,756	1,069,756	1,069,756
Construction in Progress - Drainage Canals	571001	6507	-	6,771,206	6,771,206	6,750,233
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	10,402,453	(20,973)
NET EFFECT ON FUND BALANCE		489	(20,973)	(20,973)	-	20,973
FUND BALANCE, BEGINNING OF YEAR		1,165,500	1,165,989	1,145,016	1,165,989	-
FUND BALANCE, END OF YEAR		\$ 1,165,989	\$ 1,145,016	1,124,043	\$ 1,165,989	\$ 20,973

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 274,861	\$ 264,485	\$ 318,399	\$ 312,493	\$ (5,906)
Prior Year Advalorem	401001	7,903	9,500	8,219	8,219	-
State Rev. Shar.	430000	2,888	3,263	3,800	3,800	-
Interest - Investment	470000	23,584	-	-	-	-
Interest - Other	470003	946	500	500	500	-
Misc. Revenue	480082	(19)	-	-	-	-
Total REVENUES		310,163	277,748	330,918	325,012	(5,906)
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	7	20	-	-	-
R & M Bldg & Facilities	530008	-	-	-	100,000	100,000
Utilities - Water	540000	2,536	1,995	2,000	2,000	-
Utilities - Natural Gas	540001	9,472	10,000	1,000	1,000	-
Utilities - Electric	540002	44,751	43,485	43,500	43,500	-
Ad Valorem Pension Expense	580001	8,825	9,000	9,552	9,552	-
Operating Grant	589006	162,339	197,946	261,506	255,836	(5,670)
Interfund Charges	589009	12,406	10,319	13,236	13,000	(236)
Total OPERATING EXPENDITURES		240,336	272,765	330,794	424,888	94,094
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	62	123	124	124	-
Total OTHER FINANCING USES		62	123	124	124	-
NET EFFECT ON FUND BALANCE		69,765	4,860	-	(100,000)	(100,000)
FUND BALANCE, BEGINNING OF YEAR		945,961	1,015,726	1,020,586	1,020,586	-
FUND BALANCE, END OF YEAR		\$ 1,015,726	\$ 1,020,586	1,020,586	\$ 920,586	\$ (100,000)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
E Telephone Tax	403002	\$ 700,007	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
FEMA	420028	1028	1,298	-	-	-
Interest - Investment	470000	48,582	-	-	-	-
Total REVENUES		749,887	700,000	700,000	700,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	13,878	18,180	18,180	18,180	-
Insurance-Flood	502008	3,855	4,000	4,100	4,100	-
Professional Service	520002	10,467	11,000	10,000	10,000	-
Prof Serv - Generator	520047	137	2,535	2,800	2,800	-
Prof Serv - Alarm Monitoring	520102	660	1,200	1,200	1,200	-
R & M Machinery & Equipment	530005	812	10,000	10,000	10,000	-
R & M Bldg & Facilities	530008	5,022	7,500	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	2,200	-
Utilities - Water	540000	442	750	750	750	-
Utilities - Natural Gas	540001	559	1,200	1,500	1,500	-
Utilities - Electric	540002	20,302	22,500	23,000	23,000	-
Telephone Svcs	540005	204,815	1,339,356	500,000	548,770	48,770
Cell Phone	540006	1,497	2,000	2,000	2,000	-
Stationary & Office Supplies	541007	295	4,713	1,000	1,000	-
Small Tools & Equipment	541014	1,921	228,436	2,500	2,500	-
Computer Software	542001	-	159,913	-	-	-
Travel, Training & Etc.	550000	5,353	25,495	25,000	25,000	-
Small Equipment	571012	233,302	25,000	25,000	25,000	-
Bad Debt Expense	580016	637	1,000	1,000	1,000	-
Advertising	580017	181	-	-	-	-
Fees & Charges	580024	63	2	-	-	-
911 Admin. Fee	580029	6,055	6,500	6,500	6,500	-
Reimbursements/Transfers Out	581005	7,391	-	-	-	-
Interfund Charges	589009	7,499	7,000	7,000	7,000	-
Total EXPENDITURES		535,481	1,880,315	651,230	700,000	48,770
NET EFFECT ON FUND BALANCE		214,406	(1,180,315)	48,770	-	(48,770)
FUND BALANCE, BEGINNING OF YEAR		1,914,474	2,128,880	948,565	948,565	-
FUND BALANCE, END OF YEAR		\$ 2,128,880	\$ 948,565	997,335	948,565	\$ (48,770)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
CSBG	420017	\$ 544,675	\$ 202,441	\$ 202,441	\$ 203,444	\$ 1,003
HCV Fraud Recovery (Admin)	420019	9,275	7,000	7,000	7,000	-
HCV Fraud Recovery (HAP)	420020	10,534	7,000	7,000	7,000	-
HCV Hap Reimb. (Port Ins)	420021	1,896,188	1,800,000	1,800,000	1,894,865	94,865
HCV UR Reimb (Port Ins)	420022	12,873	20,000	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023	91,917	40,000	40,000	40,000	-
Housing Voucher Admin	420030	509,164	405,000	405,000	505,000	100,000
LIHEAP REG	420031	600,474	23,750	23,750	23,750	-
LIHEAP/Admin	420032	62,144	38,550	38,550	38,550	-
LIHEAP Education	420033	(699)	11,953	11,953	11,953	-
HAP Revenue	420034	3,628,764	3,809,076	3,809,076	3,827,304	18,228
HAP - EHV Revenue	420036	117,466	65,000	65,000	65,000	-
HAP Admin - EHV Rev	420037	5,524	47,400	47,400	47,400	-
LIWAP Grant	420038	15,038	-	-	-	-
State Grants	440000	0841	-	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	6,691,266	214,096
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Housing Coordinator		72,289	84,653	85,504	851	
Asst. Housing Coordinator		49,704	50,506	50,698	192	
Grant Accountant II		53,714	54,514	54,788	274	
Housing & Redevelopment Specialist		39,219	39,219	39,219	-	
CSBG Coordinator		36,381	37,031	37,109	78	
HCV Portability Specialist		41,286	41,834	42,111	277	
Clerical Specialist III		31,849	32,347	32,486	139	
HCV Specialist		30,820	31,280	33,342	2,062	
Clerical Specialist I		27,600	28,060	28,152	92	
Case Manager		-	27,600	33,543	5,943	
Housing Choice Voucher Inspector		18,276	-	28,734	28,734	
Salaries Total	501000	304,032	401,138	427,044	465,686	38,642
Salaries - OT	501001	1,512	708	-	-	-
Taxes - Payroll	501002	5,075	6,500	6,200	7,000	800
Pension Costs	501004	33,395	39,084	46,980	51,500	4,520
Insurance-Hospital & Life	501005	41,334	41,307	47,500	54,200	6,700
Total PERSONNEL EXPENDITURES		385,348	488,737	527,724	578,386	50,662
OPERATING EXPENDITURES						
Insurance-Work.Comp.	502012	-	197	213	213	-
Rent - Equipment	503002	2,606	8,499	8,600	8,600	-
Rent - Building	503003	31,500	56,000	56,000	56,000	-
Rentals/Leases	503004	1,558	-	-	-	-
Rent - Storage	503005	1,792	6,732	6,800	6,800	-
Professional Service	520002	23,107	74,801	75,000	45,000	(30,000)
Prof Serv-Software Support	520003	46,244	23,000	23,000	23,000	-
Prof Service-Accounting/Audit	520020	21,996	20,000	20,000	20,000	-
R & M Bldg & Facilities	530008	30	-	-	-	-
Telephone Svcs	540005	4,425	4,500	4,500	4,500	-
Cell Phone	540006	1,369	500	500	500	-
Stationary & Office Supplies	541007	13,039	7,587	7,500	7,500	-
Supplies-Operating	541008	126	68	-	-	-
Uniforms	541017	5,000	-	-	-	-
Office Equipment	542002	258	-	-	-	-
Furniture & Fixtures	542003	4,096	-	-	-	-
Furniture & Fixtures - Tornado	542003	0841	115,354	47,642	-	-
Travel, Training, & Etc.	550000	52	905	1,500	1,500	-
Dues & Subscriptions	580018	1,432	1,250	1,250	1,250	-
Postage	580022	4,889	5,000	5,000	5,000	-
Fees & Charges	580024	688	1,019	1,100	1,100	-
Shipping Handling, & Installat	580028	-	350	350	350	-
Miscellaneous Expense	580057	10,450	-	-	-	-
Rent Subsidy - Port Ins.	587003	1,766,821	1,792,055	1,792,055	1,786,583	(5,472)
Utility Allowance - Port Ins.	587004	28,273	20,934	21,500	21,500	-
Rent Subsidy - Admin. Cost	587005	2,827	5,000	5,000	5,000	-
Utility Allowance - H.A.P.	587006	622,586	35,552	35,552	35,552	-
Rent Subsidy - H.A.P.	587007	3,788,411	3,816,388	3,816,388	3,816,388	-
CSBG-Water Assistance	587010	1,163	6,983	7,000	7,000	-
CSBG-Uniform Assistance	587012	-	7,785	7,800	7,800	-
Rental	587013	227,354	139,475	140,000	140,000	-
CSBG-Rental - Tornado	587013	0841	68,934	-	-	-
Electric	587014	12,897	10,000	10,000	10,000	-
Gas	587015	515	2,931	2,931	2,931	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Education Grant-LIHEAP	587016	\$ 572	\$ 362	\$ 500	\$ 500	\$ -
CSBG - Food Baskets	587017	8,540	2,600	2,600	4,500	1,900
HAP - EHV Expense	587018	1,162	26,900	26,900	26,900	-
LIWAP - Water Assistance	587019	265	-	-	-	-
Interfund Charges	589009	51,061	-	64,772	66,913	2,141
Total OPERATING EXPENDITURES		<u>6,871,392</u>	<u>6,125,015</u>	<u>6,144,311</u>	<u>6,112,880</u>	<u>(31,431)</u>
Total EXPENDITURES		<u>7,256,740</u>	<u>6,613,752</u>	<u>6,672,035</u>	<u>6,691,266</u>	<u>19,231</u>
NET EFFECT ON FUND BALANCE		356,358	(36,582)	(194,865)	-	194,865
FUND BALANCE, BEGINNING OF YEAR		153,886	510,244	473,662	473,662	-
FUND BALANCE, END OF YEAR		<u>\$ 510,244</u>	<u>\$ 473,662</u>	<u>278,797</u>	<u>473,662</u>	<u>\$ 194,865</u>

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fed Transit Admin	420008	\$ 70,109	\$ 357,910	\$ 586,000	\$ 387,700	\$ (198,300)
State Mass Transportation	440006	99,227	95,000	95,000	95,000	-
Rents and Leases	450038	11,413	35,400	20,000	20,000	-
Fare Box - Transit	450051	24,868	22,000	22,000	22,000	-
Interest - Invest.	470000	4,354	5,000	5,000	5,000	-
Total REVENUES		209,971	515,310	728,000	529,700	(198,300)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Transit Manager		65,836	21,163	21,376	213	
Administrative Supervisor		58,584	59,436	59,756	320	
Senior Bus driver		50,327	50,934	51,334	400	
Bus driver		46,059	46,576	46,980	404	
Bus driver		46,059	46,576	46,980	404	
Bus driver		46,059	46,576	41,965	(4,611)	
Reserved Bus driver PT		35,424	35,424	35,424	-	
Salaries Total	501000	276,727	348,348	306,685	303,815	(2,870)
Salaries - OT	501001	10,837	10,000	10,000	-	
Taxes - Payroll	501002	5,374	7,800	6,800	7,000	200
Pension Costs	501004	30,648	39,000	30,000	29,600	(400)
Insurance-Hospital & Life	501005	46,334	60,500	69,900	64,000	(5,900)
Total PERSONNEL EXPENDITURES		369,920	465,648	423,385	414,415	(8,970)
OPERATING EXPENDITURES						
Auto Insurance	502000	15	4,718	3,089	3,089	-
Insurance-Property	502005	9,388	10,896	12,526	12,526	-
Insurance-Flood	502008	5,847	5,870	6,000	6,000	-
Insurance-Work.Comp.	502012	7,129	8,862	9,577	9,577	-
Professional Service	520002	27,821	41,470	30,000	30,000	-
Prof Serv-Inspections	520017	-	500	500	500	-
Prof Serv-Drug Testing	520045	-	1,000	1,000	1,000	-
R & M Vehicles	530004	33,623	68,000	65,000	65,000	-
R & M Machinery & Equipment	530005	13,594	1,500	1,500	1,500	-
R & M Bldg & Facilities	530008	3,923	52,000	10,000	10,000	-
Utilities - Water	540000	155	300	350	350	-
Utilities - Electric	540002	12,988	11,500	11,500	11,500	-
Telephone Svcs	540005	3,961	4,000	4,000	4,000	-
Cell Phone	540006	462	500	500	500	-
Supplies-Janitorial	541002	946	1,000	1,000	1,000	-
Stationary & Office Supplies	541007	315	750	750	750	-
Supplies-Operating	541008	3,439	4,000	4,000	4,000	-
Uniforms	541017	2,418	1,750	1,800	1,800	-
Construction in Progress	571001	-	35,000	35,000	35,000	-
Small Equipment	571012	-	12,000	10,000	10,000	-
Vehicles	572011	-	-	175,000	175,000	-
Fees-Vehicle Licenses/Tags	580009	-	500	500	500	-
Dues & Subscriptions	580018	(51)	-	-	-	-
Fees & Charges	580024	61	-	-	-	-
Diesel	580034	7,714	8,000	8,000	8,000	-
Gasoline	580035	24,986	25,000	25,000	25,000	-
Miscellaneous Expense	580057	2,099	-	-	-	-
Total OPERATING EXPENDITURES		160,833	299,116	416,592	416,592	-
Total EXPENDITURES		530,753	764,764	839,977	831,007	(8,970)
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	235,623	249,454	111,977	301,307	189,330
Total OTHER FINANCING SOURCES		235,623	249,454	111,977	301,307	189,330
NET EFFECT ON FUND BALANCE		(85,159)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(236,843)	(322,002)	(322,002)	(322,002)	-
FUND BALANCE, END OF YEAR		\$ (322,002)	\$ (322,002)	(322,002)	(322,002)	\$ -

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 2,090	\$ 1,275	\$ -	\$ -	\$ -
State Grants - LGAP	440000	0080	29,203	-	-	-
Donations - Jazz in June	483001	0100	4,500	5,000	5,000	5,000
Total REVENUES		35,793	6,275	5,000	5,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Admin. Assistant II						
Salaries	501000	34,801	49,567	50,318	50,558	240
Taxes - Payroll	501002	504	750	750	750	-
Pension Costs	501004	3,396	5,700	5,600	5,600	-
Insurance-Hospital & Life	501005	58	11,000	11,650	10,700	(950)
Total PERSONNEL EXPENDITURES		38,759	67,017	68,318	67,608	(710)
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,724	2,250	2,250	2,250	-
Stationary & Office Supplies	541007	493	612	650	650	-
Travel, Training & Etc.	550000	-	138	500	500	-
Construction in Progress - LGAP	571001	0080	310	-	-	-
Concert Expenses-Jazz in June	580020	0100	6,119	5,000	5,000	5,000
Shipping Handling, & Installation	580028	251	250	250	250	-
Total OPERATING EXPENDITURES		8,897	8,250	8,650	8,650	-
Total EXPENDITURES		47,656	75,267	76,968	76,258	(710)
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	35,326	68,992	71,968	71,258	(710)
Total OTHER FINANCING SOURCES		35,326	68,992	71,968	71,258	(710)
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	2025 Adopted	Change
OPERATING EXPENDITURES						
Recording Fees	580021	\$ (105)	\$ -	\$ -	\$ -	\$ -
Total EXPENDITURES		<u>(105)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
UASI	420009	0020	\$ 57,582	\$ 203,708	\$ 208,445	\$ 208,445
Cities Readiness Inc	420010	0056	19,866	20,366	19,866	19,866
EMPG Grant	420012	0022	27,882	67,325	89,845	89,845
SHSP Grant	420013	0021	38,071	79,043	180,354	180,354
Total REVENUES			143,401	370,442	498,510	498,510
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of OHSEP (RS 29.728)			87,018	88,168	88,743	575
Administrative Assistant I			39,629	40,279	40,422	143
Salaries	501000		125,435	126,647	128,447	129,165
Salaries - OT	501001		-	1,500	1,500	1,500
Taxes - Payroll	501002		1,802	2,000	2,000	2,000
Pension Costs	501004		14,425	14,600	14,200	14,300
Insurance-Hospital & Life	501005		17,270	20,500	23,300	21,500
Total PERSONNEL EXPENDITURES			158,932	165,247	169,447	168,465
OPERATING EXPENDITURES						(982)
Rent - Equipment	503002		-	207	3,100	3,100
Rent - Equipment - EMPG	503002	0022	1,980	2,422	-	-
Rentals/Leases-SHSP	503004	0021	4,320	4,320	4,320	4,320
Professional Service	520002		16,161	19,000	19,000	19,000
Prof Serv-Software Support - UASI	520003	0020		34,300	-	-
R & M Vehicles	530004		3,784	4,793	10,000	10,000
R & M Machinery & Equipment	530005		5,883	9,500	10,000	5,000
R & M Bldg & Facilities	530008		-	500	-	-
Utilities - Electric	540002		5,537	4,300	4,300	4,300
Telephone Svcs	540005		4,953	3,301	3,760	3,760
Cell Phone	540006		459	459	4,256	4,256
Cell Phone-EMPG	540006	0022	1,427	4,256	-	-
Supplies-Food/Drink	541003		473	500	500	500
Stationary & Office Supplies	541007		846	1,000	1,000	1,000
Supplies-Operating	541008		2,180	3,000	4,000	4,000
Supplies-Operating-EMPG	541008	0022	347	2,100	1,000	1,000
Small Tools & Equipment	541014		866	2,577	3,000	3,000
Small Tools & Equipment-UASI	541014	0020	-	22,500	63,872	63,872
Small Tools & Equipment-SHSP	541014	0021	13,600	30,500	44,522	44,522
Small Tools & Equipment-EMPG	541014	0022	-	10,520	-	-
Computer Equipment-UASI	542000	0020	17,607	15,831	88,960	88,960
Computer Software - UASI	542001	0020	-	23,577	-	-
Furniture & Fixtures	542003		1,528	-	-	-
Travel, Training, & Etc.	550000		1,081	1,723	1,000	1,000
Travel, Training, & Etc.-EMPG	550000	0022	1,512	4,800	1,900	1,900
Fees-Vehicle Licenses/Tags	580009		604	100	100	100
Advertising	580017		1,057	1,680	4,000	4,000
Dues & Subscriptions-EMPG	580018	0022	250	250	250	250
Recording Fees	580021		810	1,500	3,000	3,000
Postage	580022		22	250	250	250
Diesel	580034		-	4,000	5,000	5,000
Gasoline	580035		445	750	1,400	1,400
Operating Grant-UASI	589006	0020	-	107,500	135,078	135,078
Operating Grant-SHSP	589006	0021	-	42,133	52,047	52,047
Total OPERATING EXPENDITURES			87,732	364,149	469,615	464,615
Total EXPENDITURES			246,664	529,396	639,062	633,080
OTHER FINANCING SOURCES						(5,982)
Transfer from Sales Tax	499101		170,915	158,954	140,552	134,570
Total OTHER FINANCING SOURCES			170,915	158,954	140,552	134,570
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	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
DNR Grant	420000	\$ 38,641	\$ 30,913	\$ 30,913	\$ 30,913	\$ -
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	744,927	2,599,028	1,775,472	- (1,775,472)
State Grants - Shell Beach Fishing Pier	440000	0144	-	955,695	955,695	955,695
Interest - Invest.	470000	2,430	-	-	-	-
Total REVENUES		785,998	3,585,636	2,762,080	986,608	(1,775,472)
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	5,250	-	-	-
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	15,000	(5,000)
Prof Serv-Contracting	520035	203,739	214,326	180,000	200,000	20,000
Cell Phone	540006	1,975	2,300	1,500	2,300	800
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	-	2,579,566	1,775,472	- (1,775,472)
Construction Progress - Shell Beach Fishing Pier	571001	0144	-	955,695	955,695	955,695
Dues & Subscriptions	580018	325	-	-	-	-
Entertainment & Prom-Delacroix Seafood Market	580019	0047	871	3,036	1,000	4,500
Gasoline	580035	69	-	-	-	-
Total OPERATING EXPENDITURES		1,057,134	3,760,173	2,937,667	1,181,995	(1,755,672)
Total EXPENDITURES		1,123,776	3,760,173	2,937,667	1,181,995	(1,755,672)
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	250,338	129,537	130,587	150,387	19,800
Transfer from GOMESA	499291	-	45,000	45,000	45,000	-
Total OTHER FINANCING SOURCES		250,338	174,537	175,587	195,387	19,800
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	2025 Adopted	Change
REVENUES							
OPERATING REVENUES							
Federal Grants - Lake Leary Phase II	420003	0006	\$ 207,000	\$ 2,500,000	\$ 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	25,000	(2,409,695)
Federal Grants - Bayou Terre Aux Bouefs-CPRA	420003	0143	-	52,650	-	-	-
Federal Grants - Shell Beach Fishing Pier	420003	0144	-	745,000	-	-	-
Federal Grants - Nunez Islenos Complex	420003	0127	96,968	-	-	-	-
Total REVENUES			1,018,831	5,841,500	4,934,695	2,525,000	(2,409,695)
EXPENDITURES							
PERSONNEL EXPENDITURES							
Professional Service - Lake Leary Phase II	520002	0006	19,750	1,732,043	1,732,043	1,732,043	-
Professional Service - Nunez Fisheries Workforce Dev.	520002	0009	-	-	-	195,000	195,000
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	25,000	(2,425,576)
Construction in Progress- Bayou Terre Aux Bouefs -CPRA	571001	0143	-	767,957	-	-	-
Construction in Progress-Shell Beach Fishing Pier	571001	0144	-	745,000	-	-	-
Total EXPENDITURES			1,928,838	5,841,500	4,182,619	1,952,043	(2,230,576)
NET EFFECT ON FUND BALANCE			\$ (910,007)	\$ -	\$ 752,076	\$ 572,957	\$ (179,119)
NET EFFECT ON FUND BALANCE			(906,227)	-	752,076	572,957	(179,119)
FUND BALANCE, BEGINNING OF YEAR			(660,701)	(1,566,928)	(1,566,928)	(1,566,928)	-
FUND BALANCE, END OF YEAR			<u>\$ (1,566,928)</u>	<u>\$ (1,566,928)</u>	<u>\$ (814,852)</u>	<u>\$ (993,971)</u>	<u>\$ (179,119)</u>

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

			2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	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	1,500,000	-
Interest - Investment	470000		437,860	-	-	-	-
Total REVENUES			2,176,691	1,500,000	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	15,000	-
Bond Principal	560000		-	744,037	255,000	255,000	-
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	837,094	-
Total EXPENDITURES			1,333,896	1,893,488	1,440,094	1,440,094	-
OTHER FINANCING USES							
Transfer to Coastal Department	599290		-	45,000	45,000	45,000	-
Transfer to General Fund Capital Projects	599464		3,627,979	4,455,799	2,633,634	1,863,547	(770,087)
Total OTHER FINANCING USES			3,627,979	4,500,799	2,678,634	1,908,547	(770,087)
NET EFFECT ON FUND BALANCE			(2,785,184)	(4,894,287)	(2,618,728)	(1,848,641)	770,087
FUND BALANCE, BEGINNING OF YEAR			9,528,112	6,742,928	1,848,641	1,848,641	-
FUND BALANCE, END OF YEAR			\$ 6,742,928	\$ 1,848,641	\$ (770,087)	\$ -	\$ 770,087

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	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	\$ -	\$ 204,541	\$ -	\$ -	\$ -
Bond Interest Expense	560001	\$ -	\$ 51,872	\$ -	\$ -	\$ -
Total EXPENDITURES		\$ -	\$ 256,413	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES						
Transf from 2008 S/T Ref Bond	499529	\$ 64,103	\$ 170,942	\$ -	\$ -	\$ -
Total OTHER FINANCING SOURCES		\$ 64,103	\$ 170,942	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		\$ 64,103	\$ (85,471)	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR		\$ -	\$ 64,103	\$ (21,368)	\$ -	\$ -
FUND BALANCE, END OF YEAR		<u>\$ 64,103</u>	<u>\$ (21,368)</u>	<u>\$ (21,368)</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
352 - 14MS Sales Tax Bond
(In Whole Numbers)

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 48,014	\$ -	\$ -	\$ -	\$ -
Total REVENUES		48,014	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	-	550,000	600,000	600,000	-
Bond Interest Expense	560001	38,272	438,447	466,306	466,306	-
Service Fees- Bonds	560003	400	200	200	200	-
Total EXPENDITURES		38,672	988,647	1,066,506	1,066,506	-
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	-	988,447	1,066,506	1,066,506	-
Total OTHER FINANCING SOURCES		-	988,447	1,066,506	1,066,506	-
OTHER FINANCING USES						
Transfer to General Fund Capital Projects	599464	4,333,910	9,402,390	5,174,208	3,547,375	(1,626,833)
Total OTHER FINANCING USES		4,333,910	9,402,390	5,174,208	3,547,375	(1,626,833)
NET EFFECT ON FUND BALANCE		(4,324,568)	(9,402,590)	(5,174,208)	(3,547,375)	1,626,833
FUND BALANCE, BEGINNING OF YEAR		14,609,818	10,285,250	882,660	882,660	-
FUND BALANCE, END OF YEAR		\$ 10,285,250	\$ 882,660	\$ (4,291,548)	\$ (2,664,715)	\$ 1,626,833

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

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

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)

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 718	\$ 350	\$ -	\$ -	\$ -
Total REVENUES		718	350	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	12,100	-	-	-	-
Legal Books/Software-Westlaw	541006	2,003	-	-	-	-
Supplies-Operating	541008	-	7,950	-	-	-
Total EXPENDITURES		14,103	7,950	-	-	-
NET EFFECT ON FUND BALANCE		(13,385)	(7,600)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		20,985	7,600	-	(293)	-
FUND BALANCE, END OF YEAR		\$ 7,600	\$ -	\$ -	\$ (293)	\$ -

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

			2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES							
OPERATING REVENUES							
State Grants - Fire Station 10	440000	8210	\$ -	\$ 2,900,000	\$ 2,500,000	\$ 2,500,000	-
Interest - Invest.	470000		15,944	-	-	-	-
Total REVENUES			<u>15,944</u>	<u>2,900,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
EXPENDITURES							
OPERATING EXPENDITURES							
Construction in Progress - Fire Station 10	571001	8210	65,242	5,679,606	5,501,937	5,501,937	-
Construction in Progress - Fire Station 11	571001	8211	-	500,000	397,591	397,591	-
Construction in Progress - Fire Station 12	571001	8212	-	120,000	53,957	53,957	-
Vehicles	572012		-	2,623,697	2,623,697	4,254,959	1,631,262
Total EXPENDITURES			<u>65,242</u>	<u>8,923,303</u>	<u>8,577,182</u>	<u>10,208,444</u>	<u>1,631,262</u>
OTHER FINANCING SOURCES							
Transfer from Fire	499254		-	5,618,619	1,034,155	1,407,187	373,032
Total OTHER FINANCING SOURCES			<u>-</u>	<u>5,618,619</u>	<u>1,034,155</u>	<u>1,407,187</u>	<u>373,032</u>
NET EFFECT ON FUND BALANCE			(49,298)	(404,684)	(5,043,027)	(6,301,257)	(1,258,230)
FUND BALANCE, BEGINNING OF YEAR			1,163,996	1,114,698	710,014	6,301,257	-
FUND BALANCE, END OF YEAR			<u>\$ 1,114,698</u>	<u>\$ 710,014</u>	<u>\$ (4,333,013)</u>	<u>\$ -</u>	<u>\$ (1,258,230)</u>

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

			2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	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	\$ -	\$ (4,365,000)
Federal Grants-MS River Levee Bike Path	420003	8812	\$ 712,027	\$ 123,000	\$ 123,000	\$ -	\$ (123,000)
Federal Grants-MS River Levee Bike Path III	420003	8818	\$ -	\$ 1,628,912	\$ 1,628,912	\$ -	\$ (1,628,912)
Federal Grants-MS River Bike Path Phase IV	420003	8821	\$ -	\$ 602,384	\$ 602,384	\$ -	\$ (602,384)
Federal Grants-MS River Trailheads	420003	8822	\$ 36,314	\$ 478,812	\$ 478,812	\$ -	\$ (478,812)
Federal Grants-MRT Cy Pres	420003	8823	\$ -	\$ -	\$ 349,000	\$ 166,000	\$ (183,000)
State Grants- Forty Arpent Trail	440000	0033	\$ 4,100,865	\$ 2,370,663	\$ -	\$ -	\$ -
Interest - Investment	470000		\$ 22,028	\$ -	\$ -	\$ -	\$ -
Total REVENUES			5,311,368	9,568,771	7,547,108	166,000	(7,381,108)
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service	520002		\$ 38,317	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Construction in Progress-40 Arpent Trail	571001	0033	\$ 7,522,902	\$ 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	\$ -	\$ (118,351)
Construction in Progress-40 Arp./Paris Rd Ped Cross	571001	0045	\$ 71,850	\$ 5,404,791	\$ 5,404,791	\$ -	\$ (5,404,791)
Construction in Progress-MS River Levee Bike Path	571001	8812	\$ 434,695	\$ 123,000	\$ -	\$ -	\$ -
Construction in Progress-MS River Bike Path Phase III	571001	8818	\$ 1,833	\$ 1,978,912	\$ 1,978,912	\$ 100,000	\$ (1,878,912)
Construction in Progress-MS River Bike Path Phase IV	571001	8821	\$ -	\$ 602,384	\$ 602,384	\$ 20,000	\$ (582,384)
Construction in Progress-MS River Trailheads	571001	8822	\$ 48,154	\$ 656,395	\$ 598,000	\$ 46,000	\$ (552,000)
Construction in Progress- MRT Cy Pres	571001	8823	\$ 22,061	\$ 371,208	\$ 349,000	\$ -	\$ (349,000)
Total EXPENDITURES			8,154,862	11,700,752	9,083,438	198,000	(8,885,438)
OTHER FINANCING USES							
Transfer From General Fund	499100		\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ (1,000,000)
Transfer From Sales Tax	499101		\$ 371,444	\$ 559,583	\$ 536,330	\$ 32,000	\$ (504,330)
Total OTHER FINANCING USES			371,444	1,559,583	1,536,330	32,000	(1,504,330)
NET EFFECT ON FUND BALANCE			(2,472,050)	(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)	\$ -	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 489	\$ 500	\$ -	\$ -	\$ -
Lawsuit Settlement	489076	-	1,061,445	-	-	-
Total REVENUES		489	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	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(737,550)	(1,878,506)	(816,561)	(786,574)	-
FUND BALANCE, END OF YEAR		\$ (1,878,506)	\$ (816,561)	\$ (816,561)	\$ (786,574)	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	\$ 138,720	\$ -	\$ -	\$ -	\$ -
Construction in Progress-Jean Lafitte Rehab	571001 0067	163,425	144,888	-	1,316,778	1,316,778
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	903,535	-
Construction in Progress-Arabi Drainage - Esteban	571001 2921	14,404	226,503	226,503	-	(226,503)
Construction in Progress-Arabi Drainage - New Conspan	571001 2922	35,760	1,519,627	1,519,627	-	(1,519,627)
Construction in Progress-Arabi Drainage - New Culverts	571001 2923	78,497	1,511,179	1,040,347	-	(1,040,347)
Construction in Progress-Arabi Drainage - Angela Ph I	571001 2924	55,865	982,649	1,207,590	-	(1,207,590)
Construction in Progress-Arabi Drainage - Improvements	571001 2926	90,206	1,771,038	3,350,844	3,350,844	-
Recording Fees	580021	210	-	-	-	-
Total EXPENDITURES		<u>687,138</u>	<u>7,059,419</u>	<u>8,248,446</u>	<u>5,571,157</u>	<u>(2,677,289)</u>
OTHER FINANCING SOURCES						
Transfer from General Fund	499100	687,138	7,059,419	8,248,446	5,571,157	(2,677,289)
Total OTHER FINANCING SOURCES		<u>687,138</u>	<u>7,059,419</u>	<u>8,248,446</u>	<u>5,571,157</u>	<u>(2,677,289)</u>
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	2025 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	\$ 241,205	\$ -	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008	7,519	3,022	3,500	3,500	-
Construction in Progress	571001	1,133,826	108,332	100,000	100,000	-
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	1,991,734	1,991,734	-
Construction in Progress- Misc Drainage Improvements	571001 1723	-	1,991,734	1,991,734	1,991,734	-
Construction in Progress - Citrus Ave Levee & Pump Station	571001 1724	207,406	856,822	831,838	-	(831,838)
Construction in Progress - Sylvia Estates Pump Station	571001 2928	372,962	1,349,044	984,995	-	(984,995)
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	665,296	210,285
Construction in Progress- Jail Renovation Phase 1B	571001 6014	456,661	20,390	20,285	-	(20,285)
Construction in Progress- LBBLD Pumps	571001 6506	1,064,815	786,845	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		<u>4,333,910</u>	<u>9,402,390</u>	<u>5,174,208</u>	<u>3,547,375</u>	<u>(1,626,833)</u>
OTHER FINANCING SOURCES						
Transfer from 2021 Sales Tax Bond	499352	4,333,910	9,402,390	5,174,208	3,547,375	(1,626,833)
Total OTHER FINANCING SOURCES		<u>4,333,910</u>	<u>9,402,390</u>	<u>5,174,208</u>	<u>3,547,375</u>	<u>(1,626,833)</u>
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	2025 Adopted	Change
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service - Black Bay Barrier Islands	520002	1018	\$ 959,925	\$ 50,000	\$ 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	720,087	-
Construction in Progress - Misc. Drainage Improvements	571001	1723	-	3,685,712	1,863,547	1,143,460	(720,087)
Total EXPENDITURES			<u>1,338,625</u>	<u>4,455,799</u>	<u>2,633,634</u>	<u>1,863,547</u>	<u>(770,087)</u>
OTHER FINANCING SOURCES							
Transfer from GOMESA	499291		3,627,979	4,455,799	2,633,634	1,863,547	(770,087)
Total OTHER FINANCING SOURCES			<u>3,627,979</u>	<u>4,455,799</u>	<u>2,633,634</u>	<u>1,863,547</u>	<u>(770,087)</u>
NET EFFECT ON FUND BALANCE			\$ 2,289,354	\$ -	\$ -	\$ -	\$ -

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

			2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES							
OPERATING REVENUES							
Federal Grants-Jean Lafitte Sidewalk	420003	0011	\$ -	\$ 356,000	\$ 356,000	\$ 356,000	\$ -
FEMA	420028		108,897	10,344	-	-	-
State Grants - Buccaneer Villa North Drainage	440000	0010	259,159	2,460,380	2,460,380	2,460,380	-
State Grants - Village Sq Revitalization	440000	0069	-	436,064	-	-	-
State Grants - Phase II-Multi Use Path LA 39	440000	0137	-	1,145,516	1,145,516	1,145,516	-
State Grants - Reunion Dr Playground	440000	0145	-	400,000	-	-	-
State Grants - Jail Renovation Phase 1A	440000	6013	-	1,653,164	1,653,164	1,653,164	-
State Grants - Jail Renovation Phase 1A	440000	6014	-	313,843	-	-	-
Interest - Investment	470000		7,716	-	-	-	-
Reimbursement - Library Building	480071	0104	1,009,147	4,750,000	5,571,000	5,571,000	-
Donations	483001		-	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	906,026	-
Insurance Proceeds-Civic Center Roof Repl.	489074	0133	819,948	-	-	-	-
Total REVENUES			4,404,978	14,540,376	12,092,086	12,092,086	-
EXPENDITURES							
OPERATING EXPENDITURES							
Rentals / Leases	503004		-	100,000	-	-	-
Professional Service	520002		85,368	-	-	-	-
R & M Bldg & Facilities	530008		682,128	-	-	585,000	585,000
Small Tools & Equipment	541014		2,142	-	-	-	-
Construction in Progress	571001		14,981	470,000	150,000	-	(150,000)
Construction in Progress-Buccaneer Villa North Drain	571001	0010	369,337	2,460,380	2,460,380	2,460,380	-
Construction in Progress-Jean Lafitte Sidewalk	571001	0011	902	445,000	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	-	-	-
Construction in Progress-Paris Road Industrial Park	571001	0079	898,391	1,432,174	-	-	-
Construction in Progress-Library Building	571001	0104	2,157,685	4,750,000	5,571,000	5,571,000	-
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	1,578,676	-
Construction in Progress-Val Riess Turf	571001	0142	-	436,751	436,751	436,751	-
Construction in Progress- Reunion Dr Playground	571001	0145	-	413,950	-	-	-
Construction in Progress -Tot Lot Val Riess	571001	0146	-	424,000	424,000	424,000	-
Construction in Progress - IDA HMPG 90/10	571001	0840	-	520,000	520,000	520,000	-
Construction in Progress - ZETA HMPG DPW Office 90/10	571001	1028	-	120,000	120,000	120,000	-
Construction in Progress - Guerenger Canal Bridge	571001	2927	952,493	2,165,065	-	-	-
Construction in Progress - Paris Rd Storage Facility	571001	3642	-	767,735	767,735	767,735	-
Construction in Progress - Beauregard Courthouse	571001	6012	-	49,299	-	-	-
Construction in Progress- Jail Renovation Phase 1A	571001	6013	21,417	1,653,369	1,653,369	1,839,194	185,825
Construction in Progress- Jail Renovation Phase 1B	571001	6014	-	313,843	-	-	-
Construction in Progress-Val Riess Storage Facility	571001	8386	55,310	200,000	-	-	-
Construction in Progress- Val Riess Bathrooms	571001	8387	305,937	-	-	-	-
Construction in Progress- Francis Dr Playground	571001	8388	305	100,000	-	-	-
Small Equipment	571012		76,484	-	-	-	-
Total EXPENDITURES			7,253,376	19,166,312	14,126,911	14,747,736	620,825
OTHER FINANCING SOURCES							
Transfer from General Fund	499100		-	644,000	600,000	-	(600,000)
Transfer from Sales Tax Fund	499101		1,655,014	1,835,140	1,434,825	-	(1,434,825)
Total OTHER FINANCING SOURCES			1,655,014	2,479,140	2,034,825	-	(2,034,825)
OTHER FINANCING USES							
Transfer to General Fund	599100		-	11,000	-	-	-
Transfer to Community Development	599160		-	50,000	-	-	-
Transfer to Tourism	599261		-	100,000	-	-	-
Total OTHER FINANCING USES			-	161,000	-	-	-
NET EFFECT ON FUND BALANCE			\$ (1,193,384)	(2,307,797)	-	(2,655,650)	(2,655,650)
NET EFFECT ON FUND BALANCE			1,095,970	(2,307,797)	-	(2,655,650)	(2,655,650)
FUND BALANCE, BEGINNING OF YEAR			1,208,735	2,304,705	(3,092)	2,655,650	-
FUND BALANCE, END OF YEAR			\$ 2,304,705	\$ (3,092)	\$ (3,092)	\$ -	\$ (2,655,650)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ 7,317	\$ -	\$ -	\$ -	\$ -
Total REVENUES		7,317	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
R&M Bldg & Facilities	530005	- 1,785,615	655,569	2,034,132	1,378,563	
Total EXPENDITURES		- 1,785,615	655,569	2,034,132	1,378,563	
OTHER FINANCING SOURCES						
Transfer from Canals And Drainage	499265	- 2,492,717	655,569	577,200	(78,369)	
Total OTHER FINANCING SOURCES		- 2,492,717	655,569	577,200	(78,369)	
NET EFFECT ON FUND BALANCE		7,317	707,102	-	(1,456,932)	(1,456,932)
FUND BALANCE, BEGINNING OF YEAR		507,776	515,093	1,222,195	1,456,932	234,737
FUND BALANCE, END OF YEAR		\$ 515,093	\$ 1,222,195	\$ 1,222,195	\$ -	\$ (1,222,195)

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	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest	470000	\$ 274,889	\$ -	\$ 395,000	\$ -	\$ -
Gen. Liab. & Auto	480073	345,239	500,000	395,000	395,000	-
Reimb-Workmen's Compensation	482004	1,123,893	1,550,000	1,675,000	1,800,000	125,000
Total Revenues		1,744,021	2,050,000	2,070,000	2,195,000	125,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Risk Manager		70,160	71,516	71,803	287	
Safety Manager		59,580	60,281	60,772	491	
Insurance Supervisor		51,993	52,846	53,033	187	
Insurance Coordinator		46,047	46,559	46,958	399	
Clerical Specialist 1		-	27,600	-	(27,600)	
Salaries Total	501000	224,508	227,780	258,802	232,566	(26,236)
Salaries - OT	501001	8,207	305	-	-	
Taxes - Payroll	501002	6,862	7,400	7,750	7,500	(250)
Pension Costs	501004	19,994	20,000	21,850	18,900	(2,950)
Insurance-Hospital & Life	501005	40,341	48,000	66,723	46,200	(20,523)
Total PERSONNEL EXPENDITURES		299,912	303,485	355,125	305,166	(49,959)
OPERATING EXPENDITURES						
Insurance-Auto Collision/Comp.	502018	20,847	13,917	7,500	-	(7,500)
Claims Payment-Auto/General	502019	(23,637)	367,797	400,000	400,000	-
Claims Payment-Wkr's Comp	502020	160,224	1,286,750	1,250,000	1,250,000	-
Rent - Equipment	503002	1,826	1,500	1,500	1,500	-
Professional Service	520002	63,854	50,150	56,650	56,650	-
Prof Ser-FA Richards/Auto Liab	520005	23,326	15,000	24,000	25,000	1,000
Prof Serv-FA Richards/Gen Liab	520006	37,205	25,000	48,000	25,000	(23,000)
Prof Serv-FA Richards/Wrk Comp	520007	12,483	25,000	30,000	30,000	-
Prof Serv-Cobra	520014	6,577	6,860	7,100	7,100	-
Cell Phone	540006	1,399	1,500	1,500	1,500	-
Supplies-Signs	541001	-	750	750	750	-
Stationary & Office Supplies	541007	1,244	1,500	1,500	1,500	-
Computer Software	542001	-	700	800	800	-
Travel, Training, & Etc.	550000	1,711	497	3,200	3,200	-
LA State Fees	580012	-	-	-	172,050	172,050
Dues & Subscriptions	580018	-	250	250	250	-
Postage	580022	1,222	1,000	1,300	1,300	-
Fees & Charges	580024	100	100	-	-	-
Shipping Handling, & Installat	580028	39	94	200	200	-
Miscellaneous Expense	580057	176,656	-	-	-	-
Total OPERATING EXPENDITURES		485,076	1,798,365	1,834,250	1,976,800	142,550
Total EXPENDITURES		784,988	2,101,850	2,189,375	2,281,966	92,591
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	758,810	51,850	119,375	86,966	(32,409)
Total OTHER FINANCING SOURCES		758,810	51,850	119,375	86,966	(32,409)
NET EFFECT ON FUND BALANCE		1,717,843	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(1,908,506)	(190,663)	(190,663)	(190,663)	-
FUND BALANCE, END OF YEAR		\$ (190,663)	\$ (190,663)	\$ (190,663)	\$ (190,663)	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Gen. Liab. & Auto	480073	\$ 21,000	\$ 275,000	\$ 140,000	\$ 140,000	\$ -
Miscellaneous Revenue - Prior	480083	-	4,244	-	-	-
Reimb-Workmen's Compensation	482004	209,057	225,000	150,000	200,000	50,000
Total Revenues		230,057	504,244	290,000	340,000	50,000
EXPENDITURES						
OPERATING EXPENDITURES						
Claims Payment-Auto/General	502019	292,235	275,000	100,000	100,000	-
Claims Payment-Wkr's Comp	502020	193,172	200,000	228,000	300,000	72,000
Reinsurance - Worker's Comp	502021	-	25,000	30,000	30,000	-
Prof Ser-FA Richards/Auto Liab	520005	6,584	-	8,000	10,000	2,000
Prof Serv-FA Richards/Gen Liab	520006	6,536	-	8,000	10,000	2,000
Total EXPENDITURES		498,527	500,000	374,000	450,000	76,000
NET EFFECT ON FUND BALANCE		(268,470)	4,244	(84,000)	(110,000)	(26,000)
FUND BALANCE, BEGINNING OF YEAR		2,027,574	1,759,104	1,763,348	1,763,348	-
FUND BALANCE, END OF YEAR		\$ 1,759,104	\$ 1,763,348	\$ 1,679,348	\$ 1,653,348	\$ (26,000)

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	2025 Adopted	Change
REVENUES							
OPERATING REVENUES							
Federal Grants - Sewer Master Plan	420003	0057	\$ 30,193	\$ 5,670	\$ -	\$ -	\$ -
Federal Grants - CWEF Grant	420003	0062	-	150,000	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	85,000	-
Fees, Charges, etc.	450043		182,346	200,000	200,000	200,000	-
Interest - Invest.	470000		502,256	700,000	600,000	600,000	-
Refunds	480070		39	-	-	-	-
Reimbursement	480071		-	3,050	-	-	-
Other Revenues	480079		10,319	25,000	5,000	5,000	-
Water fees	481001		6,274,287	6,350,000	6,400,000	6,400,000	-
Sewer Fees	481002		6,779,880	6,800,000	6,850,000	6,850,000	-
Safe Drinking Water Fee-DHH	481003		224,244	215,000	220,000	220,000	-
Installation Fees	481004		20,550	20,000	20,000	20,000	-
Sewer Inspection Fees	481005		2,700	3,300	3,500	3,500	-
Insurance Proceeds	489074		12,313	72,000	-	-	-
Insurance Proceeds - Hurricane Zeta	489074	1028	64,490	-	-	-	-
Total REVENUES			14,437,835	14,629,020	14,533,500	14,533,500	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Director of Public Works			142,762	142,762	145,602	145,602	2,840
Assistant Director of Finance W&S			110,000	110,000	112,200	112,200	2,200
Manager W&S			89,568	90,718	91,339	91,339	621
Compliance Officer / Investigator			88,223	89,214	89,988	89,988	774
Superintendent-W&S			85,713	85,713	87,408	87,408	1,695
Utilities Finance Officer			78,384	78,384	79,931	79,931	1,547
Superintendent			68,539	69,429	69,910	69,910	481
Chief Plant Operator			67,029	67,824	68,350	68,350	526
Lift Station Supv./Electrician			66,231	66,231	67,536	67,536	1,305
Administrative Assistant II			64,085	64,793	65,346	65,346	553
Public Service Officer			61,517	62,208	62,747	62,747	539
Assistant Superintendent			61,355	62,104	62,582	62,582	478
Plant Manager W&S			56,245	56,245	56,245	56,245	-
Plant Manager Wastewater			56,245	56,245	56,245	56,245	-
Maintenance Supervisor			56,075	56,776	57,197	57,197	421
Maintenance Supervisor			48,565	49,316	49,526	49,526	210
Senior Staff Engineer			56,245	56,245	56,245	56,245	-
Chemist II			53,698	54,551	57,380	57,380	2,829
Project Inspector			47,732	47,732	47,732	47,732	-
Staff Engineer			42,756	42,756	42,756	42,756	-
Staff Engineer			42,756	42,756	42,756	42,756	-
Plant Operator V			54,673	55,374	55,767	55,767	393
Plant Operator V			42,056	42,056	42,056	42,056	-
Plant Operator IV			55,003	55,906	56,338	56,338	432
Plant Operator IV			37,351	37,351	37,351	37,351	-
Plant Operator in Training			28,734	28,060	29,309	29,309	1,249
Electrician			48,020	48,270	47,520	47,520	(750)
Electrician			42,488	42,488	43,338	43,338	850
Electrician			34,142	34,142	34,825	34,825	683
Electrician			44,725	44,725	45,619	45,619	894
Electrician			33,543	33,543	34,742	34,742	1,199
Lab Technician I			41,578	42,228	44,398	44,398	2,170
Lab Technician II			37,680	38,330	44,121	44,121	5,791
Lab Technician I			36,381	36,381	42,878	42,878	6,497
Accounting Clerk III			38,894	39,406	39,672	39,672	266
Accounting Clerk III			38,082	38,641	38,834	38,834	193
Accounting Clerk II			38,587	39,051	39,348	39,348	297
Accounting Clerk II			36,229	36,693	36,953	36,953	260
Accounting Clerk II			35,300	35,764	36,006	36,006	242
Accounting Clerk I			30,171	30,650	30,774	30,774	124
Accounting Clerk I			30,650	31,129	31,263	31,263	134
Accounting Clerk I			30,171	30,650	30,286	30,286	(364)
Accounting Clerk I			29,692	30,171	28,734	28,734	(1,437)
Accounting Clerk I - PT			22,464	22,464	22,464	22,464	-
Accounting Clerk I - PT			-	21,060	21,060	21,060	-
Camera Truck/Operator			29,859	29,859	29,859	29,859	-

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

	2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
Salaries: <i>continued</i>					
Crewman I		\$ 34,864	\$ 35,311	\$ 35,561	\$ 250
Crewman I		34,417	34,864	35,105	241
Crewman I		33,044	33,523	33,705	182
Crewman I		33,044	33,523	33,705	182
Crewman I		31,129	31,607	31,751	144
Crewman I		30,171	30,650	30,774	124
Crewman I		29,692	30,171	30,286	115
Crewman I		29,692	30,171	30,286	115
Crewman I		29,692	30,171	30,286	115
Crewman I		29,213	29,692	29,797	105
Crewman I		28,734	29,213	29,309	96
Crewman I		28,734	29,213	28,734	(479)
Crewman I		28,734	29,213	29,309	96
Crewman I		28,734	28,734	28,734	-
Equipment Operator III		30,706	30,706	30,706	-
Equipment Operator II		37,158	38,122	38,401	279
Equipment Operator II		33,342	33,342	33,342	-
Equipment Operator I		34,523	34,970	35,194	224
Equipment Operator I		28,734	28,734	28,734	-
MS4 Inspector		31,254	31,802	31,879	77
Laborer I		28,734	29,692	29,309	(383)
Laborer I		30,820	31,280	31,436	156
Laborer I		28,980	29,440	29,559	119
Laborer I		30,820	31,280	31,436	156
Meter Reader Supervisor		43,628	44,527	44,735	208
Meter Reader III		46,284	46,843	47,189	346
Meter Reader III		39,534	40,132	40,324	192
Meter Reader I		31,849	32,347	32,486	139
Meter Reader I		30,356	30,854	30,964	110
Meter Reader I		35,764	36,229	36,006	(223)
Meter Reader I		30,356	30,854	30,964	110
Meter Reader - PT		31,200	31,200	31,200	-
Road Supervisor		37,351	37,351	37,351	-
W&S Foreman		54,359	54,965	55,426	461
W&S Foreman		38,330	38,980	39,097	117
W&S Foreman		39,629	40,279	40,422	143
Chemist Intern		21,060	21,060	21,060	-
Custodian - PT		16,900	16,900	16,900	-
Salaries Total	501000	2,854,899	3,581,761	3,634,339	39,659
Salaries - OT	501001	165,723	225,000	225,000	-
Taxes - Payroll	501002	46,515	56,000	60,000	2,000
Pension Costs	501004	336,626	403,800	390,000	5,000
Insurance-Hospital & Life	501005	517,267	660,000	742,100	670,000
Insurance Retirees Health&Life	501007	148,973	190,000	190,000	(72,100)
Total PERSONNEL EXPENDITURES		4,070,003	5,116,561	5,239,439	5,213,998
OPERATING EXPENDITURES <i>continued</i>					(25,441)
Auto Insurance	502000	16,038	77,000	140,000	-
General Liability Insurance	502001	6,000	200,000	150,000	50,000
Insurance-Property	502005	699,195	753,100	877,528	-
Insurance - CompEquip / System	502006	5,820	690	1,500	-
Insurance-Water Towers	502007	50,774	61,950	73,221	-
Insurance-Flood	502008	25,679	24,100	24,600	-
Insurance-Work.Comp.	502012	200,000	225,000	225,000	-
Rent - Equipment	503002	29,759	42,400	21,000	-
Rentals/Leases	503004	4,176	4,989	6,800	-
Professional Service	520002	285,991	348,831	480,000	-
Professional Service - Sewer Master Plan	520002	0057	54,803	20,043	-
Prof Serv-Software Support	520003	51,398	130,000	130,000	-
Prof Serv-Storage	520009	14,517	14,500	22,000	-
Prof Serv-Legal	520012	-	2,500	2,500	-
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	-
Prof Serv - Water Plant Staffing	520055	655,303	670,956	685,000	-
Prof Serv - Alarm Monitoring	520102	3,842	4,000	5,200	-
Contract Collections	520104	115,114	145,137	150,000	-
R & M Vehicles	530004	58,081	120,000	120,000	-

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
R & M Machinery & Equipment	530005	\$ 83,496	\$ 177,200	\$ 120,000	\$ 120,000	\$ -
R & M Bldg & Facilities	530008	339,885	391,241	400,000	400,000	-
R & M Bldg & Facilities - Hurricane Ida	530008	0840	(2,730)	-	-	-
R & M Water&Sewer Point Repair	530009	270,599	1,363,600	1,300,000	1,300,000	-
R & M Water&Sewer Point Repair - CWEF Grant	530009	0062	150,000	150,000	150,000	-
R & M Bldg HVAC	530010	34,176	43,000	43,000	43,000	-
R & M Roads	530011	49,391	250,000	250,000	250,000	-
Pump Station Rehab/Repairs	530015	91,217	246,710	230,000	230,000	-
R & M Meter Replacements	530020	-	2,385,823	2,615,072	2,615,072	-
Utilities - Natural Gas	540001	4,542	5,000	4,500	4,500	-
Utilities - Electric	540002	1,203,645	1,450,000	1,450,000	1,450,000	-
Telephone Svcs	540005	38,957	50,000	51,000	51,000	-
Cell Phone	540006	40,554	50,000	51,000	51,000	-
Supplies-Janitorial	541002	4,176	4,915	4,900	4,900	-
Stationary & Office Supplies	541007	6,915	6,900	9,000	9,000	-
Supplies-Operating	541008	36,610	65,000	65,000	65,000	-
Small Tools & Equipment	541014	18,316	32,613	26,500	26,500	-
Uniforms	541017	36,796	38,000	39,000	39,000	-
Billing Office Supplies	541020	20,706	26,800	26,500	26,500	-
Chemicals	541100	621,295	660,000	750,000	750,000	-
Computer Equipment	542000	11,063	15,291	10,000	10,000	-
Computer Software	542001	145,345	105,000	107,000	107,000	-
Travel, Training, & Etc.	550000	10,951	6,000	7,500	7,500	-
Construction in Progress	571001	23,750	730	-	-	-
Construction in Progress	571001	1252	37,258	-	-	-
Vehicles	571011	-	325,630	280,000	280,000	-
Small Equipment	571012	-	50,000	55,000	55,000	-
Pump Replacement	571020	-	220,000	250,000	250,000	-
Heavy Equipment	572010	-	30,000	30,000	30,000	-
Equipment Purchases - Small	572013	-	25,000	25,000	25,000	-
Depreciation Expense	574000	10,535,468	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	280	1,400	1,400	1,400	-
LA State Fees	580013	235,037	250,000	240,000	240,000	-
Bad Debt Expense	580016	89,617	-	-	-	-
Advertising	580017	833	1,200	1,200	1,200	-
Dues & Subscriptions	580018	70	600	500	500	-
Recording Fees	580021	4,728	4,000	4,500	4,500	-
Postage	580022	102,000	819	3,000	3,000	-
Fees & Charges	580024	62,663	69,682	70,000	70,000	-
Shipping Handling, & Installat	580028	310	500	500	500	-
Diesel	580034	52,788	45,000	45,000	45,000	-
Gasoline	580035	60,988	60,000	65,000	65,000	-
Miscellaneous Expense	580057	321,366	-	-	-	-
Water Treatment-Testing fee/su	581006	34,019	48,000	48,000	48,000	-
Wastewater Treatment-Testing fees	581007	26,234	45,000	45,000	45,000	-
Interfund Charges	589009	826,203	807,048	814,673	819,940	5,267
Total OPERATING EXPENDITURES		17,878,776	12,401,447	12,814,329	12,869,596	5,267
Total EXPENDITURES		21,948,779	17,518,008	18,053,768	18,083,594	(20,174)
OTHER FINANCING SOURCES						
Transfer from 2008 S/T Ref Bond	499529	-	3,784,697	2,378,980	2,378,980	-
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	-	-	-
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	2,378,980	-
OTHER FINANCING USES						
Transfer to W&S Capital Proj	599557	-	2,395,709	-	-	-
Total OTHER FINANCING USES		-	2,395,709	-	-	-
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR		(5,064,781)	(1,500,000)	(1,141,288)	(1,171,114)	20,174
FUND BALANCE, END OF YEAR		237,460,722	232,395,909	230,895,909	230,895,909	-
		\$ 232,395,909	\$ 230,895,909	\$ 229,754,621	\$ 229,724,795	\$ 20,174

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 6,038,355	\$ 5,716,667	\$ 5,833,333	\$ 5,833,333	\$ -
Interest - Invest	470000	167,434	-	65,000	65,000	-
Interest - Other	470003	11,446	5,269	-	-	-
Total REVENUES		6,217,235	5,721,936	5,898,333	5,898,333	-
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	546,396	457,333	466,667	466,667	-
Total EXPENDITURES		546,396	457,333	466,667	466,667	-
OTHER FINANCING USES						
Transfer to Hurricane Recovery Bond	599309	64,103	170,942	-	-	-
Transfer to 2012 Sales Tax Ref	599312	3,659,967	792,457	-	-	-
Transfer to Water & Sewer	599500	-	3,784,697	2,378,980	2,378,980	-
Transfer to W&S Reserve	599533	444,027	666,036	658,280	658,280	-
Transfer to W&S Capital Projects	599557	-	-	2,394,406	2,394,406	-
Total OTHER FINANCING USES		4,168,097	5,414,132	5,431,666	5,431,666	-
NET EFFECT ON FUND BALANCE		1,502,742	(149,529)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		3,729,967	5,232,709	5,083,180	5,083,180	-
FUND BALANCE, END OF YEAR		\$ 5,232,709	\$ 5,083,180	\$ 5,083,180	\$ 5,083,180	\$ -

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

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

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

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

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

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Other	470000	\$ 11	\$ -	\$ -	\$ -	\$ -
Total REVENUES		<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		11	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(105,604)	(105,593)	(105,593)	(105,593)	-
FUND BALANCE, END OF YEAR		<u>\$ (105,593)</u>	<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	2025 Adopted	Change
REVENUES							
OPERATING REVENUES							
Federal Grants - Water Sector Grant	420003	4505	\$ -	\$ 1,484,320	\$ -	\$ -	\$ -
Federal Grants - CWEF Grant	420003	4506	-	170,000	-	-	-
Federal Grants - Riverbend Consolidation	420003	4531	-	6,731,369	6,731,369	6,731,369	-
Interest - Invest	470000		7,697	-	-	-	-
Lawsuit Settlement - Raw Water Intake	489076	0003	-	7,655,017	-	-	-
Total REVENUES			7,697	16,040,706	6,731,369	6,731,369	-
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	350,000	-
Professional Service - Water Loan #3 Project Management	520002	4510	-	180,000	160,000	160,000	-
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	-	-	-
Construction in Progress - Daniel Dr Sewer Replacement	571001	2929	-	1,447,748	-	-	-
Construction in Progress - Water Project 3.1	571001	4505	-	48,000	40,000	40,000	-
Construction in Progress - Water Project 3.2	571001	4506	-	2,284,320	2,160,000	2,160,000	-
Construction in Progress - Water Project 3.3	571001	4507	-	622,000	1,190,000	1,190,000	-
Construction in Progress - Water Project 3.4	571001	4508	-	200,000	1,200,000	1,200,000	-
Construction in Progress - Water Project 4.1	571001	4512	-	622,000	815,000	815,000	-
Construction in Progress - Water Project 4.2	571001	4513	-	200,000	1,030,000	1,030,000	-
Construction in Progress - Delambert/Delille Pump Station	571001	4511	-	975,000	-	-	-
Construction in Progress - Riverbend Consolidation	571001	4531	-	6,953,187	7,100,000	7,100,000	-
Interest Expense	580008		499,837	410,532	2,000,000	2,000,000	-
Administrative Fees	580014		120,632	143,359	-	-	-
Total OPERATING EXPENDITURES			1,461,967	21,766,163	16,185,000	16,185,000	-
Total EXPENDITURES			1,467,603	21,766,163	16,185,000	16,185,000	-
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 Replacement	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	-	-	-
Transfer from 2008 S/T Ref Bond	499529		-	-	2,394,406	2,394,406	-
Total OTHER FINANCING SOURCES			-	2,395,709	2,394,406	2,394,406	-
NET EFFECT ON FUND BALANCE			(3,906,037)	(3,329,748)	(7,059,225)	(7,059,225)	-
FUND BALANCE, BEGINNING OF YEAR			(41,000,214)	(44,906,251)	(48,235,999)	(48,235,999)	-
FUND BALANCE, END OF YEAR			\$ (44,906,251)	\$ (48,235,999)	\$ (55,295,224)	\$ (55,295,224)	\$ -

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	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	250	-
Concession Sales - Auditorium	450031	58,686	70,000	70,000	70,000	-
Alcohol Sales (Auditorium)	450032	26,290	30,000	30,000	30,000	-
Concess Sales-Over/Under Diff	450033	72	-	-	-	-
Sales - Food/Drink Package	450034	35,818	35,000	35,000	35,000	-
Sales - Food/Drink Package-Beauregard	450034	6012	10,059	7,500	7,500	7,500
Facility Rental-Bldg Rental	450035	211,896	300,000	308,746	308,746	-
Facility Rental-Bldg Rental - Beauregard	450035	6012	8,981	9,364	7,500	7,500
Facility Rental-Bldg Rental - Aycock	450035	6015	2,550	3,500	3,500	3,500
Interest - Investment	470000	6,844	-	-	-	-
Cleaning Fee Collected	480051	20,300	25,000	25,000	25,000	-
Cleaning Fee Collected - Beauregard	480051	6012	950	350	350	350
Security Charges Collected	480052	20,430	25,000	25,000	25,000	-
Security Charges Collected-Beauregard	480052	6012	980	500	500	500
Security Charges Collected-Aycock	480052	6015	175	-	-	-
Refunds	480070	(2,902)	232	-	-	-
Misc. Revenue	480082	11,616	14,350	10,000	10,000	-
Misc. Revenue - Aycock Barn	480082	6015	338	-	-	-
Lawsuit Settlement	489076	775	450	-	-	-
Total REVENUES		420,731	521,496	523,346	523,346	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Special Events Manager		92,243	92,243	94,088	1,845	
Facilities Manager II		47,295	47,902	48,241	339	
Office Manager I		32,347	32,845	32,994	149	
Concession Workers - PT		30,000	30,000	30,000	30,000	-
Salaries Total	501000	195,893	201,885	202,990	205,323	2,333
Salaries - OT	501001	4,788	5,000	5,000	5,000	-
Taxes - Payroll	501002	4,555	7,000	7,000	6,000	(1,000)
Pension Costs	501004	20,017	20,600	19,200	19,500	300
Insurance-Hospital & Life	501005	26,208	30,700	35,000	32,000	(3,000)
Total PERSONNEL EXPENDITURES		251,461	265,185	269,190	267,823	(1,367)
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,309	1,400	1,500	1,500	-
Professional Service	520002	27,046	33,000	35,000	35,000	-
Prof Serv - Generator	520047	2,872	6,622	6,900	6,900	-
Prof Serv-Elevator	520049	1,980	2,040	2,200	2,200	-
Prof Serv - Security service	520101	20,282	25,000	25,000	25,000	-
Prof Serv-Security Service -Aycock	520101	6015	525	-	-	-
Prof Serv - Alarm Monitoring	520102	2,244	2,500	2,500	2,500	-
R & M Machinery & Equipment	530005	8,650	500	500	500	-
R & M Bldg & Facilities	530008	9,505	10,498	10,000	16,000	6,000
Utilities - Water	540000	1,160	1,500	1,500	1,500	-
Utilities - Natural Gas	540001	6,222	13,000	14,000	14,000	-
Utilities - Electric	540002	136,196	143,576	145,000	139,000	(6,000)
Telephone Svcs	540005	7,383	7,650	7,750	7,750	-
Cell Phone	540006	904	1,000	1,000	1,000	-
Supplies-Janitorial	541002	6,638	4,620	5,000	5,000	-
Stationary & Office Supplies	541007	745	750	750	750	-
Supplies-Operating	541008	1,210	1,568	1,500	1,500	-
Small Tools & Equipment	541014	-	298	500	500	-
Uniforms	541017	2,446	2,600	2,600	2,600	-
Travel, Training, & Etc.	550000	337	500	500	500	-
Concession Product - Food/Drin	580002	16,829	24,500	25,000	20,000	(5,000)
Concession Supplies	580003	215	1,000	1,000	1,000	-
Alcohol Expense	580005	16,642	13,171	15,000	12,000	(3,000)
Taxes & Lic. Other	580010	120	1,000	1,000	1,000	-
Advertising	580017	-	500	500	500	-
Dues & Subscriptions	580018	130	250	250	250	-
Fees & Charges	580024	-	45	100	100	-
Linen & Laundry Expense	580031	13,105	15,000	15,000	13,000	(2,000)
Miscellaneous Expense	580057	1,670	-	-	-	-
Total OPERATING EXPENDITURES		286,365	314,088	321,550	311,550	(10,000)
Total EXPENDITURES		537,826	579,273	590,740	579,373	(11,367)

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

		2023 Actuals	2024 Adopted	2025 Introduced	2025 Adopted	Change
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	\$ 84,221	\$ 106,523	\$ 67,394	\$ 56,027	\$ (11,367)
Total OTHER FINANCING SOURCES		<u>84,221</u>	<u>106,523</u>	<u>67,394</u>	<u>56,027</u>	<u>(11,367)</u>
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR		(32,874)	48,746	-	-	-
FUND BALANCE, END OF YEAR		<u>(482,853)</u>	<u>(515,727)</u>	<u>(466,981)</u>	<u>(466,981)</u>	<u>-</u>
		<u><u>\$ (515,727)</u></u>	<u><u>\$ (466,981)</u></u>	<u><u>\$ (466,981)</u></u>	<u><u>\$ (466,981)</u></u>	<u><u>-</u></u>

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	\$ 1,289,043	2025
			<u>\$ 10,289,043</u>	

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	\$ 2,989,213	2025
			<u>\$ 2,989,213</u>	

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	\$ 178,000	2025
			<u>\$ 178,000</u>	

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
			<u>\$ 50,000</u>	

**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 <u><u>\$ 50,000</u></u>	2025

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

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

**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 <u><u>\$ 50,000</u></u>	2025

**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 <u><u>\$ 200,000</u></u>	2025

**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	\$ 6,750,233	TBD
			<u>\$ 10,402,453</u>	

**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
			<u>\$ 35,000</u>	

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

Project	Description	Funding Source	Amount	Completion Year
2025				
Shell Beach Fishing Pier	Shell Beach Fishing Pier	State	\$ 955,695	TBD
			<u>\$ 955,695</u>	

**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	\$ 1,732,043	2027
Bayou Terre Aux Bouefs Ridge Restoration	Bayou Terre Aux Bouefs Ridge Restoration	Federal	\$ 25,000	2025
			<u>\$ 1,757,043</u>	

**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 Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	Federal	\$ 15,000	2025
Buccaneer Villa Drainage Improvements		Federal	\$ 837,094	2025
			<u>\$ 852,094</u>	

**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
			<u>\$ 5,899,528</u>	

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

Project	Description	Funding Source	Amount	Completion Year
2025				
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Federal/State	\$ 100,000	2025
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Federal/Local	\$ 20,000	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Federal/State	\$ 46,000	TBD
			<u>\$ 166,000</u>	

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

Project	Description	Funding Source	Amount	Completion
				2025
Old Arabi Drainage Improvements	Point repairs, open cut, and lining	Federal	\$ 5,571,157	2025
			<u>\$ 5,571,157</u>	

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
				2025
Jail Renovation Phase 1A	Intercom/Security Upgrades	Local	\$ 665,296	2025
Misc Drainage Improvements	Misc Drainage Improvements	Local	\$ 1,991,734	2025
Rebuild 3 LBBLD Pumps	Rebuild 3 LBBLD Pumps	Local	\$ 786,845	2025
			<u>\$ 3,443,875</u>	

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

Project	Description	Funding Source	Amount	Completion
				2025
Misc Drainage Improvements	Misc Drainage Improvements	Federal	\$ 1,143,460	2025
Buccaneer Village Drainage	Drainage improvements in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	Federal	\$ 720,087 <u>\$ 1,863,547</u>	2025

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

Project	Description	Funding Source	Amount	Completion Year
2025				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	State	\$ 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
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	\$ 2,034,132	TBD
			\$ 2,034,132	

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

Project	Description	Funding Source	Amount	Completion Year
2025				
Sewer Loan #2	Project Management	Sewer Loan #2	\$ 350,000	TBD
Water Loan #3	Project Management	Water Loan # 3	\$ 160,000	TBD
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
			\$ 14,045,000	