



St. Bernard
Parish Government

Historic Past, Promising Future

2025 Mid Year Proposed Budget



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

DEPARTMENT	2025 Mid Year	2025 Mid Year	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
	Proposed Revenues	Proposed Expenditures						
GENERAL FUND:								
100 General Fund	\$ 13,306,675	\$ 11,756,937	\$ 1,549,738	\$ 3,868,975	\$ (6,629,279)	\$ (1,210,566)	\$ 3,844,767	\$ 2,634,202
101 Sales Tax	17,226,500	1,378,120	15,848,380	(15,848,380)	-	-	5,963,213	5,963,213
105 34th Judicial Court	283,153	4,307,492	(4,024,339)	4,036,447	-	12,108	(12,108)	-
152 Civic Auditorium	-	259,038	(259,038)	259,038	-	-	168,583	168,583
160 Community Development	808,849	2,415,350	(1,606,501)	1,519,701	86,800	-	-	-
160 LLT	15,533,683	14,000,000	1,533,683	-	-	1,533,683	12,466,317	14,000,000
Total General Fund	\$ 47,158,860	\$ 34,116,937	\$ 13,041,923	\$ (6,164,219)	\$ (6,542,479)	\$ 335,225	\$ 22,430,772	\$ 22,765,998
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (143,877)	\$ (143,877)
205 Hurricane Isaac	-	-	-	-	-	-	(184,525)	(184,525)
206 Hurricane Ike	-	-	-	-	-	-	169,718	169,718
229 Hurricane Katrina	3,244,211	3,244,211	-	-	-	-	(1,701,284)	(1,701,284)
234 Tree Fund	-	-	-	-	-	-	3,105	3,105
237 Ride Share	23,800	23,800	-	-	-	-	40,551	40,551
252 Opioid Abatement	725,705	939,481	(213,776)	-	-	(213,776)	213,776	-
253 Criminal Court 34th	180,600	193,060	(12,460)	-	-	(12,460)	12,460	-
254 Fire Department	18,561,819	17,334,335	1,227,484	670,000	(1,739,385)	-	7,516,983	7,516,983
259 Council on Aging	489,822	489,822	-	-	-	-	454,066	454,066
260 CDBG	178,000	178,000	-	-	-	-	(714,822)	(714,822)
261 Recreation	2,027,694	3,638,567	(1,610,873)	1,524,837	35,000	(51,036)	1,083,057	1,032,021
262 Public Works	2,891,545	4,607,570	(1,716,025)	1,698,967	-	(17,058)	1,164,199	1,147,141
263 Road Lighting	666,634	820,017	(153,383)	128,383	25,000	(0)	305,626	305,626
264 Sanitation	7,402,520	7,849,162	(446,642)	247,253	(611)	(200,000)	3,999,657	3,799,656
265 Drainage & Canals	4,311,512	3,566,184	745,328	-	(745,328)	(0)	5,280,062	5,280,062
266 Assessor's Office	19,867	39,500	(19,633)	11,189	8,444	-	7,625	7,625
267 WIOA	2,600,000	2,600,000	-	-	-	-	60,655	60,655
270 HMGP	10,402,453	10,402,453	-	-	-	-	1,168,974	1,168,974
271 Health	324,555	424,870	(100,315)	-	(124)	(100,439)	1,045,991	945,552
273 Communications District	700,000	700,000	-	-	-	-	2,069,482	2,069,482
277 Housing & Redevelopment	6,763,962	6,763,962	-	-	-	-	100,848	100,848
279 Transit	512,260	698,237	(185,977)	185,977	-	-	-	-
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	206,230	206,230
290 State & Federal Grants	6,962,988	6,799,616	163,372	364,585	45,000	572,957	(1,806,247)	(1,233,290)
291 GOMESA	1,500,000	1,640,094	(140,094)	-	(1,908,547)	(2,048,641)	5,847,700	3,799,059
Total Special Revenue Funds	\$ 70,514,947	\$ 72,977,943	\$ (2,462,996)	\$ 4,831,191	\$ (4,280,551)	\$ (2,070,454)	\$ 26,200,010	\$ 24,129,555

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

DEPARTMENT	2025 Mid Year Proposed Revenues	2025 Mid Year Proposed Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
DEBT SERVICE FUNDS:								
309 Hurricane Recovery Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,413	\$ 256,413
312 2012 Sales Tax Refunding Bond	-	-	-	-	-	-	(26,336)	(26,336)
352 S/F 1990 G.O. Bonds	-	1,066,506	(1,066,506)	1,066,506	(3,547,375)	(3,547,375)	9,990,718	6,443,343
354 2014 Fire Sinking Fund	-	-	-	-	-	-	9,350	9,350
Total Debt Service Funds	\$ -	\$ 1,066,506	\$ (1,066,506)	\$ 1,066,506	\$ (3,547,375)	\$ (3,547,375)	\$ 10,230,145	\$ 6,682,770
CAPITAL PROJECT FUNDS:								
443 Courthouse Capital Fund	\$ 285	\$ -	\$ 285	\$ -	\$ -	\$ 285	\$ 7,244	\$ 7,529
454 Fire Capital Fund	11,100,000	15,716,822	(4,616,822)	-	1,644,564	(2,972,258)	6,295,440	3,323,182
457 Bike Paths Fund Capital Projects	463,824	198,000	265,824	32,000	-	297,824	1,406,795	1,704,619
462 Jackson/Pakenham Fund Capital Projects	263	-	263	-	-	263	(748,045)	(747,782)
464 General Fund Capital Projects	12,802,329	27,992,480	(15,190,151)	159,416	11,982,079	(3,048,656)	2,833,182	(215,474)
465 Drainage and Canals Fund Capital Projects	-	3,751,572	(3,751,572)	-	743,762	(3,007,810)	3,007,810	-
Total Capital Project Funds	\$ 24,366,701	\$ 47,658,874	\$ (23,292,173)	\$ 191,416	\$ 14,370,405	\$ (8,730,352)	\$ 12,802,426	\$ 4,072,074
INTERNAL SERVICE FUNDS:								
650 Self Insurance	\$ 2,216,957	\$ 2,297,371	\$ (80,414)	\$ 30,659	\$ -	\$ (49,755)	\$ 1,376,397	\$ 1,326,642
675 W&S Self Insurance	370,000	450,000	(80,000)	-	-	(80,000)	1,813,879	1,733,879
Total Internal Service	\$ 2,586,957	\$ 2,747,371	\$ (160,414)	\$ 30,659	\$ -	\$ (129,755)	\$ 3,190,276	\$ 3,060,521
BUSINESS-TYPE ACTIVITIES:								
500 Water & Sewerage Fund	\$ 14,644,321	\$ 18,453,752	\$ (3,809,431)	\$ -	\$ 2,637,051	\$ (1,172,380)	\$ 225,343,074	\$ 224,170,694
501 W&S \$50M Bond Fund	45,429	-	45,429	-	-	45,429	124,837	170,266
529 SF-SW99 1/2 Cent Sales Tax Fund	6,148,404	458,667	5,689,737	-	(5,689,737)	-	5,980,493	5,980,493
530 50 M Bond Sales Tax Debt Service	-	-	-	-	-	-	68,567	68,567
532 W&S 2008 Refinanced ST Debt Service	6,740	-	6,740	-	-	6,740	18,377	25,117
533 W&S Loans Debt Service	62,870	158,280	(95,410)	-	658,280	562,870	2,075,788	2,638,658
534 W&S 99 S.T. Bonds Constr.	-	-	-	-	-	-	(105,593)	(105,593)
557 W&S Capital Projects	6,738,109	16,185,000	(9,446,891)	-	2,394,406	(7,052,485)	(45,355,339)	(52,407,824)
Total Water & Sewer	\$ 27,645,873	\$ 35,255,699	\$ (7,609,826)	\$ -	\$ (7,609,826)	\$ -	\$ 188,150,204	\$ 180,540,378
OTHER BUSINESS-TYPE ACTIVITIES:								
578 Events Facilities	\$ 534,926	\$ 579,373	\$ (44,447)	\$ 44,447	\$ -	\$ -	\$ (519,245)	\$ (519,245)
Total Recreational Facilities	\$ 534,926	\$ 579,373	\$ (44,447)	\$ 44,447	\$ -	\$ -	\$ (519,245)	\$ (519,245)
TOTAL ALL FUNDS	\$ 172,808,264	\$ 194,402,702	\$ (21,594,438)	\$ -	\$ -	\$ (21,752,537)	\$ 262,484,588	\$ 240,732,052

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Film Permits	410026	\$ 3,000	\$ 1,500	\$ (1,500)
FEMA	420028	-	2,994	2,994
Total REVENUES		3,000	4,494	1,494
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Clerk of Council		112,491	112,491	-
Fire Civil Service		6,000	6,000	-
Council Asst / Deputy Clerk		68,631	68,631	-
Clerical Specialist II		40,561	40,561	-
Councilman at Large		17,748	17,748	-
Councilman at Large		20,196	20,196	-
Council		15,300	15,300	-
Council		15,300	15,300	-
Council		15,300	15,300	-
Council		15,300	15,300	-
Council		15,300	15,300	-
Salaries Total	501000	342,127	342,127	-
Taxes - Payroll	501002	12,700	12,700	-
Pension Costs	501004	25,000	25,000	-
Insurance-Hospital & Life	501005	90,400	90,400	-
Total PERSONNEL EXPENDITURES		470,227	470,227	-
OPERATING EXPENDITURES				
Rent - Equipment	503002	5,700	5,700	-
Rent - Storage	503005	1,200	1,200	-
Professional Service	520002	9,900	9,900	-
Professional Service - Legal	520012	19,210	19,210	-
Professional Service - Legal - LIT Terminal Litigation	520012	4251	200,000	200,000
Prof Service-Accounting/Audit	520020	195,000	195,000	-
Prof Serv - Security service	520101	4,000	4,000	-
R & M Vehicles	530004	840	840	-
R & M Bldg & Facilities	530008	1,200	1,200	-
Telephone Svcs	540005	2,800	2,800	-
Cell Phone	540006	7,000	7,000	-
Stationary & Office Supplies	541007	3,900	3,900	-
Supplies-Operating	541008	2,500	2,500	-
Uniforms	541017	1,150	1,150	-
Computer Equipment	542000	1,680	1,680	-
Computer Software	542001	370	370	-
Travel, Training, & Etc.	550000	19,600	19,600	-
Meeting & Conference - Police Jury Assoc Meeting	550006	0136	1,600	1,600
Small Equipment	571012	30,790	30,790	-
Dues & Subscriptions	580018	11,500	11,500	-
Recording Fees	580021	10,000	10,000	-
Postage	580022	200	200	-
Official Journal	580023	21,000	21,000	-
Shipping Handling, & Installation	580028	250	250	-
Gasoline	580035	1,500	1,500	-
Election Expense	580048	36,800	36,800	-
Parks & Parkways Commission - Dist A	589004	0110	10,000	10,000
Parks & Parkways Commission - Dist B	589004	0111	10,000	10,000
Parks & Parkways Commission - Dist C	589004	0112	10,000	10,000
Parks & Parkways Commission - Dist D	589004	0113	10,000	10,000
Parks & Parkways Commission - Dist E	589004	0114	10,000	10,000
Parks & Parkways Commission - at-Large, East	589004	0115	10,000	10,000
Parks & Parkways Commission - at-Large, West	589004	0116	5,000	5,000
Film Incentive Program	589008	150,000	150,000	-
Total OPERATING EXPENDITURES		804,690	804,690	-
Total EXPENDITURES		1,274,917	1,274,917	-
OTHER FINANCING SOURCES				
Transfer From Sales Tax	499101	50,000	50,000	-
Total OTHER FINANCING SOURCES		50,000	50,000	-
NET EFFECT ON FUND BALANCE		\$ (1,221,917)	\$ (1,220,423)	\$ 1,494

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 1,513	1,513
Cable Franchise Fee	450046	285,000	260,000	(25,000)
BellSouth Franchise Fee	450047	40,000	26,000	(14,000)
Total REVENUES		325,000	287,513	(37,487)
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Manager of Govt Access / PIO		81,702	86,702	5,000
Videographer / Editor		46,728	46,728	-
Salaries Total	501000	128,430	133,430	5,000
Taxes - Payroll	501002	2,000	2,070	70
Pension Costs	501004	14,200	14,680	480
Insurance-Hospital & Life	501005	21,400	21,400	-
Total PERSONNEL EXPENDITURES		166,030	171,580	5,550
OPERATING EXPENDITURES				
Professional Service	520002	2,000	2,000	-
Prof Serv-Software Support	520003	6,500	6,500	-
Cell Phone	540006	2,200	2,200	-
Stationary & Office Supplies	541007	250	250	-
Computer Software	542001	2,000	2,000	-
Production Equipment	542005	800	800	-
Travel, Training, & Etc.	550000	750	750	-
Gasoline	580035	250	250	-
Total OPERATING EXPENDITURES		14,750	14,750	-
Total EXPENDITURES		180,780	186,330	5,550
OTHER FINANCING USES				
Transfer to Recreation	599261	35,000	35,000	-
Total OTHER FINANCING USES		35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ 109,220	\$ 66,183	\$ (43,037)

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
JP Ward A		\$ 7,300	\$ 7,300	\$ -
JP Ward B		7,300	7,300	-
JP Ward C		7,300	7,300	-
JP Ward D		7,300	7,300	-
JP Ward E		7,300	7,300	-
JP Ward F		7,300	7,300	-
JP Ward G		7,300	7,300	-
JP Ward H		7,300	7,300	-
JP Ward I		7,300	7,300	-
JP Ward J		7,300	7,300	-
JP Ward K		7,300	7,300	-
Constable Ward A		7,300	7,300	-
Constable Ward B		7,300	7,300	-
Constable Ward C		7,300	7,300	-
Constable Ward D		7,300	7,300	-
Constable Ward E		7,300	7,300	-
Constable Ward F		7,300	7,300	-
Constable Ward G		7,300	7,300	-
Constable Ward H		7,300	7,300	-
Constable Ward I		7,300	7,300	-
Constable Ward J		7,300	7,300	-
Constable Ward K		7,300	7,300	-
Salaries Total	501000	160,600	160,600	-
Taxes - Payroll	501002	8,200	8,200	-
Pension Costs	501004	10,000	10,000	-
Insurance-Hospital & Life	501005	183,220	183,220	-
Total PERSONNEL EXPENDITURES		362,020	362,020	-
OPERATING EXPENDITURES				
Travel, Training, & Etc.	550000	4,680	4,680	-
Total OPERATING EXPENDITURES		4,680	4,680	-
Total EXPENDITURES		366,700	366,700	-
NET EFFECT ON FUND BALANCE		\$ (366,700)	\$ (366,700)	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Drivers License Fee	440018	\$ 27,000	\$ 32,000	\$ 5,000
Total REVENUES		27,000	32,000	5,000
OPERATING EXPENDITURES				
Rent - Building	503003	50,400	54,000	3,600
Utilities - Water	540000	1,000	1,000	-
Utilities - Electric	540002	10,000	10,000	-
Total EXPENDITURES		61,400	65,000	3,600
NET EFFECT ON FUND BALANCE		\$ (34,400)	\$ (33,000)	\$ 1,400

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 1,300	\$ 2,307	\$ 1,007
Total REVENUES		1,300	2,307	1,007
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Registrar		14,706	14,706	-
Chief Clerk Registrar		10,168	10,168	-
Confidential Asst.		7,311	7,311	-
Salaries	501000	32,185	32,185	-
Taxes - Payroll	501002	470	470	-
Pension Costs	501004	5,800	5,800	-
Insurance-Hospital & Life	501005	21,500	21,500	-
Total PERSONNEL EXPENDITURES		59,955	59,955	-
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	100	100	-
Rent - Equipment	503002	600	600	-
Stationary & Office Supplies	541007	1,500	1,500	-
Travel, Training, & Etc.	550000	6,000	7,007	1,007
Advertising	580017	250	250	-
Dues & Subscriptions	580018	1,500	1,500	-
Postage	580022	1,800	1,800	-
Total OPERATING EXPENDITURES		11,750	12,757	1,007
Total EXPENDITURES		71,705	72,712	1,007
NET EFFECT ON FUND BALANCE		\$ (70,405)	\$ (70,405)	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 7,855	\$ 7,855
State Grants	440000	- -	1,429	1,429
Total REVENUES		- -	9,284	9,284
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Parish President		169,222	169,222	-
Chief Administrator Officer		137,700	137,700	-
Executive Assist. To President		137,700	137,700	-
Internal Auditor		67,232	67,232	-
Administrative Asst. II to Pres.		62,201	62,201	-
Administrative Asst. II to CAO		67,916	67,916	-
Executive Asst. to CAO/Pres.		58,630	92,000	33,370
Administrative Asst II CAO/Pres.		55,052	55,052	-
Security Receptionist I		34,842	34,842	-
Clerical Specialist II		33,217	33,217	-
Student Worker-PT		15,444	15,444	-
Student Worker-PT		15,444	15,444	-
Community Service - PT		12,480	12,480	-
Salaries Total	501000	867,080	900,450	33,370
Taxes - Payroll	501002	17,160	17,160	-
Pension Costs	501004	84,000	94,600	10,600
Insurance-Hospital & Life	501005	84,000	84,000	-
Total PERSONNEL EXPENDITURES		1,052,240	1,096,210	43,970
OPERATING EXPENDITURES				
Auto Insurance	502000	2,931	2,931	-
Legal Liability-Publ Officials	502004	190,150	190,150	-
Insurance-Property	502005	5,796	5,796	-
Public Servant Surety Bond	502009	9,785	9,785	-
Rent - Equipment	503002	4,000	4,000	-
Professional Service	520002	400,998	400,998	-
R & M Vehicles	530004	3,500	3,500	-
Cell Phone	540006	5,000	5,000	-
Supplies-Food/Drink	541003	5,000	5,000	-
Stationary & Office Supplies	541007	6,000	6,000	-
Supplies-Operating	541008	3,449	3,449	-
Travel, Training, & Etc.	550000	15,840	15,840	-
Meeting & Conferences	550006	2,000	2,000	-
Fees-Vehicle Licenses/Tags	580009	250	250	-
Advertising	580017	51	51	-
Dues & Subscriptions	580018	12,500	12,500	-
Entertainment & Prom	580019	1,226	1,226	-
Recording Fees	580021	750	750	-
Postage	580022	5,500	5,500	-
Fees & Charges	580024	250	250	-
Shipping Handling, & Installat	580028	324	324	-
Gasoline	580035	6,500	6,500	-
Total OPERATING EXPENDITURES		681,800	681,800	-
Total EXPENDITURES		1,734,040	1,778,010	43,970
NET EFFECT ON FUND BALANCE		\$ (1,734,040)	\$ (1,768,726)	\$ (34,686)

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Chief Security Officer		\$ 83,667	\$ 83,667	\$ -
Salaries Total	501000	83,667	83,667	-
Taxes - Payroll	501002	1,300	1,300	-
Pension Costs	501004	9,250	9,250	-
Insurance-Hospital & Life	501005	10,750	10,750	-
Total PERSONNEL EXPENDITURES		104,967	104,967	-
OPERATING EXPENDITURES				
Prof Serv - Security service	520101	77,500	77,500	-
Stationary & Office Supplies	541007	500	500	-
Small Tools & Equipment	541014	2,500	2,500	-
Total OPERATING EXPENDITURES		80,500	80,500	-
Total EXPENDITURES		185,467	185,467	-
NET EFFECT ON FUND BALANCE		\$ (185,467)	\$ (185,467)	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 712	\$ 712
Rebates	480072	650	987	337
Total REVENUES		650	1,699	1,049
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Purchasing Agent		80,560	80,560	-
Purchasing Specialist II		52,315	52,315	-
Salaries Total	501000	132,875	132,875	-
Taxes - Payroll	501002	2,000	2,000	-
Pension Costs	501004	14,580	14,580	-
Insurance-Hospital & Life	501005	21,500	21,500	-
Total PERSONNEL EXPENDITURES		170,955	170,955	-
OPERATING EXPENDITURES				
Rent - Equipment	503002	1,200	1,200	-
Cell Phone	540006	700	700	-
Stationary & Office Supplies	541007	3,000	3,000	-
Furniture & Fixtures	542003	1,610	1,610	-
Travel, Training, & Etc.	550000	500	500	-
Dues & Subscriptions	580018	50	50	-
Postage	580022	100	100	-
Total OPERATING EXPENDITURES		7,160	7,160	-
Total EXPENDITURES		178,115	178,115	-
NET EFFECT ON FUND BALANCE		\$ (177,465)	\$ (176,416)	\$ 1,049

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 15,000	\$ 120,000	\$ 105,000
Interest - Other	470003	- 1,800	1,800	1,800
Total REVENUES		15,000	121,800	106,800
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	35,000	35,000	-
Total OPERATING EXPENDITURES		35,000	35,000	-
OTHER FINANCING USES				
Transfer to Community Development	599160	- 86,800	86,800	86,800
Total OTHER FINANCING USES		- 86,800	86,800	86,800
NET EFFECT ON FUND BALANCE		\$ (20,000)	\$ -	\$ 20,000

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Executive Counsel to Parish President		\$ 127,500	\$ 125,000	\$ (2,500)
Administrative Asst. II		57,912	57,912	-
Salaries Total	501000	185,412	182,912	(2,500)
Taxes - Payroll	501002	2,700	2,700	-
Pension Costs	501004	20,500	20,500	-
Insurance-Hospital & Life	501005	26,614	21,500	(5,114)
Total PERSONNEL EXPENDITURES		235,226	227,612	(7,614)
OPERATING EXPENDITURES				
Rent - Equipment	503002	225	225	-
Professional Services	520002	3,958	3,958	-
Prof Serv-Legal	520012	150,000	150,000	-
Cell Phone	540006	600	600	-
Stationary & Office Supplies	541007	500	500	-
Computer Software	542001	5,203	5,203	-
Travel, Training, & Etc.	550000	2,500	2,500	-
Postage	580022	750	750	-
Shipping Handling, & Installation	580028	250	250	-
Total OPERATING EXPENDITURES		163,986	163,986	-
Total EXPENDITURES		399,212	391,598	(7,614)
NET EFFECT ON FUND BALANCE		\$ (399,212)	\$ (391,598)	\$ 7,614

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028		\$ -	\$ 2,401	2,401
Sign Rental	450041	8220	3,000	3,000	-
Total REVENUES			3,000	5,401	2,401
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
IT Manager			109,296	109,296	-
IT Analyst			65,069	69,069	4,000
Help Desk Tech			47,909	47,909	-
Help Desk Tech-PT			35,100	35,100	-
Salaries Total	501000		257,374	261,374	4,000
Taxes - Payroll	501002		6,100	6,100	-
Pension Costs	501004		24,500	24,500	-
Insurance-Hospital & Life	501005		32,000	32,000	-
Total PERSONNEL EXPENDITURES			319,974	323,974	4,000
OPERATING EXPENDITURES					
Prof Serv-Software Support	520003		75,000	75,000	-
Utilities - Electric	540002		7,000	7,000	-
Cell Phone	540006		4,125	4,125	-
Stationary & Office Supplies	541007		1,000	1,000	-
Computer Equipment	542000		52,375	52,375	-
Computer Software	542001		120,000	120,000	-
Computer Equipment	572000		40,517	40,517	-
Shipping Handling, & Installation	580028		250	250	-
Gasoline	580035		250	250	-
Total OPERATING EXPENDITURES			300,517	300,517	-
Total EXPENDITURES			620,491	624,491	4,000
OTHER FINANCING USES					
Transfer to Road Lighting	599263		25,000	25,000	-
Total OTHER FINANCING USES			25,000	25,000	-
NET EFFECT ON FUND BALANCE			\$ (642,491)	\$ (644,090)	\$ (1,599)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,300,000	\$ 1,470,226	\$ 170,226
Prior Year Advalorem	401001	46,872	46,872	-
Beer Tax	403000	42,000	36,500	(5,500)
Severance Tax	403003	125,000	75,000	(50,000)
Chain Store Tax	403004	27,500	26,430	(1,070)
Fairgrounds OTB	403005	96,500	96,500	-
Video Poker	403006	590,000	601,000	11,000
Horse Racing Revenue	403007	95,000	37,557	(57,443)
Sports Wagering	403008	61,500	75,000	13,500
Occupational License	410000	1,615,000	1,615,000	-
Liquor & Beer Lic.	410001	30,000	30,000	-
PILT Program	420002	31,130	31,130	-
Federal Grants	420003	5,571,157	5,571,157	-
State Rev. Shar.	430000	16,800	15,248	(1,552)
Rents and Leases	450038	97,000	97,000	-
Copy Fee-Ord/Resolutions/Other	450042	1,500	1,500	-
Entergy Franchise Fee	450044	9,500	8,848	(652)
Interest - Invest.	470000	1,500,000	1,500,000	-
Interest - Other	470003	3,150	3,150	-
Reimbursement	480071	-	3,641	3,641
Interfund Charges	482005	906,853	851,691	(55,162)
Total REVENUES		12,166,462	12,193,450	26,988
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Finance		117,300	117,300	-
Assistant Director of Finance		83,848	83,848	-
Accountant II		63,582	66,082	2,500
Accountant II		54,787	54,787	-
Accounts Payable/Receivable Clerk		52,623	52,623	-
Accounting Clerk III		43,804	43,804	-
Accountant I		47,897	47,897	-
Accountant I - PT		20,484	20,484	-
Salaries Total	501000	484,325	486,825	2,500
Taxes - Payroll	501002	8,000	8,405	405
Pension Costs	501004	51,350	51,625	275
Insurance-Hospital & Life	501005	65,351	65,351	-
Insurance Retirees Health&Life	501007	400,000	400,000	-
Total PERSONNEL EXPENDITURES		1,009,026	1,012,206	3,180
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	1,000	1,000	-
Rent - Equipment	503002	3,000	3,000	-
Rent - Storage	503005	11,640	11,640	-
Professional Service	520002	10,000	10,000	-
Prof Serv-Software Support	520003	30,065	30,065	-
Cell Phone	540006	750	750	-
Stationary & Office Supplies	541007	4,756	4,756	-
Computer Software	542001	700	700	-
Furniture & Fixtures	542003	750	750	-
Travel, Training, & Etc.	550000	9,540	9,540	-
Ded. by Tax Collector	580000	242,250	242,250	-
Ad Valorem Pension Expense	580001	44,950	44,107	(843)
Dues & Subscriptions	580018	1,500	1,500	-
Postage	580022	4,638	4,638	-
Fees & Charges	580024	2,500	2,500	-
Shipping Handling, & Installat	580028	250	250	-
Total OPERATING EXPENDITURES		368,289	367,446	(843)
Total EXPENDITURES		1,377,315	1,379,652	2,337
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	3,818,975	3,818,975	-
Transfer From Fire	499254	89,240	89,240	-
Total OTHER FINANCING SOURCES		3,908,215	3,908,215	-

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

	2025 Adopted	2025 Mid Year Proposed	Change
OTHER FINANCING USES			
Transfer out to Assessor's Off	599266	\$ 562	\$ -
Transfer to General Capital Projects	599464	6,571,157	-
Total OTHER FINANCING USES	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
NET EFFECT ON FUND BALANCE	\$ 8,125,643	\$ 8,150,294	\$ 24,651

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Human Resource Director		\$ 76,500	\$ 76,500	\$ -
Payroll Supervisor		62,486	67,486	5,000
Human Resource Assistant		46,004	46,004	-
Salaries Totals	501000	184,990	189,990	5,000
Salaries - OT	501001	755	755	-
Taxes - Payroll	501002	2,700	2,800	100
Pension Costs	501004	20,050	20,900	850
Insurance-Hospital & Life	501005	29,542	29,542	-
Total PERSONNEL EXPENDITURES		238,037	243,987	5,950
OPERATING EXPENDITURES				
General Liability Insurance	502001	160,826	160,826	-
Insurance-Work.Comp.	502012	1,505	1,505	-
Rent - Storage	503005	1,200	1,200	-
Prof Serv-Drug Testing	520045	7,500	7,500	-
Stationary & Office Supplies	541007	1,850	1,850	-
Computer Software	542001	95	95	-
Advertising	580017	540	540	-
Postage	580022	250	250	-
Shipping Handling, & Installation	580028	500	500	-
LA Workforce Commission	580060	10,018	10,018	-
Total OPERATING EXPENDITURES		184,284	184,284	-
Total EXPENDITURES		422,321	428,271	5,950
NET EFFECT ON FUND BALANCE		\$ (422,321)	\$ (428,271)	\$ (5,950)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Fees, Charges, Etc.	450043	\$ 9,000	\$ -	\$ (9,000)
Fines & Court Costs	460001	5,000	8,000	3,000
Total REVENUES		14,000	8,000	(6,000)
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Coroner		50,000	50,000	-
Chief Investigator		60,000	60,000	-
Office Manager I		42,638	42,638	-
Investigator PT - Pooled		42,120	28,080	(14,040)
Salaries Total	501000	194,758	180,718	(14,040)
Taxes - Payroll	501002	5,700	5,700	-
Pension Costs	501004	17,000	17,000	-
Insurance-Hospital & Life	501005	40,200	40,200	-
Total PERSONNEL EXPENDITURES		257,658	243,618	(14,040)
OPERATING EXPENDITURES				
Prof Serv-Coroner	520015	110,000	100,000	(10,000)
Telephone Svcs	540005	3,400	3,400	-
Stationary & Office Supplies	541007	1,000	1,000	-
Supplies-Operating	541008	5,800	5,800	-
Travel, Training, Etc	550000	750	750	-
Dues & Subscription	580018	750	750	-
Total OPERATING EXPENDITURES		121,700	111,700	(10,000)
Total EXPENDITURES		379,358	355,318	(24,040)
NET EFFECT ON FUND BALANCE		\$ (365,358)	\$ (347,318)	\$ 18,040

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 262,500	\$ 530,410	\$ 267,910
Total REVENUES		262,500	530,410	267,910
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	87,500	87,500	-
Insurance-Flood	502008	1,750	1,750	-
Professional Service	520002	950,000	1,050,370	100,370
Prof Serv-Generator	520047	4,405	4,405	-
Professional Service - Medical	520054	15,000	15,000	-
Prof Serv - Alarm Monitoring	520102	2,500	2,500	-
R & M Machinery & Equipment	530005	45,000	45,000	-
R & M Bldg & Facilities	530008	75,000	75,000	-
R & M Bldg HVAC	530010	23,801	23,801	-
Utilities - Water	540000	75,000	75,000	-
Utilities - Natural Gas	540001	50,700	50,700	-
Utilities - Electric	540002	119,500	119,500	-
Supplies-Janitorial	541002	25,000	25,000	-
Supplies-Operating	541008	50,000	50,000	-
Supplies-Medical	541009	15,000	15,000	-
Furniture & Fixtures	542003	4,500	4,500	-
Court attendance	580043	33,500	33,500	-
Juvenile detention	580044	190,000	190,000	-
Prisoners- Maintenance	580051	109,936	196,936	87,000
Prisoners- Maintenance - Plaquemines Parish Housing	580051 0230	244,371	384,371	140,000
Total EXPENDITURES		2,122,463	2,449,833	327,370
NET EFFECT ON FUND BALANCE		\$ (1,859,963)	\$ (1,919,423)	\$ (59,460)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Veterinary Services	450007	\$ 6,500	\$ 11,500	5,000
Adoption Fees	450008	9,800	9,800	-
Service Fee - Intake & Pick-Up	450010	3,500	3,500	-
Fines & Court Costs	460001	5,000	-	(5,000)
Interest - Invest.	470000	200	200	-
Donations	483001	5,000	5,000	-
Donations - Petco Foundation Grant	483001 0053	-	1,800	1,800
Donations - Best Friends TNR Grant	483001 0140	-	5,000	5,000
Donations - Best Friends Animal Serv Mentorship Grant	483001 0150	-	16,000	16,000
Total REVENUES		30,000	52,800	22,800
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries Total	501000	318,089	318,089	-
Salaries - OT	501001	25,000	25,000	-
Taxes - Payroll	501002	5,000	5,000	-
Pension Costs	501004	34,000	34,000	-
Insurance-Hospital & Life	501005	68,100	68,100	-
Total PERSONNEL EXPENDITURES		450,189	450,189	-
OPERATING EXPENDITURES				
Insurance-Property	502005	7,300	7,300	-
Insurance-Flood	502008	2,384	2,384	-
Insurance-Work.Comp.	502012	1,066	1,066	-
Rent - Equipment	503002	1,400	1,400	-
Prof Serv-Inspections	520017	3,037	3,037	-
Prof Serv-Veterinarian	520038	25,000	25,000	-
R & M Vehicles	530004	1,000	1,000	-
R & M Machinery & Equipment	530005	3,000	3,000	-
R & M Bldg & Facilities	530008	1,000	1,000	-
R & M Bldg HVAC	530010	3,682	3,682	-
Utilities - Water	540000	2,000	2,000	-
Utilities - Natural Gas	540001	1,800	1,800	-
Utilities - Electric	540002	14,400	14,400	-
Telephone Svcs	540005	2,850	2,850	-
Cell Phone	540006	3,600	3,600	-
Supplies-Janitorial	541002	500	500	-
Stationary & Office Supplies	541007	1,500	1,500	-
Supplies-Operating	541008	20,000	20,000	-
Supplies-Operating-Best Friends Mentorship Grant	541008 0150	-	16,000	16,000
Supplies-Operating-LaFourche Mentorship Grant	541008 0152	-	5,000	5,000
Supplies - Veterinary	541011	2,500	2,500	-
Supplies - Veterinary - Petco Foundation Grant	541011 0053	-	1,800	1,800
Uniforms	541017	2,800	2,800	-
Travel, Training, & Etc.	550000	500	500	-
Fees-Vehicle Licenses/Tags	580009	100	100	-
Recording Fees	580021	2,500	2,500	-
Fees & Charges	580024	900	900	-
Diesel	580034	500	500	-
Gasoline	580035	4,000	4,000	-
Total OPERATING EXPENDITURES		109,319	132,119	22,800
Total EXPENDITURES		559,508	582,308	22,800
NET EFFECT ON FUND BALANCE		\$ (529,508)	\$ (529,508)	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 1,117	\$ 1,117
Rents and Leases	450038	56,400	56,400	-
Total REVENUES		56,400	57,517	1,117
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
PPM Facilities & Operations Mgr.		55,642	55,642	-
Facilities & Operations Mgr. II		56,071	56,071	-
Facilities Manager I		40,324	40,324	-
Maintenance Tech I		39,209	39,209	-
Custodian		37,347	37,347	-
Custodian		32,436	32,436	-
Custodian		31,436	31,436	-
Custodian		28,621	28,621	-
Custodian		28,621	28,621	-
Laborer I		32,374	32,374	-
Laborer I		28,152	28,152	-
Maintenance Tech II		36,000	36,000	-
Maintenance Tech I - PT		30,888	30,888	-
Maintenance Tech I - PT		19,881	19,881	-
Maintenance Tech I - PT		19,881	19,881	-
Salaries Total	501000	516,883	516,883	-
Salaries - OT	501001	5,000	5,000	-
Taxes - Payroll	501002	12,500	12,500	-
Pension Costs	501004	43,800	43,800	-
Insurance-Hospital & Life	501005	90,100	90,100	-
Total PERSONNEL EXPENDITURES		668,283	668,283	-
OPERATING EXPENDITURES				
Insurance-Property	502005	99,449	99,449	-
Insurance-Flood	502008	5,800	5,800	-
Rent - Equipment	503002	15,000	15,000	-
Rent - Storage	503005	5,439	5,439	-
Professional Service	520002	601	601	-
Prof Serv-Software	520003	1,200	1,200	-
Prof Serv-Inspections	520017	750	750	-
Prof Serv-Generator	520047	8,500	8,500	-
Prof Serv-Termite&Pest Control	520048	31,500	31,500	-
Prof Serv-Elevator	520049	4,272	4,272	-
Prof Serv - Alarm Monitoring	520102	3,475	3,475	-
R & M Vehicles	530004	1,500	1,500	-
R & M Machinery & Equipment	530005	14,342	14,342	-
R & M Bldg & Facilities	530008	34,233	34,233	-
R & M Bldg HVAC	530010	28,022	28,022	-
Utilities - Water	540000	7,000	7,000	-
Utilities - Natural Gas	540001	600	600	-
Utilities - Electric	540002	175,000	175,000	-
Telephone Svcs	540005	77,000	77,000	-
Cell Phone	540006	2,000	2,000	-
Supplies-Janitorial	541002	14,951	14,951	-
Stationary & Office Supplies	541007	49	49	-
Supplies-Operating	541008	16,000	16,000	-
Small Tools & Equipment	541014	2,500	2,500	-
Uniforms	541017	5,500	5,500	-
Fees - Vehicle Licenses/Tags	580009	150	150	-
Entertainment & Promo - Christmas at the Complex	580019	0106	10,000	10,000
Diesel	580034	500	500	-
Gasoline	580035	5,500	5,500	-
Total OPERATING EXPENDITURES		570,832	570,832	-
Total EXPENDITURES		1,239,115	1,239,115	-
NET EFFECT ON FUND BALANCE		\$ (1,182,715)	\$ (1,181,598)	\$ 1,117

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
OPERATING EXPENDITURES				
Veterans Affairs Exp	589003	\$ 14,100	\$ 14,100	\$ -
Total EXPENDITURES		<hr/> 14,100	<hr/> 14,100	<hr/> -
NET EFFECT ON FUND BALANCE		\$ (14,100)	\$ (14,100)	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
OPERATING EXPENDITURES				
Economic Development	589002	\$ 150,000	\$ 150,000	\$ -
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ -
NET EFFECT ON FUND BALANCE		(1,141,199)	(1,210,566)	(76,981)
FUND BALANCE, BEGINNING OF YEAR		3,888,431	3,844,767	(43,664)
FUND BALANCE, END OF YEAR		<u>\$ 2,747,232</u>	<u>\$ 2,634,202</u>	<u>\$ (120,644)</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 17,500,000	\$ 17,200,000	\$ (300,000)
Interest - Other	470003	36,000	26,500	(9,500)
Total REVENUES		17,536,000	17,226,500	(309,500)
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	1,402,880	1,378,120	(24,760)
Total EXPENDITURES		1,402,880	1,378,120	(24,760)
OTHER FINANCING USES				
Transfer to General fund	599100	3,868,975	3,868,975	-
Transfer to 34th Judicial Court	599105	4,008,528	4,036,447	27,919
Transfer to Civic Auditorium	599152	316,341	259,038	(57,303)
Transfer to Comm Development	599160	1,576,199	1,519,701	(56,498)
Transfer to Fire	599254	670,000	670,000	-
Transfer to Recreation	599261	1,420,210	1,524,837	104,627
Transfer to Public Works	599262	2,079,145	1,698,967	(380,178)
Transfer to Road Lighting	599263	145,885	128,383	(17,502)
Transfer to Sanitation	599264	187,627	247,253	59,626
Transfer to Assessor's Off	599266	11,189	11,189	-
Transfer to Transit	599279	251,307	185,977	(65,330)
Transfer to State & Fed Grants	599290	356,215	364,585	8,370
Transfer to 2021 Sales Tax Bond	599352	1,066,506	1,066,506	-
Transfer to Bike Paths	599457	32,000	32,000	-
Transfer to GF Capital Projects	599464	-	159,416	159,416
Transfer to Event Facilities	599578	56,027	44,447	(11,580)
Transfer to Self Insurance	599650	86,966	30,659	(56,307)
Total OTHER FINANCING USES		16,133,120	15,848,380	(284,740)
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		3,443,334	5,963,213	2,519,879
FUND BALANCE, END OF YEAR		\$ 3,443,334	\$ 5,963,213	\$ 2,519,879

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

			2025 Adopted	2025 Mid Year Proposed	Change
PERSONNEL EXPENDITURES					
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)

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
Facility Rental	450035		\$ -	\$ 11,000	11,000
Court Steno Fees - Judicial Court Reporter	450052	9992	29,000	32,000	3,000
Interest - Investment	470000		35,000	35,000	-
Reimbursement	480071		200,000	205,153	5,153
Total REVENUES			264,000	283,153	19,153
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Court Reporter			71,410	71,410	-
Court Reporter			69,002	69,002	-
Court Reporter			67,121	67,121	-
Court Reporter			67,121	67,121	-
Court Reporter			67,121	67,121	-
Court Reporter			67,121	67,121	-
Division A / Judicial Secretary			64,203	64,203	-
Division B / Judicial Secretary			64,203	64,203	-
Division C / Judicial Secretary			64,203	64,203	-
Division D / Judicial Secretary			64,203	64,203	-
Division E / Judicial Secretary			64,203	64,203	-
Division A Judicial Law Clerk			76,183	76,183	-
Division B Judicial Law Clerk			76,183	76,183	-
Division C Judicial Law Clerk			43,478	43,478	-
Division D Judicial Law Clerk			58,615	58,615	-
Division E Judicial Law Clerk			66,053	66,053	-
Families INS Officer			60,127	60,127	-
Clerical Specialist III			48,039	48,039	-
Clerk Specialist I			38,374	38,374	-
Clerk Specialist I			35,000	35,000	-
Probation Off./Comm Service - PT			8,656	8,656	-
Salaries	501000		1,240,619	1,240,619	-
Taxes - Payroll	501002		27,985	27,985	-
Pension Costs	501004		125,239	125,239	-
Insurance-Hospital & Life	501005		181,402	181,402	-
Total PERSONNEL EXPENDITURES			1,575,245	1,575,245	-
OPERATING EXPENDITURES					
Insurance-Property	502005		199,740	199,740	-
Insurance-Flood	502008		10,500	10,500	-
Insurance - Workers Comp	502012		8,618	8,618	-
Rent - Equipment	503002		4,500	4,500	-
Professional Service	520002		6,117	6,117	-
Prof Serv-Software Support	520003	9992	2,500	2,500	-
Prof Serv-Inspections	520017		975	975	-
Prof Ser-Transcript/Deposition	520022		12,500	12,500	-
Prof Serv-Generator	520047		22,185	22,185	-
Prof Serv-Elevator	520049		10,896	10,896	-
Prof Serv - Alarm Monitoring	520102		2,000	2,000	-
R & M Bldg & Facilities	530008		50,000	50,000	-
R & M Bldg HVAC	530010		74,455	74,455	-
Utilities - Water	540000		5,800	5,800	-
Utilities - Natural Gas	540001		15,000	15,000	-
Utilities - Electric	540002		261,650	261,650	-
Telephone Svcs	540005		40,500	40,500	-
Cell Phone	540006		700	700	-
Supplies-Janitorial	541002		15,709	15,709	-
Legal Books/Software-Westlaw	541006		22,500	22,500	-
Stationary & Office Supplies	541007		6,500	6,500	-
Supplies-Operating	541008		4,500	4,500	-
Uniforms	541017		1,000	1,000	-
Computer Equipment - Judicial Court Reporter	542000	9992	7,025	7,025	-
Computer Software	542001	9990	1,556	1,556	-
Travel, Training, & Etc. - Judicial Court Reporter	550000	9992	975	975	-
Advertising	580017		5,000	5,000	-
Court attendance	580043		27,500	27,500	-

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Court Filing Fees	580045	\$ 800	\$ 800	\$ -
Court costs	580046	106,487	106,487	-
Jurors & Witnesses	580049	27,219	27,219	-
Total OPERATING EXPENDITURES		955,407	955,407	-
Total EXPENDITURES		2,530,652	2,530,652	-
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	4,008,528	4,036,447	27,919
Total OTHER FINANCING SOURCES		4,008,528	4,036,447	27,919
NET EFFECT ON FUND BALANCE		1,741,876	1,788,948	47,072
NET EFFECT ON FUND BALANCE		(34,964)	12,108	47,072
FUND BALANCE, BEGINNING OF YEAR		1,076,169	(12,108)	(1,088,277)
FUND BALANCE, END OF YEAR		\$ 1,041,205	\$ -	\$ (994,133)

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	\$ 234,003	\$ 176,700	\$ (57,303)
Insurance-Flood	502008	5,000	5,000	-
R & M Bldg HVAC	530010	77,338	77,338	-
Total EXPENDITURES		316,341	259,038	(57,303)
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	316,341	259,038	(57,303)
Total OTHER FINANCING SOURCES		316,341	259,038	(57,303)
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		193,240	168,583	(24,657)
FUND BALANCE, END OF YEAR		\$ 193,240	\$ 168,583	\$ (24,657)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Building Permits	410007	\$ 215,000	\$ 226,000	\$ 11,000
Demolition Permit	410008	4,000	4,000	-
Electric Permits	410009	70,000	70,000	-
Electrical Licenses	410010	15,000	15,000	-
Plumbing Permits	410011	30,000	30,000	-
Plumbing Licenses	410012	7,000	7,000	-
Aircond. Permits	410013	26,000	26,000	-
Aircond. Licenses	410014	6,500	6,500	-
Zoning Compliance	410016	23,000	23,000	-
Zoning BZA	410017	10,000	25,000	15,000
Gas Permits	410018	27,600	27,600	-
Gas Licenses	410019	4,000	4,000	-
Permit Fees	410021	45,000	75,000	30,000
Subdivision Fees	410024	15,000	15,000	-
Inspection/Reinspection Fees	410025	20,000	20,000	-
Sign Rental	450041	1,300	1,300	-
Copy Fee-Ord/Resolutions/Other	450042	5,000	5,000	-
Fees, Charges, Etc.	450043	-	900	900
Grass Violation Liens	460004	80,000	80,000	-
Grass Cutting Fees	460005	10,000	10,000	-
Litter Fine	460007	-	500	500
Interest - Other	470003	650	650	-
Adjudicated Property Revenue	480078	100,000	101,400	1,400
Misc. Revenue	480082	-	4,999	4,999
Donations	483001	30,000	30,000	30,000
Total REVENUES		715,050	808,849	93,799
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Acting Director of Comm Development		96,188	96,188	-
Assistant Director of Comm Development		63,158	63,158	-
Compliance Manager		67,635	72,635	5,000
Code Enforcement Manager		59,989	59,989	-
Inspector		56,642	56,642	-
Building Official		51,516	51,516	-
Office Manager III		46,432	46,432	-
Compliance Inspector II		43,000	43,000	-
Compliance Inspector/Courier		41,172	41,172	-
Compliance Inspector III		36,381	36,381	-
Case Manager		48,338	48,338	-
Case Manager		45,479	45,479	-
Case Manager		39,885	39,885	-
Clerical Specialist I		38,374	38,374	-
Planning Tech		37,269	37,269	-
Case Manager - PT		30,888	30,888	-
Case Manager - PT		22,464	22,464	-
Comm Development Inspector - PT		24,700	24,700	-
Comm Development Inspector - PT		24,700	24,700	-
Compliance Inspector - PT		-	14,000	14,000
Planner-PT		20,000	20,000	-
GIS Manager - PT		14,140	14,140	-
Board Member		3,163	3,163	-
Board Member		3,163	3,163	-
Board Member		3,163	3,163	-
Board Member		3,163	3,163	-
Board Member		3,163	3,163	-
Salaries Total	501000	924,165	943,165	19,000
Salaries - OT	501001	3,000	3,000	-
Taxes - Payroll	501002	20,605	20,605	-
Pension Costs	501004	79,800	79,800	-
Insurance-Hospital & Life	501005	135,500	135,500	-
Total PERSONNEL EXPENDITURES		1,163,070	1,182,070	19,000

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Rent - Equipment	503002	\$ 5,600	\$ 5,600	\$ -
Rent - Storage	503005	2,880	2,880	-
Professional Service	520002	162,758	187,758	25,000
Prof Serv-Grass Cutting	520039	730,000	730,000	-
R & M Vehicles	530004	5,397	5,397	-
Utilities - Electric	540002	350	350	-
Cell Phone	540006	11,600	11,600	-
Stationary & Office Supplies	541007	2,286	2,286	-
Supplies-Operating	541008	1,500	1,500	-
Travel, Training, & Etc.	550000	1,280	1,280	-
Land	571000	-	78,101	78,101
Vehicles	572011	30,611	30,611	-
Fees-Vehicle Licenses/Tags	580009	500	500	-
Taxes & Lic. Other - My Permit Now	580010 0016	12,625	12,625	-
Advertising	580017	56,438	56,438	-
Dues & Subscriptions	580018	1,000	1,000	-
Recording Fees	580021	23,900	23,900	-
Postage	580022	15,000	15,000	-
Fees & Charges	580024	10,000	10,000	-
Gasoline	580035	5,600	5,600	-
Regional Planning Comm Exp	589001	50,854	50,854	-
Total OPERATING EXPENDITURES		<u>1,130,179</u>	<u>1,233,280</u>	<u>103,101</u>
Total EXPENDITURES		<u>2,293,249</u>	<u>2,415,350</u>	<u>122,101</u>
OTHER FINANCING SOURCES				
Transfer from General Fund	499100	-	86,800	86,800
Transfer From Sales Tax Fund	499101	<u>1,576,199</u>	<u>1,519,701</u>	<u>(56,498)</u>
Total OTHER FINANCING SOURCES		<u>1,576,199</u>	<u>1,606,501</u>	<u>30,302</u>
NET EFFECT ON FUND BALANCE		\$ (2,000)	\$ -	\$ 2,000

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
Federal Grants - Ochsner Fitness Center	420003	0125	\$ 9,000,000	\$ -	\$ (9,000,000)
Federal Grants - Vista Park	420003	8392	1,064,152	1,064,152	-
Federal Grants - Patricia Rothschild Park	420003	8394	224,891	224,891	-
Federal Grants - Parks Program 2.0	420003	8399	-	14,244,640	14,244,640
Total REVENUES			10,289,043	15,533,683	5,244,640
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress - Ochsner Fitness Center	571001	0125	9,000,000	-	(9,000,000)
Construction in Progress - Vista Park	571001	8392	1,064,152	1,064,152	-
Construction in Progress - Patricia Rothschild Park	571001	8394	224,891	224,891	-
Construction in Progress - Parks Program 2.0	571001	8399	-	12,710,957	12,710,957
Total OPERATING EXPENDITURES			10,289,043	14,000,000	3,710,957
NET EFFECT ON FUND BALANCE			\$ -	\$ 1,533,683	\$ 1,533,683
NET EFFECT ON FUND BALANCE			(2,000)	1,533,683	1,535,683
FUND BALANCE, BEGINNING OF YEAR			16,864,448	12,466,317	(4,400,131)
FUND BALANCE, END OF YEAR			<u>\$ 16,864,448</u>	<u>\$ 14,000,000</u>	<u>\$ (2,864,448)</u>

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028		\$ 3,244,211	\$ 3,244,211	\$ -
Total REVENUES			3,244,211	3,244,211	-
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service - Hurricane Ida	520002	0840	2,987,013	2,987,013	-
Prof Serv-Closeout/Proj Mgmt - FEMA PW Grants for Var	520036	0927	200,000	200,000	-
Prof Serv-Closeout/Proj Mgmt - Recovery Program Man	520036	1060	50,000	50,000	-
Supplies-Operating- Winter Storm	541008	0846	2,200	2,200	-
Computer Software	542001		4,998	4,998	-
Total EXPENDITURES			3,244,211	3,244,211	-
NET EFFECT ON FUND BALANCE			-	-	-
FUND BALANCE, BEGINNING OF YEAR			(5,543,984)	(1,701,284)	3,842,700
FUND BALANCE, END OF YEAR			<u>\$ (5,543,984)</u>	<u>\$ (1,701,284)</u>	<u>\$ 3,842,700</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ride Fees	450048	\$ 18,000	\$ 23,800	\$ 5,800
Total REVENUES		18,000	23,800	5,800
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Operating	541008	18,000	23,800	5,800
Total EXPENDITURES		18,000	23,800	5,800
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		18,760	40,551	21,791
FUND BALANCE, END OF YEAR		\$ 18,760	\$ 40,551	\$ 21,791

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ -	\$ 50,000	\$ 50,000
Lawsuit Settlement	489076	350,763	675,705	324,942
Total REVENUES		350,763	725,705	374,942
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director Opioid Abatement Program		80,000	80,000	-
Salaries	501000	80,000	80,000	-
Taxes - Payroll	501002	1,200	1,200	-
Pension Costs	501004	9,000	9,000	-
Insurance-Hospital & Life	501005	10,700	10,700	-
Total PERSONNEL EXPENDITURES		100,900	100,900	-
OPERATING EXPENDITURES				
Vehicle Allowance	501009	7,200	3,000	(4,200)
Rent - Building - Opioid Settlement	503003	10,800	10,800	-
Supplies-Operating - Opioid Settlement	541008	231,863	824,781	592,918
Total OPERATING EXPENDITURES		249,863	838,581	592,918
Total EXPENDITURES		350,763	939,481	592,918
NET EFFECT ON FUND BALANCE			(213,776)	(217,976)
FUND BALANCE, BEGINNING OF YEAR		726,324	213,776	(512,548)
FUND BALANCE, END OF YEAR		\$ 726,324	\$ -	\$ (730,524)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 125,992	\$ 180,000	54,008
Bond Forfeitures	460002	5,308	-	(5,308)
Interest - Invest.	470000	600	600	-
Total REVENUES		131,900	180,600	48,700
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	70,676	131,836	61,160
Total PERSONNEL EXPENDITURES		70,676	131,836	61,160
OPERATING EXPENDITURES				
Auto Insurance	502000	2,259	2,259	-
Prof Serv-Tech-Supp/Data Print	520001	1,700	1,700	-
Professional Service	520002	20,865	20,865	-
Prof Service-Accounting/Audit	520020	20,000	20,000	-
Prof Service - Transcript / Deposition	520022	3,000	3,000	-
Legal Books / Software	541006	3,900	3,900	-
Supplies-Operating	541008	1,500	1,500	-
Computer Equipment	542000	4,000	4,000	-
Travel, Training, Etc.	550000	2,000	2,000	-
Postage	580022	2,000	2,000	-
Total OPERATING EXPENDITURES		61,224	61,224	-
Total EXPENDITURES		131,900	193,060	61,160
NET EFFECT ON FUND BALANCE		-	(12,460)	(12,460)
FUND BALANCE, BEGINNING OF YEAR		16,708	12,460	(4,248)
FUND BALANCE, END OF YEAR		\$ 16,708	\$ -	\$ (16,708)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 10,341,911	\$ 10,680,880	\$ 338,969
Prior Year Advalorem	401001	374,511	374,511	-
Fire Permits	410004	16,000	10,000	(6,000)
FEMA	420028	-	47,208	47,208
State Rev. Shar.	430000	15,174	15,575	401
State Funds-2% Fire	440003	290,572	302,488	11,916
Fire Insp. Reports	450049	9,000	9,000	-
Fire Service	450050	2,974,675	2,974,675	-
Interest - Invest.	470000	5,000	5,000	-
Interest - Other	470003	20,000	20,000	-
Reimbursement	480071	-	7,286	7,286
Reimb-Workmen's Compensation	482004	50,000	50,000	-
Total REVENUES		14,096,843	14,496,623	399,780
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	3,190,100	3,190,100	-
Salaries - OT	501001	300,000	300,000	-
Taxes - Payroll	501002	115,000	115,000	-
Pension Costs	501004	2,050,500	2,050,500	-
Insurance-Hospital & Life	501005	1,466,000	1,466,000	-
Insurance Retirees Health & Life	501007	670,000	670,000	-
Unscheduled Overtime	501008	1,000,000	1,000,000	-
Sick Time Buy Back	501011	150,000	150,000	-
Total PERSONNEL EXPENDITURES		8,941,600	8,941,600	-
OPERATING EXPENDITURES				
Auto Insurance	502000	54,129	54,129	-
Insurance-Property	502005	115,000	115,000	-
Insurance-Flood	502008	29,000	29,000	-
Insurance-Work.Comp.	502012	1,631,144	1,631,144	-
Rent - Equipment	503002	3,500	3,500	-
Professional Service	520002	45,000	45,000	-
Prof Serv-Software Support	520003	70,000	70,000	-
Prof Serv - Legal	520012	20,000	20,000	-
Prof Serv-Inspections	520017	20,000	20,000	-
Prof Serv-Generator	520047	33,900	33,900	-
Professional Service - Medical	520054	109,533	109,533	-
Prof Serv - Alarm Monitoring	520102	10,000	10,000	-
R & M Vehicles	530004	320,000	320,000	-
R & M Machinery & Equipment	530005	25,000	25,000	-
R & M Bldg & Facilities	530008	167,000	167,000	-
R & M Bldg HVAC	530010	17,963	17,963	-
Utilities - Water	540000	14,600	14,600	-
Utilities - Natural Gas	540001	7,400	7,400	-
Utilities - Electric	540002	95,000	95,000	-
Telephone Svcs	540005	45,300	45,300	-
Cell Phone	540006	10,000	10,000	-
Supplies-Janitorial	541002	5,000	5,000	-
Supplies - Food/Drink	541003	2,000	2,000	-
Stationary & Office Supplies	541007	14,000	14,000	-
Supplies-Operating	541008	101,000	101,000	-
Supplies-Operating - Fire Safety House	541008	0139	102,057	102,057
Supplies-Operating - NASA	541008	1200	50,000	50,000
Supplies-Medical	541009	20,000	20,000	-
Small Tools & Equipment	541014	100,000	100,000	-
Uniforms	541017	130,000	130,000	-
Furniture & Fixtures	542003	54,737	54,737	-
Travel, Training, & Etc.	550000	160,000	160,000	-
Small Equipment	571012	220,000	220,000	-
Vehicles	572011	90,000	90,000	-
Ad Valorem Pension Expense	580001	316,122	320,426	4,304
Fees-Vehicle Licenses/Tags	580009	1,000	1,000	-
Advertising	580017	20,000	20,000	-

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Dues & Subscriptions	580018	\$ 3,000	\$ 3,000	\$ -
Postage	580022	250	250	-
Fees & Charges	580024	600	600	-
Diesel	580034	57,000	57,000	-
Gasoline	580035	33,000	33,000	-
Total OPERATING EXPENDITURES		4,323,235	4,327,539	4,304
Total EXPENDITURES		13,264,835	13,269,139	4,304
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	670,000	670,000	-
Total OTHER FINANCING SOURCES		670,000	670,000	-
OTHER FINANCING USES				
Transfer to General Fund	599100	89,240	89,240	-
Transfer out to Assessor's Off	599266	5,581	5,581	-
Transfer to Fire Capital Fund	599454	1,407,187	1,644,564	237,377
Total OTHER FINANCING USES		1,502,008	1,739,385	237,377
NET EFFECT ON FUND BALANCE		\$ -	\$ 158,099	\$ 158,099

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 3,294,541	\$ 3,232,727	\$ (61,814)
Prior Year Advalorem	401001	90,000	90,000	-
Interest - Other	470003	-	4,300	4,300
Total REVENUES		3,384,541	3,327,027	(57,514)
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	3,283,151	3,229,625	(53,526)
Total PERSONNEL EXPENDITURES		3,283,151	3,229,625	(53,526)
OPERATING EXPENDITURES				
Professional Service	520002	420	420	-
Ad Valorem Pension Expense	580001	100,970	96,982	(3,988)
Total OPERATING EXPENDITURES		101,390	97,402	(3,988)
Total EXPENDITURES		3,384,541	3,327,027	(57,514)
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 518,846	\$ 727,775	208,929
Prior Year Advalorem	401001	10,000	10,000	-
Interest - Other	470003	-	394	394
Total REVENUES		528,846	738,169	209,323
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	512,809	715,864	203,055
Total PERSONNEL EXPENDITURES		512,809	715,864	203,055
OPERATING EXPENDITURES				
Professional Service	520002	472	472	-
Ad Valorem Pension Expense	580001	15,565	21,833	6,268
Total OPERATING EXPENDITURES		16,037	22,305	6,268
Total EXPENDITURES		528,846	738,169	209,323
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		-	158,099	158,099
FUND BALANCE, BEGINNING OF YEAR		5,616,225	7,516,983	1,900,758
FUND BALANCE, END OF YEAR		5,616,225	7,675,082	\$ 2,058,857

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 476,176	\$ 476,176	\$ -
Prior Year Advalorem	401001	13,646	13,646	-
Total REVENUES		489,822	489,822	-
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	17,924	17,924	-
Insurance-Flood	502008	3,000	3,000	-
Utilities - Water	540000	1,200	1,200	-
Utilities - Natural Gas	540001	2,100	2,100	-
Utilities - Electric	540002	34,000	34,000	-
Ad Valorem Pension Expense	580001	14,555	14,555	-
Grant Distrib-Council on Aging	589005	417,043	417,043	-
Total EXPENDITURES		489,822	489,822	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		379,449	454,066	74,617
FUND BALANCE, END OF YEAR		<u>\$ 379,449</u>	<u>\$ 454,066</u>	<u>\$ 74,617</u>

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
CDBG Disaster Recovery - Old Arabi Revitalization	420001	0026	\$ 178,000	\$ 178,000	\$ -
Total REVENUES			178,000	178,000	-
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress - Old Arabi Revitalization	571001	0026	178,000	178,000	-
Total OPERATING EXPENDITURES			178,000	178,000	-
NET EFFECT ON FUND BALANCE			-	-	-
FUND BALANCE, BEGINNING OF YEAR			(459,770)	(714,822)	(255,052)
FUND BALANCE, END OF YEAR			<u>\$ (459,770)</u>	<u>\$ (714,822)</u>	<u>\$ (255,052)</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Facility Rental	450036	\$ -	\$ 600	\$ 600
Total REVENUES		-	600	600
EXPENDITURES				
OPERATING EXPENDITURES				
R & M Bldg Facilities	530008	600	600	-
Small Tools & Equipment	541014	25,045	25,045	-
Construction in Progress	571001	75,391	75,391	-
Concession Product - Food/Drink	580002	-	600	600
Total EXPENDITURES		<u>101,036</u>	<u>101,636</u>	<u>600</u>
NET EFFECT ON FUND BALANCE		\$ (101,036)	\$ (101,036)	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Facility Rental	450036	\$ -	\$ 1,600	\$ 1,600
Total REVENUES		-	1,600	1,600
EXPENDITURES				
OPERATING EXPENDITURES				
Small Tools & Equipment	541014	13,244	13,244	-
Construction in Progress	571001	36,756	36,756	-
Concession Product - Food/Drink	580002	- 1,600	1,600	1,600
Total EXPENDITURES		50,000	51,600	1,600
NET EFFECT ON FUND BALANCE		\$ (50,000)	\$ (50,000)	\$ -

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

	2025 Adopted	2025 Mid Year Proposed	Change
REVENUES			
OPERATING REVENUES			
Facility Rental - Bldng Rental	450035	\$ 4,675	4,675
Facility Rental - Field Rental	489076	\$ 1,750	1,750
Total REVENUES	<hr/>	<hr/>	<hr/>
	-	6,425	6,425
EXPENDITURES			
OPERATING EXPENDITURES			
Small Tools & Equipment	541014	26,347	-
Construction in Progress	571001	18,128	-
Concession Product - Food/Drink	580002	11,950	6,425
Total EXPENDITURES	<hr/>	<hr/>	<hr/>
	50,000	56,425	6,425
NET EFFECT ON FUND BALANCE	\$ (50,000)	\$ (50,000)	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Facility Rental - Bldng Rental	450035	\$ -	\$ 4,425	\$ 4,425
Facility Rental	450036	- -	1,850	1,850
Total REVENUES		- -	6,275	6,275
EXPENDITURES				
OPERATING EXPENDITURES				
Small Tools & Equipment	541014	22,773	22,773	-
Construction in Progress	571001	27,227	27,227	-
Concession Product - Food/Drink	580002	- -	6,275	6,275
Total EXPENDITURES		50,000	56,275	6,275
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	200,000	200,000	-
Total OTHER FINANCING SOURCES		200,000	200,000	-
NET EFFECT ON FUND BALANCE		\$ 150,000	\$ 150,000	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,101,157	\$ 1,137,247	36,090
Prior Year Advalorem	401001	28,447	28,447	-
State Rev. Shar.	430000	12,500	11,795	(705)
Entrance Fees	450011	-	7,200	7,200
Regis-Baseball/Softball/T-ball	450013	48,000	41,448	(6,552)
Registration - Basketball	450014	24,000	24,000	-
Registration - Football	450016	20,000	20,000	-
Registration - Soccer	450017	40,000	40,000	-
Registration - Volleyball	450018	10,000	14,940	4,940
Registration - Adult League	450019	-	11,000	11,000
Concession Sales - Recreation	450022	20,000	35,000	15,000
Concession Sales - Tournaments	450023	280,000	206,304	(73,696)
Alcohol Sales - USSSA	450024	25,000	25,000	-
Concession Sales-Adult Leagues	450025	25,000	25,000	-
Alcohol Sales - Adult League	450026	10,000	10,000	-
Alcohol Sales - HOF/Events	450028	1,500	-	(1,500)
Sales - Food/Drink Package	450034	3,150	3,150	-
Facility Rental - Bldng Renta	450035	45,000	45,000	-
Facility Rental - Field Rental	450036	130,000	105,000	(25,000)
Tips	450053	-	1,455	1,455
Interest - Other	470003	2,000	2,000	-
Cleaning Fee Collected	480051	1,450	1,450	-
Security Charges Collected	480052	2,150	2,150	-
Misc. Revenue	480082	-	3,042	3,042
Donations	483001	500	500	-
Total REVENUES		1,829,854	1,801,128	(28,726)
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director		95,847	95,847	-
Program Manager P&R		46,728	46,728	-
Maintenance Supervisor		54,278	54,278	-
Facilities Manager II		40,422	45,422	5,000
League Coordinator		49,566	49,566	-
Maintenance Tech I - PT		-	10,000	10,000
Office Manager I		36,006	36,006	-
Laborer I		28,152	28,152	-
Laborer I		28,152	28,152	-
Laborer I		28,152	28,152	-
Laborer I		28,152	28,152	-
Laborer I		28,152	28,152	-
Laborer I		27,600	27,600	-
Laborer I		-	8,662	8,662
Laborer I		28,152	28,152	-
Park Managers / Supervisors - PT		144,000	144,000	-
Concession / Field Workers - PT		144,000	144,000	-
Salaries	501000	807,359	831,021	23,662
Taxes - Payroll	501002	32,816	33,224	408
Pension Costs	501004	55,000	60,850	5,850
Insurance-Hospital & Life	501005	123,000	123,000	-
Tips	501012	1,800	1,800	-
Total PERSONNEL EXPENDITURES		1,019,975	1,049,895	29,920
OPERATING EXPENDITURES				
Auto Insurance	502000	520	520	-
General Liability Insurance	502001	17,500	17,500	-
Insurance-Sports Accidents	502003	20,000	20,000	-
Insurance-Property	502005	211,558	186,975	(24,583)
Insurance-Flood	502008	24,500	24,500	-
Insurance-Work.Comp.	502012	506	506	-
Rent - Equipment	503002	3,500	3,500	-
Professional Service	520002	123	123	-
Prof Serv-Inspections	520017	1,256	1,256	-
Prof Serv-Elevator	520049	2,136	2,136	-

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Prof Serv - Security service	520101	\$ 7,000	\$ 7,000	\$ -
Prof Serv - Alarm Monitoring	520102	5,000	5,000	-
R & M Vehicles	530004	6,300	6,300	-
R & M Machinery & Equipment	530005	7,906	7,906	-
R & M Playgrounds	530007	30,400	30,400	-
R & M Bldg & Facilities	530008	128,342	128,342	-
R & M Bldg HVAC	530010	132,923	132,923	-
Utilities - Water	540000	9,831	9,831	-
Utilities - Natural Gas	540001	72,403	100,000	27,597
Utilities - Electric	540002	342,407	365,000	22,593
Telephone Svcs	540005	8,300	8,300	-
Cell Phone	540006	10,200	10,200	-
Stationary & Office Supplies	541007	1,297	1,297	-
Supplies-Operating	541008	18,000	18,000	-
Small Tools & Equipment	541014	6,894	6,894	-
Uniforms	541017	2,700	2,700	-
Computer Software	542001	500	500	-
Travel, Training, Etc.	550000	242	242	-
Small Equipment	571012	19,000	35,000	16,000
Vehicles	572011	46,027	46,027	-
Ad Valorem Pension Expense	580001	36,023	34,117	(1,906)
Concession Product - Food/Drin	580002	93,018	93,018	-
Concession Supplies	580003	23,833	23,833	-
Spoilage	580004	3,125	3,125	-
Alcohol Expense	580005	11,571	11,571	-
Taxes & Lic. Other	580010	750	750	-
Postage	580022	3	3	-
Fees & Charges	580024	7,300	7,300	-
Diesel	580034	1,000	1,000	-
Gasoline	580035	5,500	5,500	-
Officials - Games	580054	110,000	110,000	-
Team Expense	580055	14,558	14,558	-
Total OPERATING EXPENDITURES		1,443,952	1,483,653	39,701
Total EXPENDITURES		2,463,927	2,533,548	69,621
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	634,073	732,420	98,347
Total OTHER FINANCING SOURCES		634,073	732,420	98,347
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
OPERATING EXPENDITURES				
Operating Grant	589006	\$ 29,968	\$ 29,968	\$ -
Total EXPENDITURES		<u>29,968</u>	<u>29,968</u>	<u>-</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	29,968	29,968	-
Total OTHER FINANCING SOURCES		<u>29,968</u>	<u>29,968</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
State Grants - CMP	440000	6030	\$ 10,000	\$ 10,000	\$ -
State Enterprise Funds	440008		116,399	116,399	-
Facility Rental - Building Rental - Aycock Barn	450035	6015	-	5,550	5,550
Rents and Leases	450038		5,000	5,000	-
Rents and Leases - Beauregard Courthouse	450038	6012	7,200	7,200	-
Security Charges Collected - Aycock Barn	480052	6015	-	530	530
Reimbursement	480071		10,000	10,000	-
Donations - St. Bernard Day at the Capitol	483001	0090	20,000	28,862	8,862
Donations - Christmas at the Complex	483001	0106	7,500	7,500	-
Donations - Easter Egg Hunt	483001	0117	5,000	6,900	1,900
Donations - Redfish Tournament	483001	0119	30,000	- (30,000)	-
Donations - Flags	483001	0148	1,350	1,350	-
Donations - Veterans Day Parade	483001	0149	-	4,875	4,875
Donations - Battle of New Orleans	483001	1022	7,500	7,500	-
Donations - Day @ San Antonio	483001	1026	10,000	- (10,000)	-
Total REVENUES			229,949	211,666	(18,283)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Tourism Coordinator/PIO			84,461	84,461	-
Parish Historian			67,300	67,300	-
Clerical Specialist II			52,782	52,782	-
Clerical Specialist III			33,502	33,502	-
Clerical Specialist I - PT			18,200	18,200	-
Salaries Total	501000		256,245	256,245	-
Taxes - Payroll	501002		4,250	4,250	-
Pension Costs	501004		25,500	25,500	-
Insurance-Hospital & Life	501005		50,900	50,900	-
Total PERSONNEL EXPENDITURES			336,895	336,895	-
OPERATING EXPENDITURES					
Insurance-Property	502005		96,651	73,850	(22,801)
Insurance-Flood	502008		19,500	19,500	-
Rent - Equipment	503002		1,800	1,800	-
Professional Service	520002		68,750	68,750	-
Prof Serv-Inspections	520017		145	145	-
Prof Serv-Inspections - Beauregard Courthouse	520017	6012	980	980	-
Prof Serv-Termite & Pest Control	520048	6012	4,652	4,652	-
Prof Serv - Security service	520101		1,000	1,000	-
Prof Serv - Security service - Battle of New Orleans	520101	1022	2,500	2,500	-
Prof Serv - Alarm Monitoring	520102		1,500	1,500	-
Prof Serv- Alarm Monitoring - Beauregard Courthouse	520102	6012	1,500	1,500	-
R & M Bldg & Facilities	530008		9,394	9,394	-
R & M Bldg & Facilities - Beauregard Courthouse	530008	6012	4,500	4,500	-
R & M Bldg HVAC	530010		28,561	28,561	-
Utilities - Water	540000		2,000	2,000	-
Utilities - Natural Gas - Beauregard Courthouse	540001	6012	10,000	10,000	-
Utilities - Electric	540002		34,000	34,000	-
Utilities - Electric - Beauregard Courthouse	540002	6012	35,500	35,500	-
Telephone Svcs	540005		11,500	11,500	-
Telephone Svcs - Beauregard Courthouse	540005	6012	5,500	5,500	-
Cell Phone	540006		3,400	3,400	-
Stationary & Office Supplies	541007		1,800	1,800	-
Supplies-Operating	541008		1,000	1,000	-
Small Tools & Equipment	541014		1,250	1,250	-
Uniforms	541017		950	950	-
Uniforms - Beauregard Courthouse	541017	6012	2,200	2,200	-
Travel, Training, & Etc.	550000		3,750	3,750	-
Travel, Training, & Etc. - Film	550000	003	3,000	3,000	-
Travel, Training, & Etc. - St. Bernard Day at the Capitol	550000	0090	1,632	4,500	2,868
Meeting & Conferences	550006		500	500	-
Advertising	580017		10,000	10,000	-
Advertising - Battle of New Orleans	580017	1022	1,500	1,500	-
Advertising - CMP	580017	6030	10,000	7,061	(2,939)

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Dues & Subscriptions	580018	\$ 1,900	\$ 1,900	\$ -
Dues & Subscriptions - Film	580018 003	5,000	5,000	-
Entertainment & Prom	580019	6,602	6,602	-
Entertainment & Prom - Film	580019 003	3,000	3,000	-
Entertainment & Prom - St.Bernard Day at Capitol	580019 0090	18,368	24,362	5,994
Entertainment & Prom - Christmas at the Complex	580019 0106	7,500	7,500	-
Entertainment & Prom - Cook-off for the Coast	580019 0109	625	625	-
Entertainment & Prom - Easter Egg Hunt	580019 0117	5,273	5,273	-
Entertainment & Prom - Redfish Tournament	580020 0119	30,000	30,000	-
Entertainment & Prom - America 250	580020 0128	2,500	2,500	-
Entertainment & Prom - Flags	580019 0148	1,479	1,479	-
Entertainment & Prom - Veterans Day Parade	580019 0149	-	4,875	4,875
Entertainment & Prom - Battle of New Orleans	580019 1022	3,500	3,500	-
Entertainment & Prom - Day @ San Antonio	580019 1026	10,000	10,000	-
Entertainment & Prom - Bird Festival	580019 1027	5,000	5,000	-
Postage	580022	250	250	-
Shipping Handling	580028	1,511	1,511	-
Gasoline	580035	800	800	-
Total OPERATING EXPENDITURES		<u>484,223</u>	<u>472,220</u>	<u>(12,003)</u>
Total EXPENDITURES		<u>821,118</u>	<u>809,115</u>	<u>(12,003)</u>
OTHER FINANCING SOURCES				
Transfer From General Fund	499100	35,000	35,000	-
Transfer From Sales Tax Fund	499101	556,169	562,449	6,280
Total OTHER FINANCING SOURCES		<u>591,169</u>	<u>597,449</u>	<u>6,280</u>
NET EFFECT ON FUND BALANCE		-	-	-
NET EFFECT ON FUND BALANCE		(51,036)	(51,036)	-
FUND BALANCE, BEGINNING OF YEAR		973,521	1,083,057	109,536
FUND BALANCE, END OF YEAR		<u>\$ 922,485</u>	<u>\$ 1,032,021</u>	<u>\$ 109,536</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 4,493	\$ 4,493
Total REVENUES		-	4,493	4,493
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Capital Project Supervisor / PIO		125,787	125,787	-
Project Inspector		69,784	74,784	5,000
Project Inspector		61,669	61,669	-
Capital Project-Clerk II		24,481	24,481	-
Salaries Total	501000	281,721	286,721	5,000
Salaries - OT	501001	10,000	10,000	-
Taxes - Payroll	501002	4,717	4,790	73
Pension Costs	501004	30,550	31,540	990
Insurance-Hospital & Life	501005	36,500	36,500	-
Total PERSONNEL EXPENDITURES		363,488	369,551	6,063
OPERATING EXPENDITURES				
Rent - Storage	503005	3,960	3,960	-
Professional Service	520002	120,000	120,000	-
Professional Service - Covid-19	520002	5555	125	125
Cell Phone	540006	550	550	-
Recording Fees	580021	250	250	-
Gasoline	580035	750	750	-
Total OPERATING EXPENDITURES		125,635	125,635	-
Total EXPENDITURES		489,123	495,186	6,063
OTHER FINANCING SOURCES				
Transfer from Sales Tax	499101	516,352	490,693	(25,659)
Total OTHER FINANCING SOURCES		516,352	490,693	(25,659)
NET EFFECT ON FUND BALANCE		\$ 27,229	\$ -	\$ (27,229)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Permit Fees	410021	\$ 3,000	\$ 3,000	\$ -
Project Permits	410023	30,000	30,000	-
FEMA	420028	-	105,779	105,779
Road Royalty Funds	440007	50,000	30,000	(20,000)
Total REVENUES		83,000	168,779	85,779
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Admin. Assistant II		81,560	81,560	-
Project Inspector		55,642	55,642	-
Admin. Assistant I		54,808	54,808	-
Clerical Specialist III		36,693	36,693	-
Salaries	501000	228,703	228,703	-
Salaries - OT	501001	441	441	-
Taxes - Payroll	501002	2,200	2,200	-
Pension Costs	501004	25,600	25,600	-
Insurance-Hospital & Life	501005	42,700	42,700	-
Total PERSONNEL EXPENDITURES		299,644	299,644	-
OPERATING EXPENDITURES				
Insurance-Property	502005	46,502	46,502	-
Insurance-Flood	502008	28,500	28,500	-
Lease-Property	503001	3,600	3,600	-
Rent - Equipment	503002	3,750	3,750	-
Professional Service	520002	23,774	23,774	-
Prof Serv - Alarm Monitoring	520102	511	511	-
R & M Bldg HVAC	530010	7,185	7,185	-
Utilities - Water	540000	500	500	-
Utilities - Electric	540002	35,000	35,000	-
Telephone Svcs	540005	6,800	6,800	-
Cell Phone	540006	3,000	3,000	-
Supplies-Janitorial	541002	1,700	1,700	-
Stationary & Office Supplies	541007	2,500	2,500	-
Supplies-Operating	541008	250	250	-
Travel, Training, & Etc.	550000	350	350	-
Dues & Subscriptions	580018	150	150	-
Postage	580022	500	500	-
Gasoline	580035	2,000	2,000	-
Total OPERATING EXPENDITURES		166,572	166,572	-
Total EXPENDITURES		466,216	466,216	-
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	383,216	297,437	(85,779)
Total OTHER FINANCING SOURCES		383,216	297,437	(85,779)
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,547,564	\$ 1,598,299	\$ 50,735
Prior Year Advalorem	401001	39,979	39,979	-
FEMA	420028	-	34,639	34,639
State Rev. Sharing	430000	16,970	16,577	(393)
State Grants	440000	300,000	300,000	-
State Grants-Miles	440004	20,000	25,900	5,900
State Grants-Population	440005	400,000	522,447	122,447
State Hwy Grass Fees	440009	86,510	86,510	-
Interest - Other	470003	2,000	2,000	-
Scrap Metal Revenue	480001	2,000	2,000	-
Reimbursements	480071	-	4,722	4,722
Total REVENUES		2,415,023	2,633,073	218,050
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Assistant Road Manager/Acting Road Manager		78,287	78,287	-
Assistant Road Manager		74,543	74,543	-
Equipment Operator Foreman		70,040	70,040	-
Office Manager III		61,505	61,505	-
Laborer/ Assistant Foreman		43,489	43,489	-
Mechanic Shop Manager		46,610	46,610	-
Tire Coordinator		39,672	39,672	-
Mechanic II		42,157	42,157	-
Mechanic I		37,286	37,286	-
Mechanic I		36,794	36,794	-
Mechanic I		39,591	39,591	-
Equipment Operator IV		55,364	55,364	-
Equipment Operator II		34,009	34,009	-
Equipment Operator II		32,845	32,845	-
Equipment Operator II		29,859	29,859	-
Equipment Operator II		28,734	14,038	(14,696)
Equipment Operator II		28,734	28,734	-
Equipment Operator II		28,734	28,734	-
Equipment Operator I		28,734	28,734	-
Equipment Operator I		33,280	33,280	-
Equipment Operator I		30,650	30,650	-
Equipment Operator I		35,277	35,277	-
Equipment Operator I		33,216	33,216	-
Sign Shop Coordinator - PT		28,080	28,080	-
Carpenter		38,235	38,235	-
Carpenter		37,448	37,448	-
Carpenter		35,360	35,360	-
Laborer I		33,436	33,436	-
Laborer I		31,436	31,436	-
Laborer I		30,967	30,967	-
Laborer I		27,600	27,600	-
Laborer I		28,152	28,152	-
Laborer I		27,600	27,600	-
Laborer I-PT		22,899	22,899	-
Salaries	501000	1,310,623	1,295,927	(14,696)
Salaries - OT	501001	35,000	35,000	-
Taxes - Payroll	501002	21,500	21,500	-
Pension Costs	501004	141,500	141,500	-
Insurance-Hospital & Life	501005	265,265	240,000	(25,265)
Total PERSONNEL EXPENDITURES		1,773,888	1,733,927	(39,961)
OPERATING EXPENDITURES				
Auto Insurance	502000	92,040	92,040	-
General Liability Insurance	502001	81,675	81,675	-
Insurance-Property	502005	7,400	7,400	-
Insurance-Flood	502008	3,300	3,300	-
Insurance-Work.Comp.	502012	20,359	20,359	-
Rent - Equipment	503002	3,300	3,300	-
Rent - Building	503003	24,000	24,000	-

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Professional Service	520002	\$ 43,348	\$ 43,348	\$ -
Professional Service-Inspections	520017	12,500	12,500	-
Prof Serv-Contracting	520035	11,000	11,000	-
Prof Serv-Generator	520047	3,500	3,500	-
Prof Serv-Elevator	520049	2,950	2,950	-
Prof Serv - Recycling	520050	5,000	5,000	-
Prof Serv - Alarm Monitoring	520102	1,560	1,560	-
R & M Drainage	530000	175,000	175,000	-
R & M Vehicles	530004	70,000	70,000	-
R & M Machinery & Equipment	530005	135,000	135,000	-
R & M Bldg & Facilities	530008	13,000	13,000	-
R & M Bldg HVAC	530010	7,005	7,005	-
R & M Roads	530011	20,000	20,000	-
Utilities - Water	540000	3,500	3,500	-
Utilities - Electric	540002	36,000	36,000	-
Telephone Svcs	540005	12,000	12,000	-
Cell Phone	540006	10,000	10,000	-
Supplies-Signs	541001	15,000	15,000	-
Supplies-Janitorial	541002	2,000	2,000	-
Stationary & Office Supplies	541007	1,395	1,395	-
Supplies-Operating	541008	22,000	22,000	-
Small Tools & Equipment	541014	15,000	15,000	-
Uniforms	541017	35,000	35,000	-
Limestone, Sand, Dirt & Gravel	541019	20,000	20,000	-
Chemicals	541100	21,500	21,500	-
Vehicles	572011	300,000	300,000	-
Ad Valorem Pension Expense	580001	72,144	47,949	(24,195)
Fees-Vehicle Licenses/Tags	580009	450	450	-
Dues & Subscriptions	580018	50	50	-
Recording Fees	580021	1,000	1,000	-
Diesel	580034	105,452	105,452	-
Gasoline	580035	62,500	62,500	-
Total OPERATING EXPENDITURES		1,466,928	1,442,733	(24,195)
Total EXPENDITURES		3,240,816	3,176,660	(64,156)
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	822,807	543,587	(279,220)
Total OTHER FINANCING SOURCES		822,807	543,587	(279,220)
NET EFFECT ON FUND BALANCE		\$ (2,986)	\$ -	\$ 2,986

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 60,000	\$ 60,000	\$ -
Total REVENUES		60,000	60,000	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Yard Master		50,000	10,000	(40,000)
Laborer I		27,600	10,300	(17,300)
Salaries Total		77,600	20,300	(57,300)
Taxes - Payroll		1,125	578	(547)
Pension Costs		8,537	4,380	(4,157)
Insurance-Hospital & Life		22,000	-	(22,000)
Total PERSONNEL EXPENDITURES		109,262	25,258	(84,004)
OPERATING EXPENDITURES				
General Liability Insurance	502001	4,800	4,800	-
Professional Service	520002	7,000	7,000	-
Utilities - Water	540000	500	500	-
Utilities - Electric	540002	2,500	2,500	-
Telephone Svcs	540005	2,000	2,000	-
Supplies-Operating	541008	15,000	15,000	-
Limestone, Sand, Dirt & Gravel	541019	20,000	20,000	-
Total OPERATING EXPENDITURES		51,800	51,800	-
Total EXPENDITURES		161,062	77,058	(84,004)
NET EFFECT ON FUND BALANCE		\$ (101,062)	\$ (17,058)	\$ 84,004

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
Rents and Leases	450038	\$ 25,200	\$ 25,200	\$ -
Total REVENUES		25,200	25,200	-
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Flood	502008	3,500	3,500	-
Professional Service	520002	361,400	371,880	10,480
Prof Serv-Elevator	520049	2,478	2,478	-
Prof Serv - Alarm Monitoring	520102	700	700	-
R & M Bldg HVAC	530010	1,796	1,796	-
Utilities - Water	540000	550	550	-
Utilities - Electric	540002	10,046	10,046	-
Telephone Svcs	540005	1,500	1,500	-
Total EXPENDITURES		381,970	392,450	10,480
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	356,770	367,250	10,480
Total OTHER FINANCING SOURCES		356,770	367,250	10,480
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		(76,819)	(17,058)	59,761
FUND BALANCE, BEGINNING OF YEAR		938,496	1,164,199	225,703
FUND BALANCE, END OF YEAR		<u>\$ 861,677</u>	<u>\$ 1,147,141</u>	<u>\$ 285,464</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 617,173	\$ 631,168	\$ 13,995
Prior Year Advalorem	401001	16,024	16,024	-
State Rev. Shar.	430000	6,800	6,641	(159)
Interest - Other	470003	1,000	1,000	-
Insurance Proceeds	489074	-	11,801	11,801
Total REVENUES		640,997	666,634	25,637
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	69	69	-
R & M Street Lights	530001	61,064	61,064	-
Utilities - Electric	540002	731,282	737,582	6,300
Supplies-Operating	541008	2,367	2,367	-
Ad Valorem Pension Expense	580001	17,100	18,935	1,835
Total EXPENDITURES		811,882	820,017	8,135
OTHER FINANCING SOURCES				
Transfer From General Fund	499100	25,000	25,000	-
Transfer From Sales Tax Fund	499101	145,885	128,383	(17,502)
Total OTHER FINANCING USES		170,885	153,383	(17,502)
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		326,347	305,626	(20,721)
FUND BALANCE, END OF YEAR		<u>\$ 326,347</u>	<u>\$ 305,626</u>	<u>\$ (20,721)</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,547,564	\$ 1,598,288	\$ 50,724
Prior Year Advalorem	401001	36,610	36,610	-
Sales Tax	402000	5,833,333	5,733,333	(100,000)
FEMA	420028	-	3,712	3,712
State Rev. Shar.	430000	18,264	16,577	(1,687)
Interest - Other	470003	14,000	14,000	-
Total REVENUES		7,449,771	7,402,520	(47,251)
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Road Supervisor		54,004	54,004	-
Administrative Assistant II		57,622	57,622	-
Clerical Specialist II		38,385	38,385	-
Office Manager I		36,006	36,006	-
Laborer / Asst/ Foreman		44,804	44,804	-
Equipment Operator II		37,427	37,427	-
Equipment Operator II		32,486	32,486	-
Laborer II		30,286	30,286	-
Laborer I		28,621	28,621	-
Laborer I		30,967	30,967	-
Laborer I		28,621	28,621	-
Laborer I		27,600	27,600	-
Laborer I		28,152	28,152	-
Laborer I		28,621	28,621	-
Laborer I		28,152	28,152	-
Laborer I		28,621	28,621	-
Laborer I		27,600	27,600	-
Laborer I		27,600	27,600	-
Laborer I - PT		18,252	18,252	-
Laborer I - PT		18,252	18,252	-
Laborer I - PT		18,252	18,252	-
Salaries Total	501000	670,331	670,331	-
Salaries - OT	501001	40,000	40,000	-
Taxes - Payroll	501002	12,000	12,000	-
Pension Costs	501004	67,400	67,400	-
Insurance-Hospital & Life	501005	174,929	174,929	-
Total PERSONNEL EXPENDITURES		964,660	964,660	-
OPERATING EXPENDITURES				
Auto Insurance	502000	300	300	-
Insurance-Property	502005	5,290	5,290	-
Insurance-Flood	502008	2,520	2,520	-
Insurance-Work. Comp.	502012	293	293	-
Rent - Equipment	503002	11,500	11,500	-
Professional Service	520002	140,000	100,000	(40,000)
Prof Serv - Recycling	520050	8,500	8,500	-
Contract Disposal	520103	1,185,000	1,238,627	53,627
Contract Collections	520104	4,767,580	4,772,807	5,227
R & M Vehicles	530004	2,500	2,500	-
R & M Bldg HVAC	530010	898	898	-
Utilities - Water	540000	200	200	-
Cell Phone	540006	350	350	-
Supplies-Operating	541008	9,102	9,102	-
Small Tools & Equipment	541014	5,000	5,000	-
Limestone, Sand, Dirt & Gravel	541019	20,000	20,000	-
Construction in Progress - Transfer Station Relocation	571001	0141	200,000	200,000
Ded. by Tax Collector	580000	466,667	458,667	(8,000)
Ad Valorem Pension Expense	580001	46,427	47,949	1,522
Total OPERATING EXPENDITURES		6,872,127	6,884,502	12,375
Total EXPENDITURES		7,836,787	7,849,162	12,375
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	187,627	247,253	59,626
Total OTHER FINANCING SOURCES		187,627	247,253	59,626

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

	2025 Adopted	2025 Mid Year Proposed	Change
OTHER FINANCING USES			
Transfer out to Assessor's Off	599266	\$ 611	\$ -
Total OTHER FINANCING USES		611	611
NET EFFECT ON FUND BALANCE		(200,000)	-
FUND BALANCE, BEGINNING OF YEAR	3,107,880	3,999,657	891,777
FUND BALANCE, END OF YEAR	<u>\$ 2,907,880</u>	<u>\$ 3,799,656</u>	<u>\$ 891,777</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 3,968,118	\$ 4,098,180	130,062
Prior Year Advalorem	401001	94,161	94,161	-
FEMA	420028	-	109,877	109,877
Interest - Other	470003	4,500	7,500	3,000
Reimbursement	480071	-	1,794	1,794
Total REVENUES		4,066,779	4,311,512	244,733
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Manager of Canal Drainage & Pump Stations		90,339	90,339	-
Manager of Canal Drainage & Pump Stations		89,718	89,718	-
Electrician / Maint. Supervisor		63,292	63,292	-
Heavy Equipment Operator II		60,858	60,858	-
Heavy Equipment Operator IV		65,292	65,292	-
Equipment Operator IV		45,843	45,843	-
Equipment Operator II		46,093	46,093	-
Equipment Operator I		36,929	36,929	-
Pump Operator III		55,052	55,052	-
Pump Operator III		55,052	55,052	-
Pump Operator III		52,090	52,090	-
Pump Operator III		52,090	52,090	-
Pump Operator III		45,196	45,196	-
Pump Operator III		48,198	48,198	-
Pump Operator I		41,747	41,747	-
Pump Operator I		41,747	41,747	-
Pump Operator I		41,747	41,747	-
Pump Operator I		41,747	41,747	-
Pump Operator I		41,747	41,747	-
Pump Operator I		39,097	39,097	-
Office Manager III		49,094	49,094	-
Laborer/Asst Foreman		35,794	35,794	-
Laborer/Asst Foreman		33,557	33,557	-
Laborer I		30,497	30,497	-
Laborer I		30,497	30,497	-
Laborer I		30,497	30,497	-
Laborer I		30,497	30,497	-
Laborer I		30,497	30,497	-
Laborer I		30,497	30,497	-
Laborer I		30,497	30,497	-
Laborer I		30,497	30,497	-
Laborer I		29,559	29,559	-
Laborer I		28,888	28,888	-
Laborer I- PT		25,272	25,272	-
Salaries Total	501000	1,561,008	1,561,008	-
Salaries - OT	501001	125,000	125,000	-
Taxes - Payroll	501002	26,384	26,384	-
Pension Costs	501004	169,710	169,710	-
Insurance-Hospital & Life	501005	272,500	272,500	-
Total PERSONNEL EXPENDITURES		2,154,602	2,154,602	-
OPERATING EXPENDITURES				
Insurance-Property	502005	96,680	72,200	(24,480)
Insurance-Flood	502008	15,000	15,000	-
Insurance-Workers Comp	502012	125	125	-
Rent - Equipment	503002	838	838	-
Professional Service	520002	131,412	231,412	100,000
R & M Vehicles	530004	15,000	15,000	-
R & M Machinery & Equipment	530005	199,249	199,249	-
R & M Bldg & Facilities	530008	99,912	99,912	-
R & M HVAC	530010	9,251	9,251	-
Utilities - Water	540000	4,000	4,000	-

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Utilities - Electric	540002	\$ 40,000	\$ 40,000	\$ -
Cell Phone	540006	9,500	9,500	-
Stationary & Office Supplies	541007	1,000	1,000	-
Supplies - Operating	541008	20,201	20,201	-
Small Tools & Equipment	541014	4,799	4,799	-
Uniforms	541017	20,000	20,000	-
Limestone, Sand, Dirt & Gravel	541019	10,000	10,000	-
Chemicals	541100	20,000	20,000	-
Computer Software	542001	2,500	2,500	-
Vehicles	571011	100,000	100,000	-
Small Equipment	571012	12,500	12,500	-
Heavy Equipment	572010	47,500	47,500	-
Advalorem Pension Expense	580001	121,294	122,945	1,651
Fees - Vehicle Licenses/Tags	580009	750	750	-
LA State Fees	580013	650	650	-
Recording Fees	580021	750	750	-
Diesel	580034	330,000	330,000	-
Gasoline	580035	21,500	21,500	-
Total OPERATING EXPENDITURES		<u>1,334,411</u>	<u>1,411,582</u>	<u>77,171</u>
Total EXPENDITURES		<u>3,489,013</u>	<u>3,566,184</u>	<u>77,171</u>
OTHER FINANCING USES				
Transfer to Assessor	599266	1,566	1,566	-
Transfer to Drainage Capital Fund	599465	577,200	743,762	166,562
Total OTHER FINANCING USES		<u>578,766</u>	<u>745,328</u>	<u>166,562</u>
NET EFFECT ON FUND BALANCE		(1,000)	-	1,000
FUND BALANCE, BEGINNING OF YEAR		3,743,790	5,280,062	1,536,272
FUND BALANCE, END OF YEAR		<u>\$ 3,742,790</u>	<u>\$ 5,280,062</u>	<u>\$ 1,537,272</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 19,867	\$ 19,867	\$ -
Total REVENUES		19,867	19,867	-
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	2,500	2,500	-
R & M Bldg HVAC	530010	9,900	9,900	-
Stationary & Office Supplies	541007	8,000	8,000	-
Supplies-Operating	541008	2,500	2,500	-
Computer Equipment	542000	6,500	6,500	-
Computer Software	542001	10,100	10,100	-
Total OPERATING EXPENDITURES		39,500	39,500	-
OTHER FINANCING SOURCES				
Transfer from General Fund	499100	562	562	-
Transfer From Sales Tax Fund	499101	11,189	11,189	-
Transfer from Fire	499254	5,581	5,581	-
Transfer from Sanitation	499264	611	611	-
Transfer from Canals & Drainage	499265	1,566	1,566	-
Transfer from Health Dept	499271	124	124	-
Total OTHER FINANCING SOURCES		19,633	19,633	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		12,182	7,625	(4,557)
FUND BALANCE, END OF YEAR		<u>12,182</u>	<u>7,625</u>	<u>\$ (4,557)</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 2,600,000	\$ 2,600,000	\$ -
Total REVENUES		2,600,000	2,600,000	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	1,400,000	1,400,000	-
Taxes - Payroll	501002	22,000	22,000	-
Medicare	501003	17,500	17,500	-
Pension Costs	501004	165,000	165,000	-
Insurance-Hospital & Life	501005	74,675	74,675	-
Total PERSONNEL EXPENDITURES		1,679,175	1,679,175	-
OPERATING EXPENDITURES				
General Liability Insurance	502001	2,000	2,000	-
Public Servant Surety Bond	502009	400	400	-
Insurance - General & Auto	502010	9,000	9,000	-
Insurance-Work.Comp.	502012	10,000	10,000	-
Rent - Building	503003	23,000	23,000	-
Professional Service	520002	74,000	74,000	-
Prof Service-Accounting/Audit	520020	3,000	3,000	-
Prof Serv-Drug Testing	520045	4,000	4,000	-
R & M Vehicles	530004	3,593	3,593	-
R & M Bldg & Facilities	530008	2,500	2,500	-
Utilities - Electric	540002	7,000	7,000	-
Telephone Svcs	540005	10,000	10,000	-
Supplies-Operating	541008	10,000	10,000	-
Uniforms	541017	1,213	1,213	-
Furniture & Fixtures	542003	1,000	1,000	-
Travel, Training, & Etc.	550000	25,000	25,000	-
Meeting & Conferences	550006	500	500	-
Bank Charges	580007	500	500	-
Advertising	580017	7,325	7,325	-
Dues & Subscriptions	580018	1,000	1,000	-
Postage	580022	1,000	1,000	-
Fees & Charges	580024	1,468	1,468	-
Gasoline	580035	592	592	-
Tuition	580040	259,740	259,740	-
Miscellaneous Expense	580057	374,130	374,130	-
Other Program Exp	580059	35,000	35,000	-
Testing Fees/Supplies	581000	2,864	2,864	-
Assistance Payments/Allow.	587008	51,000	51,000	-
Total OPERATING EXPENDITURES		920,825	920,825	-
Total EXPENDITURES		2,600,000	2,600,000	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		67,053	60,655	(6,398)
FUND BALANCE, END OF YEAR		67,053	60,655	(6,398)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
HMGP	420016	\$ 10,402,453	\$ 10,402,453	\$ -
Total REVENUES		10,402,453	10,402,453	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress - Village Square PW101	571001 0201	447,634	447,634	-
Construction in Progress - Clear Well	571001 6505	2,134,830	2,134,830	-
Construction in Progress - LBBLD Pumps	571001 6506	1,069,756	1,069,756	-
Construction in Progress - Drainage Canals	571001 6507	6,750,233	6,750,233	-
Total OPERATING EXPENDITURES		10,402,453	10,402,453	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,165,989	1,168,974	2,985
FUND BALANCE, END OF YEAR		<u>\$ 1,165,989</u>	<u>\$ 1,168,974</u>	<u>\$ 2,985</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 312,493	\$ 312,493	\$ -
Prior Year Advalorem	401001	8,219	8,219	-
State Rev. Shar.	430000	3,800	3,343	(457)
Interest - Other	470003	500	500	-
Total REVENUES		325,012	324,555	(457)
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	35	35	-
R & M Bldg & Facilities	530008	100,000	100,000	-
Utilities - Water	540000	1,965	1,965	-
Utilities - Natural Gas	540001	3,311	3,311	-
Utilities - Electric	540002	41,189	41,189	-
Ad Valorem Pension Expense	580001	9,552	9,552	-
Operating Grant	589006	255,836	255,836	-
Interfund Charges	589009	13,000	12,982	(18)
Total OPERATING EXPENDITURES		424,888	424,870	(18)
OTHER FINANCING USES				
Transfer out to Assessor's Off		124	124	-
Total OTHER FINANCING USES		124	124	-
NET EFFECT ON FUND BALANCE		(100,000)	(100,439)	(439)
FUND BALANCE, BEGINNING OF YEAR		1,020,586	1,045,991	25,405
FUND BALANCE, END OF YEAR		\$ 920,586	\$ 945,552	\$ 24,966

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
E Telephone Tax	403002	\$ 700,000	\$ 700,000	\$ -
Total REVENUES		700,000	700,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	18,180	18,180	-
Insurance-Flood	502008	4,100	4,100	-
Rentals/Leases	503004	10,757	10,757	-
Professional Service	520002	10,000	10,000	-
Prof Serv - Generator	520047	2,800	2,800	-
Prof Serv - Alarm Monitoring	520102	1,200	1,200	-
R & M Machinery & Equipment	530005	10,000	10,000	-
R & M Bldg & Facilities	530008	84,183	84,183	-
R & M Bldg HVAC	530010	3,054	3,054	-
Utilities - Water	540000	750	750	-
Utilities - Natural Gas	540001	1,500	1,500	-
Utilities - Electric	540002	23,000	23,000	-
Telephone Svcs	540005	434,650	434,650	-
Cell Phone	540006	2,000	2,000	-
Stationary & Office Supplies	541007	3,700	3,700	-
Small Tools & Equipment	541014	13,500	13,500	-
Computer Equipment	542000	11,700	11,700	-
Travel, Training & Etc.	550000	24,146	24,146	-
Small Equipment	571012	25,000	25,000	-
Bad Debt Expense	580016	1,000	1,000	-
Dues & Subscriptions	580018	1,280	1,280	-
911 Admin. Fee	580029	6,500	6,500	-
Interfund Charges	589009	7,000	7,000	-
Total EXPENDITURES		700,000	700,000	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		948,565	2,069,482	1,120,917
FUND BALANCE, END OF YEAR		<u>\$ 948,565</u>	<u>\$ 2,069,482</u>	<u>\$ 1,120,917</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
CSBG	420017	\$ 203,444	\$ 203,444	\$ -
HCV Fraud Recovery (Admin)	420019	7,000	7,000	-
HCV Fraud Recovery (HAP)	420020	7,000	7,000	-
HCV Hap Reimb. (Port Ins)	420021	1,894,865	1,894,865	-
HCV UR Reimb (Port Ins)	420022	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023	40,000	40,000	-
Housing Voucher Admin	420030	505,000	505,000	-
LIHEAP REG	420031	23,750	23,750	-
LIHEAP/Admin	420032	38,550	38,550	-
LIHEAP Education	420033	11,953	11,953	-
HAP Revenue	420034	3,827,303	3,900,000	72,697
HAP - EHV Revenue	420036	65,000	65,000	-
HAP Admin - EHV Rev	420037	47,400	47,400	-
Total REVENUES		6,691,265	6,763,962	72,697
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Housing Coordinator		85,504	85,504	-
Asst. Housing Coordinator		50,698	50,698	-
Grant Accountant I		52,000	52,000	-
Senior HCV Specialist		42,000	42,000	-
Clerical Specialist III		32,486	32,486	-
CSBG Coordinator		37,109	37,109	-
HCV Specialist		29,859	29,859	-
HCV Inspector		40,000	40,000	-
Clerical Specialist I		28,152	28,152	-
Salaries Total	501000	431,351	431,351	-
Taxes - Payroll	501002	7,000	7,000	-
Pension Costs	501004	49,000	49,000	-
Insurance-Hospital & Life	501005	53,282	53,282	-
Total PERSONNEL EXPENDITURES		540,633	540,633	-
OPERATING EXPENDITURES				
Insurance-Work.Comp.	502012	213	213	-
Rent - Equipment	503002	8,600	8,600	-
Rent - Building	503003	56,000	44,000	(12,000)
Rent - Storage	503005	6,800	6,800	-
Professional Service	520002	104,525	256,135	151,610
Prof Serv-Software Support	520003	23,000	23,000	-
Prof Service-Accounting/Audit	520020	60,610	60,610	-
Telephone Svcs	540005	4,100	4,100	-
Cell Phone	540006	645	645	-
Stationary & Office Supplies	541007	6,041	6,041	-
Supplies-Operating	541008	6,670	6,670	-
Travel, Training, & Etc.	550000	17,562	17,562	-
Postage	580022	4,000	4,000	-
Fees & Charges	580024	1,842	1,842	-
Rent Subsidy - Port Ins.	587003	1,811,385	1,811,385	-
Utility Allowance - Port Ins.	587004	21,985	21,985	-
Rent Subsity - Admin. Cost	587005	5,000	5,000	-
Utility Allowance - H.A.P.	587006	34,654	34,654	-
Rent Subsidy - H.A.P.	587007	3,734,386	3,734,386	-
CSBG-Water Assistance	587010	7,000	7,000	-
CSBG-Uniform Assistance	587012	7,800	7,800	-
Rental	587013	140,000	140,000	-
Electric	587014	9,882	9,882	-
Gas	587015	2,931	2,931	-
Education Grant-LIHEAP	587016	1,860	1,860	-
CSBG - Food Baskets	587017	4,606	4,606	-
Interfund Charges	589009	66,913	-	(66,913)
Total OPERATING EXPENDITURES		6,150,632	6,223,329	72,697
Total EXPENDITURES		6,691,265	6,763,962	72,697
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		473,662	100,848	(372,814)
FUND BALANCE, END OF YEAR		\$ 473,662	\$ 100,848	\$ (372,814)

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Fed Transit Admin	420008	\$ 437,700	\$ 337,453	\$ (100,247)
FEMA	420028	-	807	807
State Mass Transportation	440006	95,000	107,000	12,000
Rents and Leases	450038	20,000	40,000	20,000
Fare Box - Transit	450051	22,000	22,000	-
Interest - Invest.	470000	5,000	5,000	-
Total REVENUES		579,700	512,260	(67,440)
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Transit Manager		64,756	64,756	-
Transit Manager		21,376	21,376	-
Administrative Supervisor		53,000	53,000	-
Senior Bus driver		51,334	51,334	-
Bus driver		46,980	46,980	-
Bus driver		41,965	41,965	-
Reserved Bus driver-PT		30,900	30,900	-
Laborer I		29,090	29,090	-
Salaries Total	501000	339,401	339,401	-
Salaries - OT	501001	8,000	8,000	-
Taxes - Payroll	501002	5,784	5,784	-
Pension Costs	501004	31,750	31,750	-
Insurance-Hospital & Life	501005	54,500	54,500	-
Total PERSONNEL EXPENDITURES		439,435	439,435	-
OPERATING EXPENDITURES				
Auto Insurance	502000	3,089	3,089	-
Insurance-Property	502005	9,726	9,726	-
Insurance-Flood	502008	6,000	6,000	-
Insurance-Work.Comp.	502012	9,577	9,577	-
Professional Service	520002	40,154	40,154	-
Prof Serv-Inspections	520017	500	500	-
Prof Serv-Drug Testing	520045	700	700	-
R & M Vehicles	530004	61,530	61,530	-
R & M Machinery & Equipment	530005	2,000	2,000	-
R & M Bldg & Facilities	530008	8,500	8,500	-
Utilities - Water	540000	350	350	-
Utilities - Electric	540002	11,500	11,500	-
Telephone Svcs	540005	4,000	4,000	-
Cell Phone	540006	975	975	-
Supplies-Janitorial	541002	1,000	1,000	-
Stationary & Office Supplies	541007	1,093	1,093	-
Supplies-Operating	541008	7,826	7,826	-
Uniforms	541017	1,800	1,800	-
Construction in Progress	571001	35,000	50,000	15,000
Small Equipment	571012	7,500	7,500	-
Vehicles	572011	175,000	-	(175,000)
Fees-Vehicle Licenses/Tags	580009	500	500	-
Postage	580022	25	25	-
Diesel	580034	5,457	5,457	-
Gasoline	580035	25,000	25,000	-
Total OPERATING EXPENDITURES		418,802	258,802	(160,000)
Total EXPENDITURES		858,237	698,237	(160,000)
OTHER FINANCING SOURCES				
Transfer from Sales Tax	499101	251,307	185,977	(65,330)
Total OTHER FINANCING SOURCES		251,307	185,977	(65,330)
NET EFFECT ON FUND BALANCE		(27,230)	-	27,230
FUND BALANCE, BEGINNING OF YEAR		(387,838)	-	387,838
FUND BALANCE, END OF YEAR		\$ (415,068)	\$ -	\$ 415,068

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 25,000	\$ 25,000	\$ -
Total REVENUES		25,000	25,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Jurors & Witnesses	580049	25,000	25,000	-
Total EXPENDITURES		25,000	25,000	-
NET EFFECT ON FUND BALANCE				
FUND BALANCE, BEGINNING OF YEAR		- 183,166	- 206,230	- 23,064
FUND BALANCE, END OF YEAR		<u>\$ 183,166</u>	<u>\$ 206,230</u>	<u>\$ 23,064</u>

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
Donations - Jazz in June	483001	0100	\$ 5,000	\$ -	\$ (5,000)
Total REVENUES			5,000	-	(5,000)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Admin. Assistant II			50,558	50,558	-
Salaries	501000		50,558	50,558	-
Taxes - Payroll	501002		750	750	-
Pension Costs	501004		5,600	5,600	-
Insurance-Hospital & Life	501005		10,700	10,700	-
Total PERSONNEL EXPENDITURES			67,608	67,608	-
OPERATING EXPENDITURES					
Rent - Equipment	503002		2,250	2,250	-
Stationary & Office Supplies	541007		650	650	-
Travel, Training & Etc.	550000		500	500	-
Concert Expenses-Jazz in June	580020	0100	5,000	5,000	-
Shipping Handling, & Installation	580028		250	250	-
Total OPERATING EXPENDITURES			8,650	8,650	-
Total EXPENDITURES			76,258	76,258	-
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101		71,258	76,258	5,000
Total OTHER FINANCING SOURCES			71,258	76,258	5,000
NET EFFECT ON FUND BALANCE			\$ -	\$ -	\$ -

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
UASI	420009	0020	\$ 208,445	\$ 208,445	\$ -
Cities Readiness Inc	420010	0056	19,866	19,866	- -
EMPG Grant	420012	0022	89,845	89,845	- -
SHSP Grant	420013	0021	180,354	275,354	95,000
Total REVENUES			498,510	593,510	95,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director of OHSEP (RS 29,728)			89,493	89,493	- -
Administrative Assistant I			40,422	43,422	3,000
Salaries	501000		129,915	132,915	3,000
Salaries - OT	501001		1,500	1,500	- -
Taxes - Payroll	501002		2,000	2,045	45
Pension Costs	501004		14,300	14,625	325
Insurance-Hospital & Life	501005		21,500	21,500	- -
Total PERSONNEL EXPENDITURES			169,215	172,585	3,370
OPERATING EXPENDITURES					
Rent - Equipment	503002		1,700	1,700	- -
Rentals/Leases-SHSP	503004	0021	4,320	4,320	- -
Professional Service	520002		17,650	17,650	- -
R & M Vehicles	530004		8,800	8,800	- -
R & M Machinery & Equipment	530005		5,000	5,000	- -
Utilities - Electric	540002		4,300	4,300	- -
Telephone Svcs	540005		3,760	3,760	- -
Cell Phone	540006		4,256	4,256	- -
Supplies-Food/Drink	541003		500	500	- -
Stationary & Office Supplies	541007		1,000	1,000	- -
Supplies-Operating	541008		4,000	4,000	- -
Supplies-Operating-EMPG	541008	0022	1,000	1,000	- -
Small Tools & Equipment	541014		2,790	2,790	- -
Small Tools & Equipment-UASI	541014	0020	63,882	63,882	- -
Small Tools & Equipment-SHSP	541014	0021	44,522	44,522	- -
Computer Equipment-UASI	542000	0020	49,548	49,548	- -
Computer Software - UASI	542001	0020	39,412	39,412	- -
Travel, Training, & Etc.	550000		4,400	4,400	- -
Travel, Training, & Etc.-EMPG	550000	0022	1,900	1,900	- -
Vehicles	572011		-	95,000	95,000
Fees-Vehicle Licenses/Tags	580009		100	100	- -
Advertising	580017		4,000	4,000	- -
Dues & Subscriptions-EMPG	580018	0022	250	250	- -
Recording Fees	580021		3,000	3,000	- -
Postage	580022		250	250	- -
Diesel	580034		5,000	5,000	- -
Gasoline	580035		1,400	1,400	- -
Operating Grant-UASI	589006	0020	135,078	135,078	- -
Operating Grant-SHSP	589006	0021	52,047	52,047	- -
Total OPERATING EXPENDITURES			463,865	558,865	95,000
Total EXPENDITURES			633,080	731,450	98,370
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101		134,570	137,940	3,370
Total OTHER FINANCING SOURCES			134,570	137,940	3,370
NET EFFECT ON FUND BALANCE			\$ -	\$ -	\$ -

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

			2025 Adopted		2025 Mid Year Proposed		Change
REVENUES							
OPERATING REVENUES							
DNR Grant	420000		\$ 30,913	\$ 30,913	\$		-
Federal Grants - Lake Lery Marsh Creation Phase III	420003	0039	872,870	872,870	872,870		-
Federal Grants - MRGO Navigation Improvements	420003	7575	1,685,000	1,685,000	1,685,000		-
State Grants - Shell Beach Fishing Pier	440000	0144	955,695	955,695	955,695		-
State Grants - Water Hyacinth Removal	440000	7576	-	300,000	300,000		300,000
Total REVENUES			3,544,478	3,844,478	3,844,478		300,000
OPERATING EXPENDITURES							
Professional Service	520002		6,000	6,000	6,000		-
Professional Service - Lake Lery Marsh Creation Phase III	520002	0039	872,870	872,870	872,870		-
Professional Service - CPRA Meeting	520002	0054	4,000	4,000	4,000		-
Professional Service - MRGO Navigation Improvements	520002	7575	9,000	9,000	9,000		-
Professional Service - Water Hyacinth Removal	520002	7576	-	300,000	300,000		300,000
Prof Serv-Contracting	520035		200,000	200,000	200,000		-
Cell Phone	540006		2,300	2,300	2,300		-
Stationary & Office Supplies	541007		500	500	500		-
Construction in Progress - Shell Beach Fishing Pier	571001	0144	955,695	955,695	955,695		-
Construction in Progress - MRGO Navigation Improvements	571001	7575	1,685,000	1,685,000	1,685,000		-
Entertainment & Prom-Delacroix Seafood Market	580019	0047	4,500	4,500	4,500		-
Total OPERATING EXPENDITURES			3,739,865	4,039,865	4,039,865		300,000
Total EXPENDITURES			3,739,865	4,039,865	4,039,865		300,000
OTHER FINANCING SOURCES							
Transfer from Sales Tax	499101		150,387	150,387	150,387		-
Transfer from GOMESA	499291		45,000	45,000	45,000		-
Total OTHER FINANCING SOURCES			195,387	195,387	195,387		-
NET EFFECT ON FUND BALANCE			\$ -	\$ -	\$ -		\$ -

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

			2025 Adopted		2025 Mid Year Proposed		Change
REVENUES							
OPERATING REVENUES							
Federal Grants - Lake Leary Phase II	420003	0006	\$ 2,500,000	\$	2,500,000	\$	-
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	25,000		25,000		-
Total REVENUES			2,525,000		2,525,000		-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Professional Service - Lake Leary Phase II	520002	0006	1,732,043		1,732,043		-
Professional Service - Nunez Fisheries Workforce Dev.	520002	0009	195,000		195,000		-
Construction in Progress-Bayou Terre Aux Bouefs	571001	0102	25,000		25,000		-
Total EXPENDITURES			1,952,043		1,952,043		-
NET EFFECT ON FUND BALANCE			\$ 572,957	\$	572,957	\$	-
NET EFFECT ON FUND BALANCE			572,957		572,957		-
FUND BALANCE, BEGINNING OF YEAR			1,012,638		(1,806,247)		(2,818,885)
FUND BALANCE, END OF YEAR			<u>\$ 1,585,595</u>	<u>\$</u>	<u>(1,233,290)</u>	<u>\$</u>	<u>(2,818,885)</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Gulf of Mexico Energy Revenue	420024	\$ 1,500,000	\$ 1,500,000	\$ -
Total REVENUES		1,500,000	1,500,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	-	200,000	200,000
Professional Service-Sediment Pipeline	520002 0040	15,000	15,000	-
Bond Principal	560000	255,000	255,000	-
Bond Interest Expense	560001	328,000	328,000	-
Service Fees - Bonds	560003	5,000	5,000	-
Construction in Progress-Buccanear Villa Drainage Improvements	571001 0010	837,094	837,094	-
Total EXPENDITURES		1,440,094	1,640,094	200,000
OTHER FINANCING USES				
Transfer to Coastal Department	599290	45,000	45,000	-
Transfer to General Fund Capital Projects	599464	1,863,547	1,863,547	-
Total OTHER FINANCING USES		1,908,547	1,908,547	-
NET EFFECT ON FUND BALANCE		(1,848,641)	(2,048,641)	(200,000)
FUND BALANCE, BEGINNING OF YEAR		1,848,641	5,847,700	3,999,059
FUND BALANCE, END OF YEAR		\$ -	\$ 3,799,059	\$ 3,799,059

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	\$ 600,000	\$ 600,000	\$ -
Bond Interest Expense	560001	466,106	466,106	-
Service Fees- Bonds	560003	400	400	-
Total EXPENDITURES		1,066,506	1,066,506	-
OTHER FINANCING SOURCES				
Transfer from Sales Tax	499101	1,066,506	1,066,506	-
Total OTHER FINANCING SOURCES		1,066,506	1,066,506	-
OTHER FINANCING USES				
Transfer to General Fund Capital Projects	599464	3,547,375	3,547,375	-
Total OTHER FINANCING USES		3,547,375	3,547,375	-
NET EFFECT ON FUND BALANCE		(3,547,375)	(3,547,375)	-
FUND BALANCE, BEGINNING OF YEAR		882,660	9,990,718	9,108,058
FUND BALANCE, END OF YEAR		\$ (2,664,715)	\$ 6,443,343	\$ 9,108,058

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

	2025 Adopted	2025 Mid Year Proposed	Change
REVENUES			
OPERATING REVENUES			
Interest - Invest.	470000	\$ -	\$ 285
Total REVENUES	<u>470000</u>	<u>\$ -</u>	<u>\$ 285</u>
NET EFFECT ON FUND BALANCE		285	285
FUND BALANCE, BEGINNING OF YEAR	(293)	7,244	7,537
FUND BALANCE, END OF YEAR	<u><u>\$ (293)</u></u>	<u><u>\$ 7,529</u></u>	<u><u>\$ 7,822</u></u>

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

				2025 Adopted	2025 Mid Year Proposed	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - Fire Station 10	420003	8210	\$ -	\$ 4,000,000	\$ 4,000,000	
State Grants - Fire Station 10	440000	8210	2,500,000	7,100,000	4,600,000	
Total REVENUES			2,500,000	11,100,000	8,600,000	
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress - Fire Station 10	571001	8210	5,501,937	11,100,000	5,598,063	
Construction in Progress - Fire Station 11	571001	8211	397,591	307,906	(89,685)	
Construction in Progress - Fire Station 12	571001	8212	53,957	53,957	-	
Vehicles	572012		4,254,959	4,254,959	-	
Total EXPENDITURES			10,208,444	15,716,822	5,508,378	
OTHER FINANCING SOURCES						
Transfer from Fire	499254		1,407,187	1,644,564	237,377	
Total OTHER FINANCING SOURCES			1,407,187	1,644,564	237,377	
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR			(6,301,257)	(2,972,258)	3,328,999	
FUND BALANCE, END OF YEAR			6,301,257	6,295,440	(5,817)	
			<hr/> \$ -	<hr/> \$ 3,323,182	<hr/> \$ 3,323,182	

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

				2025 Adopted	2025 Mid Year Proposed		Change
REVENUES							
OPERATING REVENUES							
Federal Grants-MS River Trailheads	420003	8822	\$ -	\$ 27,723	\$ 27,723		\$ 27,723
Federal Grants-MRT Cy Pres	420003	8823		166,000	166,000		-
State Grants	440000			100,000	100,000		-
State Grants- Forty Arpent Trail	440000	0033		- 170,101	170,101		170,101
Total REVENUES				266,000	463,824		197,824
EXPENDITURES							
OPERATING EXPENDITURES							
Professional Service	520002			32,000	32,000		-
Construction in Progress-MS River Bike Path Phase III	571001	8818		100,000	100,000		-
Construction in Progress-MS River Bike Path Phase IV	571001	8821		20,000	20,000		-
Construction in Progress-MS River Trailheads	571001	8822		46,000	46,000		-
Total EXPENDITURES				198,000	198,000		-
OTHER FINANCING USES							
Transfer From Sales Tax	499101			32,000	32,000		-
Total OTHER FINANCING USES				32,000	32,000		-
NET EFFECT ON FUND BALANCE							
FUND BALANCE, BEGINNING OF YEAR				100,000	297,824		197,824
FUND BALANCE, END OF YEAR				- 1,406,795	1,406,795		1,406,795
	\$ 100,000			\$ 1,704,619	\$ 1,704,619		\$ 1,604,619

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

	2025 Adopted	2025 Mid Year Proposed	Change
REVENUES			
OPERATING REVENUES			
Interest - Invest.	470000	\$ -	\$ 263
Total REVENUES		\$ -	\$ 263
NET EFFECT ON FUND BALANCE		263	263
FUND BALANCE, BEGINNING OF YEAR	(786,574)	(748,045)	38,529
FUND BALANCE, END OF YEAR	<u>\$ (786,574)</u>	<u>\$ (747,782)</u>	<u>\$ 38,792</u>

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

			2025 Adopted	2025 Mid Year Proposed		Change
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress	571001		\$ 399	\$ 399	\$	-
Construction in Progress-Jean Lafitte Rehab	571001	0067	1,316,778	1,316,778	-	-
Construction in Progress-Arabi Drainage Phase II	571001	2919	903,535	903,535	-	-
Construction in Progress-Arabi Drainage - New Culverts	571001	2923	1,988,445	1,988,445	-	-
Construction in Progress-Arabi Drainage - Improvements	571001	2926	1,362,000	1,362,000	-	-
Total EXPENDITURES			5,571,157	5,571,157	-	-
OTHER FINANCING SOURCES						
Transfer from General Fund	499100		5,571,157	5,571,157	-	-
Total OTHER FINANCING SOURCES			5,571,157	5,571,157	-	-
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)

			2025 Adopted	2025 Mid Year Proposed		Change
EXPENDITURES						
OPERATING EXPENDITURES						
R & M Bldg & Facilities	530008		\$ 3,500	\$ 3,500		\$ -
Construction in Progress	571001		100,000	100,000		-
Construction in Progress- Misc Drainage Improvements	571001	1723	1,991,734	1,991,734		-
Construction in Progress- Jail Renovation Phase 1A	571001	6013	665,296	665,296		-
Construction in Progress- LBBLD Pumps	571001	6506	786,845	786,845		-
Total EXPENDITURES			<u>3,547,375</u>	<u>3,547,375</u>		-
OTHER FINANCING SOURCES						
Transfer from 2021 Sales Tax Bond	499352		3,547,375	3,547,375		-
Total OTHER FINANCING SOURCES			<u>3,547,375</u>	<u>3,547,375</u>		-
NET EFFECT ON FUND BALANCE			\$ -	\$ -		\$ -

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

			2025 Adopted	2025 Mid Year Proposed		Change
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress-Buccaneer Villa Drainage	571001	0010	\$ 720,087	\$ 720,087	\$	-
Construction in Progress - Misc. Drainage Improvements	571001	1723	1,143,460	1,143,460	1,143,460	-
Total EXPENDITURES			1,863,547	1,863,547	1,863,547	-
OTHER FINANCING SOURCES						
Transfer from GOMESA	499291		1,863,547	1,863,547	1,863,547	-
Total OTHER FINANCING SOURCES			1,863,547	1,863,547	1,863,547	-
NET EFFECT ON FUND BALANCE			\$ -	\$ -	\$ -	-

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

				2025 Adopted		2025 Mid Year Proposed		Change
REVENUES								
OPERATING REVENUES								
Federal Grants-Jean Laffite Sidewalk	420003	0011	\$	356,000	\$	476,243	\$	120,243
Federal Grants-Francis Park	420003	8396		-		150,000		150,000
FEMA	420028			-		-		-
State Grants - Buccaneer Villa North Drainage	440000	0010		2,460,380		2,460,380		-
State Grants - Village Sq Revitalization	440000	0069		-		-		-
State Grants - Phase II-Multi Use Path LA 39	440000	0137		1,145,516		1,145,516		-
State Grants - Reunion Dr Playground	440000	0145		-		-		-
State Grants - Jail Renovation Phase 1A	440000	6013		1,653,164		1,653,164		-
Interest - Investment	470000			-		440,000		440,000
Reimbursement - Library Building	480071	0104		5,571,000		5,571,000		-
Donations	483001			-		-		-
Donations- Guerenger Canal Bridge	483001	2927		906,026		906,026		-
Total REVENUES				12,092,086		12,802,329		710,243
EXPENDITURES								
OPERATING EXPENDITURES								
Rentals / Leases	503004			46,000		46,000		-
R & M Bldg & Facilities	530008			102,157		102,157		-
Construction in Progress	571001			203,009		203,009		-
Construction in Progress-Buccaneer Villa North Drain	571001	0010		2,460,380		2,460,380		-
Construction in Progress-Jean Lafitte Sidewalk	571001	0011		445,000		445,000		-
Construction in Progress-Library Building	571001	0104		5,571,000		5,571,000		-
Construction in Progress-Road Overlays	571001	0131		-		599,416		599,416
Construction in Progress-Phase II-Multi Use Path LA 39	571001	0137		1,578,676		1,578,676		-
Construction in Progress-Val Riess Turf	571001	0142		1,950,000		1,950,000		-
Construction in Progress -Tot Lot Val Riess	571001	0146		424,000		424,000		-
Construction in Progress -Val Riess Shelter	571001	0147		5,998		5,998		-
Construction in Progress - Paul Noel Gym	571001	0187		227,836		227,836		-
Construction in Progress - IDA HMGP 90/10	571001	0840		520,000		520,000		-
Construction in Progress - ZETA HMPG DPW Office 90/10	571001	1028		120,000		120,000		-
Construction in Progress - Paris Rd Storage Facility	571001	3642		767,735		767,735		-
Construction in Progress- Jail Renovation Phase 1A	571001	6013		1,839,194		1,839,194		-
Construction in Progress- Francis Park	571001	8396		-		150,000		150,000
Total EXPENDITURES				16,260,985		17,010,401		749,416
OTHER FINANCING SOURCES								
Transfer from General Fund	499100			1,000,000		1,000,000		-
Transfer from Sales Tax Fund	499101			-		159,416		159,416
Total OTHER FINANCING SOURCES				1,000,000		1,159,416		159,416
NET EFFECT ON FUND BALANCE								
NET EFFECT ON FUND BALANCE				(3,168,899)		(3,048,656)		120,243
FUND BALANCE, BEGINNING OF YEAR				(3,168,899)		(3,048,656)		120,243
FUND BALANCE, END OF YEAR				2,655,650		2,833,182		177,532
				\$ (513,249)		\$ (215,474)		\$ 297,775

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

		2025 Adopted	2025 Mid Year Proposed	Change
EXPENDITURES				
OPERATING EXPENDITURES				
R&M Bldg & Facilities	530005	\$ 2,034,132	\$ 3,751,572	\$ 1,717,440
Total EXPENDITURES		<u>2,034,132</u>	<u>3,751,572</u>	<u>1,717,440</u>
OTHER FINANCING SOURCES				
Transfer from Canals And Drainage	499265	577,200	743,762	166,562
Total OTHER FINANCING SOURCES		<u>577,200</u>	<u>743,762</u>	<u>166,562</u>
NET EFFECT ON FUND BALANCE		(1,456,932)	(3,007,810)	(1,550,878)
FUND BALANCE, BEGINNING OF YEAR		1,456,932	3,007,810	1,550,878
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 389	\$ 389
Interest - Invest	470000	- -	20,000	20,000
Reimbursement	480071	- -	1,568	1,568
Gen. Liab. & Auto	480073	395,000	395,000	-
Reimb-Workmen's Compensation	482004	1,800,000	1,800,000	-
Total Revenues		2,195,000	2,216,957	21,957
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Risk Manager		72,553	77,553	5,000
Safety Manager		60,772	60,772	-
Insurance Supervisor		58,033	58,033	-
Insurance Coordinator		47,458	47,458	-
Insurance Coordinator		- -	9,450	9,450
Salaries Total	501000	238,816	253,266	14,450
Salaries - OT	501001	106	106	-
Taxes - Payroll	501002	7,500	7,800	300
Pension Costs	501004	19,585	20,240	655
Insurance-Hospital & Life	501005	46,200	46,200	-
Total PERSONNEL EXPENDITURES		312,207	327,612	15,405
OPERATING EXPENDITURES				
Claims Payment-Auto/General	502019	388,995	388,995	-
Claims Payment-Wkr's Comp	502020	1,250,000	1,250,000	-
Rent - Equipment	503002	1,500	1,500	-
Professional Service	520002	56,650	56,650	-
Prof Ser-FA Richards/Auto Liab	520005	29,571	29,571	-
Prof Serv-FA Richards/Gen Liab	520006	25,000	25,000	-
Prof Serv-FA Richards/Wrk Comp	520007	30,000	30,000	-
Prof Serv-Cobra	520014	7,100	7,100	-
Cell Phone	540006	1,500	1,500	-
Supplies-Signs	541001	750	750	-
Stationary & Office Supplies	541007	825	825	-
Computer Software	542001	300	300	-
Travel, Training, & Etc.	550000	1,200	1,200	-
LA State Fees	580012	172,050	172,050	-
Dues & Subscriptions	580018	250	250	-
Postage	580022	1,300	1,300	-
Fees & Charges	580024	2,400	2,400	-
Shipping Handling, & Installat	580028	368	368	-
Total OPERATING EXPENDITURES		1,969,759	1,969,759	-
Total EXPENDITURES		2,281,966	2,297,371	15,405
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	86,966	30,659	(56,307)
Total OTHER FINANCING SOURCES		86,966	30,659	(56,307)
NET EFFECT ON FUND BALANCE		- -	(49,755)	(49,755)
FUND BALANCE, BEGINNING OF YEAR		(190,663)	1,376,397	1,567,060
FUND BALANCE, END OF YEAR		\$ (190,663)	\$ 1,326,642	\$ 1,517,305

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Gen. Liab. & Auto	480073	\$ 140,000	\$ 170,000	\$ 30,000
Reimb-Workmen's Compensation	482004	200,000	200,000	-
Total Revenues		340,000	370,000	30,000
EXPENDITURES				
OPERATING EXPENDITURES				
Claims Payment-Auto/General	502019	100,000	100,000	-
Claims Payment-Wkr's Comp	502020	300,000	300,000	-
Reinsurance - Worker's Comp	502021	30,000	30,000	-
Prof Ser-FA Richards/Auto Liab	520005	10,000	10,000	-
Prof Serv-FA Richards/Gen Liab	520006	10,000	10,000	-
Total EXPENDITURES		450,000	450,000	-
NET EFFECT ON FUND BALANCE		(110,000)	(80,000)	30,000
FUND BALANCE, BEGINNING OF YEAR		1,763,348	1,813,879	50,531
FUND BALANCE, END OF YEAR		\$ 1,653,348	\$ 1,733,879	\$ 80,531

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
Federal Grants - Sewer Master Plan	420003	0057	\$ -	\$ 7,253	\$ 7,253
Federal Grants - CWEF Grant	420003	0062	150,000	170,000	20,000
FEMA	420028		-	710,551	710,551
Rents and Leases	450038		85,000	85,000	-
Fees, Charges, etc.	450043		200,000	250,000	50,000
Interest - Invest.	470000		600,000	250,000	(350,000)
Other Revenues	480079		5,000	200	(4,800)
Water fees	481001		6,400,000	6,090,000	(310,000)
Sewer Fees	481002		6,850,000	6,830,000	(20,000)
Safe Drinking Water Fee-DHH	481003		220,000	220,000	-
Installation Fees	481004		20,000	20,000	-
Sewer Inspection Fees	481005		3,500	3,500	-
Insurance Proceeds	489074		-	4,400	4,400
Insurance Proceeds - Hurricane Zeta	489074	1028	-	3,417	3,417
Total REVENUES			14,533,500	14,644,321	110,821
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director of Public Works			145,842	145,842	-
Assistant Director of Finance W&S			112,200	112,200	-
Manager W&S			92,339	97,339	5,000
Compliance Officer / Investigator			63,000	63,000	-
Superintendent-W&S			88,408	88,408	-
Utilities Finance Officer			80,931	80,931	-
Superintendent			69,910	69,910	-
Chief Plant Operator			69,350	69,350	-
Lift Station Supv./Electrician			68,025	68,025	-
Administrative Assistant II			66,346	66,346	-
Public Service Officer			62,747	62,747	-
Assistant Superintendent			62,583	67,583	5,000
Plant Manager W&S			56,245	56,245	-
Plant Manager Wastewater			56,245	56,245	-
Maintenance Supervisor			62,200	62,200	-
Maintenance Supervisor			50,026	50,026	-
Senior Staff Engineer			56,245	56,245	-
Chemist II			57,380	57,380	-
Project Inspector			47,732	47,732	-
Staff Engineer			42,756	42,756	-
Staff Engineer			42,756	42,756	-
Plant Operator V			55,767	59,267	3,500
Plant Operator IV			57,338	57,338	-
Plant Operator IV			37,351	37,351	-
Plant Operator IV			37,351	37,351	-
Plant Operator in Training			29,309	29,309	-
Electrician			33,543	33,543	-
Electrician			43,338	43,338	-
Electrician			34,825	34,825	-
Electrician			47,619	47,619	-
Electrician			34,741	34,741	-
Lab Technician I			41,000	41,000	-
Lab Technician II			44,121	44,121	-
Lab Technician I			42,878	42,878	-
Accounting Clerk III			39,672	39,672	-
Accounting Clerk III			39,344	39,344	-
Accounting Clerk II			44,848	44,848	-
Accounting Clerk II			36,953	36,953	-
Accounting Clerk II			36,006	36,006	-

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

	2025 Adopted	2025 Mid Year Proposed	Change
Salaries: <i>continued</i>			
Accounting Clerk I	\$ 30,774	\$ 30,774	\$ -
Accounting Clerk I	32,263	32,263	-
Accounting Clerk I	30,286	30,286	-
Accounting Clerk I	28,734	28,734	-
Accounting Clerk I	30,000	30,000	-
Accounting Clerk I - PT	21,060	21,060	-
Camera Truck/Operator	29,859	29,859	-
Crewman I	30,759	30,759	-
Crewman I	37,606	37,606	-
Crewman I	38,705	38,705	-
Crewman I	33,705	33,705	-
Crewman I	36,751	36,751	-
Crewman I	30,774	30,774	-
Crewman I	32,366	32,366	-
Crewman I	30,286	30,286	-
Crewman I	28,800	28,800	-
Crewman I	29,797	29,797	-
Crewman I	29,309	29,309	-
Crewman I	28,734	28,734	-
Crewman I	29,309	29,309	-
Crewman I	28,734	28,734	-
Equipment Operator III	30,706	30,706	-
Equipment Operator II	38,901	38,901	-
Equipment Operator II	29,859	29,859	-
Equipment Operator I	36,194	36,194	-
Equipment Operator I	28,734	28,734	-
MS4 Inspector	31,879	31,879	-
Laborer I	29,309	29,309	-
Laborer I	36,436	36,436	-
Laborer I	29,559	29,559	-
Laborer I	31,436	31,436	-
Meter Reader Supervisor	53,671	53,671	-
Meter Reader III	48,189	48,189	-
Meter Reader III	40,324	40,324	-
Meter Reader I	32,486	32,486	-
Meter Reader I	30,963	30,963	-
Meter Reader I	30,000	30,000	-
Meter Reader I - PT	22,464	22,464	-
Meter Reader - PT	31,200	31,200	-
Road Supervisor	37,351	37,351	-
W&S Foreman	56,426	56,426	-
W&S Foreman	48,519	48,519	-
W&S Foreman	40,422	40,422	-
Chemist Intern	21,060	21,060	-
Custodian - PT	18,252	18,252	-
Salaries Total	501000	3,672,221	3,685,721
Salaries - OT	501001	226,777	226,777
Taxes - Payroll	501002	60,000	60,000
Pension Costs	501004	395,000	350,000
Insurance-Hospital & Life	501005	670,000	630,000
Insurance Retirees Health&Life	501007	210,000	210,000
Total PERSONNEL EXPENDITURES		5,233,998	5,162,498
OPERATING EXPENDITURES <i>continued</i>			(71,500)
Auto Insurance	502000	140,000	140,000
General Liability Insurance	502001	200,000	200,000
Insurance-Property	502005	875,649	655,100
Insurance - CompEquip / System	502006	1,500	1,500
Insurance-Water Towers	502007	67,200	67,200

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

			2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>					
Insurance-Flood	502008	\$	32,500	32,500	\$ -
Insurance-Work.Comp.	502012		225,000	225,000	- -
Rent - Equipment	503002		28,400	28,400	- -
Rentals/Leases	503004		6,800	6,800	- -
Professional Service	520002		459,300	459,300	- -
Professional Service - Sewer Master Plan	520002	0057	20,700	20,700	- -
Prof Serv-Software Support	520003		130,000	100,000	(30,000)
Prof Serv-Storage	520009		22,000	22,000	- -
Prof Serv-Inspections	520017		1,124	1,124	- -
Prof Serv-Appraisals	520041		500	500	- -
Prof Serv-Employee Physicals	520046		35	35	- -
Prof Serv-Generator	520047		2,000	2,000	- -
Prof Serv-Elevator	520049		8,892	8,892	- -
Prof Serv - Water Plant Staffing	520055		685,000	685,000	- -
Prof Serv - Alarm Monitoring	520102		7,688	7,688	- -
Contract Collections	520104		222,045	222,045	- -
R & M Vehicles	530004		140,000	140,000	- -
R & M Machinery & Equipment	530005		120,000	100,000	(20,000)
R & M Bldg & Facilities	530008		293,133	293,133	- -
R & M Water&Sewer Point Repair	530009		1,286,751	1,100,000	(186,751)
R & M Water&Sewer Point Repair - CWEF Grant	530009	0062	150,000	170,000	20,000
R & M Bldg HVAC	530010		44,996	44,996	- -
R & M Roads	530011		225,812	150,000	(75,812)
Pump Station Rehab/Repairs	530015		210,000	150,000	(60,000)
R & M Meter Replacements	530020		2,546,631	2,000,000	(546,631)
Utilities - Natural Gas	540001		5,900	5,900	- -
Utilities - Electric	540002		1,450,000	1,450,000	- -
Telephone Svcs	540005		51,000	51,000	- -
Cell Phone	540006		51,000	51,000	- -
Supplies-Janitorial	541002		6,900	6,900	- -
Stationary & Office Supplies	541007		7,500	7,500	- -
Supplies-Operating	541008		60,000	60,000	- -
Small Tools & Equipment	541014		26,500	26,500	- -
Uniforms	541017		39,000	39,000	- -
Billing Office Supplies	541020		15,000	15,000	- -
Chemicals	541100		750,000	750,000	- -
Computer Equipment	542000		20,000	20,000	- -
Computer Software	542001		102,000	102,000	- -
Travel, Training, & Etc.	550000		3,500	3,500	- -
Construction in Progress	571001	1252	6,369	1,650,000	1,643,631
Vehicles	571011		334,975	334,975	- -
Small Equipment	571012		45,000	-	(45,000)
Pump Replacement	571020		239,000	200,000	(39,000)
Computer Equipment	572000		20,298	20,298	- -
Heavy Equipment	572010		25,000	25,000	- -
Equipment Purchases - Small	572013		20,000	20,000	- -
Buildings-Improvements	572022		88,960	88,960	- -
Fees-Vehicle Licenses/Tags	580009		1,400	1,400	- -
LA State Fees	580013		240,000	240,000	- -
Advertising	580017		1,200	1,200	- -
Dues & Subscriptions	580018		500	500	- -
Recording Fees	580021		6,500	6,500	-
Postage	580022		3,000	3,000	- -
Fees & Charges	580024		70,000	70,000	- -
Shipping Handling, & Installat	580028		500	500	- -
Diesel	580034		45,000	45,000	- -
Gasoline	580035		60,000	60,000	- -
Water Treatment-Testing fee/su	581006		35,000	35,000	- -

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Wastewater Treatment-Testing fees	581007	\$ 45,000	\$ 35,000	\$ (10,000)
Interfund Charges	589009	819,940	831,709	11,769
Total OPERATING EXPENDITURES		12,849,596	13,291,254	662,206
Total EXPENDITURES		18,083,594	18,453,752	590,706
OTHER FINANCING SOURCES				
Transfer from 2008 S/T Ref Bond	499529	2,378,980	2,637,051	258,071
Total OTHER FINANCING SOURCES		2,378,980	2,637,051	258,071
NET EFFECT ON FUND BALANCE		(1,171,114)	(1,172,380)	(221,814)
FUND BALANCE, BEGINNING OF YEAR		230,895,909	225,343,074	(5,552,835)
FUND BALANCE, END OF YEAR		\$ 229,724,795	\$ 224,170,694	\$ (5,774,649)

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

		2025 Original Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Interest - Invest.	470000	\$ -	\$ 45,429	\$ 45,429
Total REVENUES		-	45,429	45,429
NET EFFECT ON FUND BALANCE		-	45,429	45,429
FUND BALANCE, BEGINNING OF YEAR	71,520		124,837	53,317
FUND BALANCE, END OF YEAR	\$ 71,520	\$ 170,266		\$ 98,746

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

		2025 Original Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 5,833,333	\$ 5,733,334	\$ (99,999)
Interest - Invest	470000	65,000	406,830	341,830
Interest - Other	470003	-	8,240	8,240
Total REVENUES		<u>5,898,333</u>	<u>6,148,404</u>	<u>250,071</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	466,667	458,667	(8,000)
Total EXPENDITURES		<u>466,667</u>	<u>458,667</u>	<u>(8,000)</u>
OTHER FINANCING USES				
Transfer to Water & Sewer	599500	2,378,980	2,637,051	258,071
Transfer to W&S Reserve	599533	658,280	658,280	-
Transfer to W&S Capital Projects	599557	2,394,406	2,394,406	-
Total OTHER FINANCING USES		<u>5,431,666</u>	<u>5,689,737</u>	<u>258,071</u>
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		5,083,180	5,980,493	897,313
FUND BALANCE, END OF YEAR		<u>\$ 5,083,180</u>	<u>\$ 5,980,493</u>	<u>\$ 897,313</u>

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ -	\$ 6,740	\$ 6,740
Total REVENUES		-	6,740	6,740
NET EFFECT ON FUND BALANCE			6,740	6,740
FUND BALANCE, BEGINNING OF YEAR	10,463		18,377	7,914
FUND BALANCE, END OF YEAR	\$ 10,463	\$ 25,117	\$ 14,654	

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ -	\$ 62,870	\$ 62,870
Total REVENUES			62,870	62,870
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	158,280	158,280	-
Total EXPENDITURES		158,280	158,280	-
OTHER FINANCING SOURCES				
Transfer From 2008 S/T Ref Bond	499529	658,280	658,280	-
Total OTHER FINANCING SOURCES		658,280	658,280	-
NET EFFECT ON FUND BALANCE		500,000	562,870	62,870
FUND BALANCE, BEGINNING OF YEAR		2,028,423	2,075,788	47,365
FUND BALANCE, END OF YEAR		\$ 2,528,423	\$ 2,638,658	\$ 110,235

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

			2025 Adopted	2025 Mid Year Proposed	Change
REVENUES					
OPERATING REVENUES					
Federal Grants - Riverbend Consolidation	420003	4531	\$ 6,731,369	\$ 6,731,369	\$ -
Interest - Invest	470000		-	6,740	6,740
Total REVENUES			6,731,369	6,738,109	6,740
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service - Sewer Loan #2 Project Management	520002	4499	350,000	350,000	-
Professional Service - Water Loan #3 Project Management	520002	4510	160,000	160,000	-
Professional Service - Water Loan #4 Project Management	520002	4514	140,000	140,000	-
Construction in Progress - Water Project 3.1	571001	4505	40,000	40,000	-
Construction in Progress - Water Project 3.2	571001	4506	2,160,000	2,160,000	-
Construction in Progress - Water Project 3.3	571001	4507	1,190,000	1,190,000	-
Construction in Progress - Water Project 3.4	571001	4508	1,200,000	1,200,000	-
Construction in Progress - Water Project 4.1	571001	4512	815,000	815,000	-
Construction in Progress - Water Project 4.2	571001	4513	1,030,000	1,030,000	-
Construction in Progress - Riverbend Consolidation	571001	4531	7,100,000	7,100,000	-
Interest Expense	580008		1,937,441	1,937,441	-
Administrative Fees	580014		62,559	62,559	-
Total OPERATING EXPENDITURES			16,185,000	16,185,000	-
Total EXPENDITURES			16,185,000	16,185,000	-
OTHER FINANCING SOURCES					
Transfer from 2008 S/T Ref Bond	499529		2,394,406	2,394,406	-
Total OTHER FINANCING SOURCES			2,394,406	2,394,406	-
NET EFFECT ON FUND BALANCE			(7,059,225)	(7,052,485)	6,740
FUND BALANCE, BEGINNING OF YEAR			(48,235,999)	(45,355,339)	2,880,660
FUND BALANCE, END OF YEAR			\$ (55,295,224)	\$ (52,407,824)	\$ 2,887,400

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

		2025 Adopted	2025 Mid Year Proposed	Change
REVENUES				
OPERATING REVENUES				
Concession Sales - Ballroom	450029	\$ -	\$ 3,763	\$ 3,763
Alcohol Sales (Ballroom)	450030	250	250	-
Concession Sales - Auditorium	450031	70,000	76,351	6,351
Alcohol Sales (Auditorium)	450032	30,000	-	(30,000)
Sales - Food/Drink Package	450034	35,000	35,000	-
Sales - Food/Drink Package-Beauregard	450034	6012	7,500	12,041
Facility Rental-Bldng Rental	450035	308,746	308,746	-
Facility Rental-Bldng Rental - Beauregard	450035	6012	7,500	15,835
Facility Rental-Bldng Rental - Aycock	450035	6015	3,500	-
Tips	450053	-	6,430	6,430
Cleaning Fee Collected	480051	25,000	25,000	-
Cleaning Fee Collected - Beauregard	480051	6012	350	1,450
Security Charges Collected	480052	25,000	25,000	-
Security Charges Collected-Beauregard	480052	6012	500	1,200
Misc. Revenue	480082	10,000	13,860	3,860
Donations	483001	-	10,000	10,000
Total REVENUES		523,346	534,926	11,580
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Special Events Manager		94,088	94,088	-
Facilities Manager II		53,241	53,241	-
Office Manager I		32,994	32,994	-
Concession Workers - PT		25,000	25,000	-
Salaries Total	501000	205,323	205,323	-
Salaries - OT	501001	786	786	-
Taxes - Payroll	501002	6,000	6,000	-
Pension Costs	501004	19,500	19,500	-
Insurance-Hospital & Life	501005	32,000	32,000	-
Tips	501012	6,360	6,360	-
Total PERSONNEL EXPENDITURES		269,969	269,969	-
OPERATING EXPENDITURES				
Rent - Equipment	503002	1,500	1,500	-
Professional Service	520002	35,000	35,000	-
Prof Serv - Generator	520047	6,900	6,900	-
Prof Serv-Elevator	520049	2,200	2,200	-
Prof Serv - Security service	520101	25,000	25,000	-
Prof Serv - Alarm Monitoring	520102	2,500	2,500	-
R & M Machinery & Equipment	530005	500	500	-
R & M Bldg & Facilities	530008	10,000	10,000	-
Utilities - Water	540000	1,500	1,500	-
Utilities - Natural Gas	540001	11,168	11,168	-
Utilities - Electric	540002	138,065	138,065	-
Telephone Svcs	540005	7,750	7,750	-
Cell Phone	540006	1,000	1,000	-
Supplies-Janitorial	541002	5,500	5,500	-
Stationary & Office Supplies	541007	550	550	-
Supplies-Operating	541008	1,000	1,000	-
Small Tools & Equipment	541014	6,000	6,000	-
Uniforms	541017	2,600	2,600	-
Furniture & Fixtures	542003	4,580	4,580	-
Travel, Training, & Etc.	550000	500	500	-
Concession Product - Food/Drin	580002	21,373	21,373	-
Concession Supplies	580003	1,000	1,000	-
Alcohol Expense	580005	6,650	6,650	-
Taxes & Lic. Other	580010	1,000	1,000	-

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

		2025 Adopted	2025 Mid Year Proposed	Change
OPERATING EXPENDITURES <i>continued</i>				
Advertising	580017	\$ 50	\$ 50	\$ -
Dues & Subscriptions	580018	44	44	- -
Fees & Charges	580024	2,474	2,474	- -
Linen & Laundry Expense	580031	13,000	13,000	- -
Total OPERATING EXPENDITURES		309,404	309,404	- -
Total EXPENDITURES		579,373	579,373	- -
OTHER FINANCING SOURCES				
Transfer from Sales Tax	499101	56,027	44,447	(11,580)
Total OTHER FINANCING SOURCES		56,027	44,447	(11,580)
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		(466,981)	(519,245)	(52,264)
FUND BALANCE, END OF YEAR		\$ (466,981)	\$ (519,245)	\$ (52,264)