



**St. Bernard**  
Parish Government

*Historic Past, Promising Future*

# **2026 Adopted Operating & Capital Budget**



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**ST. BERNARD PARISH GOVERNMENT  
BUDGET MESSAGE  
2026 ADOPTED BUDGET**

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## **St. Bernard Parish Government**

Louis Pomes  
Parish President

October 2, 2025

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

It is my privilege to submit to you the proposed budget FY 2026 in accordance with Section 3-05 (5) of the Home Rule Charter. This budget is our most significant document that supports the continued growth and prosperity of our parish. It serves as the financial and operational guide reflecting the priorities, goals and policies of St. Bernard Parish Government. The budget encompasses the objectives of each department and involves many analytical hours of work by the Finance Department and our Administration. Our priority is to ensure that financial assets are well managed so that the present and future needs of our community are met.

This year, we are again presenting a five-year Capital Outlay Budget. Our agenda of projects represent the progression and sustainability to infrastructure within our parish. The Capital Budget is primarily funded through federal, state and local monies.

The proposed Total Operating and Capital Budget for 2026 is \$172,022,985. We have worked diligently to ensure Parish Government has the resources necessary to provide the best services to our residents while maintaining financial efficiency which will enable us to better serve future generations of residents. General Fund operations consist of \$33,868,953 of the total Capital and Operating Budget, which is an decrease of \$3,294,973 when compared to the 2025 Budget. This decrease is primarily due to the completion of several Park Redevelopment projects.

The Grants Department will resume its pursuit of federal, state and private grants available for these type programs. Operating within budgetary parameters will avoid overextended Parish commitments.

Submission of the 2026 budget represents the 1st year this Administration will present the budget to the St. Bernard Parish Council. Parish Government has focused on several priorities which are incorporated into the financial goals, such as:

- Ensuring the financial security of our Parish both short and long term;
- Providing high quality, resident-friendly municipal services;
- Developing vibrant programs that support affordable housing;
- Fostering commercial and retail environments that encourages business growth and opportunities;



- Sustaining a high quality of life for residents and businesses;
- Long-term capital improvements within the community

A number of high priority coastal activities will continue during the coming year. Several drainage projects will be funded via debt and matching State funding in 2026, including Lake Lery Marsh Creation, Arabi drainage projects, several internal drainage and canal dredging projects and Bayou Terre Aux Bouefs. Small-scale coastal restoration projects (cypress trees, black mangroves and debris removal) will continue next year. The Coastal Division will focus on capitalizing on new funding opportunities in 2026, including Phase 2 of the Gulf of Mexico Energy Security Act (GOMESA) and through NRDA.

The Water and Sewer Divisions continues work on the Riverbend Oxidation pond bypass line, waterline replacement projects throughout St. Bernard Parish, parishwide water meter replacements, as well as various lift station projects. The total costs of these projects are in excess of \$50M. We expect construction expenditures on these projects to exceed \$17M in 2026.

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

As we look to 2026, we continue to stay focused:

**Fiscal accountability and sustainability:** St. Bernard is focused on maintaining a balanced budget and adhering to financial policies and long-term decision-making strategies for financial stability;

**Transparency:** An obligation to share information openly and provide accountability that allows citizens to make informed decisions;

**Partnerships:** Relationships that leverage positive interaction between the Administration, Council, businesses and other community entities are essential;

**Community:** Events that help us weave our community together are part of the character of St. Bernard Parish. Projects such as Delacroix Pier, Park Concerts, outdoor fitness center and parks helps our community come together and enjoy the company of others;

**Municipal Services:** Lead our community by providing a high level of public services in-house or through privatization as well as outstanding customer service to our residents. Focus on code enforcement and the promotion of beautification and cleanliness of the Parish;

**Innovation:** Develop progressive ideas that broaden St. Bernard's future, improve the way we conduct business and fosters economic development;

**Growth:** Continue to promote programs that create housing opportunities, support local businesses and employment opportunities and expand the population.



Thank you in advance for your continued support of this Administration. It is only through our cooperative efforts that we are able to provide the highest level of services and programs that will enhance the quality of life of our residents. Vision and innovation, as well as a dedicated team made up of the Parish Council and SBPG employees are essential elements that help ensure continued success. As we continue to build a better tomorrow together, we must lay the groundwork for fiscal responsibility that sustains our Parish as an ideal place to live, work and play.

Sincerely,

A handwritten signature in blue ink that reads "Louis Pomes". The signature is written in a cursive, flowing style.

Louis Pomes  
Parish President

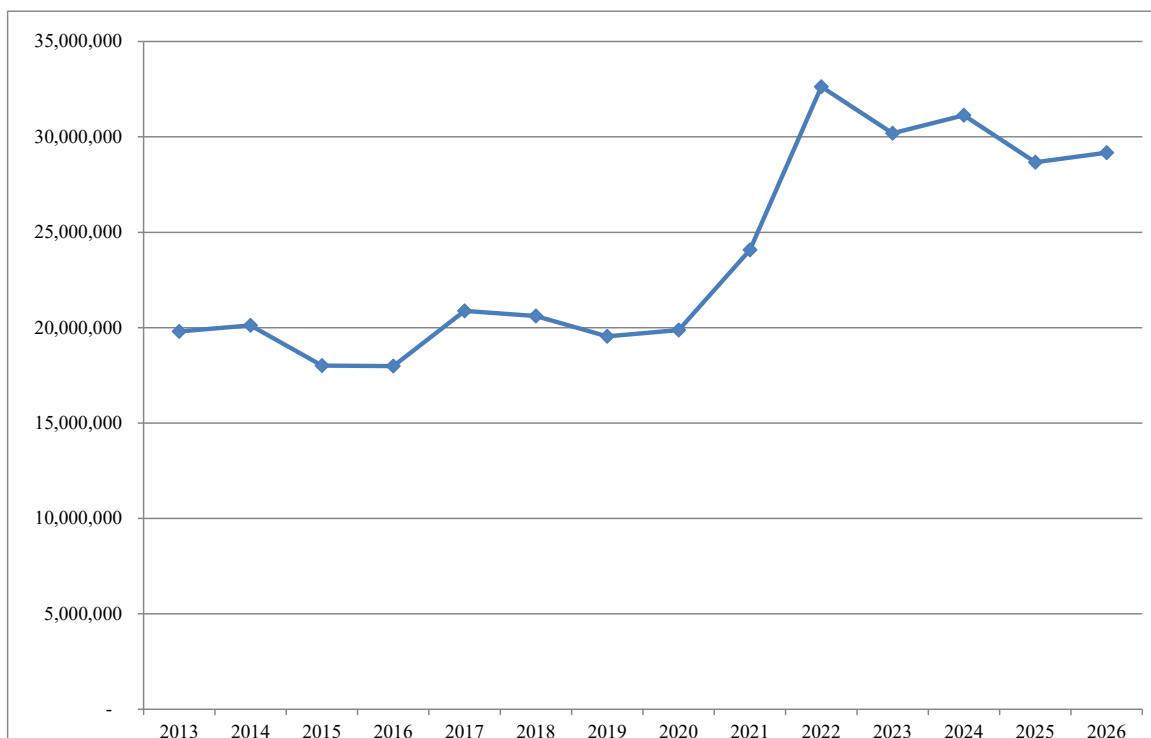
**ST. BERNARD PARISH GOVERNMENT  
BUDGET HIGHLIGHTS  
2026 ADOPTED BUDGET**

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## History of Sales and Use Tax Collections

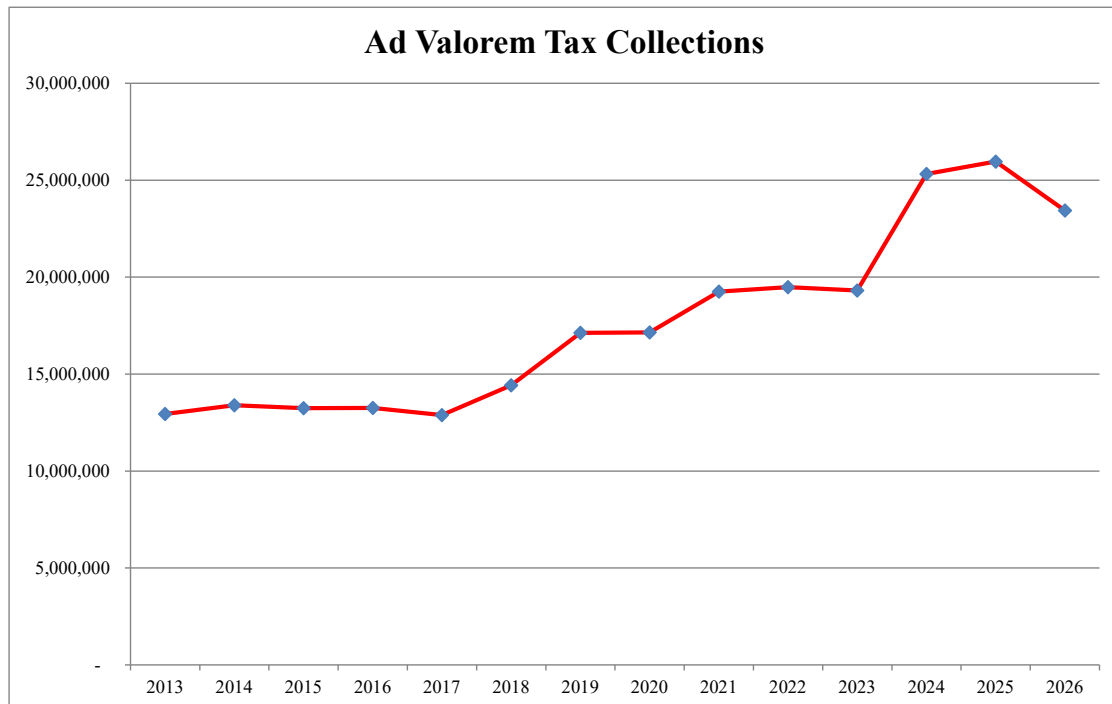
Year		Collections	Percentage of Change
2013	Actual	19,805,927	0.66%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Actual	20,606,565	-1.29%
2019	Actual	19,546,527	-5.14%
2020	Actual	19,871,338	1.66%
2021	Actual	24,081,955	21.19%
2022	Actual	32,630,605	35.50%
2023	Actual	30,191,774	-7.47%
2024	Actual	31,126,276	3.10%
2025	Projected	28,666,666	-7.90%
2026	Budgeted	29,166,666	1.74%





### History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
2013	Actual	12,941,340	69.10%
2014	Actual	13,387,595	3.45%
2015	Actual	13,241,834	-1.09%
2016	Actual	13,258,151	0.12%
2017	Actual	12,885,666	-2.81%
2018	Actual	14,423,795	11.94%
2019	Actual	17,120,951	18.70%
2020	Actual	17,151,401	0.18%
2021	Actual	19,250,079	12.24%
2022	Actual	19,485,998	1.23%
2023	Actual	19,307,034	-0.92%
2024	Actual	25,317,361	31.13%
2025	Projected	25,963,459	2.55%
2026	Budgeted	23,432,362	-9.75%



### Projected Authorized and Levied Ad Valorem Taxes for 2026

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

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
2012	164,635,938	207,766,965	372,402,903	(59,431,584)	312,971,319
2013	170,805,390	199,367,569	370,172,959	(60,306,544)	309,866,415
2014	169,463,272	220,936,376	390,399,648	(61,126,258)	329,273,390
2015	173,343,983	209,561,261	382,905,244	(62,981,600)	319,923,644
2016	187,331,162	191,676,268	379,007,430	(64,904,738)	314,102,692
2017	195,580,993	181,614,308	377,195,301	(65,416,739)	311,778,562
2018	201,275,172	211,577,039	413,852,211	(66,637,245)	347,214,966
2019	208,112,149	261,237,985	469,350,134	(67,482,580)	401,867,554
2020	217,318,334	177,109,842	394,428,176	(69,333,820)	325,094,356
2021	228,132,815	237,949,876	466,082,691	(71,217,233)	394,865,458
2022	243,286,813	229,489,292	472,776,105	(72,587,266)	400,188,839
2023	251,391,896	280,283,807	531,675,703	(74,412,723)	457,262,980
2024	262,214,634	468,634,719	730,849,353	(214,429,391)	516,419,962

\*\* information not available at this time.

### Number of Full-Time Employees by Department

Departments	2024	2025	2026
Council	3	3	3
Cable Station	2	2	2
Registrar of Voters	3	3	3
Administration	10	10	10
Legal	2	2	2
Security	1	1	1
Purchasing	2	2	2
Information Technology	3	3	3
Finance	7	7	7
Personnel Department	3	3	3
Capital Projects	4	4	3
OEP	2	2	2
Animal Control	8	8	9
Property Plant & Maintenance	11	11	12
34th Judicial Court	41	17	17
Community Development	13	13	15
Fire	108	112	113
Recreation	13	15	15
Tourism	4	4	4
Grants	1	1	1
Housing	10	10	10
Transit	7	6	7
Public Works	33	40	41
Sanitation	18	18	17
Canals and Drainage	34	34	35
Insurance	4	4	5
Civic Auditorium	3	3	3
Water & Sewer	80	80	80
	<u>430</u>	<u>418</u>	<u>425</u>



**St. Bernard**  
Parish Government

*Historic Past, Promising Future*

		Fiscal Year								
		2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$	94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255	\$ 151,675	\$ 171,797	\$ 344,087	\$ 294,054
Restricted		3,970,789	3,941,952	4,275,605	4,934,947	8,827,842	17,225,584	17,972,675	18,279,688	12,466,319
Committed		-	343,784	1,935,023	1,048,063	450,403	197,403	197,403	197,403	31,386
Assigned		6,891,492	12,066,337	6,522,404	4,800,961	4,047,649	4,047,649	4,047,649	4,047,649	3,755,064
Unassigned		1,445,188	69,464	83,803	93,851	1,616,386	3,104,993	7,403,313	6,098,412	5,985,983
Total general fund		\$ 12,402,051	\$ 16,509,124	\$ 12,974,247	\$ 11,078,121	\$ 15,040,535	\$ 24,727,304	\$ 29,792,837	\$ 28,967,239	\$ 22,532,806
All other governmental funds										
Nonspendable	\$	97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044	\$ 174,811	\$ 652,265	\$ 298,374	\$ 274,244
Restricted		9,244,225	7,784,977	10,050,534	12,674,735	15,892,143	33,642,888	49,248,827	47,633,662	48,325,322
Committed		956,654	598,990	865,203	(3,448,179)	1,159,797	2,608,733	2,880,507	366,474	6,198,142
Assigned		6,009,953	5,950,431	3,923,020	3,108,388	3,652,410	3,501,479	20,985	7,600	7,244
Unassigned		(7,423,988)	(7,779,686)	(4,319,263)	(3,030,949)	(5,369,530)	435,827	(8,645,861)	(7,790,781)	(4,751,290)
Total all other governmental funds		\$ 8,883,862	\$ 6,673,094	\$ 10,645,074	\$ 9,559,824	\$ 15,477,864	\$ 40,363,738	\$ 44,156,723	\$ 40,515,329	\$ 50,053,662

\*\*Unaudited





<b>Expenses</b>	<b>Fiscal Year</b>								
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Governmental Activities:</b>									
General government									
Judicial	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 5,843,353	\$ 4,490,439	\$ 4,848,848	\$ 8,262,558	\$ 8,523,824	\$ 4,684,203
Other general government	25,705,408	38,546,184	22,760,901	19,504,796	19,992,215	24,229,410	28,080,382	24,491,153	18,614,718
Public safety	14,970,179	16,803,400	16,599,437	18,388,648	18,942,669	17,017,217	12,915,433	21,286,516	18,804,997
Public works	5,816,392	6,271,015	6,471,582	6,904,334	5,883,811	8,903,641	6,109,204	6,496,943	20,883,565
Sanitation	6,143,008	5,784,315	4,974,771	5,931,540	6,655,428	7,434,819	7,366,985	8,502,191	7,627,021
Culture and recreation	2,334,365	3,054,936	3,040,353	3,197,441	2,805,987	3,270,135	3,488,204	3,735,086	4,710,818
Health and welfare	11,491,363	11,656,125	12,463,545	12,377,776	12,782,313	14,498,676	12,857,314	13,492,190	11,015,548
Interest on long-term debt	1,199,102	1,073,650	942,905	806,698	665,058	517,636	855,127	321,651	474,854
Total Governmental Activities Expenses	<u>71,659,715</u>	<u>87,054,883</u>	<u>72,026,862</u>	<u>72,954,586</u>	<u>72,217,920</u>	<u>80,720,382</u>	<u>79,935,207</u>	<u>86,849,554</u>	<u>86,815,724</u>
<b>Business-Type Activities:</b>									
Water and sewer	13,993,556	16,229,635	16,522,238	16,091,093	21,281,969	21,190,047	20,877,324	23,015,528	24,738,894
Event Facilities	1,220,910	434,981	433,347	475,069	424,008	487,278	572,487	537,826	566,053
Interest on long-term debt	178,775	390,529	415,337	462,500	528,280	532,730	497,961	500,238	491,647
Total Business-Type Activities Expenses	<u>15,393,241</u>	<u>17,055,145</u>	<u>17,370,922</u>	<u>17,028,662</u>	<u>22,234,257</u>	<u>22,210,055</u>	<u>21,947,772</u>	<u>24,053,592</u>	<u>25,796,594</u>
<b>Total Primary Government Expenses</b>	<u>\$ 87,052,956</u>	<u>\$ 104,110,028</u>	<u>\$ 89,397,784</u>	<u>\$ 89,983,248</u>	<u>\$ 94,452,177</u>	<u>\$ 102,930,437</u>	<u>\$ 101,882,979</u>	<u>\$ 110,903,146</u>	<u>\$ 112,612,318</u>
<b>Program Revenues</b>									
<b>Governmental Activities:</b>									
Charges for services	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,322,733	\$ 4,407,822	\$ 5,964,957	\$ 9,400,147	\$ 6,750,687	\$ 11,970,325
Operating grants and contributions	10,870,638	9,068,664	11,026,777	9,038,938	14,412,558	18,147,904	7,340,096	23,486,446	15,764,250
Capital grants and contributions	28,211,921	26,259,675	9,201,138	8,867,593	7,045,393	4,952,912	22,780,954	8,888,619	17,123,776
Total Governmental Activities Program Revenues	<u>42,429,413</u>	<u>39,429,808</u>	<u>25,439,335</u>	<u>25,229,264</u>	<u>25,865,773</u>	<u>29,065,773</u>	<u>39,521,197</u>	<u>39,125,752</u>	<u>44,858,351</u>
<b>Business-Type Activities:</b>									
Charges for services	13,099,159	12,441,520	12,929,605	12,495,223	13,388,020	13,729,696	14,346,238	13,923,075	14,615,335
Capital grants and contributions	1,488,453	767,508	573,028	392,357	179,091	105,415	231,327	69,570	163,713
Total Business-Type Activities Program Revenues	<u>14,587,612</u>	<u>13,209,028</u>	<u>13,502,633</u>	<u>12,887,580</u>	<u>13,567,111</u>	<u>13,835,111</u>	<u>14,577,565</u>	<u>13,992,645</u>	<u>14,779,048</u>
<b>Total Primary Government Program Revenues</b>	<u>\$ 57,017,025</u>	<u>\$ 52,638,836</u>	<u>\$ 38,941,968</u>	<u>\$ 38,116,844</u>	<u>\$ 39,432,884</u>	<u>\$ 42,900,884</u>	<u>\$ 54,098,762</u>	<u>\$ 53,118,397</u>	<u>\$ 59,637,399</u>
<b>Net (Expense)/Revenue</b>									
Governmental activities	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (47,725,322)	\$ (46,352,147)	\$ (51,654,609)	\$ (40,414,010)	\$ (47,723,802)	\$ (41,957,373)
Business-type Activity	(805,629)	(3,846,117)	(3,868,289)	(4,141,082)	(8,667,146)	(8,374,944)	(7,370,207)	(10,060,947)	(11,017,546)
Total Primary Government Net Expense	<u>\$ (30,035,931)</u>	<u>\$ (51,471,192)</u>	<u>\$ (50,455,816)</u>	<u>\$ (51,866,404)</u>	<u>\$ (55,019,293)</u>	<u>\$ (60,029,553)</u>	<u>\$ (47,784,217)</u>	<u>\$ (57,784,749)</u>	<u>\$ (52,974,919)</u>



# **General Revenues and Other Changes in Net Position**

## Governmental Activities:

### Taxes:

Ad valorem taxes	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,120,951	\$ 17,563,390	\$ 19,908,984	\$ 20,138,961	\$ 22,977,790	\$ 25,978,045
Sales taxes	14,387,437	16,700,335	16,485,252	15,876,193	15,897,381	19,265,564	26,104,486	24,153,419	24,901,021
Other taxes	1,101,197	1,208,919	1,416,830	1,280,379	1,072,606	1,054,712	1,264,869	1,123,911	897,322
Fines and forfeitures	218,983	190,465	195,347	119,891	146,278	163,666	305,542	-	-
State revenue sharing (unrestricted)	76,589	79,774	81,741	68,482	94,072	101,037	67,357	73,978	50,809
Parish road royalty	241,323	287,852	348,311	211,076	68,587	61,699	-	-	-
Other general revenues (expenses)	1,085,110	1,282,052	3,124,268	2,995,827	9,921,226	18,793,888	1,153,795	1,153,795	3,442,738
Interest and investment earnings	191,898	260,371	406,648	358,661	260,395	186,094	625,832	2,230,480	2,495,457
Special Item - Transfer from other government agency	-	-	-	-	-	3,383,689	-	-	-
Proceeds from insurance settlement	273,541	-	-	-	-	-	394,092	834,159	4,840
Proceeds from litigation settlement	1,780,006	21,000,000	-	-	-	-	-	-	2,737,705
Transfers	458,703	(2,262,721)	(3,211,148)	2,212,481	4,084,735	2,517,581	3,239,729	4,517,118	704,398
Miscellaneous revenues	423,268	935,733	1,066,367	1,004,390	154,048	11,182	2,507,792	7,537,080	-
Total Governmental Activities	33,496,206	52,555,592	34,310,112	41,235,938	49,271,012	64,089,785	80,238,112	64,601,730	61,212,335

## Business-Type Activities:

Sales taxes	3,596,859	4,175,086	4,121,313	3,969,192	3,974,354	4,816,391	6,526,121	6,038,355	6,225,255
Other general revenues (expenses)	275,318	481,928	635,335	460,116	94,482	262,980	7,070,581	750,971	(288,742)
Interest and investment earnings	58,245	59,375	136,977	293,773	14,135	-	45,733	250,499	986,496
Proceeds from insurance settlement	(5,500)	-	-	-	-	-	-	-	-
Transfers	(458,703)	2,262,721	3,211,148	(3,916,907)	(4,084,735)	(2,517,581)	(3,239,729)	(4,415,574)	(704,398)
Total Business-Type Activities	3,466,219	6,979,110	8,104,773	806,174	(1,764)	2,561,790	10,402,706	2,624,251	6,218,611

## Total Primary Government

\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 42,042,112	\$ 49,269,248	\$ 66,651,575	\$ 90,640,818	\$ 67,225,981	\$ 67,430,946
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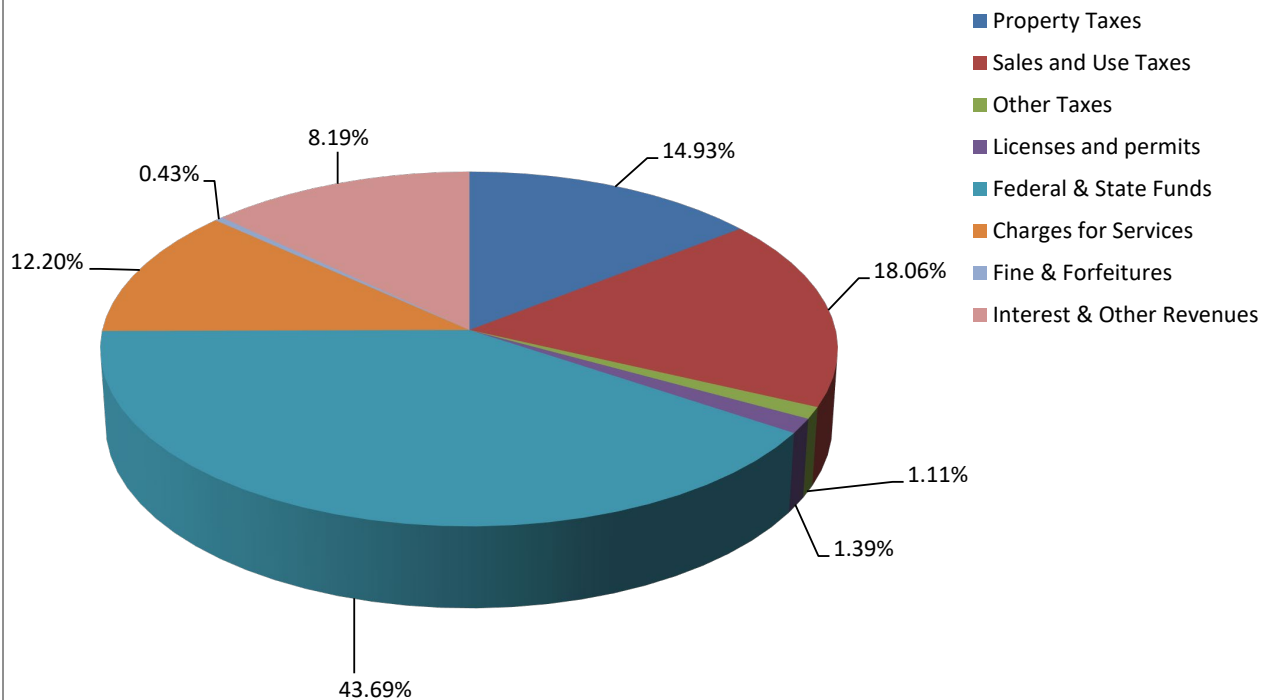
## Changes in Net Position

Governmental Activities	\$ (14,128,869)	\$ 5,968,065	\$ (13,415,210)	\$ (5,116,209)	\$ (2,383,597)	\$ 23,675,775	\$ 39,824,102	\$ 16,877,928	\$ 19,254,962
Business-type activities	(379,898)	3,110,821	3,963,691	(7,860,972)	(8,376,708)	(4,808,417)	3,032,499	(7,436,696)	(4,798,935)
Total Primary Government	\$ (14,508,767)	\$ 9,078,886	\$ (9,451,519)	\$ (12,977,181)	\$ (10,760,305)	\$ 18,867,358	\$ 42,856,601	\$ 9,441,232	\$ 14,456,027

\*\*Unaudited - Numbers have not been finalized.

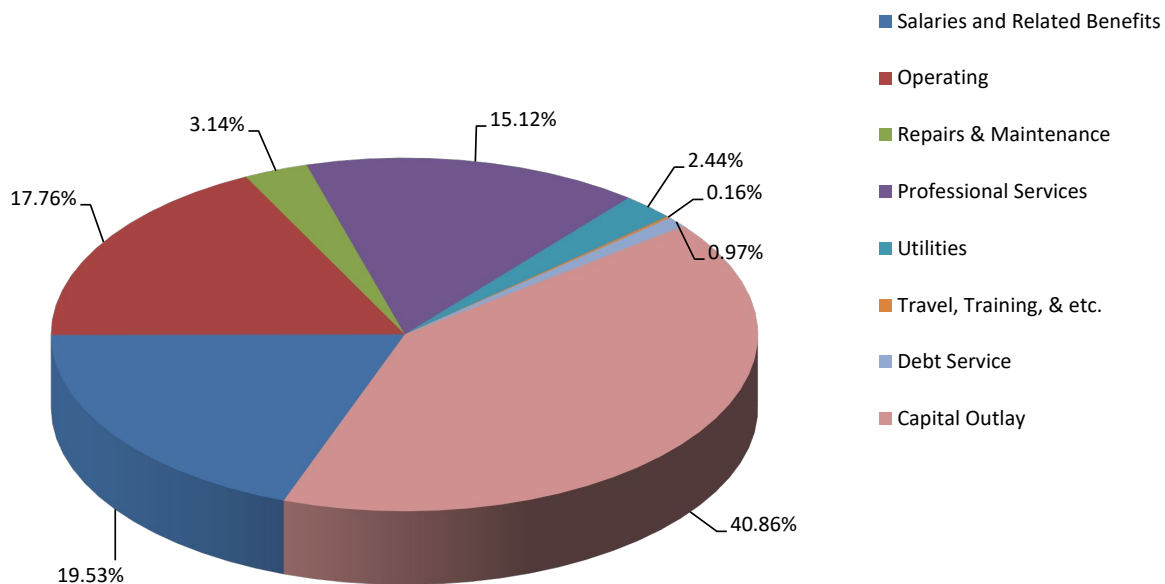


### Percentage of Budgeted Revenues by Source





### Percentage of Budgeted Expenditures by Activity



**ST. BERNARD PARISH GOVERNMENT  
BUDGET SUMMARY  
2026 ADOPTED BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**2026 Adopted Operating & Capital Budget**

DEPARTMENT	2026 Adopted Revenues	2026 Adopted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<b>GENERAL FUND:</b>								
100 General Fund	\$ 7,814,986	\$ 11,626,486	\$ (3,811,500)	\$ 3,768,319	\$ 47,181	\$ 4,000	\$ 2,637,520	\$ 2,641,520
101 Sales Tax	17,536,000	1,402,880	16,133,120	(16,133,120)	-	-	5,963,213	5,963,213
105 34th Judicial Court	267,000	4,301,844	(4,034,844)	4,030,844	-	(4,000)	-	(4,000)
152 Civic Auditorium	-	255,175	(255,175)	255,175	-	-	168,583	168,583
160 Community Development	707,450	2,300,568	(1,593,118)	1,593,118	-	-	-	-
160 LLT	14,000,000	14,000,000	-	-	-	-	14,000,000	14,000,000
<b>Total General Fund</b>	<b>\$ 40,325,436</b>	<b>\$ 33,886,953</b>	<b>\$ 6,438,483</b>	<b>\$ (6,485,664)</b>	<b>\$ 47,181</b>	<b>\$ -</b>	<b>\$ 22,769,316</b>	<b>\$ 22,769,316</b>
<b>SPECIAL REVENUE FUNDS:</b>								
201 Hurricane Gustav	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (143,877)	\$ (143,877)
205 Hurricane Isaac	-	-	-	-	-	-	(184,525)	(184,525)
206 Hurricane Ike	-	-	-	-	-	-	169,718	169,718
229 Hurricane Katrina	2,899,112	1,197,828	1,701,284	-	-	1,701,284	(1,701,284)	-
234 Tree Fund	-	-	-	-	-	-	3,105	3,105
237 Ride Share	-	-	-	-	-	-	40,551	40,551
252 Opioid Abatement	800,000	800,000	-	-	-	-	333,647	333,647
253 Criminal Court 34th	180,600	180,600	-	-	-	-	-	-
254 Fire Department	16,828,033	16,592,533	235,500	670,000	(905,500)	-	7,675,082	7,675,082
259 Council on Aging	456,730	456,730	-	-	-	-	454,066	454,066
260 CDBG	178,000	178,000	-	-	-	-	(714,822)	(714,822)
261 Recreation	2,068,323	3,666,575	(1,598,252)	1,563,629	34,623	-	1,032,021	1,032,021
262 Public Works	2,578,800	4,817,266	(2,238,466)	2,146,170	(529)	(92,825)	1,147,141	1,054,316
263 Road Lighting	598,687	774,745	(176,058)	176,269	(211)	-	305,626	305,626
264 Sanitation	7,341,523	7,845,590	(504,067)	304,596	(529)	(200,000)	3,799,656	3,599,656
265 Drainage & Canals	3,795,238	3,300,335	494,903	-	(494,903)	-	5,280,062	5,280,062
266 Assessor's Office	17,061	35,000	(17,939)	9,500	8,439	-	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	303,110	303,003	107	-	(107)	-	945,552	945,552
273 Communications District	700,000	700,000	-	-	-	-	2,069,482	2,069,482
277 Housing & Redevelopment	7,408,746	7,408,746	-	-	-	-	100,848	100,848
279 Transit	511,700	709,756	(198,056)	198,056	-	-	-	-
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	206,230	206,230
290 State & Federal Grants	7,077,629	7,437,569	(359,940)	261,783	45,000	(53,157)	(1,233,290)	(1,286,447)
291 GOMESA	1,492,000	1,739,894	(247,894)	-	(45,000)	(292,894)	3,799,059	3,506,165
<b>Total Special Revenue Funds</b>	<b>\$ 68,262,745</b>	<b>\$ 71,171,624</b>	<b>\$ (2,908,879)</b>	<b>\$ 5,330,003</b>	<b>\$ (1,358,717)</b>	<b>\$ 1,062,407</b>	<b>\$ 24,621,302</b>	<b>\$ 25,683,710</b>

**ST. BERNARD PARISH GOVERNMENT**  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)**  
**2026 Adopted Operating & Capital Budget**

DEPARTMENT	2026 Adopted Revenues	2026 Adopted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<b>DEBT SERVICE FUNDS:</b>								
309 Hurricane Recovery Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,413	\$ 256,413
312 2012 Sales Tax Refunding Bond	-	-	-	-	-	-	(26,336)	(26,336)
352 S/F 1990 G.O. Bonds	-	1,062,306	(1,062,306)	1,062,306	(4,000,000)	(4,000,000)	6,443,343	2,443,343
354 2014 Fire Sinking Fund	-	-	-	-	-	-	9,350	9,350
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ 1,062,306</b>	<b>\$ (1,062,306)</b>	<b>\$ 1,062,306</b>	<b>\$ (4,000,000)</b>	<b>\$ (4,000,000)</b>	<b>\$ 6,682,770</b>	<b>\$ 2,682,770</b>
<b>CAPITAL PROJECT FUNDS:</b>								
443 Courthouse Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,529	\$ 7,529
454 Fire Capital Fund	11,100,000	12,661,863	(1,561,863)	-	817,990	(743,873)	3,323,182	2,579,309
457 Bike Paths Fund Capital Projects	166,000	198,000	(32,000)	32,000	-	-	1,704,619	1,704,619
462 Jackson/Pakenham Fund Capital Projects	-	-	-	-	-	-	(747,782)	(747,782)
464 General Fund Capital Projects	6,908,604	11,812,474	(4,903,870)	-	4,000,000	(903,870)	(215,474)	(1,119,344)
465 Drainage and Canals Fund Capital Projects	-	493,546	(493,546)	-	493,546	-	-	-
<b>Total Capital Project Funds</b>	<b>\$ 18,174,604</b>	<b>\$ 25,165,883</b>	<b>\$ (6,991,279)</b>	<b>\$ 32,000</b>	<b>\$ 5,311,536</b>	<b>\$ (1,647,743)</b>	<b>\$ 4,072,074</b>	<b>\$ 2,424,331</b>
<b>INTERNAL SERVICE FUNDS:</b>								
650 Self Insurance	\$ 2,363,000	\$ 2,363,000	\$ -	\$ -	\$ -	\$ -	\$ 1,326,642	\$ 1,326,642
675 W&S Self Insurance	275,000	275,000	-	-	-	-	1,733,879	1,733,879
<b>Total Internal Service</b>	<b>\$ 2,638,000</b>	<b>\$ 2,638,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,060,521</b>	<b>\$ 3,060,521</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>								
500 Water & Sewerage Fund	\$ 14,298,000	\$ 18,306,051	\$ (4,008,051)	\$ -	\$ 2,618,946	\$ (1,389,105)	\$ 224,170,694	\$ 222,781,589
501 W&S \$50M Bond Fund	-	-	-	-	-	-	170,266	170,266
529 SF-SW99 1/2 Cent Sales Tax Fund	6,133,333	466,667	5,666,666	-	(5,666,666)	-	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	-	-	-	-	-	-	25,117	25,117
533 W&S Loans Debt Service	50,000	146,170	(96,170)	-	656,170	560,000	2,638,658	3,198,658
534 W&S 99 S.T. Bonds Constr.	-	-	-	-	-	-	(105,593)	(105,593)
557 W&S Capital Projects	3,700,000	19,475,552	(15,775,552)	-	2,391,550	(13,384,002)	(52,407,824)	(65,791,826)
<b>Total Water &amp; Sewer</b>	<b>\$ 24,181,333</b>	<b>\$ 38,394,440</b>	<b>\$ (14,213,107)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (14,213,107)</b>	<b>\$ 180,540,378</b>	<b>\$ 166,327,271</b>
<b>OTHER BUSINESS-TYPE ACTIVITIES:</b>								
578 Events Facilities	\$ 526,600	\$ 587,955	(61,355)	\$ 61,355	\$ -	\$ -	\$ (519,245)	\$ (519,245)
<b>Total Recreational Facilities</b>	<b>\$ 526,600</b>	<b>\$ 587,955</b>	<b>\$ (61,355)</b>	<b>\$ 61,355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (519,245)</b>	<b>\$ (519,245)</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 154,108,718</b>	<b>\$ 172,907,160</b>	<b>\$ (18,798,443)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (18,798,443)</b>	<b>\$ 241,227,116</b>	<b>\$ 222,428,674</b>



**ST. BERNARD PARISH GOVERNMENT  
GENERAL FUND  
2026 ADOPTED BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**100 - GENERAL FUND**  
**2026 Adopted Budget**

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

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

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

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
	Film Permits	410026		\$ 6,250	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
	FEMA	420028		-	2,994	-	-	-
	Ride Fees	450048		-	-	-	18,000	18,000
	Refunds	480070		475	-	-	-	-
	Total REVENUES			6,725	4,494	2,000	20,000	18,000
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
	Clerk of Council				112,491	116,131	116,131	-
	Fire Civil Service				6,000	6,000	6,000	-
	Council Asst / Deputy Clerk				68,631	70,004	70,004	-
	Clerical Specialist II				40,561	41,372	41,372	-
	Councilman at Large				17,748	20,600	20,600	-
	Councilman at Large				20,196	18,103	18,103	-
	Council				15,300	15,606	15,606	-
	Council				15,300	15,606	15,606	-
	Council				15,300	15,606	15,606	-
	Council				15,300	15,606	15,606	-
	Council				15,300	15,606	15,606	-
	Salaries Total	501000		327,465	342,127	350,240	350,240	-
	Salaries - OT	501001		1,141	-	-	-	-
	Taxes - Payroll	501002		11,460	12,400	12,704	12,704	-
	Pension Costs	501004		24,476	25,000	25,550	25,550	-
	Insurance-Hospital & Life	501005		85,276	90,700	112,320	112,320	-
	Total PERSONNEL EXPENDITURES			449,818	470,227	500,814	500,814	-
<b>OPERATING EXPENDITURES</b>								
	Rent - Equipment	503002		5,533	5,700	5,700	5,700	-
	Rent - Storage	503005		1,440	1,200	1,440	1,440	-
	Professional Service	520002		9,938	9,900	10,000	10,000	-
	Professional Service - Legal	520012		-	19,210	-	18,000	18,000
	Professional Service - Legal - LIT Terminal Litigation	520012	4251	-	200,000	150,000	150,000	-
	Prof Service-Accounting/Audit	520020		219,500	195,000	200,000	200,000	-
	Prof Serv - Security service	520101		3,540	4,000	4,000	4,000	-
	R & M Vehicles	530004		-	840	1,000	1,000	-
	R & M Bldg & Facilities	530008		1,299	1,200	1,000	1,000	-
	Telephone Svcs	540005		4,050	2,800	3,200	3,200	-
	Cell Phone	540006		6,774	7,000	7,000	7,000	-
	Stationary & Office Supplies	541007		4,866	3,900	4,000	4,000	-
	Supplies-Operating	541008		3,993	2,500	2,500	2,500	-
	Uniforms	541017		1,277	1,150	1,150	1,150	-
	Computer Equipment	542000		573	1,680	-	-	-
	Computer Software	542001		232	370	370	370	-
	Furniture & Fixtures	542003		2,149	-	-	-	-
	Travel, Training, & Etc.	550000		21,347	19,600	20,000	20,000	-
	Meeting & Conference	550006		954	-	-	-	-
	Meeting & Conference - Police Jury Assoc Meeting	550006	0136	175	1,600	1,600	1,600	-
	Small Equipment	571012		57,200	30,790	-	-	-
	Dues & Subscriptions	580018		10,980	11,500	11,500	11,500	-
	Recording Fees	580021		8,930	10,000	10,000	10,000	-
	Postage	580022		69	200	200	200	-
	Official Journal	580023		31,269	21,000	20,000	20,000	-
	Shipping Handling, & Installation	580028		272	250	250	250	-
	Gasoline	580035		991	1,500	1,500	1,500	-
	Election Expense	580048		46,809	36,800	26,196	26,196	-
	Parks & Parkways Commission - Dist A	589004	0110	-	10,000	5,000	5,000	-
	Parks & Parkways Commission - Dist B	589004	0111	-	10,000	5,000	5,000	-
	Parks & Parkways Commission - Dist C	589004	0112	-	10,000	5,000	5,000	-
	Parks & Parkways Commission - Dist D	589004	0113	-	10,000	5,000	5,000	-
	Parks & Parkways Commission - Dist E	589004	0114	-	10,000	5,000	5,000	-
	Parks & Parkways Commission - at-Large, East	589004	0115	-	10,000	5,000	5,000	-
	Parks & Parkways Commission - at-Large, West	589004	0116	9,067	5,000	5,000	5,000	-
	Film Incentive Program	589008		9,647	150,000	150,000	150,000	-
	Total OPERATING EXPENDITURES			462,933	804,690	667,606	685,606	18,000
	Total EXPENDITURES			912,751	1,274,917	1,168,420	1,186,420	18,000
<b>OTHER FINANCING SOURCES</b>								
	Transfer From Sales Tax	499101		-	50,000	-	-	-
	Transfer From Tree Fund	499234		29,672	-	-	-	-
	Total OTHER FINANCING SOURCES			29,672	50,000	-	-	-
<b>NET EFFECT ON FUND BALANCE</b>								
				\$ (876,354)	\$ (1,220,423)	\$ (1,166,420)	\$ (1,166,420)	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
FEMA	420028	\$ -	\$ 1,513	-	-	\$ -
Cable Franchise Fee	450046	274,943	260,000	250,000	250,000	-
BellSouth Franchise Fee	450047	37,393	26,000	26,000	26,000	-
Total REVENUES		312,336	287,513	276,000	276,000	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Manager of Govt Access / PIO			86,702	88,436	88,436	-
Videographer / Editor			46,728	47,662	47,662	-
Salaries Total	501000	127,788	133,430	136,098	136,098	-
Salaries - OT		634	-	-	-	-
Taxes - Payroll	501002	1,851	2,070	2,070	2,070	-
Pension Costs	501004	14,751	14,680	14,980	14,980	-
Insurance-Hospital & Life	501005	20,215	21,400	26,650	26,650	-
Total PERSONNEL EXPENDITURES		165,239	171,580	179,798	179,798	-
<b>OPERATING EXPENDITURES</b>						
Professional Service	520002	-	2,000	2,000	2,000	-
Prof Serv-Software Support	520003	6,250	6,500	6,500	6,500	-
Cell Phone	540006	1,240	2,200	2,000	2,000	-
Stationary & Office Supplies	541007	43	250	250	250	-
Computer Software	542001	1,128	2,000	2,000	2,000	-
Production Equipment	542005	327	800	1,000	1,000	-
Travel, Training, & Etc.	550000	175	750	750	750	-
Gasoline	580035	30	250	250	250	-
Total OPERATING EXPENDITURES		9,193	14,750	14,750	14,750	-
Total EXPENDITURES		174,432	186,330	194,548	194,548	-
<b>OTHER FINANCING USES</b>						
Transfer to Recreation	599261	35,000	35,000	35,000	35,000	-
Total OTHER FINANCING USES		35,000	35,000	35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ 102,904	\$ 66,183	\$ 46,452	\$ 46,452	\$ -

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
JP Ward A				\$ 7,300	\$ 7,300	\$ 7,300	\$ -
JP Ward B				7,300	7,300	7,300	-
JP Ward C				7,300	7,300	7,300	-
JP Ward D				7,300	7,300	7,300	-
JP Ward E				7,300	7,300	7,300	-
JP Ward F				7,300	7,300	7,300	-
JP Ward G				7,300	7,300	7,300	-
JP Ward H				7,300	7,300	7,300	-
JP Ward I				7,300	7,300	7,300	-
JP Ward J				7,300	7,300	7,300	-
JP Ward K				7,300	7,300	7,300	-
Constable Ward A				7,300	7,300	7,300	-
Constable Ward B				7,300	7,300	7,300	-
Constable Ward C				7,300	7,300	7,300	-
Constable Ward D				7,300	7,300	7,300	-
Constable Ward E				7,300	7,300	7,300	-
Constable Ward F				7,300	7,300	7,300	-
Constable Ward G				7,300	7,300	7,300	-
Constable Ward H				7,300	7,300	7,300	-
Constable Ward I				7,300	7,300	7,300	-
Constable Ward J				7,300	7,300	7,300	-
Constable Ward K				7,300	7,300	7,300	-
Salaries Total	501000	157,112	160,600	160,600	160,600		-
Taxes - Payroll	501002	8,536	8,200	7,500	7,500		-
Pension Costs	501004	10,188	10,000	9,700	9,700		-
Insurance-Hospital & Life	501005	157,249	183,220	229,020	229,020		-
Total PERSONNEL EXPENDITURES		333,085	362,020	406,820	406,820		-
OPERATING EXPENDITURES							
Travel, Training, & Etc.	550000	5,718	4,680	8,000	8,000		-
Total OPERATING EXPENDITURES		5,718	4,680	8,000	8,000		-
Total EXPENDITURES		338,803	366,700	414,820	414,820		-
OTHER FINANCING USES							
Transfer from Hurricane Reconstruction	499464	11,000	-	-	-		-
Total OTHER FINANCING USES		11,000	-	-	-		-
NET EFFECT ON FUND BALANCE		\$ (327,803)	\$ (366,700)	\$ (414,820)	\$ (414,820)	\$	

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Drivers License Fee	440018	\$ 24,193	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Total REVENUES		24,193	32,000	32,000	32,000	-
<b>OPERATING EXPENDITURES</b>						
Rent - Building	503003	50,400	54,000	54,000	54,000	-
Utilities - Water	540000	490	1,000	1,000	1,000	-
Utilities - Electric	540002	9,237	10,000	10,000	10,000	-
Total EXPENDITURES		60,127	65,000	65,000	65,000	-
NET EFFECT ON FUND BALANCE		\$ (35,934)	\$ (33,000)	\$ (33,000)	\$ (33,000)	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Reimbursement	480071	\$ 1,386	\$ 2,307	\$ 2,500	\$ 2,500	-
Total REVENUES		1,386	2,307	2,500	2,500	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Registrar			14,706	14,706	14,706	-
Chief Clerk Registrar			10,168	10,168	10,168	-
Confidential Asst.			7,311	7,311	7,311	-
Salaries	501000	32,432	32,185	32,185	32,185	-
Taxes - Payroll	501002	455	470	470	470	-
Pension Costs	501004	5,838	5,800	5,800	5,800	-
Insurance-Hospital & Life	501005	20,371	21,500	26,900	26,900	-
Total PERSONNEL EXPENDITURES		59,096	59,955	65,355	65,355	-
<b>OPERATING EXPENDITURES</b>						
Public Servant Surety Bond	502009	85	100	100	100	-
Rent - Equipment	503002	521	600	600	600	-
Stationary & Office Supplies	541007	1,290	1,500	1,500	1,500	-
Travel, Training, & Etc.	550000	12,360	7,007	6,000	6,000	-
Advertising	580017	144	250	250	250	-
Dues & Subscriptions	580018	1,025	1,500	1,500	1,500	-
Postage	580022	8,434	1,800	5,000	5,000	-
Total OPERATING EXPENDITURES		23,859	12,757	14,950	14,950	-
Total EXPENDITURES		82,955	72,712	80,305	80,305	-
NET EFFECT ON FUND BALANCE		\$ (81,569)	\$ (70,405)	\$ (77,805)	\$ (77,805)	\$ -



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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change				
REVENUES											
OPERATING REVENUES											
FEMA	420028	\$	-	\$	7,855	\$	-	\$	-		
State Grants	440000		1,615		1,429		1,500		-		
Refunds	480070		145		-		-		-		
Total REVENUES			1,760		9,284		1,500		-		
EXPENDITURES											
PERSONNEL EXPENDITURES											
Salaries:											
Parish President					165,904		165,904		-		
Chief Administrator Officer					137,700		140,454		-		
Executive Assist. To President					137,700		140,454		-		
Internal Auditor					67,232		68,577		-		
Administrative Asst. II to Pres.					62,201		63,445		-		
Administrative Asst. II to CAO					67,916		69,275		-		
Executive Asst. to CAO/Pres.					92,000		93,840		-		
Administrative Asst II CAO/Pres					55,052		56,153		-		
Security Receptionist I					34,842		35,539		-		
Clerical Specialist II					33,217		33,881		-		
Student Worker-PT					15,444		15,444		-		
Student Worker-PT					15,444		15,444		-		
Community Service - PT					12,480		12,480		-		
Salaries Total	501000		831,988		897,132		910,890		-		
Salaries - OT	501001		3,429		-		-		-		
Taxes - Payroll	501002		13,511		17,160		17,160		-		
Pension Costs	501004		91,326		94,600		96,170		-		
Insurance-Hospital & Life	501005		(104,156)		84,000		121,070		-		
Total PERSONNEL EXPENDITURES			836,098		1,092,892		1,145,290		-		
OPERATING EXPENDITURES											
Auto Insurance	502000		-		2,931		3,224		-		
Legal Liability-Publ Officials	502004		205,370		190,150		194,065		-		
Insurance-Property	502005		5,874		5,796		5,796		-		
Public Servant Surety Bond	502009		9,222		9,785		11,721		-		
Rent - Equipment	503002		4,361		4,000		4,000		-		
Professional Service	520002		448,854		400,998		396,000		-		
Prof Serv-Legal	520012		116,724		-		-		-		
R & M Vehicles	530004		3,395		3,500		3,500		-		
R & M Bldg & Facilities	530008		11		-		-		-		
Cell Phone	540006		4,448		5,000		5,000		-		
Supplies-Food/Drink	541003		11,199		5,000		5,000		-		
Stationary & Office Supplies	541007		7,322		6,000		6,000		-		
Supplies-Operating	541008		7,032		3,449		3,500		-		
Furniture & Fixtures	542003		38		-		-		-		
Travel, Training, & Etc.	550000		23,211		15,840		23,000		-		
Meeting & Conferences	550006		2,335		2,000		2,000		-		
Fees-Vehicle Licenses/Tags	580009		-		250		250		-		
Advertising	580017		-		51		-		-		
Dues & Subscriptions	580018		11,591		12,500		12,500		-		
Entertainment & Prom	580019		2,059		1,226		1,500		-		
Recording Fees	580021		-		750		750		-		
Postage	580022		2,136		5,500		5,500		-		
Fees & Charges	580024		-127		250		250		-		
Shipping Handling, & Installat	580028		35		324		350		-		
Gasoline	580035		4,122		6,500		6,500		-		
Lawsuit Settlement Cost	580047		72		-		-		-		
Total OPERATING EXPENDITURES			869,284		681,800		690,406		-		
Total EXPENDITURES			1,705,382		1,774,692		1,835,696		-		
NET EFFECT ON FUND BALANCE											
		\$	(1,703,622)	\$	(1,765,408)	\$	(1,834,196)	\$	(1,834,196)	\$	-

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Chief Security Officer		\$ 82,659	\$ 83,667	\$ 85,340	\$ 85,340	\$ -
Salaries Total	501000	82,659	83,667	85,340	85,340	-
Taxes - Payroll	501002	1,193	1,300	1,300	1,300	-
Pension Costs	501004	9,495	9,250	9,400	9,400	-
Insurance-Hospital & Life	501005	10,107	10,750	13,325	13,325	-
Total PERSONNEL EXPENDITURES		103,454	104,967	109,365	109,365	-
<b>OPERATING EXPENDITURES</b>						
Prof Serv - Security service	520101	78,594	77,500	77,500	77,500	-
Stationary & Office Supplies	541007	-	500	500	500	-
Small Tools & Equipment	541014	400	2,500	2,500	2,500	-
Total OPERATING EXPENDITURES		78,994	80,500	80,500	80,500	-
Total EXPENDITURES		182,448	185,467	189,865	189,865	-
<b>NET EFFECT ON FUND BALANCE</b>		\$ (182,448)	\$ (185,467)	\$ (189,865)	\$ (189,865)	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
FEMA	420028	\$ -	\$ 712	\$ -	\$ -	\$ -
Rebates	480072	690	987	750	750	-
Total REVENUES		690	1,699	750	750	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Purchasing Agent			80,560	82,151	82,151	-
Purchasing Specialist II			52,315	53,322	53,322	-
Salaries Total	501000	120,866	132,875	135,473	135,473	-
Salaries - OT	501001	40	-	-	-	-
Taxes - Payroll	501002	1,750	2,000	2,000	2,000	-
Pension Costs	501004	13,886	14,580	14,950	14,950	-
Insurance-Hospital & Life	501005	20,215	21,500	26,650	26,650	-
Total PERSONNEL EXPENDITURES		156,757	170,955	179,073	179,073	-
<b>OPERATING EXPENDITURES</b>						
Rent - Equipment	503002	1,066	1,200	1,500	1,500	-
Cell Phone	540006	636	700	700	700	-
Stationary & Office Supplies	541007	1,788	3,000	2,000	2,000	-
Furniture & Fixtures	542003	-	1,610	5,000	5,000	-
Travel, Training, & Etc.	550000	673	500	500	500	-
Dues & Subscriptions	580018	50	50	50	50	-
Postage	580022	85	100	100	100	-
Total OPERATING EXPENDITURES		4,298	7,160	9,850	9,850	-
Total EXPENDITURES		161,055	178,115	188,923	188,923	-
NET EFFECT ON FUND BALANCE		\$ (160,365)	\$ (176,416)	\$ (188,173)	\$ (188,173)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
	Fines & Court Costs	460001		\$ 41,306	\$ 120,000	\$ 100,000	\$ 100,000	-
	Interest - Other	470003		-	1,800	1,800	1,800	-
	Total REVENUES			41,306	121,800	101,800	101,800	-
EXPENDITURES								
OPERATING EXPENDITURES								
	Professional Service	520002		32,000	35,000	35,000	35,000	-
	Total OPERATING EXPENDITURES			32,000	35,000	35,000	35,000	-
OTHER FINANCING USES								
	Transfer to Community Development	599160		-	86,800	-	-	-
	Total OTHER FINANCING USES			-	86,800	-	-	-
NET EFFECT ON FUND BALANCE				\$ 9,306	\$ -	\$ 66,800	\$ 66,800	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
EXPENDITURES								
PERSONNEL EXPENDITURES								
Salaries:								
			Executive Counsel to Parish President		\$ 125,000	\$ 125,000	\$ 125,000	\$ -
			Administrative Asst. II		57,912	59,070	59,070	-
	501000		Salaries Total	90,526	182,912	184,070	184,070	-
	501002		Taxes - Payroll	1,235	2,700	2,700	2,700	-
	501004		Pension Costs	10,393	20,500	20,250	20,250	-
	501005		Insurance-Hospital & Life	13,209	21,500	26,650	26,650	-
			Total PERSONNEL EXPENDITURES	115,363	227,612	233,670	233,670	-
OPERATING EXPENDITURES								
	503002		Rent - Equipment	-	225	600	600	-
	520002		Professional Services	-	3,958	-	-	-
	520012		Prof Serv-Legal	2,871	150,000	100,000	100,000	-
	540006		Cell Phone	-	600	600	600	-
	541007		Stationary & Office Supplies	89	500	500	500	-
	542001		Computer Software	2,662	5,203	4,800	4,800	-
	550000		Travel, Training, & Etc.	-	2,500	2,500	2,500	-
	580022		Postage	4	750	500	500	-
	580028		Shipping Handling, & Installation	-	250	250	250	-
			Total OPERATING EXPENDITURES	5,626	163,986	109,750	109,750	-
			Total EXPENDITURES	120,989	391,598	343,420	343,420	-
NET EFFECT ON FUND BALANCE				\$ (120,989)	\$ (391,598)	\$ (343,420)	\$ (343,420)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
FEMA	420028			\$ -	\$ 2,401	\$ -	\$ -	\$ -
Sign Rental	450041	8220		2,099	3,000	3,000	3,000	-
Total REVENUES				2,099	5,401	3,000	3,000	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
IT Manager					109,296	111,482	111,482	-
IT Analyst					69,069	71,451	71,451	-
Help Desk Tech					47,909	48,868	48,868	-
Help Desk Tech-PT					35,100	35,100	35,100	-
Salaries Total	501000			246,856	261,374	266,901	266,901	-
Salaries - OT	501001			1,178	-	-	-	-
Taxes - Payroll	501002			5,735	6,100	6,200	6,200	-
Pension Costs	501004			24,455	24,500	25,500	25,500	-
Insurance-Hospital & Life	501005			29,703	32,000	39,975	39,975	-
Total PERSONNEL EXPENDITURES				307,927	323,974	338,576	338,576	-
<b>OPERATING EXPENDITURES</b>								
Prof Serv-Software Support	520003			25,425	75,000	50,000	50,000	-
Utilities - Electric	540002			6,271	7,000	7,000	7,000	-
Telephone Svcs	540005			-	-	46,000	46,000	-
Cell Phone	540006			2,573	4,125	4,500	4,500	-
Stationary & Office Supplies	541007			738	1,000	1,000	1,000	-
Computer Equipment	542000			47,232	52,375	50,000	50,000	-
Computer Software	542001			216,824	120,000	50,000	50,000	-
Computer Equipment	572000			-	40,517	60,000	60,000	-
Shipping Handling, & Installation	580028			-	250	250	250	-
Gasoline	580035			135	250	250	250	-
Total OPERATING EXPENDITURES				299,198	300,517	269,000	269,000	-
Total EXPENDITURES				607,125	624,491	607,576	607,576	-
<b>OTHER FINANCING USES</b>								
Transfer to Road Lighting	599263			-	25,000	-	-	-
Total OTHER FINANCING USES				-	25,000	-	-	-
<b>NET EFFECT ON FUND BALANCE</b>				\$ (605,026)	\$ (644,090)	\$ (604,576)	\$ (604,576)	\$ -

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Ad Valorem Taxes	401000		\$ 1,432,239	\$ 1,470,226	\$ 1,326,567	\$ 1,326,567	\$ -
Prior Year Advalorem	401001		51,842	46,872	45,000	45,000	-
Beer Tax	403000		40,013	36,500	36,500	36,500	-
Severance Tax	403003		54,599	75,000	75,000	75,000	-
Chain Store Tax	403004		27,575	26,430	27,500	27,500	-
Fairgrounds OTB	403005		91,241	96,500	96,500	96,500	-
Video Poker	403006		603,100	601,000	601,000	601,000	-
Horse Racing Revenue	403007		77,197	37,557	35,000	35,000	-
Sports Wagering	403008		55,441	75,000	75,000	75,000	-
Occupational License	410000		1,445,773	1,615,000	1,515,000	1,515,000	-
Liquor & Beer Lic.	410001		29,152	30,000	30,000	30,000	-
PILT Program	420002		29,270	31,130	31,130	31,130	-
Federal Grants	420003		4,807,094	5,571,157	-	-	-
FEMA	420028		5,514	-	-	-	-
State Rev. Shar.	430000		14,866	15,248	15,400	15,400	-
Rents and Leases	450038		95,950	97,000	97,000	97,000	-
Copy Fee-Ord/Resolutions/Other	450042		2,133	1,500	1,500	1,500	-
Entergy Franchise Fee	450044		9,533	8,848	8,850	8,850	-
Interest - Invest.	470000		1,565,768	1,500,000	2,151,561	2,151,561	-
Interest - Other	470003		6,376	3,150	3,150	3,150	-
Reimbursement	480071		-	3,641	-	-	-
Misc. Revenue	480082		44,309	-	-	-	-
Interfund Charges	482005		947,100	851,691	836,378	836,378	-
Total REVENUES			11,436,085	12,193,450	7,008,036	7,008,036	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Director of Finance				117,300	119,646	119,646	-
Assistant Director of Finance				83,848	90,605	90,605	-
Accountant II				66,082	67,384	67,384	-
Accountant II				54,787	55,883	55,883	-
Accounts Payable/Receivable Clerk				52,623	53,675	53,675	-
Accounting Clerk III				43,804	44,660	44,660	-
Accountant I				47,897	48,855	48,855	-
Accountant I - PT				20,484	20,484	20,484	-
Salaries Total	501000		432,982	486,825	501,192	501,192	-
Taxes - Payroll	501002		7,064	8,405	8,700	8,700	-
Pension Costs	501004		47,873	51,625	53,000	53,000	-
Insurance-Hospital & Life	501005		67,244	65,351	98,400	98,400	-
Insurance Retirees Health&Life	501007		328,529	400,000	452,100	452,100	-
Total PERSONNEL EXPENDITURES			883,692	1,012,206	1,113,392	1,113,392	-
<b>OPERATING EXPENDITURES</b>							
Public Servant Surety Bond	502009		1,004	1,000	800	800	-
Rent - Equipment	503002		2,773	3,000	3,000	3,000	-
Rent - Storage	503005		11,640	11,640	5,000	5,000	-
Professional Service	520002		16,823	10,000	20,000	20,000	-
Prof Serv-Software Support	520003		20,416	30,065	100,000	96,000	(4,000)
Cell Phone	540006		471	750	750	750	-
Stationary & Office Supplies	541007		3,159	4,756	5,250	5,250	-
Computer Equipment	542000		40	-	-	-	-
Computer Software	542001		684	700	700	700	-
Furniture & Fixtures	542003		-	750	750	750	-
Travel, Training, & Etc.	550000		(1,815)	9,540	-	-	-
Ded. by Tax Collector	580000		225,905	242,250	227,250	227,250	-
Ad Valorem Pension Expense	580001		45,255	44,107	39,797	39,797	-
Dues & Subscriptions	580018		224	1,500	1,500	1,500	-
Postage	580022		2,513	4,638	4,600	4,600	-
Fees & Charges	580024		2,355	2,500	2,500	2,500	-
Shipping Handling, & Installat	580028		-	250	250	250	-
Miscellaneous Expense	580057		6,259	-	-	-	-
Total OPERATING EXPENDITURES			337,706	367,446	412,147	408,147	(4,000)
Total EXPENDITURES			1,221,398	1,379,652	1,525,539	1,521,539	(4,000)
<b>OTHER FINANCING SOURCES</b>							
Transfer From Sales Tax Fund	499101		2,918,639	3,818,975	3,768,319	3,768,319	-
Transfer From Fire	499254		87,597	89,240	82,668	82,668	-
Total OTHER FINANCING SOURCES			3,006,236	3,908,215	3,850,987	3,850,987	-
<b>OTHER FINANCING USES</b>							
Transfer out to Assessor's Off	599266		358	562	487	487	-
Transfer to Bike Path	599457		1,000,000	-	-	-	-
Transfer to General Capital Projects	599464		5,451,094	6,571,157	-	-	-
Total OTHER FINANCING USES			6,451,452	6,571,719	487	487	-
NET EFFECT ON FUND BALANCE			\$ 6,769,471	\$ 8,150,294	\$ 9,332,997	\$ 9,336,997	\$ 4,000



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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
	Human Resource Director		\$ 76,500	\$ 78,030	\$ 78,030	\$ -
	Payroll Supervisor		67,486	68,816	68,816	-
	Human Resource Assistant		46,004	46,904	46,904	-
Salaries Totals	501000	169,785	189,990	193,750	193,750	-
Salaries - OT	501001	1,588	755	-	-	-
Taxes - Payroll	501002	2,475	2,800	2,850	2,850	-
Pension Costs	501004	19,300	20,900	21,315	21,315	-
Insurance-Hospital & Life	501005	26,995	29,542	39,975	39,975	-
Total PERSONNEL EXPENDITURES		220,143	243,987	257,890	257,890	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	219,150	160,826	178,294	178,294	-
Insurance-Work.Comp.	502012	1,393	1,505	-	-	-
Rent - Storage	503005	1,380	1,200	1,200	1,200	-
Prof Serv-Drug Testing	520045	6,445	7,500	7,500	7,500	-
Stationary & Office Supplies	541007	1,091	1,850	1,850	1,850	-
Computer Software	542001		95	150	150	-
Advertising	580017	229	540	750	750	-
Postage	580022	479	250	500	500	-
Shipping Handling, & Installation	580028	821	500	500	500	-
LA Worforce Commission	580060	2,614	10,018	10,500	10,500	-
Total OPERATING EXPENDITURES		233,602	184,284	201,244	201,244	-
Total EXPENDITURES		453,745	428,271	459,134	459,134	-
NET EFFECT ON FUND BALANCE		\$ (453,745)	\$ (428,271)	\$ (459,134)	\$ (459,134)	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Fines & Court Costs	460001	\$ 5,340	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Total REVENUES		5,340	8,000	8,000	8,000	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Coroner			50,000	50,000	50,000	-
Chief Investigator			60,000	60,000	60,000	-
Office Manager I			42,638	43,491	43,491	-
Investigator PT - Pooled			28,080	28,080	28,080	-
Salaries Total	501000	168,660	180,718	181,571	181,571	-
Taxes - Payroll	501002	3,221	4,500	4,500	4,500	-
Pension Costs	501004	17,571	17,000	17,000	17,000	-
Insurance-Hospital & Life	501005	37,565	40,200	49,660	49,660	-
Total PERSONNEL EXPENDITURES		227,017	242,418	252,731	252,731	-
<b>OPERATING EXPENDITURES</b>						
Prof Serv-Coroner	520015	134,764	101,200	75,000	75,000	-
Telephone Svcs	540005	3,373	3,400	3,570	3,570	-
Stationary & Office Supplies	541007	486	1,000	650	650	-
Supplies-Operating	541008	1,785	5,800	2,500	2,500	-
Travel, Training, Etc	550000	-	750	750	750	-
Dues & Subscription	580018	-	750	750	750	-
Total OPERATING EXPENDITURES		140,408	112,900	83,220	83,220	-
Total EXPENDITURES		367,425	355,318	335,951	335,951	-
NET EFFECT ON FUND BALANCE		\$ (362,085)	\$ (347,318)	\$ (327,951)	\$ (327,951)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
	Refunds	480070		\$ 648	\$ -	\$ -	\$ -	\$ -
	Reimbursement	480071		-	530,410	275,000	275,000	-
	Total REVENUES			648	530,410	275,000	275,000	-
EXPENDITURES								
OPERATING EXPENDITURES								
	Insurance-Property	502005		100,564	87,500	87,500	87,500	-
	Insurance-Flood	502008		1,709	1,750	1,750	1,750	-
	Professional Service	520002		1,084,054	1,050,370	1,100,000	1,100,000	-
	Prof Serv-Generator	520047		5,159	4,405	5,500	5,500	-
	Professional Service - Medical	520054		7,935	15,000	15,000	15,000	-
	Prof Serv - Alarm Monitoring	520102		2,317	2,500	2,500	2,500	-
	R & M Machinery & Equipment	530005		40,231	45,000	45,000	45,000	-
	R & M Bldg & Facilities	530008		79,812	75,000	75,000	75,000	-
	R & M Bldg HVAC	530010		42,252	23,801	22,650	22,650	-
	Utilities - Water	540000		90,134	75,000	75,000	75,000	-
	Utilities - Natural Gas	540001		40,927	50,700	50,700	50,700	-
	Utilities - Electric	540002		109,689	119,500	115,000	115,000	-
	Supplies-Janitorial	541002		30,008	25,000	25,000	25,000	-
	Supplies-Operating	541008		59,413	50,000	50,000	50,000	-
	Supplies-Medical	541009		22,479	15,000	15,000	15,000	-
	Furniture & Fixtures	542003		24,838	4,500	4,500	4,500	-
	Court attendance	580043		25,908	33,500	33,500	33,500	-
	Juvenile detention	580044		168,165	190,000	190,000	190,000	-
	Prisoners- Maintenance	580051		150,901	196,936	200,000	200,000	-
	Prisoners- Maintenance - Plaquemines Parish Housing	580051	0230	-	384,371	-	-	-
	Total EXPENDITURES			2,086,495	2,449,833	2,113,600	2,113,600	-
NET EFFECT ON FUND BALANCE				\$ (2,085,847)	\$ (1,919,423)	\$ (1,838,600)	\$ (1,838,600)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
	Veterinary Services	450007		\$ 5,819	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
	Adoption Fees	450008		11,725	9,800	9,800	9,800	-
	Service Fee - Intake & Pick-Up	450010		2,765	3,500	3,500	3,500	-
	Interest - Invest.	470000		192	200	200	200	-
	Refunds	480070		158	-	-	-	-
	Misc. Revenue	480082		60	-	-	-	-
	Donations	483001		7,254	5,000	5,000	5,000	-
	Donations - Best Friends Heartworm Grant	483001	0041	6,339	-	-	-	-
	Donations - Petco Foundation Grant	483001	0053	1,200	1,800	-	-	-
	Donations - Best Friends TNR Grant	483001	0140	-	5,000	-	-	-
	Donations - Best Friends Animal Serv Mentorship Grant	483001	0150	-	16,000	-	-	-
Total REVENUES				35,512	52,800	30,000	30,000	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
	Animal Shelter Manager				64,541	65,832	65,832	-
	Kennel Manager				45,718	46,632	46,632	-
	Office Manager I				37,006	37,726	37,726	-
	Animal Control Officer				38,934	39,713	39,713	-
	Animal Control Officer				35,340	36,047	36,047	-
	Animal Control Officer				7,245	33,543	33,543	-
	Kennel Assistant				30,774	31,390	31,390	-
	Kennel Assistant				29,797	30,393	30,393	-
	Kennel Assistant				28,734	29,309	29,309	-
	Salaries Total	501000		285,026	318,089	350,585	350,585	-
	Salaries - OT	501001		22,856	25,000	25,000	25,000	-
	Taxes - Payroll	501002		4,419	5,000	5,100	5,100	-
	Pension Costs	501004		35,244	34,000	38,570	38,570	-
	Insurance-Hospital & Life	501005		60,517	68,100	106,812	106,812	-
Total PERSONNEL EXPENDITURES				408,062	450,189	526,067	526,067	-
<b>OPERATING EXPENDITURES</b>								
	General Liability Insurance	502001		-	-	12,585	12,585	-
	Insurance-Property	502005		8,383	7,300	7,300	7,300	-
	Insurance-Flood	502008		2,192	2,384	2,384	2,384	-
	Insurance-Work.Comp.	502012		986	1,066	15,127	15,127	-
	Rent - Equipment	503002		798	1,400	1,400	1,400	-
	Prof Serv-Inspections	520017		165	3,037	250	250	-
	Prof Serv-Veterinarian	520038		20,200	25,000	20,000	20,000	-
	Prof Serv-Veterinarian - May HTR Foundation Grant	520038	0061	638	-	-	-	-
	R & M Vehicles	530004		899	1,000	1,000	1,000	-
	R & M Machinery & Equipment	530005		(516)	3,000	1,000	1,000	-
	R & M Bldg & Facilities	530008		480	1,000	1,000	1,000	-
	R & M Bldg HVAC	530010		2,605	3,682	3,500	3,500	-
	Utilities - Water	540000		1,606	2,000	2,000	2,000	-
	Utilities - Natural Gas	540001		1,441	1,800	2,000	2,000	-
	Utilities - Electric	540002		11,996	14,400	16,000	16,000	-
	Telephone Svcs	540005		4,188	2,850	3,000	3,000	-
	Cell Phone	540006		2,800	3,600	3,600	3,600	-
	Supplies-Janitorial	541002		493	500	500	500	-
	Stationary & Office Supplies	541007		1,015	1,500	1,500	1,500	-
	Supplies-Operating	541008		28,003	20,000	20,000	20,000	-
	Supplies-Operating-Best Friends Mentorship Grant	541008	0150	-	16,000	-	-	-
	Supplies-Operating-LaFourche Mentorship Grant	541008	0152	-	5,000	-	-	-
	Supplies - Veterinary	541011		2,252	2,500	2,500	2,500	-
	Supplies - Veterinary - Petco Foundation Grant	541011	0053	-	1,800	-	-	-
	Uniforms	541017		2,607	2,800	2,800	2,800	-
	Travel, Training, & Etc.	550000		356	500	500	500	-
	Fees-Vehicle Licenses/Tags	580009		-	100	100	100	-
	Recording Fees	580021		735	2,500	2,500	2,500	-
	Fees & Charges	580024		657	900	900	900	-
	Diesel	580034		112	500	500	500	-
	Gasoline	580035		3,954	4,000	4,000	4,000	-
Total OPERATING EXPENDITURES				99,045	132,119	127,946	127,946	-
Total EXPENDITURES				507,107	582,308	654,013	654,013	-
NET EFFECT ON FUND BALANCE				\$ (471,595)	\$ (529,508)	\$ (624,013)	\$ (624,013)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
FEMA	420028			\$ -	\$ 1,117	\$ -	\$ -	\$ -
Rents and Leases	450038			63,400	56,400	56,400	56,400	-
Refunds	480070			66	-	-	-	-
Total REVENUES				63,466	57,517	56,400	56,400	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
PPM Facilities & Operations Mgr.					55,642	56,754	56,754	-
Facilities & Operations Mgr. II					56,071	57,163	57,163	-
Facilities Manager I					40,324	41,131	41,131	-
Maintenance Tech I					39,209	39,992	39,992	-
Custodian					37,347	38,074	38,074	-
Custodian					32,436	33,565	33,565	-
Custodian					31,436	32,065	32,065	-
Custodian					28,621	29,193	29,193	-
Custodian					28,621	29,193	29,193	-
Laborer II					32,374	37,374	37,374	-
Laborer I					28,152	28,715	28,715	-
Maintenance Tech II					36,000	36,720	36,720	-
Maintenance Tech I - PT					19,881	21,285	21,285	-
Maintenance Tech I - PT					30,888	-	-	-
Student Worker - PT					19,881	15,444	15,444	-
Salaries Total	501000			400,324	516,883	496,668	496,668	-
Salaries - OT	501001			5,546	5,000	5,000	5,000	-
Taxes - Payroll	501002			10,848	12,500	12,500	12,500	-
Pension Costs	501004			37,096	43,800	46,280	46,280	-
Insurance-Hospital & Life	501005			71,804	90,100	112,515	112,515	-
Total PERSONNEL EXPENDITURES				525,618	668,283	672,963	672,963	-
<b>OPERATING EXPENDITURES</b>								
Auto Insurance	502000			-	-	4,849	4,849	-
Insurance-Property	502005			110,799	99,449	99,449	99,449	-
Insurance-Flood	502008			5,355	5,800	5,800	5,800	-
Rent - Equipment	503002			14,333	15,000	15,000	15,000	-
Rent - Storage	503005			5,322	5,439	5,500	5,500	-
Professional Service	520002			150	601	-	-	-
Prof Serv-Software	520003			982	1,200	-	-	-
Prof Serv-Inspections	520017			366	750	750	750	-
Prof Serv-Generator	520047			2,053	8,500	8,500	8,500	-
Prof Serv-Termite&Pest Control	520048			29,898	31,500	30,000	30,000	-
Prof Serv-Elevator	520049			4,080	4,272	4,490	4,490	-
Prof Serv - Alarm Monitoring	520102			1,974	3,475	3,475	3,475	-
R & M Vehicles	530004			716	1,500	1,500	1,500	-
R & M Machinery & Equipment	530005			8,742	14,342	15,000	15,000	-
R & M Bldg & Facilities	530008			15,237	34,233	30,000	30,000	-
R & M Bldg HVAC	530010			34,301	28,022	26,650	26,650	-
Utilities - Water	540000			6,539	7,000	7,000	7,000	-
Utilities - Natural Gas	540001			522	600	600	600	-
Utilities - Electric	540002			163,684	175,000	168,500	168,500	-
Telephone Svcs	540005			61,625	77,000	78,500	78,500	-
Cell Phone	540006			1,084	2,000	2,000	2,000	-
Supplies-Janitorial	541002			20,789	14,951	15,000	15,000	-
Stationary & Office Supplies	541007			-	49	-	-	-
Supplies-Operating	541008			17,047	16,000	16,000	16,000	-
Small Tools & Equipment	541014			4,606	2,500	2,500	2,500	-
Uniforms	541017			5,434	5,500	5,900	5,900	-
Equipment - Other	571013			-	-	10,000	10,000	-
Fees - Vehicle Licenses/Tags	580009			139	150	150	150	-
Entertainment & Promo - Christmas at the Complex	580019	0106		3,227	10,000	-	-	-
Diesel	580034			640	500	500	500	-
Gasoline	580035			6,731	5,500	6,000	6,000	-
Miscellaneous Expense	580057			48	-	-	-	-
Total OPERATING EXPENDITURES				526,423	570,832	563,613	563,613	-
Total EXPENDITURES				1,052,041	1,239,115	1,236,576	1,236,576	-
<b>NET EFFECT ON FUND BALANCE</b>				\$ (988,575)	\$ (1,181,598)	\$ (1,180,176)	\$ (1,180,176)	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Veterans Affairs Exp	589003	\$ -	\$ 14,100	\$ 14,100	\$ 14,100	\$ -
Total EXPENDITURES		-	14,100	14,100	14,100	-
NET EFFECT ON FUND BALANCE		\$ -	\$ (14,100)	\$ (14,100)	\$ (14,100)	\$ -

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

		<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Introduced</b>	<b>2026 Adopted</b>	<b>Change</b>
EXPENDITURES						
OPERATING EXPENDITURES						
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -
NET EFFECT ON FUND BALANCE		(1,724,276)	(1,207,248)	-	4,000	<b>4,000</b>
FUND BALANCE, BEGINNING OF YEAR		<u>5,569,043</u>	<u>3,844,767</u>	<u>2,637,520</u>	<u>2,637,520</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 3,844,767</u>	<u>\$ 2,637,520</u>	<u>\$ 2,637,520</u>	<u>\$ 2,641,520</u>	<u>\$ 4,000</u>

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Sales Tax	402000	\$ 18,675,766	\$ 17,200,000	\$ 17,500,000	\$ 17,500,000	\$ -
Interest - Other	470003	35,159	26,500	36,000	36,000	-
Total REVENUES		18,710,925	17,226,500	17,536,000	17,536,000	-
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
Ded. by Tax Collector	580000	1,589,838	1,378,120	1,402,880	1,402,880	-
Total EXPENDITURES		1,589,838	1,378,120	1,402,880	1,402,880	-
<b>OTHER FINANCING USES</b>						
Transfer to General fund	599100	2,918,639	3,868,975	3,768,319	3,768,319	-
Transfer to 34th Judicial Court	599105	3,862,032	4,036,447	4,030,844	4,030,844	-
Transfer to Civic Auditorium	599152	256,963	259,038	255,175	255,175	-
Transfer to Comm Development	599160	1,251,044	1,519,701	1,593,118	1,593,118	-
Transfer to Fire	599254	634,035	670,000	670,000	670,000	-
Transfer to Council on Aging	599259	53,117	-	-	-	-
Transfer to Recreation	599261	1,351,819	1,524,837	1,563,629	1,563,629	-
Transfer to Public Works	599262	1,854,559	1,698,967	2,146,170	2,146,170	-
Transfer to Road Lighting	599263	220,379	128,383	176,269	176,269	-
Transfer to Sanitation	599264	391,956	247,253	304,596	304,596	-
Transfer to Assessor's Off	599266	10,409	11,189	9,500	9,500	-
Transfer to Transit	599279	381,442	185,977	198,056	198,056	-
Transfer to State & Fed Grants	599290	326,125	364,585	261,783	261,783	-
Transfer to 2021 Sales Tax Bond	599352	599,435	1,066,506	1,062,306	1,062,306	-
Transfer to Bike Paths	599457	510,496	32,000	32,000	32,000	-
Transfer to GF Capital Projects	599464	2,207,845	159,416	-	-	-
Transfer to Event Facilities	599578	97,179	44,447	61,355	61,355	-
Transfer to Self Insurance	599650	47,302	30,659	-	-	-
Total OTHER FINANCING USES		16,974,776	15,848,380	16,133,120	16,133,120	-
<b>NET EFFECT ON FUND BALANCE</b>						
		146,311	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		5,816,902	5,963,213	5,963,213	5,963,213	-
FUND BALANCE, END OF YEAR		\$ 5,963,213	\$ 5,963,213	\$ 5,963,213	\$ 5,963,213	\$ -



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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
PERSONNEL EXPENDITURES								
Salaries	501000			\$ -	\$ 1,162,840	\$ 1,186,097	\$ 1,186,097	\$ -
Taxes - Payroll	501002			-	135,500	138,210	138,210	-
Pension Costs	501004			-	16,900	17,238	17,238	-
Insurance-Hospital & Life	501005			-	261,600	266,832	266,832	-
Total PERSONNEL EXPENDITURES				-	1,576,840	1,608,377	1,608,377	-
OPERATING EXPENDITURES								
Prof. Serv-Investigations	520100	9993		-	200,000	200,000	204,000	4,000
Total OPERATING EXPENDITURES				-	200,000	200,000	204,000	4,000
Total EXPENDITURES				-	1,776,840	1,808,377	1,812,377	4,000
NET EFFECT ON FUND BALANCE				\$ -	\$ (1,776,840)	\$ (1,808,377)	\$ (1,812,377)	\$ (4,000)

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Facility Rental	450035			\$ 1,325	\$ 11,000	\$ -	\$ -	\$ -
Court Steno Fees - <b>Judicial Court Reporter</b>	450052	<b>9992</b>		29,370	32,000	32,000	32,000	-
Interest - Investment	470000			-	35,000	35,000	35,000	-
Reimbursement	480071			995	205,153	200,000	200,000	-
Total REVENUES				31,690	283,153	267,000	267,000	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
Court Reporter					71,410	72,808	72,808	-
Court Reporter					69,002	70,382	70,382	-
Court Reporter					67,121	68,464	68,464	-
Court Reporter					67,121	67,121	67,121	-
Court Reporter					67,121	67,121	67,121	-
Court Reporter					67,121	67,121	67,121	-
Division A / Judicial Secretary					64,203	65,487	65,487	-
Division B / Judicial Secretary					64,203	65,487	65,487	-
Division C / Judicial Secretary					64,203	65,487	65,487	-
Division D / Judicial Secretary					64,203	65,487	65,487	-
Division E / Judicial Secretary					64,203	65,487	65,487	-
Division A Judicial Law Clerk- <b>PT</b>					76,183	56,444	56,444	-
Division B Judicial Law Clerk					76,183	77,706	77,706	-
Division C Judicial Law Clerk- <b>PT</b>					43,478	43,478	43,478	-
Division D Judicial Law Clerk- <b>PT</b>					58,615	58,615	58,615	-
Division E Judicial Law Clerk					66,053	67,374	67,374	-
Families INS Officer					60,127	61,299	61,299	-
Clerical Specialist III					48,039	48,980	48,980	-
Clerk Specialist I					38,374	39,121	39,121	-
Clerk Specialist I					35,000	35,700	35,700	-
Probation Off./Comm Service - <b>PT</b>					8,656	8,656	8,656	-
Salaries	501000			2,419,077	1,240,619	1,237,825	1,237,825	-
Taxes - Payroll	501002			41,046	27,985	29,000	29,000	-
Pension Costs	501004			267,141	125,239	117,800	117,800	-
Insurance-Hospital & Life	501005			407,638	181,402	182,800	182,800	-
Total PERSONNEL EXPENDITURES				3,134,902	1,575,245	1,567,425	1,567,425	-
<b>OPERATING EXPENDITURES</b>								
General Liability Insurance	502001			-	-	20,475	20,475	-
Insurance-Property	502005			184,511	189,740	189,740	189,740	-
Insurance-Flood	502008			10,022	10,500	10,500	10,500	-
Insurance - Workers Comp	502012			7,475	8,618	8,132	8,132	-
Rent - Equipment	503002			3,553	4,500	4,500	4,500	-
Professional Service	520002			3,396	8,617	10,000	10,000	-
Prof Serv-Software Support	520003	<b>9992</b>		4,890	2,500	2,500	2,500	-
Prof Serv-Inspections	520017			1,144	975	975	975	-
Prof Ser-Transcript/Deposition	520022			7,593	17,500	15,000	15,000	-
Prof Serv-Generator	520047			8,069	22,185	22,185	22,185	-
Prof Serv-Elevator	520049			10,380	10,896	11,500	11,500	-
Prof. Serv-Investigations	520100	<b>9993</b>		163,180	-	-	-	-
Prof Serv - Alarm Monitoring	520102			2,473	2,000	2,000	2,000	-
R & M Machinery & Equipment	530005			5,625	-	-	-	-
R & M Bldg & Facilities	530008			20,279	50,000	20,000	20,000	-
R & M Bldg HVAC	530010			71,404	74,455	70,735	70,735	-
Utilities - Water	540000			5,756	5,800	5,800	5,800	-
Utilities - Natural Gas	540001			20,322	15,000	15,000	15,000	-
Utilities - Electric	540002			232,943	261,650	255,000	255,000	-
Telephone Svcs	540005			38,493	40,500	40,500	40,500	-
Cell Phone	540006			476	700	700	700	-
Supplies-Janitorial	541002			18,720	15,709	15,000	15,000	-
Legal Books/Software-Westlaw	541006			19,549	22,500	16,000	16,000	-
Stationary & Office Supplies	541007			5,276	6,500	6,500	6,500	-
Stationary & Office Supplies	541007	<b>9990</b>		89	-	-	-	-
Supplies-Operating	541008			3,951	3,850	3,850	3,850	-
Supplies-Operating - <b>Opioid Settlement</b>	541008	<b>9989</b>		(193)	-	-	-	-
Uniforms	541017			1,299	1,650	1,650	1,650	-
Computer Equipment - <b>Judicial Court Reporter</b>	542000	<b>9992</b>		1,782	7,025	5,000	5,000	-
Computer Software	542001	<b>9990</b>		1,055	1,556	1,500	1,500	-
Furniture & Fixtures	542003			310	-	-	-	-
Travel, Training, & Etc. - <b>Judicial Court Reporter</b>	550000	<b>9992</b>		1,804	975	1,500	1,500	-
Buildings-Improvements	572022			33,930	-	-	-	-
Advertising	580017			-	5,000	2,500	2,500	-
Postage	580022			323	-	-	-	-
Court attendance	580043			30,022	32,500	32,500	32,500	-
Court Filing Fees	580045			775	800	800	800	-
Court costs	580046			113,326	106,487	105,000	105,000	-
Jurors & Witnesses	580049			39,548	24,719	25,000	25,000	-
Miscellaneous Expense	580057			180	-	-	-	-
Total OPERATING EXPENDITURES				1,073,730	955,407	922,042	922,042	-
Total EXPENDITURES				4,208,632	2,530,652	2,489,467	2,489,467	-

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

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	\$ 3,862,032	\$ 4,036,447	\$ 4,030,844	\$ 4,030,844	\$ -
Total OTHER FINANCING SOURCES		<u>3,862,032</u>	<u>4,036,447</u>	<u>4,030,844</u>	<u>4,030,844</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(314,910)	1,788,948	1,808,377	1,808,377	-
NET EFFECT ON FUND BALANCE		(314,910)	12,108	-	(4,000)	(4,000)
FUND BALANCE, BEGINNING OF YEAR		<u>302,802</u>	<u>(12,108)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ (12,108)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
EXPENDITURES								
OPERATING EXPENDITURES								
	Insurance-Property	502005	\$	203,130	\$ 176,700	\$ 176,700	\$ 176,700	\$ -
	Insurance-Flood	502008		4,550	5,000	5,000	5,000	-
	R & M Bldg HVAC	530010		73,941	77,338	73,475	73,475	-
	Total EXPENDITURES			281,620	259,038	255,175	255,175	-
OTHER FINANCING SOURCES								
	Transfer From Sales Tax Fund	499101		256,963	259,038	255,175	255,175	-
	Total OTHER FINANCING SOURCES			256,963	259,038	255,175	255,175	-
NET EFFECT ON FUND BALANCE				(24,657)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR				193,240	168,583	168,583	168,583	-
FUND BALANCE, END OF YEAR				\$ 168,583	\$ 168,583	\$ 168,583	\$ 168,583	\$ -

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change		
REVENUES									
OPERATING REVENUES									
Building Permits	410007	\$	328,081	\$	226,000	\$	210,000	\$	-
Demolition Permit	410008		1,927		4,000		4,000		-
Electric Permits	410009		68,099		70,000		70,000		-
Electrical Licenses	410010		12,060		15,000		15,000		-
Plumbing Permits	410011		34,777		30,000		30,000		-
Plumbing Licenses	410012		4,967		7,000		7,000		-
Aircond. Permits	410013		25,075		26,000		26,000		-
Aircond. Licenses	410014		5,200		6,500		6,500		-
Zoning Compliance	410016		23,879		23,000		23,000		-
Zoning BZA	410017		8,434		25,000		25,000		-
Gas Permits	410018		28,051		27,600		27,600		-
Gas Licenses	410019		3,116		4,000		4,000		-
License Fees	410020		290		-		-		-
Permit Fees	410021		45,867		75,000		75,000		-
Subdivision Fees	410024		15,192		15,000		15,000		-
Inspection/Reinspection Fees	410025		17,626		20,000		20,000		-
Sign Rental	450041		1,775		1,300		1,300		-
Copy Fee-Ord/Resolutions/Other	450042		4,181		5,000		5,000		-
Fees, Charges, Etc.	450043		25		900		900		-
Grass Violation Liens	460004		27,617		80,000		80,000		-
Grass Cutting Fees	460005		7,332		10,000		10,000		-
Litter Fine	460007		-		500		1,500		-
Interest - Other	470003		536		650		650		-
Adjudicated Property Revenue	480078		256,408		101,400		50,000		-
Misc. Revenue	480082		-		4,999		-		-
Donations	483001		-		30,000		-		-
Total REVENUES			920,540		808,849		707,450		-
EXPENDITURES									
PERSONNEL EXPENDITURES									
Salaries:									
Acting Director of Comm Development				104,188	106,272	106,272	-		
Assistant Director of Comm Development				63,158	64,422	64,422	-		
Compliance Manager				72,635	74,048	74,048	-		
Code Enforcement Manager				59,989	61,188	61,188	-		
Inspector				56,642	57,754	57,754	-		
Building Official				51,516	52,546	52,546	-		
Office Manager III				46,432	47,361	47,361	-		
Compliance Inspector II				43,000	43,860	43,860	-		
Compliance Inspector III				36,381	43,000	43,000	-		
Compliance Inspector/Courier				41,172	41,965	41,965	-		
Clerical Specialist III				38,374	39,142	39,142	-		
Planning Tech				37,269	38,015	38,015	-		
Case Manager				48,338	49,305	49,305	-		
Case Manager				45,479	46,368	46,368	-		
Case Manager				39,885	40,683	40,683	-		
Case Manager - PT				30,888	30,888	30,888	-		
Case Manager - PT				22,464	22,464	22,464	-		
Compliance Inspector - PT				14,000	30,888	30,888	-		
Planner-PT				20,000	25,000	25,000	-		
Comm Development Inspector - PT				24,700	24,700	24,700	-		
Comm Development Inspector - PT				24,700	24,700	24,700	-		
GIS Manager - PT				14,140	20,000	20,000	-		
Board Member				3,163	3,163	3,163	-		
Board Member				3,163	3,163	3,163	-		
Board Member				3,163	3,163	3,163	-		
Board Member				3,163	3,163	3,163	-		
Board Member				3,163	3,163	3,163	-		
Salaries Total	501000		802,928	951,165	1,000,384	1,000,384	-		
Salaries - OT	501001		1,362	3,000	1,500	1,500	-		
Taxes - Payroll	501002		19,918	20,605	27,200	27,200	-		
Pension Costs	501004		76,288	79,800	87,760	87,760	-		
Insurance-Hospital & Life	501005		126,150	127,500	167,122	167,122	-		
Total PERSONNEL EXPENDITURES			1,026,646	1,182,070	1,283,966	1,283,966	-		
OPERATING EXPENDITURES									
General Liability Insurance	502001		-	-	7,548	7,548	-		
Insurance - Workers Comp	502012		-	-	2,945	2,945	-		
Rent - Equipment	503002		7,508	5,600	6,000	6,000	-		
Rent - Storage	503005		2,705	2,880	2,880	2,880	-		
Professional Service	520002		282,516	187,758	150,000	150,000	-		
Prof Serv-Grass Cutting	520039		832,700	730,000	700,000	700,000	-		
Prof Serv-Appraisals	520041		600	-	-	-	-		
R & M Vehicles	530004		3,390	5,397	5,400	5,400	-		
Utilities - Electric	540002		168	350	350	350	-		
Cell Phone	540006		9,124	11,600	12,000	12,000	-		
Stationary & Office Supplies	541007		4,988	2,286	3,500	3,500	-		
Supplies-Operating	541008		2,774	1,500	1,500	1,500	-		
Travel, Training, & Etc.	550000		11,448	1,280	3,000	3,000	-		
Land	571000		-	78,101	-	-	-		

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>							
Construction in Progress - Mehle St Environmental Site	571001	2026	\$ 4,694	\$ -	\$ -	\$ -	\$ -
Vehicles	572011		35,800	30,611	-	-	-
Fees-Vehicle Licenses/Tags	580009		(72)	500	500	500	-
Taxes & Lic. Other - My Permit Now	580010	0016	12,625	12,625	12,625	12,625	-
Bad Debt Expense	580016		6,700	-	-	-	-
Advertising	580017		3,428	56,438	5,000	5,000	-
Advertising - LLT	580017	7805	20,000	-	-	-	-
Dues & Subscriptions	580018		786	1,000	1,000	1,000	-
Recording Fees	580021		27,145	23,900	20,000	20,000	-
Postage	580022		13,015	15,000	15,000	15,000	-
Fees & Charges	580024		10,981	10,000	10,000	10,000	-
Gasoline	580035		6,416	5,600	6,500	6,500	-
Regional Planning Comm Exp	589001		-	50,854	50,854	50,854	-
Total OPERATING EXPENDITURES			1,299,438	1,233,280	1,016,602	1,016,602	-
Total EXPENDITURES			2,326,084	2,415,350	2,300,568	2,300,568	-
OTHER FINANCING SOURCES							
Transfer from General Fund	499100		-	86,800	-	-	-
Transfer From Sales Tax Fund	499101		1,251,044	1,519,701	1,593,118	1,593,118	-
Transfer from GF Capital Projects	499464		50,000	-	-	-	-
Total OTHER FINANCING SOURCES			1,301,044	1,606,501	1,593,118	1,593,118	-
NET EFFECT ON FUND BALANCE			\$ (104,500)	\$ -	\$ -	\$ -	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Federal Grants - Vista Park	420003	8392	\$	-	\$ 1,064,152	\$ -	\$ -	\$ -
Federal Grants - Patricia Rothschild Park	420003	8394		-	224,891	-	-	-
Federal Grants - Parks Program 2.0	420003	8399		-	14,244,640	14,000,000	14,000,000	-
Auction Proceeds	450002	7805		4	-	-	-	-
Lot Next Door	450004	7805		9,850	-	-	-	-
Appraisal Revenue	450005	7805		200	-	-	-	-
Buy and Build	450006			75	-	-	-	-
Buy and Build	450006	7805		75	-	-	-	-
				10,204	15,533,683	14,000,000	14,000,000	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
Construction in Progress - Vista Park	571001	8392		3,388,492	1,064,152	-	-	-
Construction in Progress - Patricia Rothschild Park	571001	8394		1,136,142	224,891	-	-	-
Construction in Progress - Parks Program 2.0	571001	8399		-	12,710,957	14,000,000	14,000,000	-
Total OPERATING EXPENDITURES				4,524,635	14,000,000	14,000,000	14,000,000	-
NET EFFECT ON FUND BALANCE				\$ (4,514,431)	\$ 1,533,683	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE				(4,618,931)	1,533,683	-	-	-
FUND BALANCE, BEGINNING OF YEAR				17,085,248	12,466,317	14,000,000	14,000,000	-
FUND BALANCE, END OF YEAR				\$ 12,466,317	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ -

**ST. BERNARD PARISH GOVERNMENT  
SPECIAL REVENUE FUNDS  
2026 ADOPTED BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**SPECIAL REVENUE FUNDS**  
**2026 Adopted Budget**

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

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

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

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

*Opioid Abatement Fund* - This fund is used to account for the proceeds and expenditures associated with the Opioid Abatement Program and is funded by funds received from the nationwide opioid settlement.

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

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

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

**ST. BERNARD PARISH GOVERNMENT**  
**SPECIAL REVENUE FUNDS (continued)**  
**2026 Adopted Budget**

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

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

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

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

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

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

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

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

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

**ST. BERNARD PARISH GOVERNMENT**  
**SPECIAL REVENUE FUNDS (continued)**  
**2026 Adopted Budget**

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

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

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

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

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

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

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

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES							
OPERATING REVENUES							
FEMA - Hurricane Gustav PW2497	420028	2497	\$ 6,720	\$ -	\$ -	\$ -	\$ -
FEMA - FEMA PW3734-Hurr Gustav	420028	3734	5,739	-	-	-	-
Total REVENUES			12,459	-	-	-	-
EXPENDITURES							
OPERATING EXPENDITURES							
Prof Serv-Engineering	520025		(885)	-	-	-	-
Prof Serv-Engineering - Hurricane Gustav PW2497	520025	2497	83	-	-	-	-
Prof Serv-Engineering - FEMA PW3734-Hurr Gustav	520025	3734	6,908	-	-	-	-
Total EXPENDITURES			6,106	-	-	-	-
NET EFFECT ON FUND BALANCE			6,353	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR			(150,230)	(143,877)	(143,877)	(143,877)	-
FUND BALANCE, END OF YEAR			\$ (143,877)	\$ (143,877)	\$ (143,877)	\$ (143,877)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
FEMA	420028			\$ 4,075,592	\$ 3,244,211	2,899,112	2,899,112	\$ -
FEMA Admin	420029			13,259	-	-	-	-
State Grants - <b>Tornado</b>	440000	<b>0841</b>		158,677	-	-	-	-
Misc. Revenue	480082			66,266	-	-	-	-
Total REVENUES				4,313,794	3,244,211	2,899,112	2,899,112	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
Professional Service - <b>Hurricane Ida</b>	520002	<b>0840</b>		19,037	2,987,013	942,828	942,828	-
Professional Service - <b>Hurricane Zeta</b>	520002	<b>1028</b>		3,029	-	-	-	-
Professional Service - <b>Saltwater Intrusion</b>	520002	<b>1722</b>		1,725	-	-	-	-
Professional Service - <b>FEMA PW19921 - Canal Crossing -Golden</b>	520002	<b>8015</b>		310	-	-	-	-
Prof Serv-Grant Management - <b>Hurricane Francine</b>	520016	<b>0845</b>		26,708	-	-	-	-
Prof Serv-Engineering - <b>BBEC Project Admins</b>	520025	<b>0918</b>		4,448	-	-	-	-
Prof Serv-Closeout/Proj Mgmt - <b>FEMA PW Grants for Var</b>	520036	<b>0927</b>		557,293	200,000	200,000	200,000	-
Prof Serv-Closeout/Proj Mgmt - <b>Recovery Program Man</b>	520036	<b>1060</b>		9,900	50,000	50,000	50,000	-
Supplies-Food/Drink- <b>Hurricane Francine</b>	541003	<b>0845</b>		322	-	-	-	-
Supplies-Operating- <b>Hurricane Francine</b>	541008	<b>0845</b>		5,677	-	-	-	-
Supplies-Operating- <b>Winter Storm</b>	541008	<b>0846</b>		-	2,200	-	-	-
Computer Software	542001			4,998	4,998	5,000	5,000	-
Bond Principal - <b>Hurricane Ida</b>	560000	<b>0840</b>		1,636,330	-	-	-	-
Bond Interest Expense- <b>Hurricane Ida</b>	560001	<b>0840</b>		35,014	-	-	-	-
Construction in Progress - <b>Tot Lot Val Reiss</b>	571001	<b>0146</b>		305	-	-	-	-
Construction in Progress - <b>Val Reiss Shelter</b>	571001	<b>0147</b>		305	-	-	-	-
Construction in Progress - <b>Welcome Center</b>	571001	<b>3642</b>		23,915	-	-	-	-
Construction in Progress - <b>PW 19922 E. Genie Canal</b>	571001	<b>8029</b>		2,637	-	-	-	-
Recording Fees	580021			(4,712)	-	-	-	-
Recording Fees - <b>Hurricane Francine</b>	580021	<b>0845</b>		205	-	-	-	-
Miscellaneous Expense	580057			11,402	-	-	-	-
Miscellaneous Expense - <b>Hurricane Francine</b>	580057	<b>0845</b>		14,485	-	-	-	-
Total EXPENDITURES				2,353,333	3,244,211	1,197,828	1,197,828	-
NET EFFECT ON FUND BALANCE				1,960,461	-	1,701,284	1,701,284	-
FUND BALANCE, BEGINNING OF YEAR				(3,661,745)	(1,701,284)	(1,701,284)	(1,701,284)	-
FUND BALANCE, END OF YEAR				\$ (1,701,284)	\$ (1,701,284)	\$ -	\$ -	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES						
OPERATING REVENUES						
Tree Fine	460006	\$ 514	\$ -	\$ -	\$ -	\$ -
Total REVENUES		514	-	-	-	-
OTHER FINANCING USES						
Transfer to General Fund	599100	29,672	-	-	-	-
Total OTHER FINANCING USES		29,672	-	-	-	-
NET EFFECT ON FUND BALANCE		(29,158)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		32,263	3,105	3,105	3,105	-
FUND BALANCE, END OF YEAR		\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES						
OPERATING REVENUES						
Ride Fees	450048	\$ 22,204	\$ 23,800	\$ 18,000	\$ -	\$ (18,000)
Total REVENUES		22,204	23,800	18,000	-	(18,000)
EXPENDITURES						
OPERATING EXPENDITURES						
Supplies-Operating	541008	-	23,800	18,000	-	(18,000)
Total EXPENDITURES		-	23,800	18,000	-	(18,000)
NET EFFECT ON FUND BALANCE		22,204	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		18,347	40,551	40,551	40,551	-
FUND BALANCE, END OF YEAR		\$ 40,551	\$ 40,551	\$ 40,551	\$ 40,551	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest	470000	\$ 39,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Lawsuit Settlement	489076	675,705	675,705	750,000	750,000	-
Total REVENUES		714,705	725,705	800,000	800,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director Opioid Abatement Program			80,000	80,000	80,000	-
Salaries	501000	80,465	80,000	80,000	80,000	-
Taxes - Payroll	501002	1,260	1,200	1,200	1,200	-
Pension Costs	501004	9,260	9,000	8,800	8,800	-
Insurance-Hospital & Life	501005	9,901	10,700	13,325	13,325	-
Total PERSONNEL EXPENDITURES		100,887	100,900	103,325	103,325	-
OPERATING EXPENDITURES						
Vehicle Allowance	501009	7,200	3,000	-	-	-
Rent - Building - Opioid Settlement	503003	9,600	10,800	10,800	10,800	-
Supplies-Operating - Opioid Settlement	541008	10,596	824,781	685,875	685,875	-
Bad Debt Expense	580016	372,648	-	-	-	-
Total OPERATING EXPENDITURES		400,044	838,581	696,675	696,675	-
Total EXPENDITURES		500,931	939,481	800,000	800,000	-
NET EFFECT ON FUND BALANCE		213,774	(213,776)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	547,423	333,647	333,647	-
FUND BALANCE, END OF YEAR		\$ 213,774	\$ 333,647	\$ 333,647	\$ 333,647	\$ -



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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
	Fines & Court Costs	460001		\$ 111,804	\$ 180,000	\$ 180,000	\$ 180,000	-
	Bond Forfeitures	460002		5,632	-	-	-	-
	Interest - Invest.	470000		872	600	600	600	-
	<b>Total REVENUES</b>			<b>118,308</b>	<b>180,600</b>	<b>180,600</b>	<b>180,600</b>	<b>-</b>
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
	Salaries	501000		-	131,836	115,000	115,000	-
	<b>Total PERSONNEL EXPENDITURES</b>			<b>-</b>	<b>131,836</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>								
	Auto Insurance	502000		-	2,259	2,500	2,500	-
	Prof Serv-Tech-Supp/Data Print	520001		-	1,700	1,700	1,700	-
	Professional Service	520002		72,335	20,865	25,000	25,000	-
	Prof Service-Accounting/Audit	520020		23,525	20,000	20,000	20,000	-
	Prof Service - Transcript / Deposition	520022		2,930	3,000	3,000	3,000	-
	Telephone Svcs	540005		1,784	-	-	-	-
	Legal Books / Software	541006		8,477	3,900	3,900	3,900	-
	Stationary & Office Supplies	541007		5,248	-	-	-	-
	Supplies-Operating	541008		-	1,500	1,500	1,500	-
	Computer Equipment	542000		3,114	4,000	4,000	4,000	-
	Travel, Training, Etc.	550000		-	2,000	2,000	2,000	-
	Dues & Subscriptions	580018		997	-	-	-	-
	Postage	580022		3,195	2,000	2,000	2,000	-
	<b>Total OPERATING EXPENDITURES</b>			<b>121,605</b>	<b>61,224</b>	<b>65,600</b>	<b>65,600</b>	<b>-</b>
	<b>Total EXPENDITURES</b>			<b>121,605</b>	<b>193,060</b>	<b>180,600</b>	<b>180,600</b>	<b>-</b>
<b>NET EFFECT ON FUND BALANCE</b>				(3,297)	(12,460)	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>				15,757	12,460	-	-	-
<b>FUND BALANCE, END OF YEAR</b>				<b>\$ 12,460</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Ad Valorem Taxes	401000		\$ 10,737,819	\$ 10,680,880	\$ 9,637,229	\$ 9,637,229	\$ -
Prior Year Advlorem	401001		371,161	374,511	360,000	360,000	-
Fire Permits	410004		13,905	10,000	10,000	10,000	-
FEMA	420028		-	47,208	-	-	-
FEMA - Zeta	420028	1028	1,237	-	-	-	-
FEMA - Gustav	420028	3734	211,941	-	-	-	-
State Rev. Shar.	430000		15,174	15,575	16,045	16,045	-
State Funds-2% Fire	440003		290,572	302,488	314,500	314,500	-
Fire Insp. Reports	450049		8,790	9,000	9,000	9,000	-
Fire Service	450050		2,294,740	2,974,675	2,755,592	2,755,592	-
Interest - Invest.	470000		5,051	5,000	5,000	5,000	-
Interest - Other	470003		46,324	20,000	20,000	20,000	-
Reimbursement	480071		815	7,286	-	-	-
Reimbursement - Hurricane Laura	480071	0830	28,357	-	-	-	-
Reimb-Workmen's Compensation	482004		41,132	50,000	50,000	50,000	-
Donations	483001		5,000	-	-	-	-
Total REVENUES			14,072,018	14,496,623	13,177,366	13,177,366	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries	501000		2,964,247	3,190,100	3,190,100	3,190,100	-
Salaries - OT	501001		333,151	300,000	300,000	300,000	-
Taxes - Payroll	501002		120,301	115,000	115,000	115,000	-
Pension Costs	501004		2,204,295	2,050,500	2,050,500	2,050,500	-
Insurance-Hospital & Life	501005		1,186,267	1,466,000	1,466,000	1,466,000	-
Insurance Retirees Health & Life	501007		579,881	670,000	625,000	625,000	-
Unscheduled Overtime	501008		1,123,786	1,000,000	750,000	750,000	-
Sick Time Buy Back	501011		-	150,000	150,000	150,000	-
Total PERSONNEL EXPENDITURES			8,511,928	8,941,600	8,646,600	8,646,600	-
<b>OPERATING EXPENDITURES</b>							
Auto Insurance	502000		88,269	54,129	59,015	59,015	-
Insurance-Property	502005		97,245	115,000	115,000	115,000	-
Insurance-Flood	502008		27,811	29,000	29,000	29,000	-
Insurance-Work Comp.	502012		1,509,416	1,631,144	1,625,294	1,625,294	-
Rent - Equipment	503002		2,806	3,500	3,500	3,500	-
Rentals/Leases	503004		89,959	-	-	-	-
Professional Service	520002		38,493	45,000	45,000	45,000	-
Prof Serv-Software Support	520003		74,565	70,000	70,000	70,000	-
Prof Serv - Legal	520012		20,792	20,000	20,000	20,000	-
Prof Serv-Inspections	520017		2,216	20,000	20,000	20,000	-
Prof Serv-Drug Testing	520045		(71)	-	-	-	-
Prof Serv-Generator	520047		16,574	33,900	33,900	33,900	-
Professional Service - Medical	520054		13,272	109,533	109,533	109,533	-
Prof Serv - Alarm Monitoring	520102		4,388	10,000	10,000	10,000	-
R & M Vehicles	530004		326,807	320,000	320,000	320,000	-
R & M Machinery & Equipment	530005		5,568	25,000	25,000	25,000	-
R & M Bldg & Facilities	530008		102,169	167,000	167,000	167,000	-
R & M Bldg HVAC	530010		19,679	17,963	17,963	17,963	-
Utilities - Water	540000		12,429	14,600	14,600	14,600	-
Utilities - Natural Gas	540001		6,179	7,400	7,400	7,400	-
Utilities - Electric	540002		84,267	95,000	95,000	95,000	-
Telephone Svcs	540005		25,328	45,300	45,300	45,300	-
Cell Phone	540006		9,087	10,000	10,000	10,000	-
Supplies-Janitorial	541002		7,352	5,000	5,000	5,000	-
Supplies - Food/Drink	541003		436	2,000	2,000	2,000	-
Stationary & Office Supplies	541007		5,325	14,000	14,000	14,000	-
Supplies-Operating	541008		168,154	101,000	101,000	101,000	-
Supplies-Operating - Fire Safety House	541008	0139	7,865	102,057	102,057	102,057	-
Supplies-Operating - NASA	541008	1200	56,291	50,000	50,000	50,000	-
Supplies-Medical	541009		22,263	20,000	20,000	20,000	-
Small Tools & Equipment	541014		110,115	100,000	100,000	100,000	-
Uniforms	541017		102,354	130,000	130,000	130,000	-
Computer Equipment	542000		4,989	-	-	-	-
Furniture & Fixtures	542003		78,269	54,737	54,737	54,737	-
Travel, Training, & Etc.	550000		73,239	160,000	160,000	160,000	-
Small Equipment	571012		124,429	220,000	220,000	220,000	-
Small Equipment - NASA	571012	1200	57,354	-	-	-	-
Vehicles	572011		410,784	90,000	90,000	90,000	-
Ded. By Tax Collector	580000		4,934	-	-	-	-
Ad Valorem Pension Expense	580001		328,766	320,426	289,117	289,117	-
Fees-Vehicle Licenses/Tags	580009		937	1,000	1,000	1,000	-
Advertising	580017		12,864	20,000	20,000	20,000	-
Dues & Subscriptions	580018		4,510	3,000	3,000	3,000	-
Postage	580022		25	250	250	250	-
Fees & Charges	580024		749	600	600	600	-
Diesel	580034		48,442	57,000	57,000	57,000	-
Gasoline	580035		32,411	33,000	33,000	33,000	-
Total OPERATING EXPENDITURES			4,240,105	4,327,539	4,295,266	4,295,266	-
Total EXPENDITURES			12,752,033	13,269,139	12,941,866	12,941,866	-

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	\$ 634,035	\$ 670,000	\$ 670,000	\$ 670,000	\$ -
Total OTHER FINANCING SOURCES		634,035	670,000	670,000	670,000	-
OTHER FINANCING USES						
Transfer to General Fund	599100	87,597	89,240	82,668	82,668	-
Transfer out to Assessor's Off	599266	3,558	5,581	4,842	4,842	-
Transfer to Fire Capital Fund	599454	5,618,619	1,644,564	817,990	817,990	-
Total OTHER FINANCING USES		5,709,774	1,739,385	905,500	905,500	-
NET EFFECT ON FUND BALANCE		\$ (3,755,754)	\$ 158,099	\$ -	\$ -	\$ -

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change			
REVENUES										
OPERATING REVENUES										
Ad Valorem Taxes	401000	\$	3,061,991	\$	3,232,727	\$	3,089,597	-		
Prior Year Advalorem	401001		124,237		90,000		90,000	-		
Interest - Other	470003		14,874		4,300		-	-		
Total REVENUES			3,201,102		3,327,027		3,179,597	-		
EXPENDITURES										
PERSONNEL EXPENDITURES										
Salaries	501000		2,812,000		3,229,625		3,086,909	-		
Total PERSONNEL EXPENDITURES			2,812,000		3,229,625		3,086,909	-		
OPERATING EXPENDITURES										
Professional Service	520002		-		420		-	-		
Ad Valorem Pension Expense	580001		105,194		96,982		92,688	-		
Total OPERATING EXPENDITURES			105,194		97,402		92,688	-		
Total EXPENDITURES			2,917,194		3,327,027		3,179,597	-		
NET EFFECT ON FUND BALANCE			\$	283,908	\$	-	\$	-	\$	-

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Ad Valorem Taxes	401000	\$	444,424	\$ 727,775	\$ 461,070	\$ 461,070	\$ -
Prior Year Advalorem	401001		14,378	10,000	10,000	10,000	-
Interest - Other	470003		2,131	394	-	-	-
Total REVENUES			460,933	738,169	471,070	471,070	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries	501000		416,500	715,864	457,238	457,238	-
Total PERSONNEL EXPENDITURES			416,500	715,864	457,238	457,238	-
<b>OPERATING EXPENDITURES</b>							
Professional Service	520002		-	472	-	-	-
Ad Valorem Pension Expense	580001		15,982	21,833	13,832	13,832	-
Total OPERATING EXPENDITURES			15,982	22,305	13,832	13,832	-
Total EXPENDITURES			432,482	738,169	471,070	471,070	-
<b>NET EFFECT ON FUND BALANCE</b>			\$ 28,451	\$ -	\$ -	\$ -	\$ -
<b>NET EFFECT ON FUND BALANCE</b>			(3,443,395)	158,099	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>			10,960,378	7,516,983	7,675,082	7,675,082	-
<b>FUND BALANCE, END OF YEAR</b>			\$ 7,516,983	7,675,082	7,675,082	7,675,082	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
	Ad Valorem Taxes	401000		\$ 480,310	\$ 476,176	\$ 443,730	\$ 443,730	\$ -
	Prior Year Advalorem	401001		19,077	13,646	13,000	13,000	-
	Interest - Other	470003		654	-	-	-	-
	Refunds	480070		309	-	-	-	-
	Total REVENUES			500,350	489,822	456,730	456,730	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
	Insurance-Property	502005		14,756	17,924	17,924	17,924	-
	Insurance-Flood	502008		2,626	3,000	3,000	3,000	-
	Utilities - Water	540000		1,203	1,200	1,200	1,200	-
	Utilities - Natural Gas	540001		1,641	2,100	2,100	2,100	-
	Utilities - Electric	540002		22,391	34,000	34,000	34,000	-
	Ad Valorem Pension Expense	580001		15,137	14,555	13,312	13,312	-
	Grant Distrib-Council on Aging	589005		421,095	417,043	385,194	385,194	-
	Total EXPENDITURES			478,850	489,822	456,730	456,730	-
<b>OTHER FINANCING SOURCES</b>								
	Transfer From Sales Tax Fund	499101		53,117	-	-	-	-
	Total OTHER FINANCING SOURCES			53,117	-	-	-	-
<b>NET EFFECT ON FUND BALANCE</b>								
FUND BALANCE, BEGINNING OF YEAR				74,617	-	-	-	-
FUND BALANCE, END OF YEAR				379,449	454,066	454,066	454,066	-
				\$ 454,066	\$ 454,066	\$ 454,066	\$ 454,066	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
CDBG Disaster Recovery - Old Arabi Revitalization	420001	0026		\$ 185,558	\$ 178,000	\$ 178,000	\$ 178,000	\$ -
Total REVENUES				185,558	178,000	178,000	178,000	-
EXPENDITURES								
OPERATING EXPENDITURES								
Construction in Progress - Old Arabi Revitalization	571001	0026		245,667	178,000	178,000	178,000	-
Advertising - Old Arabi Revitalization	580017	0026		(54)	-	-	-	-
Recording Fees	580021			(161)	-	-	-	-
Postage - Fair Housing Coordinator	580022	8869		159	-	-	-	-
Total OPERATING EXPENDITURES				245,611	178,000	178,000	178,000	-
NET EFFECT ON FUND BALANCE				(60,053)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR				(654,769)	(714,822)	(714,822)	(714,822)	-
FUND BALANCE, END OF YEAR				\$ (714,822)	\$ (714,822)	\$ (714,822)	\$ (714,822)	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
OPERATING REVENUES						
Facility Rental	450036	\$ -	\$ 600	\$ 1,000	\$ 1,000	-
Total REVENUES		-	600	1,000	1,000	-
<b>EXPENDITURES</b>						
OPERATING EXPENDITURES						
R & M Bldg Facilities	530008	2,962	600	-	-	-
Small Tools & Equipment	541014	24,825	25,045	-	-	-
Construction in Progress	571001	61,490	75,391	50,000	50,000	-
Concession Product - Food/Drink	580002	-	600	1,000	1,000	-
Total EXPENDITURES		89,276	101,636	51,000	51,000	-
NET EFFECT ON FUND BALANCE		\$ (89,276)	\$ (101,036)	\$ (50,000)	\$ (50,000)	\$ -



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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Facility Rental	450036	\$ -	\$ 1,600	\$ 1,000	\$ 1,000	-
Total REVENUES		-	1,600	1,000	1,000	-
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
R & M Bldg & Facilities	530008	4,629	-	-	-	-
Small Tools & Equipment	541014	7,152	13,244	-	-	-
Construction in Progress	571001	-	36,756	50,000	50,000	-
Concession Product - Food/Drink	580002	-	1,600	1,000	1,000	-
Total EXPENDITURES		11,781	51,600	51,000	51,000	-
NET EFFECT ON FUND BALANCE		\$ (11,781)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Facility Rental - Blding Rental	450035	\$ 895	\$ 4,675	\$ 5,000	\$ 5,000	-
Facility Rental - Field Rental	489076	3,015	1,750	2,000	2,000	-
Total REVENUES		3,910	6,425	7,000	7,000	-
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
R & M Bldg & Facilities	530008	1,365	-	-	-	-
Small Tools & Equipment	541014	18,583	26,347	-	-	-
Construction in Progress	571001	11,250	18,128	50,000	50,000	-
Concession Product - Food/Drink	580002	-	11,950	7,000	7,000	-
Total EXPENDITURES		31,198	56,425	57,000	57,000	-
NET EFFECT ON FUND BALANCE		\$ (27,288)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
Facility Rental - Blding Rental	450035	\$	-	\$	4,425	\$	2,000	-
Facility Rental	450036		-		1,850		-	-
Total REVENUES			-		6,275		2,000	-
EXPENDITURES								
OPERATING EXPENDITURES								
R & M Bldg & Facilities	530008		10,135		-		-	-
Small Tools & Equipment	541014		27,517		22,773		-	-
Construction in Progress	571001		-		27,227		50,000	-
Small Equipment	571012		6,500		-		-	-
Concession Product - Food/Drink	580002		-		6,275		2,000	-
Total EXPENDITURES			44,152		56,275		52,000	-
OTHER FINANCING SOURCES								
Transfer From Sales Tax Fund	499101		182,456		200,000		200,000	-
Total OTHER FINANCING SOURCES			182,456		200,000		200,000	-
NET EFFECT ON FUND BALANCE				\$	138,304	\$	150,000	\$ -

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change	
REVENUES								
OPERATING REVENUES								
Ad Valorem Taxes	401000	\$	1,107,756	\$	1,137,247	\$	1,026,125	-
Prior Year Advalorem	401001		40,235		28,447		28,000	-
State Rev. Shar.	430000		11,499		11,795		12,149	-
Entrance Fees	450011		2,250		7,200		7,200	-
Registration Fees	450012		250		-		-	-
Regis-Baseball/Softball/T-ball	450013		48,825		41,448		48,000	-
Registration - Basketball	450014		26,785		24,000		24,000	-
Registration - Football	450016		20,520		20,000		20,000	-
Registration - Soccer	450017		43,335		40,000		45,000	-
Registration - Volleyball	450018		12,690		14,940		15,000	-
Registration - Adult League	450019		8,650		11,000		15,000	-
Concession Sales - Recreation	450022		14,214		35,000		35,000	-
Concession Sales - Tournaments	450023		262,560		206,304		300,000	-
Alcohol Sales - USSSA	450024		27,588		25,000		30,000	-
Concession Sales-Adult Leagues	450025		49,699		25,000		25,000	-
Alcohol Sales - Adult League	450026		13,348		10,000		10,000	-
Sales - Food/Drink Package	450034		3,147		3,150		3,150	-
Facility Rental - Blding Renta	450035		36,503		45,000		45,000	-
Facility Rental - Field Rental	450036		125,469		105,000		130,000	-
Tips	450053		-		1,455		2,000	-
Interest - Other	470003		4,908		2,000		2,000	-
Cleaning Fee Collected	480051		1,850		1,450		1,450	-
Security Charges Collected	480052		2,630		2,150		2,150	-
Refunds	480070		444		-		-	-
Rebates	480072		683		-		-	-
Misc. Revenue	480082		158		3,042		-	-
Donations	483001		830		500		-	-
Total REVENUES			1,866,826		1,801,128		1,826,224	-
EXPENDITURES								
PERSONNEL EXPENDITURES								
Salaries:								
Director					95,847		97,764	-
Program Manager P&R					46,728		47,662	-
Maintenance Supervisor					54,278		55,364	-
Facilities Manager II					45,422		46,331	-
League Coordinator					49,566		50,558	-
Maintenance Tech I - PT					10,000		30,888	-
Office Manager I					36,006		36,726	-
Laborer I					28,152		28,715	-
Laborer I					28,152		28,715	-
Laborer I					28,152		28,715	-
Laborer I					28,152		28,715	-
Laborer I					28,152		28,715	-
Laborer I					27,600		28,152	-
Laborer I					-		27,600	-
Laborer I					8,662		27,600	-
Laborer I					28,152		27,600	-
Park Managers / Supervisors - PT					144,000		144,000	-
Concession / Field Workers - PT					144,000		144,000	-
Salaries	501000		807,204		831,021		907,820	-
Salaries - OT	501001		508		-		-	-
Taxes - Payroll	501002		24,340		33,224		34,100	-
Pension Costs	501004		48,424		60,850		64,800	-
Insurance-Hospital & Life	501005		76,877		123,000		147,500	-
Tips	501012		-		1,800		2,000	-
Total PERSONNEL EXPENDITURES			957,353		1,049,895		1,156,220	-
OPERATING EXPENDITURES								
Auto Insurance	502000		-		520		573	-
General Liability Insurance	502001		20,527		17,500		17,500	-
Insurance-Sports Accidents	502003		18,357		20,000		21,083	-
Insurance-Property	502005		214,950		186,975		186,975	-
Insurance-Flood	502008		24,070		24,500		24,500	-
Insurance-Work.Comp.	502012		468		506		342	-
Rent - Equipment	503002		2,306		3,500		3,700	-
Professional Service	520002		15,405		123		-	-
Prof Serv-Inspections	520017		520		1,256		1,256	-
Prof Serv-Elevator	520049		2,040		2,136		2,243	-
Prof Serv - Security service	520101		7,983		7,000		7,000	-
Prof Serv - Alarm Monitoring	520102		4,734		5,000		5,000	-
R & M Vehicles	530004		1,000		6,300		7,000	-
R & M Machinery & Equipment	530005		9,576		7,906		12,000	-
R & M Playgrounds	530007		20,777		30,400		25,000	-
R & M Bldg & Facilities	530008		77,498		128,342		130,000	-
R & M Bldg HVAC	530010		126,901		132,923		126,500	-
Utilities - Water	540000		13,876		9,831		10,000	-
Utilities - Natural Gas	540001		61,759		100,000		100,000	-
Utilities - Electric	540002		367,737		365,000		350,000	-
Telephone Svcs	540005		8,969		8,300		8,300	-

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>OPERATING EXPENDITURES <i>continued</i></b>							
Cell Phone	540006	\$	3,697	\$ 10,200	\$ 10,200	\$ 10,200	\$ -
Supplies-Janitorial	541002		-	-	5,000	5,000	-
Stationary & Office Supplies	541007		1,443	1,297	1,500	1,500	-
Supplies-Operating	541008		18,494	18,000	18,000	18,000	-
Small Tools & Equipment	541014		4,307	6,894	10,000	10,000	-
Uniforms	541017		2,363	2,700	2,700	2,700	-
Computer Software	542001		384	500	500	500	-
Travel, Training, Etc.	550000		315	242	500	500	-
Small Equipment	571012		-	35,000	30,000	30,000	-
Vehicles	572011		7,456	46,027	-	-	-
Equipment Purchases-Small	572013		296	-	-	-	-
Ad Valorem Pension Expense	580001		35,005	34,117	30,784	30,784	-
Concession Product - Food/Drin	580002		132,955	93,018	110,000	110,000	-
Concession Supplies	580003		23,740	23,833	25,000	25,000	-
Spoilage	580004		1,557	3,125	3,125	3,125	-
Alcohol Expense	580005		16,011	11,571	15,000	15,000	-
Taxes & Lic. Other	580010		705	750	750	750	-
Advertising	580017		(716)	-	-	-	-
Postage	580022		-	3	-	-	-
Fees & Charges	580024		6,992	7,300	8,000	8,000	-
Diesel	580034		1,218	1,000	1,500	1,500	-
Gasoline	580035		6,856	5,500	6,500	6,500	-
Officials - Games	580054		129,436	110,000	110,000	110,000	-
Team Expense	580055		17,180	14,558	15,000	15,000	-
Miscellaneous Expense	580057		12	-	-	-	-
Total OPERATING EXPENDITURES			1,409,159	1,483,653	1,443,031	1,443,031	-
Total EXPENDITURES			2,366,512	2,533,548	2,599,251	2,599,251	-
<b>OTHER FINANCING SOURCES</b>							
Transfer out to Assessor's Office	599266		277	-	377	377	-
Total OTHER FINANCING SOURCES			277	-	377	377	-
<b>OTHER FINANCING SOURCES</b>							
Transfer From Sales Tax Fund	499101		664,543	732,420	773,404	773,404	-
Total OTHER FINANCING SOURCES			664,543	732,420	773,404	773,404	-
NET EFFECT ON FUND BALANCE		\$	164,580	\$ -	\$ -	\$ -	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
EXPENDITURES						
OPERATING EXPENDITURES						
Operating Grant	589006	\$ 29,968	\$ 29,968	\$ 29,968	\$ 29,968	\$ -
Total EXPENDITURES		29,968	29,968	29,968	29,968	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	27,339	29,968	29,968	29,968	-
Total OTHER FINANCING SOURCES		27,339	29,968	29,968	29,968	-
NET EFFECT ON FUND BALANCE		\$ (2,629)	\$ -	\$ -	\$ -	\$ -

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
State Grants	440000		\$ 6,560	\$ -	\$ -	\$ -	-
State Grants - <b>CMP</b>	440000	<b>6030</b>	10,000	10,000	10,000	10,000	-
State Enterprise Funds	440008		116,399	116,399	116,399	116,399	-
Facility Rental - Building Rental - <b>Aycock Barn</b>	450035	<b>6015</b>	600	5,550	5,000	5,000	-
Rents and Leases	450038		4,350	5,000	5,000	5,000	-
Rents and Leases - <b>Beauregard Courthouse</b>	450038	<b>6012</b>	7,200	7,200	7,200	7,200	-
Rents and Leases - <b>Aycock Barn</b>	450038	<b>6015</b>	910	-	-	-	-
Security Charges Collected - <b>Aycock Barn</b>	480052	<b>6015</b>	160	530	-	-	-
Reimbursement	480071		12,500	10,000	12,500	12,500	-
Donations - <b>St. Bernard Day at the Capitol</b>	483001	<b>0090</b>	13,538	28,862	10,000	10,000	-
Donations - <b>Christmas at the Complex</b>	483001	<b>0106</b>	8,000	7,500	7,500	7,500	-
Donations - <b>Easter Egg Hunt</b>	483001	<b>0117</b>	6,550	6,900	7,500	7,500	-
Donations - <b>Redfish Tournament</b>	483001	<b>0119</b>	-	-	30,000	30,000	-
Donations - <b>America 250</b>	483001	<b>0128</b>	-	-	5,000	5,000	-
Donations - <b>Flags</b>	483001	<b>0148</b>	1,350	1,350	2,500	2,500	-
Donations - <b>Veterans Day Parade</b>	483001	<b>0149</b>	275	4,875	5,000	5,000	-
Donations - <b>Battle of New Orleans</b>	483001	<b>1022</b>	-	7,500	7,500	7,500	-
Total REVENUES			188,392	211,666	231,099	231,099	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Tourism Coordinator/PIO				84,461	87,151	87,151	-
Parish Historian				67,300	68,616	68,616	-
Clerical Specialist II				52,782	53,837	53,837	-
Clerical Specialist III				33,502	34,172	34,172	-
Clerical Specialist I - <b>PT</b>				18,200	18,200	18,200	-
Salaries Total	501000		245,555	256,245	261,976	261,976	-
Taxes - Payroll	501002		4,075	4,250	5,000	5,000	-
Pension Costs	501004		26,899	25,500	26,820	26,820	-
Insurance-Hospital & Life	501005		47,004	50,900	62,985	62,985	-
Total PERSONNEL EXPENDITURES			323,533	336,895	356,781	356,781	-
<b>OPERATING EXPENDITURES</b>							
Insurance-Property	502005		84,864	73,850	73,850	73,850	-
Insurance-Flood	502008		19,232	19,500	19,500	19,500	-
Rent - Equipment	503002		1,408	1,800	1,800	1,800	-
Professional Service	520002		90,010	68,750	90,000	90,000	-
Prof Serv-Inspections	520017		-	145	145	145	-
Prof Serv-Inspections - <b>Beauregard Courthouse</b>	520017	<b>6012</b>	1,189	980	980	980	-
Prof Serv-Termite & Pest Control	520048	<b>6012</b>	-	4,652	-	-	-
Prof Serv - Security service	520101		1,080	1,000	1,000	1,000	-
Prof Serv - Security service - <b>Battle of New Orleans</b>	520101	<b>1022</b>	1,960	2,500	2,500	2,500	-
Prof Serv - Alarm Monitoring	520102		1,020	1,500	1,500	1,500	-
Prof Serv- Alarm Monitoring - <b>Beauregard Courthouse</b>	520102	<b>6012</b>	870	1,500	1,500	1,500	-
R & M Machinery & Equipment	530005		480	-	-	-	-
R & M Bldg & Facilities	530008		749	9,394	5,000	5,000	-
R & M Bldg & Facilities - <b>Beauregard Courthouse</b>	530008	<b>6012</b>	2,250	4,500	4,500	4,500	-
R & M Bldg HVAC	530010		27,637	28,561	27,150	27,150	-
Utilities - Water	540000		1,842	2,000	2,000	2,000	-
Utilities - Water - <b>Beauregard Courthouse</b>	540000	<b>6012</b>	2,816	-	-	-	-
Utilities - Natural Gas - <b>Beauregard Courthouse</b>	540001	<b>6012</b>	10,108	10,000	10,000	10,000	-
Utilities - Electric	540002		32,669	34,000	34,000	34,000	-
Utilities - Electric - <b>Beauregard Courthouse</b>	540002	<b>6012</b>	34,356	35,500	35,500	35,500	-
Telephone Svcs	540005		15,294	11,500	11,500	11,500	-
Telephone Svcs - <b>Beauregard Courthouse</b>	540005	<b>6012</b>	5,483	5,500	5,500	5,500	-
Cell Phone	540006		2,700	3,400	3,400	3,400	-
Stationary & Office Supplies	541007		1,393	1,800	1,500	1,500	-
Supplies-Operating	541008		870	1,000	1,000	1,000	-
Small Tools & Equipment	541014		729	1,250	1,000	1,000	-
Uniforms	541017		775	950	950	950	-
Uniforms - <b>Beauregard Courthouse</b>	541017	<b>6012</b>	1,961	2,200	2,200	2,200	-
Travel, Training, & Etc.	550000		4,590	3,750	3,500	3,500	-
Travel, Training, & Etc. - <b>Film</b>	550000	<b>003</b>	-	3,000	3,000	3,000	-
Travel, Training, & Etc. - <b>St. Bernard Day at the Capitol</b>	550000	<b>0090</b>	-	4,500	-	-	-
Meeting & Conferences	550006		-	500	-	-	-
Vehicles	572011		34,681	-	-	-	-
Advertising	580017		18,145	10,000	10,000	10,000	-
Advertising - <b>Sunshine Grant</b>	580017	<b>0077</b>	4,760	-	-	-	-
Advertising - <b>Battle of New Orleans</b>	580017	<b>1022</b>	310	1,500	1,500	1,500	-
Advertising - <b>CMP</b>	580017	<b>6030</b>	10,650	7,061	10,000	10,000	-
Dues & Subscriptions	580018		1,328	1,900	1,900	1,900	-
Dues & Subscriptions - <b>Film</b>	580018	<b>003</b>	5,000	5,000	5,000	5,000	-
Entertainment & Prom	580019		3,311	6,602	5,000	5,000	-
Entertainment & Prom - <b>Film</b>	580019	<b>003</b>	5,001	3,000	3,000	3,000	-
Entertainment & Prom - <b>St. Bernard Day at Capitol</b>	580019	<b>0090</b>	13,538	24,362	10,000	10,000	-
Entertainment & Prom - <b>Christmas at the Complex</b>	580019	<b>0106</b>	28,494	7,500	7,500	7,500	-
Entertainment & Prom - <b>Cook-off for the Coast</b>	580019	<b>0109</b>	-	625	650	650	-
Entertainment & Prom - <b>Easter Egg Hunt</b>	580019	<b>0117</b>	10,253	5,273	7,500	7,500	-
Entertainment & Prom - <b>Redfish Tournament</b>	580020	<b>0119</b>	30,000	30,000	30,000	30,000	-

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>							
Entertainment & Prom - America 250	580020	0128	\$ -	\$ 2,500	\$ 5,000	\$ 5,000	\$ -
Entertainment & Prom - Flags	580019	0148	1,672	1,479	2,500	2,500	-
Entertainment & Prom - Veterans Day Parade	580019	0149	275	4,875	5,000	5,000	-
Entertainment & Prom - Battle of New Orleans	580019	1022	-	3,500	3,500	3,500	-
Entertainment & Prom - Day @ San Antonio	580019	1026	-	10,000	10,000	10,000	-
Entertainment & Prom - Bird Festival	580019	1027	-	5,000	5,000	5,000	-
Postage	580022		200	250	250	250	-
Shipping Handling	580028		800	1,511	1,000	1,000	-
Gasoline	580035		752	800	800	800	-
Total OPERATING EXPENDITURES			517,505	472,220	469,575	469,575	-
Total EXPENDITURES			841,038	809,115	826,356	826,356	-
OTHER FINANCING SOURCES							
Transfer From General Fund	499100		35,000	35,000	35,000	35,000	-
Transfer From Sales Tax Fund	499101		477,481	562,449	560,257	560,257	-
Transfer From GF Capital Projects	499464		100,000	-	-	-	-
Total OTHER FINANCING SOURCES			612,481	597,449	595,257	595,257	-
NET EFFECT ON FUND BALANCE			\$ (40,165)	-	-	-	-
NET EFFECT ON FUND BALANCE			131,744	(51,036)	-	-	-
FUND BALANCE, BEGINNING OF YEAR			951,313	1,083,057	1,032,021	1,032,021	-
FUND BALANCE, END OF YEAR			\$ 1,083,057	1,032,021	1,032,021	1,032,021	\$ -



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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
FEMA	420028		\$ -	\$ 4,493	\$ -	\$ -	\$ -
Total REVENUES			-	4,493	-	-	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Capital Project Supervisor / PIO				125,787	132,600	132,600	-
Project Inspector				74,784	76,279	76,279	-
Project Inspector				61,669	62,903	62,903	-
Capital Project-Clerk II				24,481	-	-	-
Salaries Total	501000		282,747	286,721	271,782	271,782	-
Salaries - OT	501001		10,053	10,000	10,000	10,000	-
Taxes - Payroll	501002		4,206	4,790	4,000	4,000	-
Pension Costs	501004		33,633	31,540	29,900	29,900	-
Insurance-Hospital & Life	501005		39,370	36,500	39,975	39,975	-
Total PERSONNEL EXPENDITURES			370,009	369,551	355,657	355,657	-
<b>OPERATING EXPENDITURES</b>							
Rent - Storage	503005		3,960	3,960	3,960	3,960	-
Professional Service	520002		120,780	120,000	110,000	110,000	-
Professional Service - Covid-19	520002	5555	887	125	-	-	-
Cell Phone	540006		476	550	650	650	-
Recording Fees	580021		-	250	250	250	-
Gasoline	580035		356	750	750	750	-
Total OPERATING EXPENDITURES			126,459	125,635	115,610	115,610	-
Total EXPENDITURES			496,468	495,186	471,267	471,267	-
<b>OTHER FINANCING SOURCES</b>							
Transfer from Sales Tax	499101		433,707	490,693	471,267	471,267	-
Total OTHER FINANCING SOURCES			433,707	490,693	471,267	471,267	-
NET EFFECT ON FUND BALANCE			\$ (62,761)	-	-	-	\$ -

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Permit Fees	410021	\$	2,600	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Project Permits	410023		26,800	30,000	30,000	30,000	-
FEMA	420028		10,243	105,779	-	-	-
Road Royalty Funds	440007		31,907	30,000	30,000	30,000	-
Misc. Revenue	480082		8,220	-	-	-	-
Total REVENUES			79,770	168,779	63,000	63,000	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Admin. Assistant II				81,560	83,151	83,151	-
Project Inspector				55,642	56,754	56,754	-
Admin. Assistant I				54,808	55,884	55,884	-
Clerical Specialist III				36,693	37,427	37,427	-
Salaries	501000		215,717	228,703	233,216	233,216	-
Salaries - OT	501001		1,056	441	-	-	-
Taxes - Payroll	501002		2,016	2,200	2,200	2,200	-
Pension Costs	501004		24,898	25,600	25,700	25,700	-
Insurance-Hospital & Life	501005		31,316	42,700	53,300	53,300	-
Total PERSONNEL EXPENDITURES			275,003	299,644	314,416	314,416	-
<b>OPERATING EXPENDITURES</b>							
Insurance-Property	502005		50,815	46,502	46,502	46,502	-
Insurance-Flood	502008		30,251	28,500	28,500	28,500	-
Lease-Property	503001		3,600	3,600	3,600	3,600	-
Rent - Equipment	503002		2,929	3,750	3,750	3,750	-
Professional Service	520002		3,280	23,774	3,000	3,000	-
Prof Serv - Alarm Monitoring	520102		848	511	850	850	-
R & M Bldg & Facilities	530008		818	-	-	-	-
R & M Bldg HVAC	530010		15,917	7,185	6,830	6,830	-
Utilities - Water	540000		473	500	500	500	-
Utilities - Electric	540002		30,971	35,000	35,000	35,000	-
Telephone Svcs	540005		3,994	6,800	6,800	6,800	-
Cell Phone	540006		4,360	3,000	3,000	3,000	-
Supplies-Janitorial	541002		1,409	1,700	1,700	1,700	-
Stationary & Office Supplies	541007		3,828	2,500	2,500	2,500	-
Supplies-Operating	541008		342	250	250	250	-
Travel, Training, & Etc.	550000		366	350	350	350	-
Advertising	580017		373	-	-	-	-
Dues & Subscriptions	580018		26	150	150	150	-
Recording Fees	580021		105	-	-	-	-
Postage	580022		357	500	500	500	-
Gasoline	580035		2,386	2,000	2,000	2,000	-
Total OPERATING EXPENDITURES			157,448	166,572	145,782	145,782	-
Total EXPENDITURES			432,451	466,216	460,198	460,198	-
<b>OTHER FINANCING SOURCES</b>							
Transfer From Sales Tax Fund	499101		327,203	297,437	397,198	397,198	-
Total OTHER FINANCING SOURCES			327,203	297,437	397,198	397,198	-
NET EFFECT ON FUND BALANCE		\$	(25,478)	\$ -	\$ -	\$ -	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Ad Valorem Taxes	401000		\$	1,556,990	\$ 1,598,299	\$ 1,442,116	\$ 1,442,116	-
Prior Year Advalorem	401001			56,364	39,979	35,000	35,000	-
FEMA	420028			-	34,639	-	-	-
FEMA - Hurricane Zeta	420028	1028		26,017	-	-	-	-
State Rev. Sharing	430000			16,161	16,577	17,074	17,074	-
State Grants	440000			330,000	300,000	300,000	300,000	-
State Grants-Miles	440004			20,579	25,900	25,900	25,900	-
State Grants-Population	440005			409,714	522,447	520,000	520,000	-
State Hwy Grass Fees	440009			86,510	86,510	86,510	86,510	-
Interest - Other	470003			6,932	2,000	2,000	2,000	-
Scrap Metal Revenue	480001			760	2,000	2,000	2,000	-
Reimbursements	480071			-	4,722	-	-	-
Total REVENUES				2,510,027	2,633,073	2,430,600	2,430,600	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
Assistant Road Manager/Acting Road Manager					78,287	79,833	79,833	-
Assistant Road Manager					74,543	76,004	76,004	-
Equipment Operator Foreman					70,040	71,440	71,440	-
Office Manager III					61,505	62,705	62,705	-
Laborer/ Assistant Foreman					43,489	43,489	43,489	-
Mechanic Shop Manager					46,610	47,542	47,542	-
Tire Coordinator					39,672	40,465	40,465	-
Mechanic II					42,157	43,000	43,000	-
Mechanic I					37,286	38,031	38,031	-
Mechanic I					36,794	37,510	37,510	-
Mechanic I					39,591	40,363	40,363	-
Equipment Operator IV					55,364	55,364	55,364	-
Equipment Operator IV - PT					32,845	49,140	49,140	-
Equipment Operator II					34,009	34,689	34,689	-
Equipment Operator II					28,734	32,845	32,845	-
Equipment Operator II					29,859	29,859	29,859	-
Equipment Operator II					14,038	28,734	28,734	-
Equipment Operator I					28,734	28,734	28,734	-
Equipment Operator I					28,734	33,216	33,216	-
Equipment Operator I					33,280	33,946	33,946	-
Equipment Operator I					30,650	31,263	31,263	-
Equipment Operator I					35,277	28,734	28,734	-
Equipment Operator I					33,216	33,881	33,881	-
Sign Shop Coordinator - PT					28,080	28,080	28,080	-
Concrete Finisher I					-	30,706	30,706	-
Concrete Finisher II					38,235	39,000	39,000	-
Concrete Finisher III					37,448	38,197	38,197	-
Carpenter					35,360	35,360	35,360	-
Laborer I					33,436	34,085	34,085	-
Laborer I					31,436	32,065	32,065	-
Laborer I					30,967	31,586	31,586	-
Laborer I					27,600	28,152	28,152	-
Laborer I					28,152	28,715	28,715	-
Laborer I					27,600	28,152	28,152	-
Laborer I-PT					22,899	22,899	22,899	-
Salaries	501000			1,009,731	1,295,927	1,377,784	1,377,784	-
Salaries - OT	501001			21,634	35,000	25,000	25,000	-
Taxes - Payroll	501002			17,068	21,500	26,800	26,800	-
Pension Costs	501004			113,498	141,500	141,100	141,100	-
Insurance-Hospital & Life	501005			228,005	240,000	342,947	342,947	-
Total PERSONNEL EXPENDITURES				1,389,936	1,733,927	1,913,631	1,913,631	-
<b>OPERATING EXPENDITURES</b>								
Auto Insurance	502000			131,566	92,040	61,674	61,674	-
General Liability Insurance	502001			55,388	81,675	87,308	87,308	-
Insurance-Property	502005			6,306	7,400	7,400	7,400	-
Insurance-Flood	502008			3,234	3,300	3,300	3,300	-
Insurance-Work.Comp.	502012			18,839	20,359	62,109	62,109	-
Rent - Equipment	503002			3,267	3,300	3,300	3,300	-
Rent - Building	503003			23,800	24,000	24,000	24,000	-
Professional Service	520002			36,782	43,348	43,350	43,350	-
Professional Service-Inspections	520017			416	12,500	1,500	1,500	-
Prof Serv-Contracting	520035			3,000	11,000	100,000	100,000	-
Prof Serv-Grass Cutting	520039			1,600	-	-	-	-
Prof Serv-Generator	520047			-	3,500	3,500	3,500	-
Prof Serv-Elevator	520049			2,784	2,950	2,950	2,950	-
Prof Serv - Recycling	520050			3,489	5,000	5,000	5,000	-
Prof Serv - Alarm Monitoring	520102			1,741	1,560	1,560	1,560	-
R & M Drainage	530000			26,535	175,000	100,000	100,000	-
R & M Vehicles	530004			87,658	70,000	70,000	70,000	-
R & M Machinery & Equipment	530005			125,804	135,000	135,000	135,000	-
R & M Bldg & Facilities	530008			20,400	13,000	15,000	15,000	-
R & M Bldg HVAC	530010			6,946	7,005	6,655	6,655	-

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>OPERATING EXPENDITURES <i>continued</i></b>							
R & M Roads	530011	\$	16,295	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Utilities - Water	540000		3,215	3,500	3,500	3,500	-
Utilities - Electric	540002		32,993	36,000	36,000	36,000	-
Telephone Svcs	540005		12,691	12,000	12,000	12,000	-
Cell Phone	540006		5,599	10,000	10,000	10,000	-
Supplies-Signs	541001		12,595	15,000	15,000	15,000	-
Supplies-Janitorial	541002		2,423	2,000	2,000	2,000	-
Stationary & Office Supplies	541007		1,410	1,395	1,500	1,500	-
Supplies-Operating	541008		20,188	22,000	22,000	22,000	-
Small Tools & Equipment	541014		10,018	15,000	15,000	15,000	-
Uniforms	541017		36,393	35,000	35,000	35,000	-
Limestone, Sand, Dirt & Gravel	541019		19,834	20,000	20,000	20,000	-
Chemicals	541100		19,233	21,500	21,500	21,500	-
Travel, Training, & Etc.	550000		25	-	-	-	-
Vehicles	571011		6,039	-	-	-	-
Small Equipment	571012		64,650	-	-	-	-
Vehicles	572011		415,666	300,000	300,000	300,000	-
Debt by Tax Collector	580000		416	-	-	-	-
Ad Valorem Pension Expense	580001		49,197	47,949	43,263	43,263	-
Fees-Vehicle Licenses/Tags	580009		1,395	450	450	450	-
Dues & Subscriptions	580018		-	50	50	50	-
Recording Fees	580021		410	1,000	1,000	1,000	-
Diesel	580034		73,735	105,452	75,000	75,000	-
Gasoline	580035		58,882	62,500	60,000	60,000	-
Total OPERATING EXPENDITURES			<u>1,422,857</u>	<u>1,442,733</u>	<u>1,426,869</u>	<u>1,426,869</u>	<u>-</u>
Total EXPENDITURES			<u>2,812,793</u>	<u>3,176,660</u>	<u>3,340,500</u>	<u>3,340,500</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>							
Transfer out to Assessor's Office	599266		389	-	529	529	-
Total OTHER FINANCING SOURCES			<u>389</u>	<u>-</u>	<u>529</u>	<u>529</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>							
Transfer From Sales Tax Fund	499101		<u>780,545</u>	<u>543,587</u>	<u>910,429</u>	<u>910,429</u>	<u>-</u>
Total OTHER FINANCING SOURCES			<u>780,545</u>	<u>543,587</u>	<u>910,429</u>	<u>910,429</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$	477,390	\$ -	\$ -	\$ -	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Rents and Leases	450038	\$ 59,098	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Total REVENUES		59,098	60,000	60,000	60,000	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Yard Master			10,000	50,000	50,000	-
Laborer I			10,300	27,600	27,600	-
Salaries Total		-	20,300	77,600	77,600	-
Taxes - Payroll		-	578	1,150	1,150	-
Pension Costs		-	4,380	8,550	8,550	-
Insurance-Hospital & Life		-	-	13,325	13,325	-
Total PERSONNEL EXPENDITURES		-	25,258	100,625	100,625	-
<b>OPERATING EXPENDITURES</b>						
General Liability Insurance	502001	3,959	4,800	5,200	5,200	-
Professional Service	520002	-	7,000	7,000	7,000	-
R & M Machinery & Equipment	530005	7,582	-	-	-	-
Utilities - Water	540000	506	500	500	500	-
Utilities - Electric	540002	1,982	2,500	2,500	2,500	-
Telephone Svcs	540005	3,421	2,000	2,000	2,000	-
Supplies-Operating	541008	5,008	15,000	15,000	15,000	-
Limestone, Sand, Dirt & Gravel	541019	19,589	20,000	20,000	20,000	-
Total OPERATING EXPENDITURES		42,047	51,800	52,200	52,200	-
Total EXPENDITURES		42,047	77,058	152,825	152,825	-
NET EFFECT ON FUND BALANCE		17,051	(17,058)	(92,825)	(92,825)	-

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
Rents and Leases	450038	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ -
Total REVENUES		25,200	25,200	25,200	25,200	-
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
Insurance-Flood	502008	3,302	3,500	3,500	3,500	-
Professional Service	520002	361,400	371,880	371,880	371,880	-
Prof Serv-Elevator	520049	2,040	2,478	2,600	2,600	-
Prof Serv - Alarm Monitoring	520102	660	700	700	700	-
R & M Bldg HVAC	530010	868	1,796	1,700	1,700	-
Utilities - Water	540000	4,898	550	550	550	-
Utilities - Electric	540002	9,207	10,046	10,046	10,046	-
Telephone Svcs	540005	3,002	1,500	1,500	1,500	-
Total EXPENDITURES		385,377	392,450	392,476	392,476	-
<b>OTHER FINANCING SOURCES</b>						
Transfer From Sales Tax Fund	499101	313,105	367,250	367,276	367,276	-
Total OTHER FINANCING SOURCES		313,105	367,250	367,276	367,276	-
NET EFFECT ON FUND BALANCE		\$ (47,072)	-	-	-	\$ -
NET EFFECT ON FUND BALANCE		359,130	(17,058)	(92,825)	(92,825)	-
FUND BALANCE, BEGINNING OF YEAR		805,069	1,164,199	1,147,141	1,147,141	-
FUND BALANCE, END OF YEAR		\$ 1,164,199	1,147,141	1,054,316	1,054,316	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
Ad Valorem Taxes	401000	\$	620,975	\$	631,168	\$	574,847	-
Prior Year Advalorem	401001		22,568		16,024		16,000	-
State Rev. Shar.	430000		6,475		6,641		6,840	-
Interest - Other	470003		2,753		1,000		1,000	-
Insurance Proceeds	489074		4,840		11,801		-	-
Total REVENUES			657,611		666,634		598,687	-
EXPENDITURES								
OPERATING EXPENDITURES								
Professional Service	520002		40		69		100	-
R & M Street Lights	530001		3,446		61,064		25,000	-
Utilities - Electric	540002		873,429		737,582		730,000	-
Supplies-Operating	541008		1,850		2,367		2,400	-
Debt by Tax Collector	580000		167		-		-	-
Ad Valorem Pension Expense	580001		19,624		18,935		17,245	-
Total EXPENDITURES			898,556		820,017		774,745	-
OTHER FINANCING SOURCES								
Transfer out to Assessor's Office	599266		155		-		211	-
Total OTHER FINANCING SOURCES			155		-		211	-
OTHER FINANCING SOURCES								
Transfer From General Fund	499100		-		25,000		-	-
Transfer From Sales Tax Fund	499101		220,379		128,383		176,269	-
Total OTHER FINANCING USES			220,379		153,383		176,269	-
NET EFFECT ON FUND BALANCE								
FUND BALANCE, BEGINNING OF YEAR			(20,721)		-		-	-
FUND BALANCE, END OF YEAR		\$	326,347		305,626		305,626	-
		\$	305,626		305,626		305,626	\$

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Ad Valorem Taxes	401000			\$ 1,562,108	\$ 1,598,288	\$ 1,442,116	\$ 1,442,116	-
Prior Year Advlorem	401001			56,364	36,610	35,000	35,000	-
Sales Tax	402000			6,225,255	5,733,333	5,833,333	5,833,333	-
FEMA	420028			-	3,712	-	-	-
State Rev. Shar.	430000			16,161	16,577	17,074	17,074	-
Interest - Other	470003			6,932	14,000	14,000	14,000	-
Total REVENUES				7,873,005	7,402,520	7,341,523	7,341,523	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
Road Supervisor					54,004	55,044	55,044	-
Administrative Assistant II					57,622	58,734	58,734	-
Clerical Specialist II					38,385	39,133	39,133	-
Office Manager I					36,006	36,726	36,726	-
Laborer / Asst/ Foreman					44,804	45,660	45,660	-
Equipment Operator II					37,427	38,176	38,176	-
Equipment Operator I					29,859	29,859	29,859	-
Laborer II					30,286	30,891	30,891	-
Laborer I					28,621	29,193	29,193	-
Laborer I					27,600	27,600	27,600	-
Laborer I					28,621	29,193	29,193	-
Laborer I					27,600	27,600	27,600	-
Laborer I					28,152	28,715	28,715	-
Laborer I					28,152	28,715	28,715	-
Laborer I					28,621	29,193	29,193	-
Laborer I					28,621	29,193	29,193	-
Laborer I					27,600	27,600	27,600	-
Laborer I - PT					21,060	21,060	21,060	-
Laborer I - PT					21,060	21,060	21,060	-
Laborer I - PT					21,060	21,060	21,060	-
Laborer I - PT					21,060	21,060	21,060	-
Salaries Total	501000			560,011	666,221	675,465	675,465	-
Salaries - OT	501001			35,558	40,000	35,000	35,000	-
Taxes - Payroll	501002			9,768	12,000	14,500	14,500	-
Pension Costs	501004			65,401	67,400	68,100	68,100	-
Insurance-Hospital & Life	501005			158,492	179,039	174,290	174,290	-
Total PERSONNEL EXPENDITURES				829,230	964,660	967,355	967,355	-
<b>OPERATING EXPENDITURES</b>								
Auto Insurance	502000			447	300	484	484	-
Insurance-Property	502005			6,081	5,290	5,290	5,290	-
Insurance-Flood	502008			2,475	2,520	2,520	2,520	-
Insurance-Work. Comp.	502012			1,748	293	2,129	2,129	-
Rent - Equipment	503002			10,500	11,500	11,500	11,500	-
Professional Service	520002			162,603	100,000	100,000	100,000	-
Prof Serv - Recycling	520050			5,000	8,500	8,500	8,500	-
Contract Disposal	520103			1,221,605	1,238,627	1,238,627	1,238,627	-
Contract Collections	520104			4,738,935	4,772,807	4,772,807	4,772,807	-
R & M Vehicles	530004			-	2,500	-	-	-
R & M Bldg HVAC	530010			-	898	898	898	-
Utilities - Water	540000			168	200	200	200	-
Cell Phone	540006			289	350	350	350	-
Supplies-Operating	541008			-	9,102	5,000	5,000	-
Small Tools & Equipment	541014			-	5,000	5,000	5,000	-
Limestone, Sand, Dirt & Gravel	541019			14,573	20,000	15,000	15,000	-
Construction in Progress - Transfer Station Relocation	571001	0141		-	200,000	200,000	200,000	-
Ded. by Tax Collector	580000			529,946	458,667	466,667	466,667	-
Ad Valorem Pension Expense	580001			49,197	47,949	43,263	43,263	-
Total OPERATING EXPENDITURES				6,743,567	6,884,502	6,878,235	6,878,235	-
Total EXPENDITURES				7,572,797	7,849,162	7,845,590	7,845,590	-
<b>OTHER FINANCING SOURCES</b>								
Transfer From Sales Tax Fund	499101			391,956	247,253	304,596	304,596	-
Total OTHER FINANCING SOURCES				391,956	247,253	304,596	304,596	-
<b>OTHER FINANCING USES</b>								
Transfer out to Assessor's Off	599266			389	611	529	529	-
Total OTHER FINANCING USES				389	611	529	529	-
<b>NET EFFECT ON FUND BALANCE</b>								
FUND BALANCE, BEGINNING OF YEAR				691,775	(200,000)	(200,000)	(200,000)	-
FUND BALANCE, END OF YEAR				3,307,882	3,999,657	3,799,656	3,799,656	-
				\$ 3,999,657	3,799,656	3,599,656	3,599,656	\$ -



			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	401000	\$ 3,992,417	\$ 4,098,180	\$ 3,697,738	\$ 3,697,738	-	
Prior Year Advalorem	401001	142,191	94,161	90,000	90,000	-	
FEMA	420028	-	109,877	-	-	-	
Interest - Other	470003	17,646	7,500	7,500	7,500	-	
Refunds	480070	120	-	-	-	-	
Reimbursement	480071	-	1,794	-	-	-	
Lawsuit Settlement	489076	962,000	-	-	-	-	
Total REVENUES		5,114,374	4,311,512	3,795,238	3,795,238	-	
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Manager of Canal Drainage & Pump Stations			90,339	92,146	92,146	-	
Manager of Canal Drainage & Pump Stations			89,718	91,513	91,513	-	
Facilities & Operations Man			63,292	64,558	64,558	-	
Heavy Equipment Operator II			60,858	62,075	62,075	-	
Heavy Equipment Operator II			65,292	47,732	47,732	-	
Equipment Operator IV			45,843	46,760	46,760	-	
Equipment Operator II			46,093	35,982	35,982	-	
Equipment Operator I			36,929	37,667	37,667	-	
Pump Operator III			55,052	56,153	56,153	-	
Pump Operator III			55,052	56,153	56,153	-	
Pump Operator III			52,090	53,132	53,132	-	
Pump Operator III			52,090	53,132	53,132	-	
Pump Operator III			45,196	46,100	46,100	-	
Pump Operator III			48,198	49,162	49,162	-	
Pump Operator I			41,747	42,582	42,582	-	
Pump Operator I			41,747	42,582	42,582	-	
Pump Operator I			41,747	42,582	42,582	-	
Pump Operator I			41,747	42,582	42,582	-	
Pump Operator I			39,097	39,879	39,879	-	
Office Manager III			49,094	50,075	50,075	-	
Laborer/Asst Foreman			35,794	36,510	36,510	-	
Laborer/Asst Foreman			33,557	34,228	34,228	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			30,497	31,107	31,107	-	
Laborer I			28,888	29,899	29,899	-	
Laborer I			29,559	30,150	30,150	-	
Laborer I- PT			25,272	25,272	25,272	-	
Salaries Total	501000	1,365,628	1,561,008	1,562,258	1,562,258	-	
Salaries - OT	501001	111,754	125,000	100,000	100,000	-	
Taxes - Payroll	501002	27,339	26,384	27,000	27,000	-	
Pension Costs	501004	157,742	169,710	169,710	169,710	-	
Insurance-Hospital & Life	501005	217,487	272,500	340,315	340,315	-	
Total PERSONNEL EXPENDITURES		1,879,950	2,154,602	2,199,283	2,199,283	-	
OPERATING EXPENDITURES							
General Liability Insurance	502001	-	-	5,210	5,210	-	
Insurance-Property	502005	82,965	72,200	72,200	72,200	-	
Insurance-Flood	502008	13,945	15,000	15,000	15,000	-	
Insurance-Workers Comp	502012	116	125	160	160	-	
Rent - Equipment	503002	404	838	850	850		

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>						
Heavy Equipment	572010	\$ -	\$ 47,500	\$ -	\$ -	-
Debt by Tax Collector	580000	1,068	-	-	-	-
Advalorem Pension Expense	580001	126,145	122,945	110,932	110,932	-
Fees - Vehicle Licenses/Tags	580009	279	750	750	750	-
LA State Fees	580013	625	650	650	650	-
Recording Fees	580021	715	750	750	750	-
Diesel	580034	307,256	330,000	330,000	330,000	-
Gasoline	580035	20,204	21,500	21,500	21,500	-
Miscellaneous Expense	580057	188	-	-	-	-
Total OPERATING EXPENDITURES		1,368,082	1,411,582	1,101,052	1,101,052	-
Total EXPENDITURES		3,248,032	3,566,184	3,300,335	3,300,335	-
OTHER FINANCING USES						
Transfer to Assessor	599266	1,885	1,566	1,357	1,357	-
Transfer to Drainage Capital Fund	599465	2,492,717	743,762	493,546	493,546	-
Total OTHER FINANCING USES		2,494,602	745,328	494,903	494,903	-
NET EFFECT ON FUND BALANCE		(628,260)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		5,908,322	5,280,062	5,280,062	5,280,062	-
FUND BALANCE, END OF YEAR		\$ 5,280,062	5,280,062	5,280,062	5,280,062	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Reimbursement	480071	\$ 6,336	\$ 19,867	\$ 17,061	\$ 17,061	-
Total REVENUES		6,336	19,867	17,061	17,061	-
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
Professional Service	520002	2,448	2,500	2,500	2,500	-
R & M Bldg HVAC	530010	9,405	9,900	9,500	9,500	-
Stationary & Office Supplies	541007	9,341	8,000	8,000	8,000	-
Supplies-Operating	541008	-	2,500	2,500	2,500	-
Computer Equipment	542000	4,013	6,500	5,000	5,000	-
Computer Software	542001	3,185	10,100	7,500	7,500	-
Total OPERATING EXPENDITURES		28,392	39,500	35,000	35,000	-
<b>OTHER FINANCING SOURCES</b>						
Transfer from General Fund	499100	358	562	487	487	-
Transfer From Sales Tax Fund	499101	10,409	11,189	9,500	9,500	-
Transfer from Fire	499254	3,558	5,581	4,842	4,842	-
Transfer from Recreation	499261	277	-	377	377	-
Transfer from Public Works	499262	389	-	529	529	-
Transfer from Lighting	499263	155	-	211	211	-
Transfer from Sanitation	499264	389	611	529	529	-
Transfer from Canals & Drainage	499265	1,885	1,566	1,357	1,357	-
Transfer from Health Dept	499271	79	124	107	107	-
Total OTHER FINANCING SOURCES		17,499	19,633	17,939	17,939	-
NET EFFECT ON FUND BALANCE		(4,557)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		12,182	7,625	7,625	7,625	-
FUND BALANCE, END OF YEAR		\$ 7,625	7,625	7,625	7,625	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Federal Grants	420003	\$ 1,705,820	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	-
Total REVENUES		1,705,820	2,600,000	2,600,000	2,600,000	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries	501000	967,367	1,400,000	1,400,000	1,400,000	-
Taxes - Payroll	501002	16,763	22,000	22,000	22,000	-
Medicare	501003	12,396	17,500	17,500	17,500	-
Pension Costs	501004	179,832	165,000	165,000	165,000	-
Insurance-Hospital & Life	501005	-	74,675	74,675	74,675	-
Total PERSONNEL EXPENDITURES		1,176,358	1,679,175	1,679,175	1,679,175	-
<b>OPERATING EXPENDITURES</b>						
General Liability Insurance	502001	5,889	2,000	2,000	2,000	-
Public Servant Surety Bond	502009	425	400	400	400	-
Insurance - General & Auto	502010	4,590	9,000	9,000	9,000	-
Insurance-Work.Comp.	502012	7,767	10,000	10,000	10,000	-
Rent - Building	503003	18,306	23,000	23,000	23,000	-
Professional Service	520002	73,206	74,000	74,000	74,000	-
Prof Service-Accounting/Audit	520020	6,157	3,000	3,000	3,000	-
Prof Serv-Drug Testing	520045	4,210	4,000	4,000	4,000	-
R & M Vehicles	530004	5,820	3,593	3,593	3,593	-
R & M Bldg & Facilities	530008	452	2,500	2,500	2,500	-
Utilities - Electric	540002	-	7,000	7,000	7,000	-
Telephone Svcs	540005	14,736	10,000	10,000	10,000	-
Supplies-Operating	541008	10,934	10,000	10,000	10,000	-
Uniforms	541017	1,213	1,213	1,213	1,213	-
Furniture & Fixtures	542003	824	1,000	1,000	1,000	-
Travel, Training, & Etc.	550000	27,162	25,000	25,000	25,000	-
Meeting & Conferences	550006	2,063	500	500	500	-
Bank Charges	580007	-	500	500	500	-
Advertising	580017	3,670	7,325	7,325	7,325	-
Dues & Subscriptions	580018	2,474	1,000	1,000	1,000	-
Postage	580022	577	1,000	1,000	1,000	-
Fees & Charges	580024	4,088	1,468	1,468	1,468	-
Gasoline	580035	1,344	592	592	592	-
Tuition	580040	217,828	259,740	259,740	259,740	-
Miscellaneous Expense	580057	42,240	374,130	374,130	374,130	-
Other Program Exp	580059	3,337	35,000	35,000	35,000	-
Testing Fees/Supplies	581000	1,950	2,864	2,864	2,864	-
Assistance Payments/Allow.	587008	74,598	51,000	51,000	51,000	-
Total OPERATING EXPENDITURES		535,860	920,825	920,825	920,825	-
Total EXPENDITURES		1,712,218	2,600,000	2,600,000	2,600,000	-
<b>NET EFFECT ON FUND BALANCE</b>						
		(6,398)	-	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>						
		67,053	60,655	60,655	60,655	-
<b>FUND BALANCE, END OF YEAR</b>						
		\$ 60,655	\$ 60,655	\$ 60,655	\$ 60,655	-

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
HMGP	420016			\$ 1,712	\$ 10,402,453	\$ 10,402,453	\$ 10,402,453	\$ -
Total REVENUES				1,712	10,402,453	10,402,453	10,402,453	-
EXPENDITURES								
OPERATING EXPENDITURES								
Construction in Progress - Village Square PW101	571001	0201	-	-	447,634	447,634	447,634	-
Construction in Progress - Clear Well	571001	6505	-	-	2,134,830	2,134,830	2,134,830	-
Construction in Progress - LBBLD Pumps	571001	6506	-	-	1,069,756	1,069,756	1,069,756	-
Construction in Progress - Drainage Canals	571001	6507	-	-	6,750,233	6,750,233	6,750,233	-
Advertising	580017		(833)	-	-	-	-	-
Recording Fees	580021		(56)	-	-	-	-	-
Recording Fees - SCADA	580021	6504	(64)	-	-	-	-	-
Recording Fees - Violet-DRAVO	580021	6509	(320)	-	-	-	-	-
Total OPERATING EXPENDITURES				(1,273)	10,402,453	10,402,453	10,402,453	-
NET EFFECT ON FUND BALANCE				2,985	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR				1,165,989	1,168,974	1,168,974	1,168,974	-
FUND BALANCE, END OF YEAR				\$ 1,168,974	\$ 1,168,974	\$ 1,168,974	\$ 1,168,974	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
	Ad Valorem Taxes	401000		\$ 314,332	\$ 312,493	\$ 291,200	\$ 291,200	-
	Prior Year Advalorem	401001		11,446	8,219	8,000	8,000	-
	State Rev. Shar.	430000		3,263	3,343	3,410	3,410	-
	Interest - Other	470003		1,400	500	500	500	-
	Total REVENUES			330,441	324,555	303,110	303,110	-
EXPENDITURES								
OPERATING EXPENDITURES								
	Professional Service	520002		20	35	50	50	-
	R & M Bldg & Facilities	530008		24,947	100,000	-	-	-
	Utilities - Water	540000		194	1,965	1,965	1,965	-
	Utilities - Natural Gas	540001		7,286	3,311	3,500	3,500	-
	Utilities - Electric	540002		35,881	41,189	42,000	42,000	-
	Ded. By Tax Collector	580000		84	-	-	-	-
	Ad Valorem Pension Expense	580001		9,934	9,552	8,736	8,736	-
	Operating Grant	589006		210,086	255,836	234,628	234,628	-
	Interfund Charges	589009		11,665	12,982	12,124	12,124	-
	Total OPERATING EXPENDITURES			300,097	424,870	303,003	303,003	-
OTHER FINANCING USES								
	Transfer out to Assessor's Off	599266		79	124	107	107	-
	Total OTHER FINANCING USES			79	124	107	107	-
NET EFFECT ON FUND BALANCE								
				30,265	(100,439)	-	-	-
FUND BALANCE, BEGINNING OF YEAR				1,015,726	1,045,991	945,552	945,552	-
FUND BALANCE, END OF YEAR				<u>\$ 1,045,991</u>	<u>\$ 945,552</u>	<u>\$ 945,552</u>	<u>\$ 945,552</u>	<u>\$ -</u>

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
E Telephone Tax	403002	\$	680,236	\$	700,000	\$	700,000	-
Refunds	480070		1,441		-		-	-
Total REVENUES			681,677		700,000		700,000	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
Insurance-Property	502005		15,037		18,180		18,180	-
Insurance-Flood	502008		3,717		4,100		4,100	-
Rentals/Leases	503004		7,163		10,757		10,757	-
Professional Service	520002		11,009		10,000		10,000	-
Prof Serv - Generator	520047		1,923		2,800		2,800	-
Prof Serv - Alarm Monitoring	520102		1,347		1,200		1,200	-
R & M Machinery & Equipment	530005		43,095		10,000		10,000	-
R & M Bldg & Facilities	530008		4,575		84,183		84,183	-
R & M Bldg HVAC	530010		2,035		3,054		3,054	-
Utilities - Water	540000		448		750		750	-
Utilities - Natural Gas	540001		594		1,500		1,500	-
Utilities - Electric	540002		21,905		23,000		23,000	-
Telephone Svcs	540005		193,854		434,650		434,650	-
Cell Phone	540006		1,428		2,000		2,000	-
Stationary & Office Supplies	541007		3,993		3,700		3,700	-
Small Tools & Equipment	541014		232,141		13,500		13,500	-
Computer Equipment	542000		-		11,700		11,700	-
Computer Software	542001		158,412		-		-	-
Travel, Training & Etc.	550000		24,828		24,146		24,146	-
Small Equipment	571012		-		25,000		25,000	-
Bad Debt Expense	580016		708		1,000		1,000	-
Dues & Subscriptions	580018		-		1,280		1,280	-
911 Admin. Fee	580029		6,046		6,500		6,500	-
Interfund Charges	589009		6,817		7,000		7,000	-
Total EXPENDITURES			741,075		700,000		700,000	-
NET EFFECT ON FUND BALANCE			(59,398)		-		-	-
FUND BALANCE, BEGINNING OF YEAR			2,128,880		2,069,482		2,069,482	-
FUND BALANCE, END OF YEAR		\$	2,069,482	\$	2,069,482	\$	2,069,482	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
				\$	\$	\$	\$	\$
		420017		209,341	203,444	200,000	200,000	-
		420019		3,819	7,000	5,000	5,000	-
		420020		3,819	7,000	5,000	5,000	-
		420021		1,301,943	1,894,865	2,113,746	2,113,746	-
		420022		17,818	20,000	20,000	20,000	-
		420023		21,173	40,000	20,000	20,000	-
		420030		430,077	505,000	400,000	400,000	-
		420031		633,750	23,750	600,000	600,000	-
		420032		29,517	38,550	-	-	-
		420033		-	11,953	-	-	-
		420034		4,206,853	3,900,000	4,000,000	4,000,000	-
		420036		120,494	65,000	-	-	-
		420037		6,343	47,400	-	-	-
		440000	<b>0841</b>	100,000	-	-	-	-
		470003		13,406	-	5,000	5,000	-
		470004		14,997	-	20,000	20,000	-
		470005		30,628	-	20,000	20,000	-
		470006		524	-	-	-	-
		480070		1,024	-	-	-	-
		481001		1,180	-	-	-	-
Total REVENUES				7,146,706	6,763,962	7,408,746	7,408,746	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
					85,504	87,214	87,214	-
					50,698	51,712	51,712	-
					52,000	53,040	53,040	-
					42,000	42,840	42,840	-
					32,486	33,136	33,136	-
					33,543	38,000	38,000	-
					37,109	37,851	37,851	-
					29,859	29,859	29,859	-
					40,000	40,800	40,800	-
					28,152	28,715	28,715	-
		501000		306,762	431,351	443,167	443,167	-
		501001		642	-	-	-	-
		501002		4,298	7,000	6,450	6,450	-
		501004		34,203	49,000	48,750	48,750	-
		501005		39,470	53,282	93,912	93,912	-
Total PERSONNEL EXPENDITURES				385,375	540,633	592,279	592,279	-
<b>OPERATING EXPENDITURES</b>								
		502012		197	213	125	125	-
		503002		5,275	8,600	8,500	8,500	-
		503003		56,000	44,000	42,000	42,000	-
		503005		7,882	6,800	6,500	6,500	-
		520002		18,002	256,135	100,000	100,000	-
		520003		57,812	23,000	50,000	50,000	-
		520020		63,355	60,610	-	-	-
		540005		4,931	4,100	3,200	3,200	-
		540006		386	645	1,440	1,440	-
		541003		-	12	-	-	-
		541007		6,428	6,041	5,500	5,500	-
		541008		-	6,670	-	-	-
		542000		-	1,360	-	-	-
		542003	<b>0841</b>	47,642	-	-	-	-
		550000		783	17,562	10,000	10,000	-
		571001	<b>0841</b>	32,700	-	-	-	-
		580018		566	250	250	250	-
		580022		3,805	4,000	4,000	4,000	-
		580024		1,019	1,842	1,200	1,200	-
		580035		35	-	-	-	-
		587003		1,720,694	1,811,385	1,900,000	1,900,000	-
		587004		18,693	21,985	20,000	20,000	-
		587005		1,126	5,000	-	-	-
		587006		666,764	34,654	600,000	600,000	-
		587007		4,298,022	3,734,386	4,000,000	4,000,000	-
		587010		280	7,000	-	-	-
		587012		7,851	7,800	7,500	7,500	-
		587013		136,045	140,000	45,452	45,452	-
		587014		4,300	9,882	3,500	3,500	-
		587015		742	2,931	500	500	-
		587016		-	1,860	1,800	1,800	-
		587017		9,410	4,606	5,000	5,000	-
Total OPERATING EXPENDITURES				7,170,727	6,223,329	6,816,467	6,816,467	-
Total EXPENDITURES				7,556,102	6,763,962	7,408,746	7,408,746	-
<b>NET EFFECT ON FUND BALANCE</b>								
				(409,396)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR				510,244	100,848	100,848	100,848	-
FUND BALANCE, END OF YEAR				\$ 100,848	\$ 100,848	\$ 100,848	\$ 100,848	\$ -



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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Fed Transit Admin	420008	\$	453,010	\$ 337,453	\$ 337,700	\$ 337,700	\$ -
FEMA	420028		-	807	-	-	-
State Mass Transportation	440006		87,281	107,000	107,000	107,000	-
Rents and Leases	450038		38,993	40,000	40,000	40,000	-
Fare Box - Transit	450051		22,622	22,000	22,000	22,000	-
Interest - Invest.	470000		3,757	5,000	5,000	5,000	-
Total REVENUES			605,663	512,260	511,700	511,700	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Salaries:							
Transit Manager				64,756	66,051	66,051	-
Transit Manager				21,376	21,803	21,803	-
Administrative Supervisor				53,000	54,060	54,060	-
Senior Bus driver				51,334	52,361	52,361	-
Bus driver				46,980	47,920	47,920	-
Bus driver				41,965	45,760	45,760	-
Reserved Bus driver-PT				-	30,900	30,900	-
Reserved Bus driver-PT				30,900	30,900	30,900	-
Laborer I				29,090	29,672	29,672	-
Salaries Total	501000		323,003	339,401	379,427	379,427	-
Salaries - OT	501001		10,929	8,000	8,000	8,000	-
Taxes - Payroll	501002		6,885	5,784	9,550	9,550	-
Pension Costs	501004		34,730	31,750	34,940	34,940	-
Insurance-Hospital & Life	501005		55,810	54,500	66,837	66,837	-
Total PERSONNEL EXPENDITURES			431,357	439,435	498,754	498,754	-
<b>OPERATING EXPENDITURES</b>							
Auto Insurance	502000		4,718	3,089	3,406	3,406	-
General Liability Insurance	502001		-	-	33,557	33,557	-
Insurance-Property	502005		10,750	9,726	9,726	9,726	-
Insurance-Flood	502008		5,869	6,000	6,000	6,000	-
Insurance-Work Comp.	502012		8,862	9,577	138	138	-
Professional Service	520002		24,857	40,154	5,000	5,000	-
Prof Serv-Inspections	520017		-	500	500	500	-
Prof Serv-Drug Testing	520045		-	700	700	700	-
R & M Vehicles	530004		63,247	61,530	40,000	40,000	-
R & M Machinery & Equipment	530005		1,154	2,000	1,500	1,500	-
R & M Bldg & Facilities	530008		1,585	8,500	1,500	1,500	-
Utilities - Water	540000		168	350	350	350	-
Utilities - Electric	540002		12,462	11,500	11,500	11,500	-
Telephone Svcs	540005		5,121	4,000	4,000	4,000	-
Cell Phone	540006		642	975	975	975	-
Supplies-Janitorial	541002		404	1,000	750	750	-
Stationary & Office Supplies	541007		582	1,093	750	750	-
Supplies-Operating	541008		3,931	7,826	4,500	4,500	-
Small Tools & Equipment	541014		7,571	-	-	-	-
Uniforms	541017		1,734	1,800	2,650	2,650	-
Construction in Progress	571001		-	50,000	50,000	50,000	-
Small Equipment	571012		-	7,500	2,500	2,500	-
Buildings-Improvements	572022		44,668	-	-	-	-
Fees-Vehicle Licenses/Tags	580009		146	500	500	500	-
Advertising	580017		(469)	-	-	-	-
Dues & Subscriptions	580018		(51)	-	-	-	-
Postage	580022		1	25	-	-	-
Diesel	580034		6,224	5,457	5,500	5,500	-
Gasoline	580035		29,570	25,000	25,000	25,000	-
Total OPERATING EXPENDITURES			233,746	258,802	211,002	211,002	-
Total EXPENDITURES			665,103	698,237	709,756	709,756	-
<b>OTHER FINANCING SOURCES</b>							
Transfer from Sales Tax	499101		381,442	185,977	198,056	198,056	-
Total OTHER FINANCING SOURCES			381,442	185,977	198,056	198,056	-
<b>NET EFFECT ON FUND BALANCE</b>							
FUND BALANCE, BEGINNING OF YEAR			322,002	-	-	-	-
FUND BALANCE, END OF YEAR			(322,002)	-	-	-	-
		\$	-	\$ -	\$ -	\$ -	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	460001	\$ 23,064	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Total REVENUES		23,064	25,000	25,000	25,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Jurors & Witnesses	580049	-	25,000	25,000	25,000	-
Total EXPENDITURES		-	25,000	25,000	25,000	-
NET EFFECT ON FUND BALANCE		23,064	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		183,166	206,230	206,230	206,230	-
FUND BALANCE, END OF YEAR		<u>\$ 206,230</u>	<u>\$ 206,230</u>	<u>\$ 206,230</u>	<u>\$ 206,230</u>	<u>\$ -</u>

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
FEMA	420028	\$ 2,052	\$ -	\$ -	\$ -	\$ -
Total REVENUES		2,052	-	-	-	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Admin. Assistant II			50,558	50,558	50,558	-
Salaries	501000	50,134	50,558	50,558	50,558	-
Taxes - Payroll	501002	721	750	750	750	-
Pension Costs	501004	5,759	5,600	5,600	5,600	-
Insurance-Hospital & Life	501005	10,107	10,700	10,700	10,700	-
Total PERSONNEL EXPENDITURES		66,721	67,608	67,608	67,608	-
<b>OPERATING EXPENDITURES</b>						
Professional Service	520002	-	-	25,000	25,000	-
Rent - Equipment	503002	1,660	2,250	2,250	2,250	-
Stationary & Office Supplies	541007	501	650	650	650	-
Travel, Training & Etc.	550000	138	500	500	500	-
Advertising	580017	(400)	-	-	-	-
Concert Expenses-Jazz in June	580020	-	5,000	-	-	-
Shipping Handling, & Installation	580028	246	250	250	250	-
Total OPERATING EXPENDITURES		2,145	8,650	28,650	28,650	-
Total EXPENDITURES		68,866	76,258	96,258	96,258	-
<b>OTHER FINANCING SOURCES</b>						
Transfer from Sales Tax	499101	62,940	76,258	96,258	96,258	-
Total OTHER FINANCING SOURCES		62,940	76,258	96,258	96,258	-
NET EFFECT ON FUND BALANCE		\$ (3,874)	\$ -	\$ -	\$ -	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
UASI	420009	0020	\$	62,880	\$ 208,445	\$ 620,013	\$ 77,500	(542,513)
Cities Readiness Inc	420010	0056		19,866	19,866	19,866	19,866	-
EMPG Grant	420012	0022		16,378	89,845	52,227	52,227	-
SHSP Grant	420013	0021		3,510	275,354	456,664	456,664	-
Total REVENUES				102,634	593,510	1,148,770	606,257	(542,513)
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries:								
Director of OHSEP (RS 29.728)								
Administrative Assistant I								
Salaries	501000			129,251	132,915	135,543	135,543	-
Salaries - OT	501001			871	1,500	1,000	1,000	-
Taxes - Payroll	501002			1,870	2,045	2,100	2,100	-
Pension Costs	501004			14,947	14,625	14,915	14,915	-
Insurance-Hospital & Life	501005			20,215	21,500	26,650	26,650	-
Total PERSONNEL EXPENDITURES				167,154	172,585	180,208	180,208	-
<b>OPERATING EXPENDITURES</b>								
Rent - Equipment	503002			-	1,700	2,500	2,500	-
Rent - Equipment - EMPG	503002	0022		2,981	-	-	-	-
Rentals/Leases-SHSP	503004	0021		4,320	4,320	4,320	4,320	-
Professional Service	520002			16,583	17,650	16,850	16,850	-
Prof Serv-Software Support - UASI	520003	0020		28,471	-	25,000	-	(25,000)
Professional Serv. - Generator - UASI	520047	0020		-	-	43,137	-	(43,137)
R & M Vehicles	530004			639	8,800	2,500	2,500	-
R & M Machinery & Equipment	530005			2,767	5,000	3,500	3,500	-
R & M Bldg & Facilities	530008			471	-	-	-	-
R & M Bldg & Facilities - UASI	530008	0020		-	-	76,447	-	(76,447)
R & M Bldg & Facilities - SHSP	530008	0021		-	-	245,138	245,138	-
Utilities - Electric	540002			5,571	4,300	4,300	4,300	-
Telephone Svcs	540005			6,556	3,760	3,760	3,760	-
Cell Phone	540006			509	4,256	2,000	2,000	-
Cell Phone-EMPG	540006	0022		1,265	-	-	-	-
Supplies-Food/Drink	541003			313	500	-	-	-
Stationary & Office Supplies	541007			717	1,000	1,000	1,000	-
Supplies-Operating	541008			1,469	4,000	2,500	2,500	-
Supplies-Operating-EMPG	541008	0022		2,100	1,000	-	-	-
Small Tools & Equipment	541014			104	2,790	2,500	2,500	-
Small Tools & Equipment-UASI	541014	0020		22,452	63,882	-	-	-
Small Tools & Equipment-SHSP	541014	0021		3,510	44,522	30,366	30,366	-
Small Tools & Equipment-EMPG	541014	0022		7,650	-	-	-	-
Computer Equipment-UASI	542000	0020		6	49,548	145,174	45,174	(100,000)
Computer Software - UASI	542001	0020		24,384	39,412	-	-	-
Travel, Training, & Etc.	550000			2,758	4,400	4,000	4,000	-
Travel, Training, & Etc.-EMPG	550000	0022		374	1,900	-	-	-
Vehicles	571011			16,953	-	-	-	-
Generators - SHSP	571017	0021		-	-	16,000	16,000	-
Computer Equipment-UASI	572000	0020		9,998	-	-	-	-
Vehicles- UASI	572011	0020		-	95,000	90,000	-	(90,000)
Fees-Vehicle Licenses/Tags	580009			20	100	100	100	-
Advertising	580017			1,766	4,000	3,500	3,500	-
Dues & Subscriptions-EMPG	580018	0022		250	250	250	250	-
Recording Fees	580021			420	3,000	1,500	1,500	-
Postage	580022			17	250	250	250	-
Diesel	580034			-	5,000	5,000	5,000	-
Gasoline	580035			294	1,400	1,400	1,400	-
Operating Grant-UASI	589006	0020		(1,030)	135,078	347,429	139,500	(207,929)
Operating Grant-SHSP	589006	0021		-	52,047	53,666	53,666	-
Total OPERATING EXPENDITURES				164,658	558,865	1,134,087	591,574	(542,513)
Total EXPENDITURES				331,812	731,450	1,314,295	771,782	(542,513)
<b>OTHER FINANCING SOURCES</b>								
Transfer from Sales Tax	499101			145,011	137,940	165,525	165,525	-
Total OTHER FINANCING SOURCES				145,011	137,940	165,525	165,525	-
NET EFFECT ON FUND BALANCE			\$	(84,167)	\$ -	\$ -	\$ -	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
DNR Grant	420000			\$ 30,913	\$ 30,913	\$ 30,913	\$ 30,913	\$ -
Federal Grants - Lake Lery Marsh Creation Phase III	420003	0039		-	872,870	698,300	698,300	-
Federal Grants - Bayou Terre Aux Bouefs	420003	0102		909,490	-	-	-	-
Federal Grants - MRGO Navigation Improvements	420003	7575		-	1,685,000	1,192,159	1,192,159	-
State Grants - Shell Beach Fishing Pier	440000	0144		-	955,695	-	-	-
State Grants - Water Hyacinth Removal	440000	7576		-	300,000	-	-	-
Interest - Invest.	470000			439	-	-	-	-
Total REVENUES				940,842	3,844,478	1,921,372	1,921,372	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
Salaries Total	501000			(2,052)	-	-	-	-
Taxes - Payroll	501002			(27)	-	-	-	-
Pension Costs	501004			(236)	-	-	-	-
Insurance-Hospital & Life	501005			(284)	-	-	-	-
Total PERSONNEL EXPENDITURES				(2,599)	-	-	-	-
<b>OPERATING EXPENDITURES</b>								
Professional Service	520002			5,250	6,000	6,000	6,000	-
Professional Service - Lake Lery Marsh Creation Phase III	520002	0039		-	872,870	698,300	698,300	-
Professional Service - CPRA Meeting	520002	0054		-	4,000	4,000	4,000	-
Professional Service - Bayou Terre Aux Bouefs Ridge Restore	520002	0102		874,355	-	-	-	-
Professional Service - MRGO Navigation Improvements	520002	7575		57,740	9,000	-	-	-
Professional Service - Water Hyacinth Removal	520002	7576		-	300,000	-	-	-
Prof Serv-Contracting	520035			211,655	200,000	200,000	200,000	-
Cell Phone	540006			2,096	2,300	2,300	2,300	-
Stationary & Office Supplies	541007			-	500	500	500	-
Construction in Progress - Shell Beach Fishing Pier	571001	0144		-	955,695	-	-	-
Construction in Progress - MRGO Navigation Improvements	571001	7575		-	1,685,000	1,192,159	1,192,159	-
Entertainment & Prom-Delacroix Seafood Market	580019	0047		3,037	4,500	3,500	3,500	-
Total OPERATING EXPENDITURES				1,154,133	4,039,865	2,106,759	2,106,759	-
Total EXPENDITURES				1,151,534	4,039,865	2,106,759	2,106,759	-
<b>OTHER FINANCING SOURCES</b>								
Transfer from Sales Tax	499101			118,174	150,387	-	-	-
Transfer from GOMESA	499291			45,000	45,000	45,000	45,000	-
Total OTHER FINANCING SOURCES				163,174	195,387	45,000	45,000	-
<b>NET EFFECT ON FUND BALANCE</b>								
				\$ (47,518)	\$ -	\$ (140,387)	\$ (140,387)	\$ -

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Federal Grants - Lake Leary Phase II	420003	0006	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -
Federal Grants - Paris Road Pedestrian Crossing	420003	0045	-	-	2,000,000	2,000,000	-
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	161,805	25,000	50,000	50,000	-
Federal Grants - Bayou Terre Aux Bouefs-CPRA	420003	0143	661,751	-	-	-	-
Total REVENUES			823,556	2,525,000	4,550,000	4,550,000	-
<b>EXPENDITURES</b>							
<b>PERSONNEL EXPENDITURES</b>							
Professional Service - Lake Leary Phase II	520002	0006	-	1,732,043	2,412,770	2,412,770	-
Professional Service - Nunez Fisheries Workforce Dev.	520002	0009	-	195,000	-	-	-
Professional Service-Bayou Terre Aux Bouefs	520002	0102	145,924	-	-	-	-
Professional Service-Bayou Terre Aux Bouefs-CPRA	520002	0143	752,234	-	-	-	-
Construction in Progress-Paris Road Streetscape	571001	0007	29,158	-	-	-	-
Construction in Progress - Paris Road Pedestrian Crossing	571001	0045	-	-	2,000,000	2,000,000	-
Construction in Progress-Bayou Terre Aux Bouefs	571001	0102	-	25,000	50,000	50,000	-
Total EXPENDITURES			927,316	1,952,043	4,462,770	4,462,770	-
<b>NET EFFECT ON FUND BALANCE</b>							
			\$ (103,760)	\$ 572,957	\$ 87,230	\$ 87,230	\$ -
<b>NET EFFECT ON FUND BALANCE</b>							
			(239,319)	572,957	(53,157)	(53,157)	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>							
			(1,566,928)	(1,806,247)	(1,233,290)	(1,233,290)	-
<b>FUND BALANCE, END OF YEAR</b>							
			\$ (1,806,247)	\$ (1,233,290)	\$ (1,286,447)	\$ (1,286,447)	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
			420024	\$ 1,493,149	\$ 1,500,000	\$ 1,492,000	\$ 1,492,000	\$ -
			470000	288,531	-	-	-	-
			Total REVENUES	1,781,680	1,500,000	1,492,000	1,492,000	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
			520002	500	-	100,000	100,000	-
			520002	557	-	-	-	-
			520002	71,547	15,000	15,000	15,000	-
			520002	-	200,000	200,000	200,000	-
			560000	780,000	255,000	265,000	265,000	-
			560001	337,800	328,000	317,800	317,800	-
			560003	5,000	5,000	5,000	5,000	-
			571001	61,990	837,094	837,094	837,094	-
			Total EXPENDITURES	1,257,394	1,640,094	1,739,894	1,739,894	-
<b>OTHER FINANCING USES</b>								
			599290	45,000	45,000	45,000	45,000	-
			599464	1,374,514	1,863,547	-	-	-
			Total OTHER FINANCING USES	1,419,514	1,908,547	45,000	45,000	-
NET EFFECT ON FUND BALANCE				(895,228)	(2,048,641)	(292,894)	(292,894)	-
FUND BALANCE, BEGINNING OF YEAR				6,742,928	5,847,700	3,799,059	3,799,059	-
FUND BALANCE, END OF YEAR				\$ 5,847,700	\$ 3,799,059	\$ 3,506,165	\$ 3,506,165	\$ -

**ST. BERNARD PARISH GOVERNMENT  
DEBT SERVICE FUNDS  
2026 ADOPTED BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**DEBT SERVICE FUND**  
**2026 Adopted Budget**

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

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

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

*2014 Fire Sinking Fund* - This fund is used to accumulate monies for the payment of the limited tax certificates of indebtedness, series 2014, dated March 18, 2014, which were issued for the purpose of acquiring, constructing and improving fire protection facilities and purchasing fire trucks and other firefighting equipment.

**DEBT SERVICE FUND**  
**309 - HURRICANE RECOVERY REVENUE BOND 2021 SINKING**  
*(In Whole Numbers)*

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
OTHER FINANCING SOURCES						
Transf from 2008 S/T Ref Bond	499529	\$ 192,310	\$ -	\$ -	\$ -	\$ -
Total OTHER FINANCING SOURCES		<u>192,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		192,310	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>64,103</u>	<u>256,413</u>	<u>256,413</u>	<u>256,413</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 256,413</u>	<u>\$ 256,413</u>	<u>\$ 256,413</u>	<u>\$ 256,413</u>	<u>\$ -</u>

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

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 27,764	\$ -	\$ -	\$ -	\$ -
Total REVENUES		<u>27,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	3,515,000	-	-	-	-
Bond Interest Expense	560001	70,300	-	-	-	-
Service Fees- Bonds	560003	200	-	-	-	-
Total EXPENDITURES		<u>3,585,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transf from 2008 S/T Ref Bond	499529	609,267	-	-	-	-
Total OTHER FINANCING SOURCES		<u>609,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(2,948,469)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>2,922,133</u>	<u>(26,336)</u>	<u>(26,336)</u>	<u>(26,336)</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ (26,336)</u>	<u>\$ (26,336)</u>	<u>\$ (26,336)</u>	<u>\$ (26,336)</u>	<u>\$ -</u>

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

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	\$ 5,000	\$ 600,000	\$ 620,000	\$ 620,000	\$ -
Bond Interest Expense	560001	205,913	466,106	441,906	441,906	-
Service Fees- Bonds	560003	1,600	400	400	400	-
Total EXPENDITURES		<u>212,513</u>	<u>1,066,506</u>	<u>1,062,306</u>	<u>1,062,306</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499101	<u>599,435</u>	<u>1,066,506</u>	<u>1,062,306</u>	<u>1,062,306</u>	<u>-</u>
Total OTHER FINANCING SOURCES		<u>599,435</u>	<u>1,066,506</u>	<u>1,062,306</u>	<u>1,062,306</u>	<u>-</u>
OTHER FINANCING USES						
Transfer to General Fund Capital Projects	599464	<u>681,454</u>	<u>3,547,375</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>
Total OTHER FINANCING USES		<u>681,454</u>	<u>3,547,375</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(294,532)	(3,547,375)	(4,000,000)	(4,000,000)	-
FUND BALANCE, BEGINNING OF YEAR		<u>10,285,250</u>	<u>9,990,718</u>	<u>6,443,343</u>	<u>6,443,343</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 9,990,718</u>	<u>\$ 6,443,343</u>	<u>\$ 2,443,343</u>	<u>\$ 2,443,343</u>	<u>\$ -</u>

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

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 286	\$ -	\$ -	\$ -	\$ -
Total REVENUES		<u>286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		286	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>9,064</u>	<u>9,350</u>	<u>9,350</u>	<u>9,350</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u><u>\$ 9,350</u></u>	<u><u>\$ 9,350</u></u>	<u><u>\$ 9,350</u></u>	<u><u>\$ 9,350</u></u>	<u><u>\$ -</u></u>

**ST. BERNARD PARISH GOVERNMENT  
CAPITAL PROJECT FUNDS  
2026 ADOPTED BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**CAPITAL PROJECT FUNDS**  
**2026 Adopted Budget**

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

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

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

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

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

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

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

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 368	\$ 285	\$ -	\$ -	\$ -
Total REVENUES		<u>368</u>	<u>285</u>			<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002	<u>724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total EXPENDITURES		<u>724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(356)	285	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>7,600</u>	<u>7,244</u>	<u>7,529</u>	<u>7,529</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 7,244</u>	<u>\$ 7,529</u>	<u>\$ 7,529</u>	<u>\$ 7,529</u>	<u>\$ -</u>



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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Federal Grants - <b>Fire Station 10</b>	420003	<b>8210</b>	\$ -	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	-
State Grants - <b>Fire Station 10</b>	440000	<b>8210</b>	-	7,100,000	7,100,000	7,100,000	-
Total REVENUES			-	11,100,000	11,100,000	11,100,000	-
<b>EXPENDITURES</b>							
<b>OPERATING EXPENDITURES</b>							
Construction in Progress - <b>Fire Station 10</b>	571001	<b>8210</b>	229,631	11,100,000	11,100,000	11,100,000	-
Construction in Progress - <b>Fire Station 11</b>	571001	<b>8211</b>	115,946	307,906	307,906	307,906	-
Construction in Progress - <b>Fire Station 12</b>	571001	<b>8212</b>	92,300	53,957	53,957	53,957	-
Vehicles	572012		-	4,254,959	1,200,000	1,200,000	-
Total EXPENDITURES			437,877	15,716,822	12,661,863	12,661,863	-
<b>OTHER FINANCING SOURCES</b>							
Transfer from Fire	499254		5,618,619	1,644,564	817,990	817,990	-
Total OTHER FINANCING SOURCES			5,618,619	1,644,564	817,990	817,990	-
<b>NET EFFECT ON FUND BALANCE</b>							
			5,180,742	(2,972,258)	(743,873)	(743,873)	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,114,698	6,295,440	3,323,182	3,323,182	-
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 6,295,440</u>	<u>\$ 3,323,182</u>	<u>\$ 2,579,309</u>	<u>\$ 2,579,309</u>	<u>\$ -</u>

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Federal Grants-MS River Trailheads	420003	<b>8822</b>	\$ 54,445	\$ 27,723	\$ -	\$ -	\$ -
Federal Grants-MRT Cy Pres	420003	<b>8823</b>	-	166,000	166,000	166,000	-
State Grants	440000		-	100,000	-	-	-
State Grants- Forty Arpent Trail	440000	<b>0033</b>	2,535,368	170,101	-	-	-
Total REVENUES			2,589,813	463,824	166,000	166,000	-
<b>EXPENDITURES</b>							
<b>OPERATING EXPENDITURES</b>							
Professional Service	520002		28,867	32,000	32,000	32,000	-
Construction in Progress-40 Arpent Trail	571001	<b>0033</b>	1,292,538	-	-	-	-
Construction in Progress-40 Arp./Paris Rd Ped Cross	571001	<b>0045</b>	72,017	-	-	-	-
Construction in Progress-MS River Bike Path Phase III	571001	<b>8818</b>	-	100,000	100,000	100,000	-
Construction in Progress-MS River Bike Path Phase IV	571001	<b>8821</b>	18,393	20,000	20,000	20,000	-
Construction in Progress-MS River Trailheads	571001	<b>8822</b>	8,425	46,000	46,000	46,000	-
Construction in Progress- MRT Cy Pres	571001	<b>8823</b>	9,959	-	-	-	-
Total EXPENDITURES			1,430,199	198,000	198,000	198,000	-
<b>OTHER FINANCING USES</b>							
Transfer From General Fund	499100		1,000,000	-	-	-	-
Transfer From Sales Tax	499101		510,496	32,000	32,000	32,000	-
Total OTHER FINANCING USES			1,510,496	32,000	32,000	32,000	-
NET EFFECT ON FUND BALANCE			2,670,110	297,824	-	-	-
FUND BALANCE, BEGINNING OF YEAR			(1,263,315)	1,406,795	1,704,619	1,704,619	-
FUND BALANCE, END OF YEAR			\$ 1,406,795	\$ 1,704,619	\$ 1,704,619	\$ 1,704,619	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
	Highway Planning, Construction-Jackson/Paken Rdway Restorat.	420025	4524	\$ 30,033	\$ -	\$ -	\$ -	\$ -
	Interest - Invest.	470000		533	263	-	-	-
	Lawsuit Settlement	489076		1,100,000	-	-	-	-
	Total REVENUES			1,130,566	263	-	-	-
EXPENDITURES								
OPERATING EXPENDITURES								
	Professional Service - Jackson/Pakenham Roadway Restoration	520002	4524	105	-	-	-	-
	Total EXPENDITURES			105	-	-	-	-
NET EFFECT ON FUND BALANCE				1,130,461	263	-	-	-
FUND BALANCE, BEGINNING OF YEAR				(1,878,506)	(748,045)	(747,782)	(747,782)	-
FUND BALANCE, END OF YEAR				<u>\$ (748,045)</u>	<u>\$ (747,782)</u>	<u>\$ (747,782)</u>	<u>\$ (747,782)</u>	<u>\$ -</u>

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
EXPENDITURES								
OPERATING EXPENDITURES								
Construction in Progress	571001		\$	-	\$ 399	\$ -	\$ -	\$ -
Construction in Progress-Jean Lafitte Rehab	571001	0067		205,141	1,316,778	-	-	-
Construction in Progress-Arabi Drainage Phase II	571001	2919		-	903,535	-	-	-
Construction in Progress-Arabi Drainage - Aycock Ditch	571001	2920		(979)	-	-	-	-
Construction in Progress-Arabi Drainage - Esteban	571001	2921		(554)	-	-	-	-
Construction in Progress-Arabi Drainage - New Conspan	571001	2922		(12,226)	-	-	-	-
Construction in Progress-Arabi Drainage - New Culverts	571001	2923		1,817,905	1,988,445	-	-	-
Construction in Progress-Arabi Drainage - Angela Ph I	571001	2924		(2,312)	-	-	-	-
Construction in Progress-Arabi Drainage - Improvements	571001	2926		3,316,858	1,362,000	-	-	-
Total EXPENDITURES				5,323,833	5,571,157	-	-	-
OTHER FINANCING SOURCES								
Transfer from General Fund	499100			4,807,094	5,571,157	-	-	-
Total OTHER FINANCING SOURCES				4,807,094	5,571,157	-	-	-
NET EFFECT ON FUND BALANCE			\$	(516,739)	\$ -	\$ -	\$ -	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
Professional Service	520002		\$	49,880	\$ -	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008			687	3,500	-	-	-
Construction in Progress	571001			58,557	100,000	100,000	100,000	-
Construction in Progress - Paris Road Seafood Mkt Phase II	571001	0008		68,030	-	-	-	-
Construction in Progress- Misc Drainage Improvements	571001	1723		-	1,991,734	572,745	572,745	-
Construction in Progress - Citrus Ave Levee & Pump Station	571001	1724		44,772	-	-	-	-
Construction in Progress - Sylvia Estates Pump Station	571001	2928		364,050	-	-	-	-
Construction in Progress- Jail Renovation Phase 1A	571001	6013		148,674	665,296	648,565	648,565	-
Construction in Progress- Jail Renovation Phase 1B	571001	6014		105	-	-	-	-
Construction in Progress- Sheriff's Office Waterproofing	571001	6016		-	-	120,000	120,000	-
Construction in Progress- LBBLD Pumps	571001	6506		-	786,845	786,845	786,845	-
Total EXPENDITURES				734,755	3,547,375	2,228,155	2,228,155	-
<b>OTHER FINANCING SOURCES</b>								
Transfer from 2021 Sales Tax Bond	499352			681,454	3,547,375	4,000,000	4,000,000	-
Total OTHER FINANCING SOURCES				681,454	3,547,375	4,000,000	4,000,000	-
NET EFFECT ON FUND BALANCE			\$	(53,301)	\$ -	\$ 1,771,845	\$ 1,771,845	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
Bond Proceeds	489002			\$ -	\$ -	\$ 8,300,000	\$ 8,300,000	\$ -
Total REVENUES				-	-	8,300,000	8,300,000	-
EXPENDITURES								
OPERATING EXPENDITURES								
Professional Service - <b>Black Bay Barrier Islands</b>	520002	<b>1018</b>	50,000	-	-	-	-	-
Construction in Progress- <b>Buccaneer Villa Drainage</b>	571001	<b>0010</b>	-	720,087	-	-	-	-
Construction in Progress - <b>Misc. Drainage Improvements</b>	571001	<b>1723</b>	1,629,989	1,143,460	-	-	-	-
Total EXPENDITURES			1,679,989	1,863,547	-	-	-	-
OTHER FINANCING SOURCES								
Transfer from GOMESA	499291		1,374,514	1,863,547	-	-	-	-
Total OTHER FINANCING SOURCES			1,374,514	1,863,547	-	-	-	-
NET EFFECT ON FUND BALANCE			\$ (305,475)	\$ -	\$ 8,300,000	\$ 8,300,000	\$ -	-

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

			2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
Federal Grants-Jean Lafitte Sidewalk	420003	0011	\$ -	\$ 476,243	\$ -	\$ -	\$ -
Federal Grants-Francis Park	420003	8396	-	150,000	-	-	-
FEMA	420028		10,344	-	-	-	-
State Grants - Buccaneer Villa North Drainage	440000	0010	-	2,460,380	2,460,380	2,460,380	-
State Grants - Village Sq Revitalization	440000	0069	436,064	-	-	-	-
State Grants -Road Overlays	440000	0131	-	-	-	1,000,000	1,000,000
State Grants - Phase II-Multi Use Path LA 39	440000	0137	-	1,145,516	1,145,516	1,145,516	-
State Grants - Val Riess Turf	440000	0142	-	-	-	1,958,708	1,958,708
State Grants - Reunion Dr Playground	440000	0145	400,000	-	-	-	-
State Grants - Historic Schoolhouse	440000	0188	-	-	-	100,000	100,000
State Grants - Los Islenos Museum Complex	440000	0189	-	-	-	180,000	180,000
State Grants - St. Bernard Parish Courthouse	440000	0190	-	-	-	20,000	-
State Grants - Jail Renovation Phase 1A	440000	6013	-	1,653,164	-	-	-
State Grants - Jail Renovation Phase 1A	440000	6014	-	-	-	-	-
State Grants - ADA Compliant Upgrades at Parks	440000	8824	-	-	-	20,000	20,000
State Grants - Security Cameras at Parks	440000	8825	-	-	-	24,000	24,000
Interest - Investment	470000		-	440,000	-	-	-
Reimbursement - Library Building	480071	0104	8,603,020	5,571,000	-	-	-
Donations	483001		750,000	-	-	-	-
Donations- Paris Road Industrial Park	483001	0079	-	-	-	-	-
Donations- Guerenger Canal Bridge	483001	2927	1,359,039	906,026	-	-	-
Insurance Proceeds-Civic Center Roof Repl.	489074	0133	-	-	-	-	-
Total REVENUES			11,558,467	12,802,329	3,605,896	6,908,604	3,282,708
<b>EXPENDITURES</b>							
<b>OPERATING EXPENDITURES</b>							
Rentals / Leases	503004		108,995	46,000	50,000	50,000	-
R & M Bldg & Facilities	530008		-	102,157	100,000	100,000	-
Construction in Progress	571001		246,912	203,009	200,000	200,000	-
Construction in Progress-Buccaneer Villa North Drain	571001	0010	-	2,460,380	2,460,380	2,460,380	-
Construction in Progress-Jean Lafitte Sidewalk	571001	0011	3,607	445,000	-	-	-
Construction in Progress-Library Building	571001	0104	9,041,771	5,571,000	-	-	-
Construction in Progress-Road Overlays	571001	0131	-	599,416	-	1,000,000	1,000,000
Construction in Progress-Phase II-Multi Use Path LA 39	571001	0137	23,037	1,578,676	1,565,516	1,565,516	-
Construction in Progress-Val Riess Turf	571001	0142	45	1,950,000	1,950,000	1,958,708	8,708
Construction in Progress -Tot Lot Val Riess	571001	0146	7,792	424,000	288,568	362,548	73,980
Construction in Progress -Val Riess Shelter	571001	0147	5,141	5,998	135,432	135,432	-
Construction in Progress - Paul Noel Gym	571001	0187	305	227,836	-	-	-
Construction in Progress - Historic Schoolhouse	571001	0188	-	-	-	100,000	100,000
Construction in Progress - Los Islenos Museum Complex	571001	0189	-	-	-	180,000	180,000
Construction in Progress - St. Bernard Parish Courthouse	571001	0190	-	-	-	20,000	20,000
Construction in Progress - IDA HMPG 90/10	571001	0840	-	520,000	520,000	520,000	-
Construction in Progress - ZETA HMPG DPW Office 90/10	571001	1028	-	120,000	120,000	120,000	-
Construction in Progress - Paris Rd Storage Facility	571001	3642	-	767,735	767,735	767,735	-
Construction in Progress - Beauregard Courthouse	571001	6012	49,299	-	-	-	-
Construction in Progress- Jail Renovation Phase 1A	571001	6013	229	1,839,194	-	-	-
Construction in Progress- Francis Park	571001	8396	-	150,000	-	-	-
Construction in Progress- ADA Compliant Upgrades at Parks	571001	8824	-	-	-	20,000	20,000
Construction in Progress- Security at Parks	571001	8825	-	-	-	24,000	24,000
Small Equipment	571012		-	-	-	-	-
Total EXPENDITURES			11,119,016	17,010,401	8,157,631	9,584,319	1,426,688
<b>OTHER FINANCING SOURCES</b>							
Transfer from General Fund	499100		644,000	1,000,000	-	-	-
Transfer from Sales Tax Fund	499101		2,207,845	159,416	-	-	-
Total OTHER FINANCING SOURCES			2,851,845	1,159,416	-	-	-
NET EFFECT ON FUND BALANCE			3,130,296	(3,048,656)	(4,551,735)	(2,675,715)	1,856,020
NET EFFECT ON FUND BALANCE			2,254,781	(3,048,656)	5,520,110	7,396,130	1,856,020
FUND BALANCE, BEGINNING OF YEAR			578,401	2,833,182	(215,474)	(215,474)	-
FUND BALANCE, END OF YEAR			\$ 2,833,182	\$ (215,474)	\$ 5,304,636	\$ 7,180,656	\$ 1,856,020

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

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
R&M Bldg & Facilities	530005	\$ -	\$ 3,751,572	\$ 493,546	\$ 493,546	\$ -
Total EXPENDITURES		<u>-</u>	<u>3,751,572</u>	<u>493,546</u>	<u>493,546</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Canals And Drainage	499265	2,492,717	743,762	493,546	493,546	-
Total OTHER FINANCING SOURCES		<u>2,492,717</u>	<u>743,762</u>	<u>493,546</u>	<u>493,546</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		2,492,717	(3,007,810)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		515,093	3,007,810	-	-	-
FUND BALANCE, END OF YEAR		<u>\$ 3,007,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**ST. BERNARD PARISH GOVERNMENT  
INTERNAL SERVICE FUNDS  
2026 ADOPTED BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**INTERNAL SERVICE FUNDS**  
**2026 Adopted Budget**

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

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

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

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
FEMA	420028	\$ -	\$ 389	\$ -	\$ -	\$ -
Interest - Invest	470000	450,000	20,000	-	-	-
Reimbursement	480071	-	1,568	-	-	-
Gen. Liab. & Auto	480073	500,000	395,000	475,000	475,000	-
Misc. Revenue	480082	336	-	-	-	-
Reimb-Workmen's Compensation	482004	1,549,500	1,800,000	1,888,000	1,888,000	-
Total Revenues		2,499,836	2,216,957	2,363,000	2,363,000	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Risk Manager			77,553	79,074	79,074	-
Safety Manager			60,772	61,987	61,987	-
Insurance Supervisor			58,033	59,194	59,194	-
Insurance Coordinator			47,458	48,387	48,387	-
Accounting Clerk I			9,450	30,706	30,706	-
Salaries Total	501000	229,925	253,266	279,348	279,348	-
Salaries - OT	501001	3,783	106	-	-	-
Taxes - Payroll	501002	6,987	7,800	8,200	8,200	-
Pension Costs	501004	19,942	20,240	23,950	23,950	-
Insurance-Hospital & Life	501005	43,806	46,200	57,875	57,875	-
Total PERSONNEL EXPENDITURES		304,443	327,612	369,373	369,373	-
<b>OPERATING EXPENDITURES</b>						
Insurance-Auto Collision/Comp.	502018	4,875	-	-	-	-
Claims Payment-Auto/General	502019	241,924	388,995	475,000	475,000	-
Claims Payment-Wkr's Comp	502020	343,521	1,250,000	1,250,000	1,250,000	-
Rent - Equipment	503002	1,841	1,500	1,500	1,500	-
Professional Service	520002	12,366	56,650	30,000	30,000	-
Prof Ser-FA Richards/Auto Liab	520005	16,096	29,571	15,000	15,000	-
Prof Serv-FA Richards/Gen Liab	520006	18,300	25,000	10,000	10,000	-
Prof Serv-FA Richards/Wrk Comp	520007	25,000	30,000	35,000	35,000	-
Prof Serv-Cobra	520014	6,906	7,100	7,600	7,600	-
Cell Phone	540006	1,057	1,500	1,500	1,500	-
Supplies-Signs	541001	-	750	1,000	1,000	-
Stationary & Office Supplies	541007	1,527	825	1,200	1,200	-
Computer Software	542001	660	300	300	300	-
Travel, Training, & Etc.	550000	-	1,200	3,850	3,850	-
LA State Fees	580012	-	172,050	159,627	159,627	-
Dues & Subscriptions	580018	-	250	250	250	-
Postage	580022	1,190	1,300	1,300	1,300	-
Fees & Charges	580024	-	2,400	-	-	-
Shipping Handling, & Installat	580028	364	368	500	500	-
Miscellaneous Expense	580057	8	-	-	-	-
Total OPERATING EXPENDITURES		675,635	1,969,759	1,993,627	1,993,627	-
Total EXPENDITURES		980,078	2,297,371	2,363,000	2,363,000	-
<b>OTHER FINANCING SOURCES</b>						
Transfer From Sales Tax Fund	499101	47,302	30,659	-	-	-
Total OTHER FINANCING SOURCES		47,302	30,659	-	-	-
<b>NET EFFECT ON FUND BALANCE</b>						
FUND BALANCE, BEGINNING OF YEAR		1,567,060	(49,755)	-	-	-
FUND BALANCE, END OF YEAR		(190,663)	1,376,397	1,326,642	1,326,642	-
		\$ 1,376,397	\$ 1,326,642	\$ 1,326,642	\$ 1,326,642	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES								
OPERATING REVENUES								
	Gen. Liab. & Auto	480073		\$ 275,000	\$ 170,000	\$ 125,000	\$ 125,000	\$ -
	Miscellaneous Revenue - Prior	480083		4,244	-	-	-	-
	Reimb-Workmen's Compensation	482004		225,000	200,000	150,000	150,000	-
	Total Revenues			504,244	370,000	275,000	275,000	-
EXPENDITURES								
OPERATING EXPENDITURES								
	Claims Payment-Auto/General	502019		72,112	100,000	125,000	125,000	-
	Claims Payment-Wkr's Comp	502020		374,334	300,000	135,000	135,000	-
	Reinsurance - Worker's Comp	502021		-	30,000	10,000	10,000	-
	Prof Ser-FA Richards/Auto Liab	520005		1,389	10,000	2,500	2,500	-
	Prof Serv-FA Richards/Gen Liab	520006		1,634	10,000	2,500	2,500	-
	Total EXPENDITURES			449,469	450,000	275,000	275,000	-
NET EFFECT ON FUND BALANCE				54,775	(80,000)	-	-	-
FUND BALANCE, BEGINNING OF YEAR				1,759,104	1,813,879	1,733,879	1,733,879	-
FUND BALANCE, END OF YEAR				<u>\$ 1,813,879</u>	<u>\$ 1,733,879</u>	<u>\$ 1,733,879</u>	<u>\$ 1,733,879</u>	<u>\$ -</u>

**ST. BERNARD PARISH GOVERNMENT  
BUSINESS-TYPE ACTIVITIES  
2026 ADOPTED BUDGET**

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**ST. BERNARD PARISH GOVERNMENT**  
**BUSINESS-TYPE ACTIVITIES**  
**2026 Adopted Budget**

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

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

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

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Federal Grants - Sewer Master Plan	420003	0057	\$	13,713	\$ 7,253	\$ -	\$ -	\$ -
Federal Grants - CWEF Grant	420003	0062		150,000	170,000	150,000	150,000	-
FEMA	420028			-	710,551	-	-	-
Rents and Leases	450038			79,855	85,000	85,000	85,000	-
Fees, Charges, etc.	450043			158,955	250,000	225,000	225,000	-
Interest - Invest.	470000			562,062	250,000	250,000	250,000	-
Refunds	480070			173	-	-	-	-
Reimbursement	480071			3,050	-	-	-	-
Other Revenues	480079			32,624	200	5,000	5,000	-
Misc. Revenue	480082			1,745	-	-	-	-
Water fees	481001			6,427,387	6,090,000	6,418,000	6,418,000	-
Sewer Fees	481002			6,755,045	6,830,000	6,922,000	6,922,000	-
Safe Drinking Water Fee-DHH	481003			222,976	220,000	220,000	220,000	-
Installation Fees	481004			15,775	20,000	20,000	20,000	-
Sewer Inspection Fees	481005			2,600	3,500	3,000	3,000	-
Insurance Proceeds	489074			23,188	4,400	-	-	-
Insurance Proceeds - Hurricane Zeta	489074	1028		-	3,417	-	-	-
Total REVENUES				14,449,148	14,644,321	14,298,000	14,298,000	-
<b>EXPENDITURES</b>								
<b>PERSONNEL EXPENDITURES</b>								
<b>Salaries:</b>								
Director of Public Works					145,842	148,729	148,729	-
Assistant Director of Finance W&S					112,200	114,444	114,444	-
Manager W&S					97,339	99,246	99,246	-
Compliance Officer / Investigator					63,000	64,260	64,260	-
Superintendent-W&S					88,408	90,136	90,136	-
Utilities Finance Officer					80,931	82,510	82,510	-
Superintendent					69,910	71,308	71,308	-
Chief Plant Operator					69,350	70,697	70,697	-
Lift Station Supv./Electrician					68,025	69,346	69,346	-
Administrative Assistant II					66,346	67,633	67,633	-
Public Service Officer					62,747	64,002	64,002	-
Assistant Superintendent					67,583	68,934	68,934	-
Plant Manager W&S					56,245	56,245	56,245	-
Plant Manager Wastewater					56,245	56,245	56,245	-
Maintenance Supervisor					62,200	63,444	63,444	-
Maintenance Supervisor					50,026	50,026	50,026	-
Senior Staff Engineer					56,245	56,245	56,245	-
Chemist II					57,380	58,528	58,528	-
Project Inspector					47,732	47,732	47,732	-
Staff Engineer					42,756	42,756	42,756	-
Staff Engineer					42,756	42,756	42,756	-
Plant Operator V					59,267	60,452	60,452	-
Plant Operator IV					57,338	58,445	58,445	-
Plant Operator IV					37,351	37,351	37,351	-
Plant Operator IV					37,351	37,351	37,351	-
Plant Operator in Training					29,309	29,895	29,895	-
Electrician					33,543	33,543	33,543	-
Electrician					43,338	44,205	44,205	-
Electrician					34,825	35,522	35,522	-
Electrician					47,619	48,571	48,571	-
Electrician					34,741	35,436	35,436	-
Lab Technician I					41,000	41,820	41,820	-
Lab Technician II					44,121	45,004	45,004	-
Lab Technician I					42,878	44,877	44,877	-
Accounting Clerk III					39,672	40,466	40,466	-
Accounting Clerk III					39,344	40,111	40,111	-
Accounting Clerk II					44,848	46,225	46,225	-
Accounting Clerk II					36,953	37,692	37,692	-
Accounting Clerk II					36,006	36,726	36,726	-
Accounting Clerk I					30,774	31,390	31,390	-
Accounting Clerk I					32,263	32,908	32,908	-
Accounting Clerk I					30,286	30,892	30,892	-
Accounting Clerk I					28,734	29,309	29,309	-
Accounting Clerk I					30,000	30,600	30,600	-
Accounting Clerk I - PT					21,060	21,060	21,060	-
Camera Truck/Operator					29,859	29,859	29,859	-
Crewman I					30,759	31,374	31,374	-
Crewman I					37,606	38,358	38,358	-
Crewman I					38,705	39,479	39,479	-

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<i>Salaries: continued</i>						
			\$ 33,705	\$ 34,379	\$ 34,379	\$ -
			36,751	37,486	37,486	-
			30,774	31,390	31,390	-
			32,366	33,013	33,013	-
			30,286	28,734	28,734	-
			28,800	29,376	29,376	-
			29,797	28,734	28,734	-
			29,309	29,895	29,895	-
			28,734	29,309	29,309	-
			29,309	29,895	29,895	-
			28,734	28,734	28,734	-
			30,706	30,706	30,706	-
			38,901	39,659	39,659	-
			29,859	29,859	29,859	-
			36,194	36,878	36,878	-
			28,734	28,734	28,734	-
			31,879	32,517	32,517	-
			29,309	29,895	29,895	-
			36,436	37,165	37,165	-
			29,559	30,150	30,150	-
			31,436	32,065	32,065	-
			53,671	54,704	54,704	-
			48,189	49,113	49,113	-
			40,324	41,131	41,131	-
			32,486	33,136	33,136	-
			30,963	31,583	31,583	-
			30,000	30,000	30,000	-
			22,464	22,464	22,464	-
			31,200	31,200	31,200	-
			37,351	37,351	37,351	-
			56,426	57,515	57,515	-
			48,519	49,489	49,489	-
			40,422	41,231	41,231	-
			21,060	21,060	21,060	-
			18,252	18,252	18,252	-
Salaries Total	501000	2,940,723	3,685,721	3,740,945	3,740,945	-
Salaries - OT	501001	209,955	226,777	225,000	225,000	-
Taxes - Payroll	501002	50,042	60,000	65,000	65,000	-
Pension Costs	501004	348,551	350,000	401,750	401,750	-
Insurance-Hospital & Life	501005	605,452	630,000	797,102	797,102	-
Insurance Retirees Health&Life	501007	189,289	210,000	264,600	264,600	-
Total PERSONNEL EXPENDITURES		4,344,012	5,162,498	5,494,397	5,494,397	-
<i>OPERATING EXPENDITURES continued</i>						
Auto Insurance	502000	75,794	140,000	80,000	80,000	-
General Liability Insurance	502001	200,000	200,000	150,000	150,000	-
Insurance-Property	502005	753,092	655,100	700,000	700,000	-
Insurance - CompEquip / System	502006	891	1,500	1,500	1,500	-
Insurance-Water Towers	502007	61,929	67,200	74,000	74,000	-
Insurance-Flood	502008	26,420	32,500	35,000	35,000	-
Insurance-Work.Comp.	502012	225,000	225,000	225,000	225,000	-
Rent - Equipment	503002	51,070	28,400	30,000	30,000	-
Rentals/Leases	503004	5,491	6,800	6,000	6,000	-
Professional Service	520002	323,842	459,300	450,000	450,000	-
Professional Service - Sewer Master Plan	520002	0057 25,683	20,700	21,000	21,000	-
Prof Serv-Software Support	520003	115,268	100,000	115,000	115,000	-
Prof Serv-Storage	520009	14,539	22,000	22,000	22,000	-
Prof Serv-Legal	520012	(823)	-	-	-	-
Prof Serv-Inspections	520017	110	1,124	300	300	-
Prof Serv-Appraisals	520041	-	500	500	500	-
Prof Serv-Employee Physicals	520046	-	35	100	100	-
Prof Serv-Generator	520047	-	2,000	2,000	2,000	-
Prof Serv-Elevator	520049	8,472	8,892	9,000	9,000	-
Prof Serv - Water Plant Staffing	520055	677,845	685,000	698,700	698,700	-
Prof Serv - Alarm Monitoring	520102	3,813	7,688	7,700	7,700	-
Contract Collections	520104	117,251	222,045	225,000	225,000	-
R & M Vehicles	530004	78,365	140,000	120,000	120,000	-
R & M Machinery & Equipment	530005	162,305	100,000	120,000	120,000	-
R & M Bldg & Facilities	530008	179,599	293,133	240,000	240,000	-
R & M Bldg & Facilities - Hurricane Ida	530008	0840 1,090,388	-	-	-	-
R & M Water&Sewer Point Repair	530009	-	1,100,000	1,100,000	1,100,000	-
R & M Water&Sewer Point Repair - CWF Grant	530009	0062 35,885	170,000	150,000	150,000	-
R & M Bldg HVAC	530010	62,705	44,996	45,900	45,900	-



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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
OPERATING EXPENDITURES <i>continued</i>								
R & M Roads	530011		\$	211,672	\$ 150,000	\$ 200,000	\$ 200,000	\$ -
Pump Station Rehab/Repairs	530015			1,369,970	150,000	200,000	200,000	-
R & M Meter Replacements	530020			3,188	2,000,000	1,140,000	1,140,000	-
Utilities - Natural Gas	540001			1,341,563	5,900	6,000	6,000	-
Utilities - Electric	540002			45,244	1,450,000	1,500,000	1,500,000	-
Telephone Svcs	540005			49,794	51,000	53,000	53,000	-
Cell Phone	540006			3,645	51,000	52,000	52,000	-
Supplies-Janitorial	541002			6,504	6,900	5,500	5,500	-
Stationary & Office Supplies	541007			45,074	7,500	7,000	7,000	-
Supplies-Operating	541008			27,668	60,000	55,000	55,000	-
Small Tools & Equipment	541014			36,514	26,500	26,000	26,000	-
Uniforms	541017			13,915	39,000	40,000	40,000	-
Billing Office Supplies	541020			700,648	15,000	15,000	15,000	-
Chemicals	541100			9,082	750,000	760,000	760,000	-
Computer Equipment	542000			76,015	20,000	23,000	23,000	-
Computer Software	542001			4,359	102,000	76,000	76,000	-
Travel, Training, & Etc.	550000			-	3,500	3,500	3,500	-
Construction in Progress	571001	1252		-	1,650,000	1,995,995	1,995,995	-
Construction in Progress	571001	4531		-	-	131,005	131,005	-
Vehicles	571011			181,327	334,975	250,000	250,000	-
Small Equipment	571012			33,663	-	45,000	45,000	-
Pump Replacement	571020			84,650	200,000	220,000	220,000	-
Computer Equipment	572000			-	20,298	20,000	20,000	-
Heavy Equipment	572010			-	25,000	20,000	20,000	-
Infrastructure	572012			27,500	-	-	-	-
Equipment Purchases - Small	572013			-	20,000	20,000	20,000	-
Buildings-Improvements	572022			2,040	88,960	-	-	-
Depreciation Expense	574000			10,531,289	-	-	-	-
Fees-Vehicle Licenses/Tags	580009			540	1,400	1,500	1,500	-
LA State Fees	580013			183,807	240,000	240,000	240,000	-
Bad Debt Expense	580016			123,706	-	-	-	-
Advertising	580017			501	1,200	1,200	1,200	-
Dues & Subscriptions	580018			-	500	500	500	-
Recording Fees	580021			3,128	6,500	6,500	6,500	-
Postage	580022			(27,797)	3,000	2,500	2,500	-
Fees & Charges	580024			75,736	70,000	70,000	70,000	-
Shipping Handling, & Installat	580028			68	500	500	500	-
Diesel	580034			45,146	45,000	49,000	49,000	-
Gasoline	580035			62,276	60,000	60,000	60,000	-
Water Treatment-Testing fee/su	581006			23,119	35,000	35,000	35,000	-
Wastewater Treatment-Testing fees	581007			33,085	35,000	35,000	35,000	-
Interfund Charges	589009			928,618	831,709	817,254	817,254	-
Total OPERATING EXPENDITURES				20,552,191	13,291,254	12,811,654	12,811,654	-
Total EXPENDITURES				24,896,203	18,453,752	18,306,051	18,306,051	-
OTHER FINANCING SOURCES								
Transfer from 2008 S/T Ref Bond	499529			3,784,697	2,637,051	2,618,946	2,618,946	-
Transfer from W&S Capital Proj - Daniel Drive Sewer Repairs	499557	2929		2,673	-	-	-	-
Transfer from W&S Capital Proj - Proj.3.2 High Service Water Pump	499557	4506		10,235	-	-	-	-
Transfer from W&S Capital Proj - Proj. 3.3 Waterline Replacement	499557	4507		66,413	-	-	-	-
Transfer from W&S Capital Proj - Proj. 3.4 Waterline Replacement	499557	4508		241,593	-	-	-	-
Transfer from W&S Capital Proj - Delambert/Delille Pump Station	499557	4511		428,826	-	-	-	-
Transfer from W&S Capital Proj - Proj. 4.1 Water Line Replacement	499557	4512		60,550	-	-	-	-
Transfer from W&S Capital Proj - Proj. 4.2 Water Line Replacement	499557	4513		195,172	-	-	-	-
Transfer from W&S Capital Proj - Fanz/Guillot Pump Stat.Connect	499557	4525		229,447	-	-	-	-
Transfer from W&S Capital Proj - Riverbend Consolidation	499557	4531		1,002,370	-	-	-	-
Total OTHER FINANCING SOURCES				6,021,976	2,637,051	2,618,946	2,618,946	-
OTHER FINANCING USES								
Transfer to W&S Capital Proj	599557			2,395,709	-	-	-	-
Total OTHER FINANCING USES				2,395,709	-	-	-	-
NET EFFECT ON FUND BALANCE				(6,820,788)	(1,172,380)	(1,389,105)	(1,389,105)	-
FUND BALANCE, BEGINNING OF YEAR				232,163,862	225,343,074	224,170,694	224,170,694	-
FUND BALANCE, END OF YEAR				\$ 225,343,074	\$ 224,170,694	\$ 222,781,589	\$ 222,781,589	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	470000	\$ 53,317	\$ 45,429	\$ -	\$ -	\$ -
Total REVENUES		<u>53,317</u>	<u>45,429</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		53,317	45,429	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>71,520</u>	<u>124,837</u>	<u>170,266</u>	<u>170,266</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 124,837</u>	<u>\$ 170,266</u>	<u>\$ 170,266</u>	<u>\$ 170,266</u>	<u>\$ -</u>

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Sales Tax	402000	\$	6,225,255	\$	5,733,334	\$	5,833,333	\$ -
Interest - Invest	470000		292,042		406,830		300,000	-
Interest - Other	470003		11,720		8,240		-	-
Total REVENUES			6,529,017		6,148,404		6,133,333	-
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
Ded. by Tax Collector	580000		529,946		458,667		466,667	-
Total EXPENDITURES			529,946		458,667		466,667	-
<b>OTHER FINANCING USES</b>								
Transfer to Hurricane Recovery Bond	599309		192,310		-		-	-
Transfer to 2012 Sales Tax Ref	599312		609,267		-		-	-
Transfer to Water & Sewer	599500		3,784,697		2,637,051		2,618,946	-
Transfer to W&S Reserve	599533		665,013		658,280		656,170	-
Transfer to W&S Capital Projects	599557		-		2,394,406		2,391,550	-
Total OTHER FINANCING USES			5,251,287		5,689,737		5,666,666	-
NET EFFECT ON FUND BALANCE				747,784	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR				5,232,709	5,980,493	5,980,493	5,980,493	-
FUND BALANCE, END OF YEAR				\$ 5,980,493	\$ 5,980,493	\$ 5,980,493	\$ 5,980,493	\$ -

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

		<u>2024 Actuals</u>	<u>2025 Adopted</u>	<u>2026 Introduced</u>	<u>2026 Adopted</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Invest	470000	\$ 2,391	\$ -	\$ -	\$ -	\$ -
Total REVENUES		<u>2,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		2,391	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>66,176</u>	<u>68,567</u>	<u>68,567</u>	<u>68,567</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 68,567</u>	<u>\$ 68,567</u>	<u>\$ 68,567</u>	<u>\$ 68,567</u>	<u>\$ -</u>

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest	470000	\$ 7,914	\$ 6,740	\$ -	\$ -	\$ -
Total REVENUES		7,914	6,740	-	-	-
NET EFFECT ON FUND BALANCE		7,914	6,740	-	-	-
FUND BALANCE, BEGINNING OF YEAR		10,463	18,377	25,117	25,117	-
FUND BALANCE, END OF YEAR		\$ 18,377	\$ 25,117	\$ 25,117	\$ 25,117	\$ -

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
OPERATING REVENUES						
Interest - Invest	470000	\$ 48,388	\$ 62,870	\$ 50,000	\$ 50,000	\$ -
Total REVENUES		48,388	62,870	50,000	50,000	-
<b>EXPENDITURES</b>						
OPERATING EXPENDITURES						
Bond Interest Expense	560001	-	158,280	146,170	146,170	-
Total EXPENDITURES		-	158,280	146,170	146,170	-
<b>OTHER FINANCING SOURCES</b>						
Transfer From 2008 S/T Ref Bond	499529	665,013	658,280	656,170	656,170	-
Total OTHER FINANCING SOURCES		665,013	658,280	656,170	656,170	-
NET EFFECT ON FUND BALANCE		713,401	562,870	560,000	560,000	-
FUND BALANCE, BEGINNING OF YEAR		1,362,387	2,075,788	2,638,658	2,638,658	-
FUND BALANCE, END OF YEAR		\$ 2,075,788	\$ 2,638,658	\$ 3,198,658	\$ 3,198,658	\$ -

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

				2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>								
<b>OPERATING REVENUES</b>								
Federal Grants - Riverbend Consolidation	420003	4531	\$	-	\$ 6,731,369	\$ 4,700,000	\$ 3,700,000	\$ (1,000,000)
Interest - Invest	470000			8660	6,740	-	-	-
Total REVENUES				8,660	6,738,109	4,700,000	3,700,000	(1,000,000)
<b>EXPENDITURES</b>								
<b>OPERATING EXPENDITURES</b>								
Professional Service - Sewer Loan #2 Project Management	520002	4499		21,125	350,000	300,000	300,000	-
Professional Service -Water Project 3.2	520002	4506		(3,010)	-	-	-	-
Professional Service - Water Project 3.4	520002	4508		(71,054)	-	-	-	-
Professional Service - Water Loan #3 Project Management	520002	4510		131,466	160,000	-	-	-
Professional Service - Delambert/Delille Pump Station	520002	4511		(5,455)	-	-	-	-
Professional Service - Water Project 4.2	520002	4513		(57,401)	-	-	-	-
Professional Service - Water Loan #4 Project Management	520002	4514		-	140,000	170,000	170,000	-
Professional Service - Fanz/Guillot Pump Station Connect	520002	4525		(2,919)	-	250,000	250,000	-
Professional Service - Riverbend Consolidation	520002	4531		(12,751)	-	300,000	300,000	-
Construction in Progress - Water Project 3.1	571001	4505		-	40,000	3,175,000	3,175,000	-
Construction in Progress - Water Project 3.2	571001	4506		-	2,160,000	-	-	-
Construction in Progress - Water Project 3.3	571001	4507		-	1,190,000	2,040,000	2,040,000	-
Construction in Progress - Water Project 3.4	571001	4508		-	1,200,000	2,575,000	2,575,000	-
Construction in Progress - Water Project 4.1	571001	4512		-	815,000	1,645,000	1,645,000	-
Construction in Progress - Water Project 4.2	571001	4513		-	1,030,000	2,365,000	2,365,000	-
Construction in Progress - Riverbend Consolidation	571001	4531		-	7,100,000	6,150,000	6,150,000	-
Interest Expense	580008			491,647	1,937,441	371,263	371,263	-
Administrative Fees	580014			124,530	62,559	134,289	134,289	-
Total OPERATING EXPENDITURES				616,178	16,185,000	19,475,552	19,475,552	-
Total EXPENDITURES				616,178	16,185,000	19,475,552	19,475,552	-
<b>OTHER FINANCING USES</b>								
Transfer to W&S Capital Proj - Daniel Drive Sewer Repairs	599500	2929		2,673	-	-	-	-
Transfer to W&S - Project 3.2 High Service Water Pump	599500	4506		10,235	-	-	-	-
Transfer to W&S - Water Project 3.3	599500	4507		66,413	-	-	-	-
Transfer to W&S - Project 3.4 Waterline Replacment	599500	4508		241,593	-	-	-	-
Transfer to W&S - Delambert/Delille Pump Station	599500	4511		428,826	-	-	-	-
Transfer to W&S - Water Project 4.1	599500	4512		60,550	-	-	-	-
Transfer to W&S - Project 4.2 Water Line Replacement	599500	4513		195,172	-	-	-	-
Transfer to W&S - Fanz/Guillot Pump Station Connect	599500	4525		229,447	-	-	-	-
Transfer to W&S - Riverbend Consolidation	599500	4531		1,002,370	-	-	-	-
Total OTHER FINANCING USES				2,237,279	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
Transfer from W&S	499500			2,395,709	-	-	-	-
Transfer from 2008 S/T Ref Bond	499529			-	2,394,406	2,391,550	2,391,550	-
Total OTHER FINANCING SOURCES				2,395,709	2,394,406	2,391,550	2,391,550	-
<b>NET EFFECT ON FUND BALANCE</b>				(449,088)	(7,052,485)	(12,384,002)	(13,384,002)	(1,000,000)
<b>FUND BALANCE, BEGINNING OF YEAR</b>				(44,906,251)	(45,355,339)	(52,407,824)	(52,407,824)	-
<b>FUND BALANCE, END OF YEAR</b>				\$ (45,355,339)	\$ (52,407,824)	\$ (64,791,826)	\$ (65,791,826)	\$ (1,000,000)

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

		2024 Actuals	2025 Adopted	2026 Introduced	2026 Adopted	Change
<b>REVENUES</b>						
<b>OPERATING REVENUES</b>						
Concession Sales - Ballroom	450029	\$ 270	\$ 3,763	\$ 3,700	\$ 3,700	-
Alcohol Sales (Ballroom)	450030	86	250	250	250	-
Concession Sales - Auditorium	450031	60,671	76,351	76,500	76,500	-
Alcohol Sales (Auditorium)	450032	23,039	-	10,000	10,000	-
Sales - Food/Drink Package	450034	46,469	35,000	35,000	35,000	-
Sales - Food/Drink Package-Beauregard	450034 6012	4,043	12,041	12,000	12,000	-
Facility Rental-Bldg Rental	450035	250,721	308,746	300,000	300,000	-
Facility Rental-Bldg Rental - Beauregard	450035 6012	9,339	15,835	15,000	15,000	-
Facility Rental-Bldg Rental - Aycock	450035 6015	2,300	-	-	-	-
Tips	450053	-	6,430	6,500	6,500	-
Cleaning Fee Collected	480051	21,900	25,000	25,000	25,000	-
Cleaning Fee Collected - Beauregard	480051 6012	700	1,450	1,450	1,450	-
Security Charges Collected	480052	25,590	25,000	25,000	25,000	-
Security Charges Collected-Beauregard	480052 6012	320	1,200	1,200	1,200	-
Misc. Revenue	480082	19,658	13,860	15,000	15,000	-
Donations	483001	-	10,000	-	-	-
Total REVENUES		465,356	534,926	526,600	526,600	-
<b>EXPENDITURES</b>						
<b>PERSONNEL EXPENDITURES</b>						
Salaries:						
Special Events Manager			94,088	95,970	95,970	-
Facilities Manager II			53,241	54,306	54,306	-
Office Manager I			32,994	33,654	33,654	-
Concession Workers - PT			25,000	25,000	25,000	-
Salaries Total	501000	217,269	205,323	208,930	208,930	-
Salaries - OT	501001	4,047	786	-	-	-
Taxes - Payroll	501002	5,916	6,000	4,800	4,800	-
Pension Costs	501004	20,396	19,500	20,250	20,250	-
Insurance-Hospital & Life	501005	30,322	32,000	39,975	39,975	-
Tips	501012	-	6,360	6,500	6,500	-
Total PERSONNEL EXPENDITURES		277,950	269,969	280,455	280,455	-
<b>OPERATING EXPENDITURES</b>						
Rent - Equipment	503002	1,285	1,500	1,500	1,500	-
Professional Service	520002	32,285	35,000	35,000	35,000	-
Prof Serv - Generator	520047	6,305	6,900	6,900	6,900	-
Prof Serv-Elevator	520049	2,040	2,200	2,350	2,350	-
Prof Serv - Security service	520101	23,648	25,000	25,000	25,000	-
Prof Serv - Alarm Monitoring	520102	1,320	2,500	2,500	2,500	-
R & M Machinery & Equipment	530005	457	500	500	500	-
R & M Bldg & Facilities	530008	13,248	10,000	10,000	10,000	-
Utilities - Water	540000	1,290	1,500	1,500	1,500	-
Utilities - Natural Gas	540001	10,108	11,168	8,500	8,500	-
Utilities - Electric	540002	132,568	138,065	140,000	140,000	-
Telephone Svcs	540005	9,047	7,750	7,750	7,750	-
Cell Phone	540006	1,825	1,000	2,400	2,400	-
Supplies-Janitorial	541002	4,303	5,500	5,500	5,500	-
Stationary & Office Supplies	541007	650	550	550	550	-
Supplies-Operating	541008	1,182	1,000	2,500	2,500	-
Small Tools & Equipment	541014	-	6,000	2,500	2,500	-
Uniforms	541017	2,446	2,600	2,600	2,600	-
Furniture & Fixtures	542003	-	4,580	-	-	-
Travel, Training, & Etc.	550000	140	500	500	500	-
Concession Product - Food/Drin	580002	20,772	21,373	21,500	21,500	-
Concession Supplies	580003	670	1,000	1,000	1,000	-
Alcohol Expense	580005	9,559	6,650	10,000	10,000	-
Taxes & Lic. Other	580010	625	1,000	750	750	-
Advertising	580017	-	50	50	50	-
Dues & Subscriptions	580018	90	44	150	150	-
Fees & Charges	580024	77	2,474	4,000	4,000	-
Linen & Laundry Expense	580031	12,163	13,000	12,000	12,000	-
Total OPERATING EXPENDITURES		288,103	309,404	307,500	307,500	-
Total EXPENDITURES		566,053	579,373	587,955	587,955	-
<b>OTHER FINANCING SOURCES</b>						
Transfer from Sales Tax	499101	97,179	44,447	61,355	61,355	-
Total OTHER FINANCING SOURCES		97,179	44,447	61,355	61,355	-
NET EFFECT ON FUND BALANCE		(3,518)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(515,727)	(519,245)	(519,245)	(519,245)	-
FUND BALANCE, END OF YEAR		\$ (519,245)	\$ (519,245)	\$ (519,245)	\$ (519,245)	-