



St. Bernard
Parish Government

Historic Past, Promising Future

2026 Introduced Budget





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ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2026 INTRODUCED BUDGET





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 a 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 2nd 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 \$19M 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,



Louis Pomes
Parish President

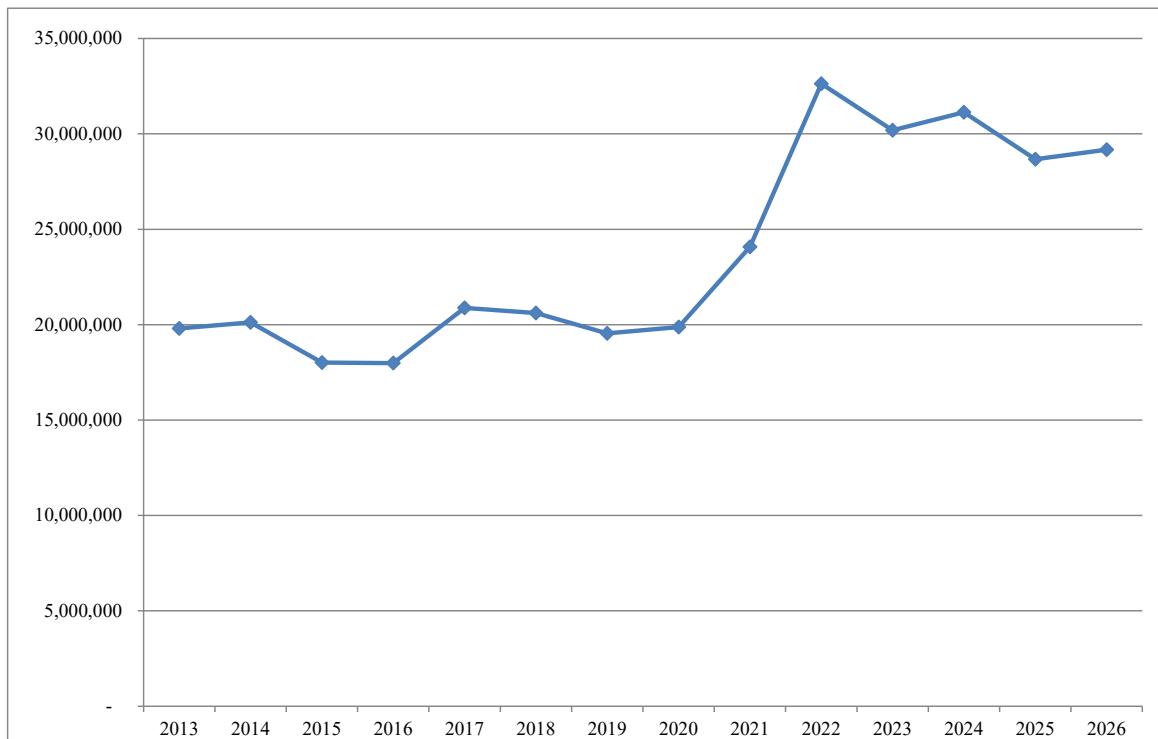
ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2026 INTRODUCED BUDGET





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%

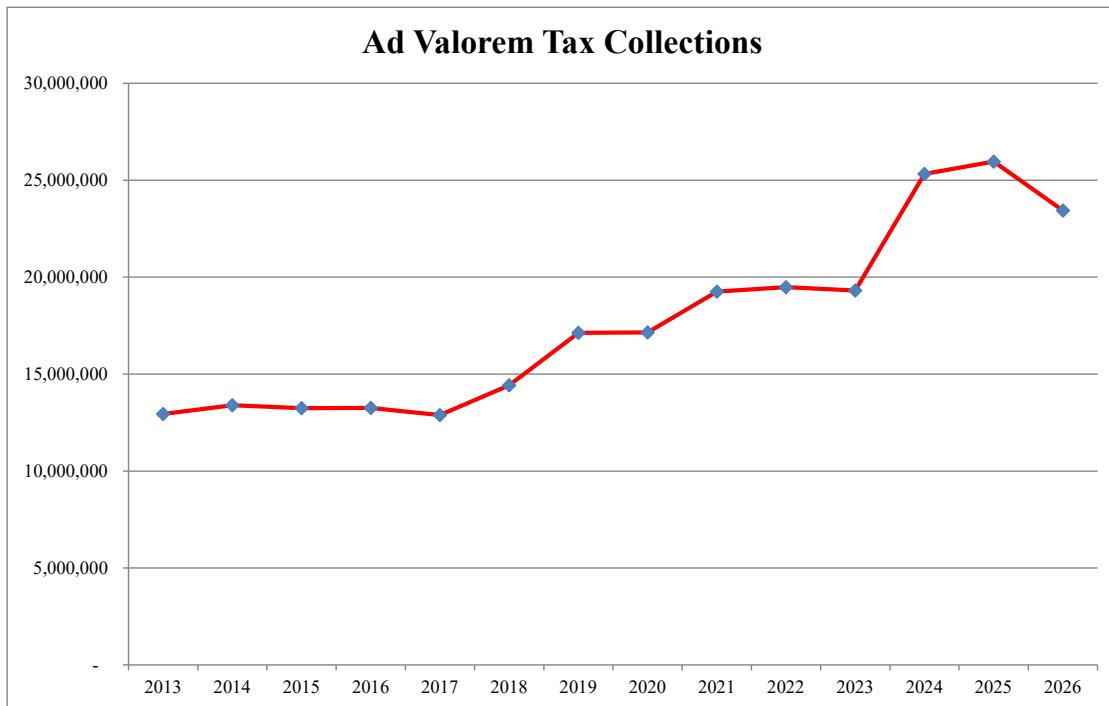




History of Ad Valorem Tax Collections

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%

Ad Valorem Tax Collections





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.



St. Bernard
Parish Government

Historic Past, Promising Future

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
	430	418	425



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	 <u>\$ 12,402,051</u>	 <u>\$ 16,509,124</u>	 <u>\$ 12,974,247</u>	 <u>\$ 11,078,121</u>	 <u>\$ 15,040,535</u>	 <u>\$ 24,727,304</u>	 <u>\$ 29,792,837</u>	 <u>\$ 28,967,239</u>	 <u>\$ 22,532,806</u>
 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	 <u>\$ 8,883,862</u>	 <u>\$ 6,673,094</u>	 <u>\$ 10,645,074</u>	 <u>\$ 9,559,824</u>	 <u>\$ 15,477,864</u>	 <u>\$ 40,363,738</u>	 <u>\$ 44,156,723</u>	 <u>\$ 40,515,329</u>	 <u>\$ 50,053,662</u>

**Unaudited



Expenses

Governmental Activities:

	2016	2017	2018	2019	2020	2021	2022	2023	2024
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>

Business-Type Activities:

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>

Total Primary Government Expenses

	<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>
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Program Revenues

Governmental Activities:

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>

Business-Type Activities:

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>

Total Primary Government Program Revenues

	<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>
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Net (Expense)/Revenue

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:

	Fiscal Year								
	2016	2017	2018	2019	2020	2021	2022	2023	2024
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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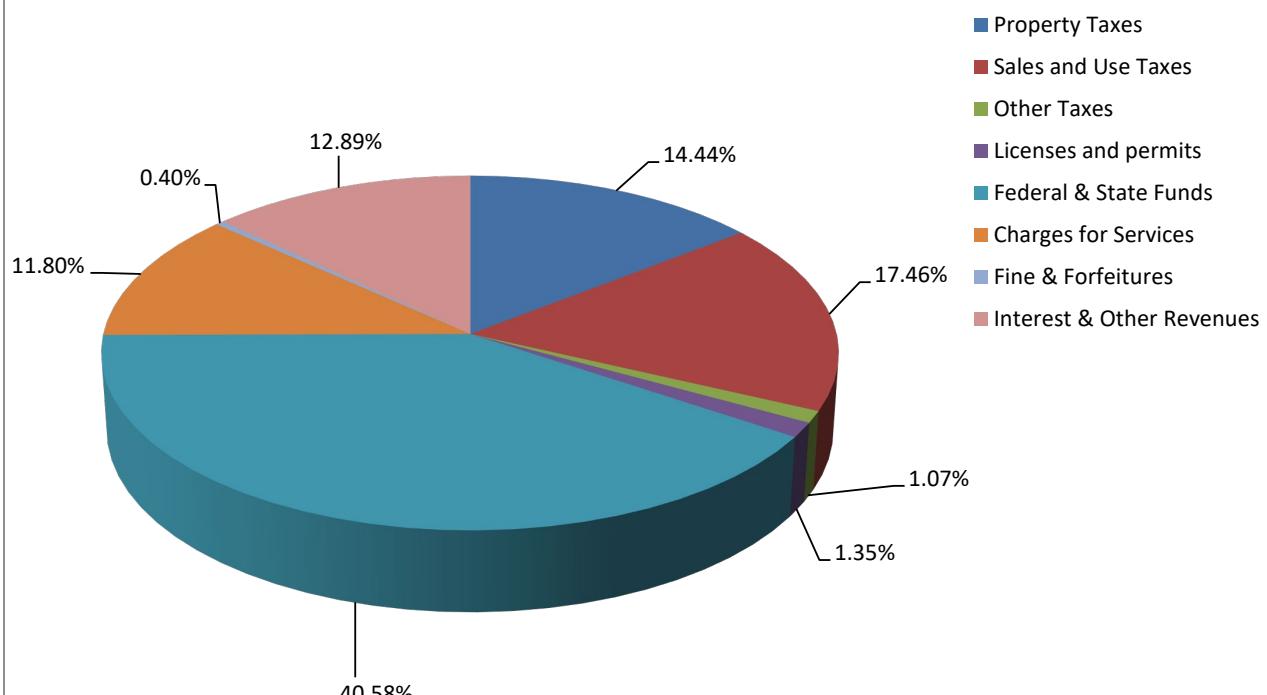
Changes in Net Position

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.

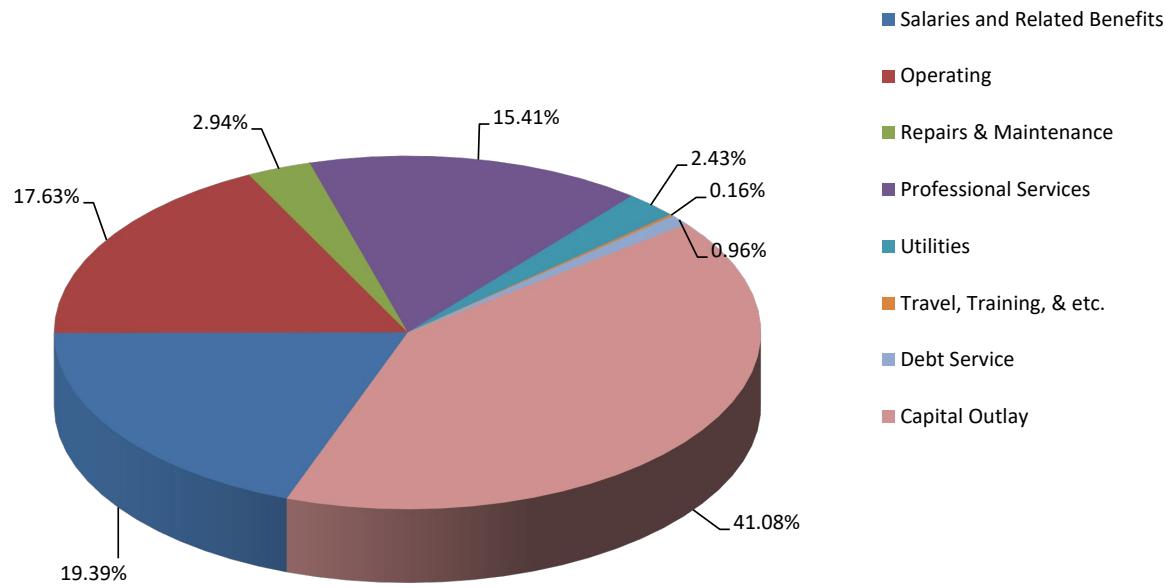


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2026 INTRODUCED BUDGET



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

DEPARTMENT	2026 Introduced	2026 Introduced	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
	Revenues	Expenditures						
GENERAL FUND:								
100 General Fund	\$ 7,796,986	\$ 11,612,486	\$ (3,815,500)	\$ 3,768,319	\$ 47,181	\$ -	\$ 2,637,520	\$ 2,637,520
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	4,297,844	(4,030,844)	4,030,844	-	-	-	-
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
Total General Fund	\$ 40,307,436	\$ 33,868,953	\$ 6,438,484	\$ (6,485,664)	\$ 47,181	\$ -	\$ 22,769,316	\$ 22,769,316
SPECIAL REVENUE FUNDS:								
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	18,000	18,000	-	-	-	-	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	7,620,142	7,980,082	(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
Total Special Revenue Funds	\$ 68,823,259	\$ 71,732,136	\$ (2,908,878)	\$ 5,330,003	\$ (1,358,717)	\$ 1,062,408	\$ 24,621,302	\$ 25,683,710

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

DEPARTMENT	2026 Introduced	2026 Introduced	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
	Revenues	Expenditures						
DEBT SERVICE FUNDS:								
309 Hurricane Recovery Revenue Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,413	\$ 256,413
312 2012 Sales Tax Refunding Bond	-	-	-	-	-	-	(26,336)	(26,336)
352 S/F 1990 G.O. Bonds	-	1,062,306	(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
Total Debt Service Funds	\$ -	\$ 1,062,306	\$ (1,062,306)	\$ 1,062,306	\$ (4,000,000)	\$ (4,000,000)	\$ 6,682,770	\$ 2,682,770
CAPITAL PROJECT FUNDS:								
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	3,605,896	10,385,786	(6,779,890)	-	4,000,000	(2,779,890)	(215,474)	(2,995,364)
465 Drainage and Canals Fund Capital Projects	-	493,546	(493,546)	-	493,546	-	-	-
Total Capital Project Funds	\$ 14,871,896	\$ 23,739,195	\$ (8,867,299)	\$ 32,000	\$ 5,311,536	\$ (3,523,763)	\$ 4,072,074	\$ 548,311
INTERNAL SERVICE FUNDS:								
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
Total Internal Service	\$ 2,638,000	\$ 2,638,000	\$ -	\$ -	\$ -	\$ -	\$ 3,060,521	\$ 3,060,521
BUSINESS-TYPE ACTIVITIES:								
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	4,700,000	19,475,552	(14,775,552)	-	2,391,550	(12,384,002)	(52,407,824)	(64,791,826)
Total Water & Sewer	\$ 25,181,333	\$ 38,394,440	\$ (13,213,107)	\$ -	\$ (13,213,107)	\$ -	\$ 180,540,378	\$ 167,327,271
OTHER BUSINESS-TYPE ACTIVITIES:								
578 Events Facilities	\$ 526,600	\$ 587,955	(61,355)	\$ 61,355	\$ -	-	\$ (519,245)	\$ (519,245)
Total Recreational Facilities	\$ 526,600	\$ 587,955	\$ (61,355)	\$ 61,355	\$ -	\$ -	\$ (519,245)	\$ (519,245)
TOTAL ALL FUNDS	\$ 152,348,524	\$ 172,022,985	\$ (19,674,461)	\$ -	\$ -	\$ (19,674,462)	\$ 241,227,116	\$ 221,552,654

ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2026 INTRODUCED BUDGET



ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2026 Introduced Budget

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Film Permits	410026	\$ 6,250	\$ 1,500	\$ 2,000	\$ 500
FEMA	420028	-	2,994	-	(2,994)
Refunds	480070	475	-	-	-
Total REVENUES		6,725	4,494	2,000	(2,494)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Clerk of Council		112,491	114,720	2,229	-
Fire Civil Service		6,000	6,000	-	-
Council Asst / Deputy Clerk		68,631	70,004	1,373	811
Clerical Specialist II		40,561	41,372	811	2,852
Councilman at Large		17,748	20,600	(2,093)	306
Councilman at Large		20,196	18,103	306	15,300
Council		15,300	15,606	306	15,300
Council		15,300	15,606	306	15,300
Council		15,300	15,606	306	15,300
Council		15,300	15,606	306	15,300
Salaries Total	501000	327,465	342,127	348,829	6,702
Salaries - OT	501001	1,141	-	-	-
Taxes - Payroll	501002	11,460	12,400	12,704	304
Pension Costs	501004	24,476	25,000	25,550	550
Insurance-Hospital & Life	501005	85,276	90,700	112,320	21,620
Total PERSONNEL EXPENDITURES		449,818	470,227	499,403	29,176
OPERATING EXPENDITURES					
Rent - Equipment	503002	5,533	5,700	5,700	-
Rent - Storage	503005	1,440	1,200	1,440	240
Professional Service	520002	9,938	9,900	10,000	100
Professional Service - Legal	520012	-	19,210	-	(19,210)
Professional Service - Legal - LIT Terminal Litigation	520012	4251	200,000	150,000	(50,000)
Prof Service-Accounting/Audit	520020	219,500	195,000	200,000	5,000
Prof Serv - Security service	520101	3,540	4,000	4,000	-
R & M Vehicles	530004	-	840	1,000	160
R & M Bldg & Facilities	530008	1,299	1,200	1,000	(200)
Telephone Svcs	540005	4,050	2,800	3,200	400
Cell Phone	540006	6,774	7,000	7,000	-
Stationary & Office Supplies	541007	4,866	3,900	4,000	100
Supplies-Operating	541008	3,993	2,500	2,500	-
Uniforms	541017	1,277	1,150	1,150	-
Computer Equipment	542000	573	1,680	-	(1,680)
Computer Software	542001	232	370	370	-
Furniture & Fixtures	542003	2,149	-	-	-
Travel, Training, & Etc.	550000	21,347	19,600	20,000	400
Meeting & Conference	550006	954	-	-	-
Meeting & Conference - Police Jury Assoc Meeting	550006	0136	175	1,600	1,600
Small Equipment	571012	57,200	30,790	-	(30,790)
Dues & Subscriptions	580018	10,980	11,500	11,500	-
Recording Fees	580021	8,930	10,000	10,000	-
Postage	580022	69	200	200	-
Official Journal	580023	31,269	21,000	20,000	(1,000)
Shipping Handling, & Installation	580028	272	250	250	-
Gasoline	580035	991	1,500	1,500	-
Election Expense	580048	46,809	36,800	27,607	(9,193)
Parks & Parkways Commission - Dist A	589004	0110	-	10,000	5,000
Parks & Parkways Commission - Dist B	589004	0111	-	10,000	5,000
Parks & Parkways Commission - Dist C	589004	0112	-	10,000	5,000
Parks & Parkways Commission - Dist D	589004	0113	-	10,000	5,000
Parks & Parkways Commission - Dist E	589004	0114	-	10,000	5,000
Parks & Parkways Commission - at-Large, East	589004	0115	-	10,000	5,000
Parks & Parkways Commission - at-Large, West	589004	0116	9,067	5,000	5,000
Film Incentive Program	589008	9,647	150,000	150,000	-
Total OPERATING EXPENDITURES		462,933	804,690	669,017	(135,673)
Total EXPENDITURES		912,751	1,274,917	1,168,420	(106,497)
OTHER FINANCING SOURCES					
Transfer From Sales Tax	499101	-	50,000	-	(50,000)
Transfer From Tree Fund	499234	29,672	-	-	-
Total OTHER FINANCING SOURCES		29,672	50,000	-	(50,000)
NET EFFECT ON FUND BALANCE		\$ (876,354)	\$ (1,220,423)	\$ (1,166,420)	\$ 54,003

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028	\$ -	\$ 1,513	\$ -	\$ (1,513)
Cable Franchise Fee	450046	274,943	260,000	250,000	(10,000)
BellSouth Franchise Fee	450047	37,393	26,000	26,000	-
Total REVENUES		312,336	287,513	276,000	(11,513)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Manager of Govt Access / PIO			86,702	88,436	1,734
Videographer / Editor			46,728	47,662	934
Salaries Total	501000	127,788	133,430	136,098	2,668
Salaries - OT		634	-	-	-
Taxes - Payroll	501002	1,851	2,070	2,070	-
Pension Costs	501004	14,751	14,680	14,980	300
Insurance-Hospital & Life	501005	20,215	21,400	26,650	5,250
Total PERSONNEL EXPENDITURES		165,239	171,580	179,798	8,218
OPERATING EXPENDITURES					
Professional Service	520002	-	2,000	2,000	-
Prof Serv-Software Support	520003	6,250	6,500	6,500	-
Cell Phone	540006	1,240	2,200	2,000	(200)
Stationary & Office Supplies	541007	43	250	250	-
Computer Software	542001	1,128	2,000	2,000	-
Production Equipment	542005	327	800	1,000	200
Travel, Training, & Etc.	550000	175	750	750	-
Gasoline	580035	30	250	250	-
Total OPERATING EXPENDITURES		9,193	14,750	14,750	-
Total EXPENDITURES		174,432	186,330	194,548	8,218
OTHER FINANCING USES					
Transfer to Recreation	599261	35,000	35,000	35,000	-
Total OTHER FINANCING USES		35,000	35,000	35,000	-
NET EFFECT ON FUND BALANCE		\$ 102,904	\$ 66,183	\$ 46,452	\$ (19,731)

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	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
Taxes - Payroll	501002	8,536	8,200	7,500
Pension Costs	501004	10,188	10,000	9,700
Insurance-Hospital & Life	501005	157,249	183,220	229,020
Total PERSONNEL EXPENDITURES		333,085	362,020	406,820
OPERATING EXPENDITURES				
Travel, Training, & Etc.	550000	5,718	4,680	8,000
Total OPERATING EXPENDITURES		5,718	4,680	8,000
Total EXPENDITURES		338,803	366,700	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)
		\$ (48,120)		

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

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

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 1,386	\$ 2,307	\$ 2,500
Total REVENUES		1,386	2,307	2,500
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Registrar		14,706	14,706	-
Chief Clerk Registrar		10,168	10,168	-
Confidential Asst.		7,311	7,311	-
Salaries	501000	32,432	32,185	32,185
Taxes - Payroll	501002	455	470	470
Pension Costs	501004	5,838	5,800	5,800
Insurance-Hospital & Life	501005	20,371	21,500	26,900
Total PERSONNEL EXPENDITURES		59,096	59,955	65,355
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	85	100	100
Rent - Equipment	503002	521	600	600
Stationary & Office Supplies	541007	1,290	1,500	1,500
Travel, Training, & Etc.	550000	12,360	7,007	6,000
Advertising	580017	144	250	250
Dues & Subscriptions	580018	1,025	1,500	1,500
Postage	580022	8,434	1,800	5,000
Total OPERATING EXPENDITURES		23,859	12,757	14,950
Total EXPENDITURES		82,955	72,712	80,305
NET EFFECT ON FUND BALANCE	\$ (81,569)	\$ (70,405)	\$ (77,805)	\$ (7,400)

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 7,855	\$ (7,855)
State Grants	440000	1,615	1,429	71
Refunds	480070	145	-	-
Total REVENUES	<u>1,760</u>	<u>9,284</u>	<u>1,500</u>	<u>(7,784)</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Parish President		165,904	165,904	-
Chief Administrator Officer		137,700	140,454	2,754
Executive Assist. To President		137,700	140,454	2,754
Internal Auditor		67,232	68,577	1,345
Administrative Asst. II to Pres.		62,201	63,445	1,244
Administrative Asst. II to CAO		67,916	69,275	1,359
Executive Asst. to CAO/Pres.		92,000	93,840	1,840
Administrative Asst II CAO/Pres		55,052	56,153	1,101
Security Receptionist I		34,842	35,539	697
Clerical Specialist II		33,217	33,881	664
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	<u>836,098</u>	<u>1,092,892</u>	<u>1,145,290</u>	<u>68,692</u>
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	-
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
Stationery & 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	<u>869,284</u>	<u>681,800</u>	<u>690,406</u>	<u>8,606</u>
Total EXPENDITURES	<u>1,705,382</u>	<u>1,774,692</u>	<u>1,835,696</u>	<u>77,298</u>
NET EFFECT ON FUND BALANCE	 \$ (1,703,622)	 \$ (1,765,408)	 \$ (1,834,196)	 \$ (85,082)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Chief Security Officer		\$ 82,659	\$ 83,667	\$ 85,340	\$ 1,673
Salaries Total	501000	82,659	83,667	85,340	1,673
Taxes - Payroll	501002	1,193	1,300	1,300	-
Pension Costs	501004	9,495	9,250	9,400	150
Insurance-Hospital & Life	501005	10,107	10,750	13,325	2,575
Total PERSONNEL EXPENDITURES		103,454	104,967	109,365	4,398
OPERATING EXPENDITURES					
Prof Serv - Security service	520101	78,594	77,500	77,500	-
Stationary & Office Supplies	541007	-	500	500	-
Small Tools & Equipment	541014	400	2,500	2,500	-
Total OPERATING EXPENDITURES		78,994	80,500	80,500	-
Total EXPENDITURES		182,448	185,467	189,865	4,398
NET EFFECT ON FUND BALANCE		\$ (182,448)	\$ (185,467)	\$ (189,865)	\$ (4,398)

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 712	\$ -
Rebates	480072	690	987	750
Total REVENUES	<u>690</u>	<u>1,699</u>	<u>750</u>	<u>(949)</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Purchasing Agent		80,560	82,151	1,591
Purchasing Specialist II		52,315	53,322	1,007
Salaries Total	501000	120,866	132,875	135,473
Salaries - OT	501001	40	-	-
Taxes - Payroll	501002	1,750	2,000	-
Pension Costs	501004	13,886	14,580	14,950
Insurance-Hospital & Life	501005	20,215	21,500	26,650
Total PERSONNEL EXPENDITURES		<u>156,757</u>	<u>170,955</u>	<u>179,073</u>
OPERATING EXPENDITURES				
Rent - Equipment	503002	1,066	1,200	1,500
Cell Phone	540006	636	700	-
Stationary & Office Supplies	541007	1,788	3,000	2,000
Furniture & Fixtures	542003	-	1,610	5,000
Travel, Training, & Etc.	550000	673	500	3,390
Dues & Subscriptions	580018	50	50	-
Postage	580022	85	100	100
Total OPERATING EXPENDITURES		<u>4,298</u>	<u>7,160</u>	<u>9,850</u>
Total EXPENDITURES		<u>161,055</u>	<u>178,115</u>	<u>188,923</u>
NET EFFECT ON FUND BALANCE	\$ (160,365)	\$ (176,416)	\$ (188,173)	\$ (11,757)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fines & Court Costs	460001	\$ 41,306	\$ 120,000	\$ 100,000	\$ (20,000)
Interest - Other	470003	-	1,800	1,800	-
Total REVENUES		41,306	121,800	101,800	(20,000)
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	32,000	35,000	35,000	-
Total OPERATING EXPENDITURES		32,000	35,000	35,000	-
OTHER FINANCING USES					
Transfer to Community Development	599160	-	86,800	-	(86,800)
Total OTHER FINANCING USES		-	86,800	-	(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 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Executive Counsel to Parish President		\$ 125,000	\$ 125,000	\$ -	
Administrative Asst. II		57,912	59,070	1,158	
Salaries Total	501000	90,526	182,912	184,070	1,158
Taxes - Payroll	501002	1,235	2,700	2,700	-
Pension Costs	501004	10,393	20,500	20,250	(250)
Insurance-Hospital & Life	501005	13,209	21,500	26,650	5,150
Total PERSONNEL EXPENDITURES		115,363	227,612	233,670	6,058
OPERATING EXPENDITURES					
Rent - Equipment	503002	- 225	600	375	
Professionl Services	520002	- 3,958	-	(3,958)	
Prof Serv-Legal	520012	2,871	150,000	100,000	(50,000)
Cell Phone	540006	- 600	600	-	
Stationary & Office Supplies	541007	89 500	500	-	
Computer Software	542001	2,662 5,203	4,800	(403)	
Travel, Training, & Etc.	550000	- 2,500	2,500	-	
Postage	580022	4 750	500	(250)	
Shipping Handling, & Installation	580028	- 250	250	-	
Total OPERATING EXPENDITURES		5,626 163,986	109,750	(54,236)	
Total EXPENDITURES		120,989 391,598	343,420	(48,178)	
NET EFFECT ON FUND BALANCE		\$ (120,989)	\$ (391,598)	\$ (343,420)	\$ 48,178

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

			2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028		\$ -	\$ 2,401	\$ -	\$ (2,401)
Sign Rental	450041	8220	2,099	3,000	3,000	-
Total REVENUES			2,099	5,401	3,000	(2,401)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
IT Manager				109,296	111,482	2,186
IT Analyst				69,069	71,451	2,382
Help Desk Tech				47,909	48,868	959
Help Desk Tech-PT				35,100	35,100	-
Salaries Total	501000		246,856	261,374	266,901	5,527
Salaries - OT	501001		1,178	-	-	-
Taxes - Payroll	501002		5,735	6,100	6,200	100
Pension Costs	501004		24,455	24,500	25,500	1,000
Insurance-Hospital & Life	501005		29,703	32,000	39,975	7,975
Total PERSONNEL EXPENDITURES			307,927	323,974	338,576	14,602
OPERATING EXPENDITURES						
Prof Serv-Software Support	520003		25,425	75,000	50,000	(25,000)
Utilities - Electric	540002		6,271	7,000	7,000	-
Telephone Svcs	540005		-	-	46,000	46,000
Cell Phone	540006		2,573	4,125	4,500	375
Stationary & Office Supplies	541007		738	1,000	1,000	-
Computer Equipment	542000		47,232	52,375	50,000	(2,375)
Computer Software	542001		216,824	120,000	50,000	(70,000)
Computer Equipment	572000		-	40,517	60,000	19,483
Shipping Handling, & Installation	580028		-	250	250	-
Gasoline	580035		135	250	250	-
Total OPERATING EXPENDITURES			299,198	300,517	269,000	(31,517)
Total EXPENDITURES			607,125	624,491	607,576	(16,915)
OTHER FINANCING USES						
Transfer to Road Lighting	599263		-	25,000	-	(25,000)
Total OTHER FINANCING USES			-	25,000	-	(25,000)
NET EFFECT ON FUND BALANCE			\$ (605,026)	\$ (644,090)	\$ (604,576)	\$ 39,514

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 1,432,239	\$ 1,470,226	\$ 1,326,567	\$ (143,659)
Prior Year Advalorem	401001	51,842	46,872	45,000	(1,872)
Beer Tax	403000	40,013	36,500	36,500	-
Severance Tax	403003	54,599	75,000	75,000	-
Chain Store Tax	403004	27,575	26,430	27,500	1,070
Fairgrounds OTB	403005	91,241	96,500	96,500	-
Video Poker	403006	603,100	601,000	601,000	-
Horse Racing Revenue	403007	77,197	37,557	35,000	(2,557)
Sports Wagering	403008	55,441	75,000	75,000	-
Occupational License	410000	1,445,773	1,615,000	1,515,000	(100,000)
Liquor & Beer Lic.	410001	29,152	30,000	30,000	-
PILT Program	420002	29,270	31,130	31,130	-
Federal Grants	420003	4,807,094	5,571,157	-	(5,571,157)
FEMA	420028	5,514	-	-	-
State Rev. Shar.	430000	14,866	15,248	15,400	152
Rents and Leases	450038	95,950	97,000	97,000	-
Copy Fee-Ord/Resolutions/Other	450042	2,133	1,500	1,500	-
Entergy Franchise Fee	450044	9,533	8,848	8,850	2
Interest - Invest.	470000	1,565,768	1,500,000	2,151,561	651,561
Interest - Other	470003	6,376	3,150	3,150	-
Reimbursement	480071	-	3,641	-	(3,641)
Misc. Revenue	480082	44,309	-	-	-
Interfund Charges	482005	947,100	851,691	836,378	(15,313)
Total REVENUES		11,436,085	12,193,450	7,008,036	(5,185,414)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director of Finance		117,300	119,646	2,346	
Assistant Director of Finance		83,848	90,605	6,757	
Accountant II		66,082	67,384	1,302	
Accountant II		54,787	55,883	1,096	
Accounts Payable/Receivable Clerk		52,623	53,675	1,052	
Accounting Clerk III		43,804	44,660	856	
Accountant I		47,897	48,855	958	
Accountant I - PT		20,484	20,484	-	
Salaries Total	501000	432,982	486,825	501,192	14,367
Taxes - Payroll	501002	7,064	8,405	8,700	295
Pension Costs	501004	47,873	51,625	53,000	1,375
Insurance-Hospital & Life	501005	67,244	65,351	98,400	33,049
Insurance Retirees Health&Life	501007	328,529	400,000	452,100	52,100
Total PERSONNEL EXPENDITURES		883,692	1,012,206	1,113,392	101,186
OPERATING EXPENDITURES					
Public Servant Surety Bond	502009	1,004	1,000	800	(200)
Rent - Equipment	503002	2,773	3,000	3,000	-
Rent - Storage	503005	11,640	11,640	5,000	(6,640)
Professional Service	520002	16,823	10,000	20,000	10,000
Prof Serv-Software Support	520003	20,416	30,065	100,000	69,935
Cell Phone	540006	471	750	750	-
Stationary & Office Supplies	541007	3,159	4,756	5,250	494
Computer Equipment	542000	40	-	-	-
Computer Software	542001	684	700	700	-
Furniture & Fixtures	542003	-	750	750	-
Travel, Training, & Etc.	550000	(1,815)	9,540	-	(9,540)
Ded. by Tax Collector	580000	225,905	242,250	227,250	(15,000)
Ad Valorem Pension Expense	580001	45,255	44,107	39,797	(4,310)
Dues & Subscriptions	580018	224	1,500	1,500	-
Postage	580022	2,513	4,638	4,600	(38)
Fees & Charges	580024	2,355	2,500	2,500	-
Shipping Handling, & Installat	580028	-	250	250	-
Miscellaneous Expense	580057	6,259	-	-	-
Total OPERATING EXPENDITURES		337,706	367,446	412,147	44,701
Total EXPENDITURES		1,221,398	1,379,652	1,525,539	145,887
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	2,918,639	3,818,975	3,768,319	(50,656)
Transfer From Fire	499254	87,597	89,240	82,668	(6,572)
Total OTHER FINANCING SOURCES		3,006,236	3,908,215	3,850,987	(57,228)

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OTHER FINANCING USES				
Transfer out to Assessor's Off	599266	\$ 358	\$ 562	\$ 487 \$ (75)
Transfer to Bike Path	599457	1,000,000	-	-
Transfer to General Capital Projects	599464	5,451,094	6,571,157	-
Total OTHER FINANCING USES	<u>6,451,452</u>	<u>6,571,719</u>	<u>487</u>	<u>(6,571,157)</u> <u>(6,571,232)</u>
NET EFFECT ON FUND BALANCE	\$ 6,769,471	\$ 8,150,294	\$ 9,332,997	\$ 1,182,703

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Human Resource Director	\$ 76,500	\$ 78,030	\$ 78,030	1,530
Payroll Supervisor	67,486	68,816	68,816	1,330
Human Resource Assistant	46,004	46,904	46,904	900
Salaries Totals	501000	169,785	189,990	189,990
Salaries - OT	501001	1,588	755	755
Taxes - Payroll	501002	2,475	2,800	2,800
Pension Costs	501004	19,300	20,900	20,900
Insurance-Hospital & Life	501005	26,995	29,542	29,542
Total PERSONNEL EXPENDITURES	220,143	243,987	257,890	257,890
OPERATING EXPENDITURES				
General Liability Insurance	502001	219,150	160,826	160,826
Insurance-Work.Comp.	502012	1,393	1,505	1,505
Rent - Storage	503005	1,380	1,200	1,200
Prof Serv-Drug Testing	520045	6,445	7,500	7,500
Stationary & Office Supplies	541007	1,091	1,850	1,850
Computer Software	542001	95	150	150
Advertising	580017	229	540	540
Postage	580022	479	250	250
Shipping Handling, & Installation	580028	821	500	500
LA Workforce Commission	580060	2,614	10,018	10,018
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)	\$ (30,863)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fines & Court Costs	460001	\$ 5,340	\$ 8,000	\$ 8,000	\$ -
Total REVENUES		5,340	8,000	8,000	-
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Coroner		50,000	50,000	-	
Chief Investigator		60,000	60,000	-	
Office Manager I		42,638	43,491	853	
Investigator PT - Pooled		28,080	28,080	-	
Salaries Total	501000	168,660	180,718	181,571	853
Taxes - Payroll	501002	3,221	4,500	4,500	-
Pension Costs	501004	17,571	17,000	17,000	-
Insurance-Hospital & Life	501005	37,565	40,200	49,660	9,460
Total PERSONNEL EXPENDITURES		227,017	242,418	252,731	10,313
OPERATING EXPENDITURES					
Prof Serv-Coroner	520015	134,764	101,200	75,000	(26,200)
Telephone Svcs	540005	3,373	3,400	3,570	170
Stationary & Office Supplies	541007	486	1,000	650	(350)
Supplies-Operating	541008	1,785	5,800	2,500	(3,300)
Travel, Training, Etc	550000	-	750	750	-
Dues & Subscription	580018	-	750	750	-
Total OPERATING EXPENDITURES		140,408	112,900	83,220	(29,680)
Total EXPENDITURES		367,425	355,318	335,951	(19,367)
NET EFFECT ON FUND BALANCE		\$ (362,085)	\$ (347,318)	\$ (327,951)	\$ 19,367

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Refunds	480070	\$ 648	\$ -	\$ -	\$ -
Reimbursement	480071	-	530,410	275,000	(255,410)
Total REVENUES		648	530,410	275,000	(255,410)
EXPENDITURES					
OPERATING EXPENDITURES					
Insurance-Property	502005	100,564	87,500	87,500	-
Insurance-Flood	502008	1,709	1,750	1,750	-
Professional Service	520002	1,084,054	1,050,370	1,100,000	49,630
Prof Serv-Generator	520047	5,159	4,405	5,500	1,095
Professional Service - Medical	520054	7,935	15,000	15,000	-
Prof Serv - Alarm Monitoring	520102	2,317	2,500	2,500	-
R & M Machinery & Equipment	530005	40,231	45,000	45,000	-
R & M Bldg & Facilities	530008	79,812	75,000	75,000	-
R & M Bldg HVAC	530010	42,252	23,801	22,650	(1,151)
Utilities - Water	540000	90,134	75,000	75,000	-
Utilities - Natural Gas	540001	40,927	50,700	50,700	-
Utilities - Electric	540002	109,689	119,500	115,000	(4,500)
Supplies-Janitorial	541002	30,008	25,000	25,000	-
Supplies-Operating	541008	59,413	50,000	50,000	-
Supplies-Medical	541009	22,479	15,000	15,000	-
Furniture & Fixtures	542003	24,838	4,500	4,500	-
Court attendance	580043	25,908	33,500	33,500	-
Juvenile detention	580044	168,165	190,000	190,000	-
Prisoners- Maintenance	580051	150,901	196,936	200,000	3,064
Prisoners- Maintenance - Plaquemines Parish Housing	580051 0230	-	384,371	-	(384,371)
Total EXPENDITURES		2,086,495	2,449,833	2,113,600	(336,233)
NET EFFECT ON FUND BALANCE		\$ (2,085,847)	\$ (1,919,423)	\$ (1,838,600)	\$ 80,823

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Veterinary Services	450007	\$ 5,819	\$ 11,500	\$ 11,500	\$ -
Adoption Fees	450008	11,725	9,800	9,800	-
Service Fee - Intake & Pick-Up	450010	2,765	3,500	3,500	-
Interest - Invest.	470000	192	200	200	-
Refunds	480070	158	-	-	-
Misc. Revenue	480082	60	-	-	-
Donations	483001	7,254	5,000	5,000	-
Donations - Best Friends Heartworm Grant	483001 0041	6,339	-	-	-
Donations - Petco Foundation Grant	483001 0053	1,200	1,800	-	(1,800)
Donations - Best Friends TNR Grant	483001 0140	-	5,000	-	(5,000)
Donations - Best Friends Animal Serv Mentorship Grant	483001 0150	-	16,000	-	(16,000)
Total REVENUES		35,512	52,800	30,000	(22,800)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Animal Shelter Manager		64,541	65,832	1,291	
Kennel Manager		45,718	46,632	914	
Office Manager I		37,006	37,726	720	
Animal Control Officer		38,934	39,713	779	
Animal Control Officer		35,340	36,047	707	
Animal Control Officer		7,245	33,543	26,298	
Kennel Assistant		30,774	31,390	616	
Kennel Assistant		29,797	30,393	596	
Kennel Assistant		28,734	29,309	575	
Salaries Total	501000	285,026	318,089	350,585	32,496
Salaries - OT	501001	22,856	25,000	25,000	-
Taxes - Payroll	501002	4,419	5,000	5,100	100
Pension Costs	501004	35,244	34,000	38,570	4,570
Insurance-Hospital & Life	501005	60,517	68,100	106,812	38,712
Total PERSONNEL EXPENDITURES		408,062	450,189	526,067	75,878
OPERATING EXPENDITURES					
General Liability Insurance	502001	-	-	12,585	12,585
Insurance-Property	502005	8,383	7,300	7,300	-
Insurance-Flood	502008	2,192	2,384	2,384	-
Insurance-Work.Comp.	502012	986	1,066	15,127	14,061
Rent - Equipment	503002	798	1,400	1,400	-
Prof Serv-Inspections	520017	165	3,037	250	(2,787)
Prof Serv-Veterinarian	520038	20,200	25,000	20,000	(5,000)
Prof Serv-Veterinarian - May HTR Foundation Grant	520038 0061	638	-	-	-
R & M Vehicles	530004	899	1,000	1,000	-
R & M Machinery & Equipment	530005	(516)	3,000	1,000	(2,000)
R & M Bldg & Facilities	530008	480	1,000	1,000	-
R & M Bldg HVAC	530010	2,605	3,682	3,500	(182)
Utilities - Water	540000	1,606	2,000	2,000	-
Utilities - Natural Gas	540001	1,441	1,800	2,000	200
Utilities - Electric	540002	11,996	14,400	16,000	1,600
Telephone Svcs	540005	4,188	2,850	3,000	150
Cell Phone	540006	2,800	3,600	3,600	-
Supplies-Janitorial	541002	493	500	500	-
Stationary & Office Supplies	541007	1,015	1,500	1,500	-
Supplies-Operating	541008	28,003	20,000	20,000	-
Supplies-Operating-Best Friends Mentorship Grant	541008 0150	-	16,000	-	(16,000)
Supplies-Operating-LaFourche Mentorship Grant	541008 0152	-	5,000	-	(5,000)
Supplies - Veterinary	541011	2,252	2,500	2,500	-
Supplies - Veterinary - Petco Foundation Grant	541011 0053	-	1,800	-	(1,800)
Uniforms	541017	2,607	2,800	2,800	-
Travel, Training, & Etc.	550000	356	500	500	-
Fees-Vehicle Licenses/Tags	580009	-	100	100	-
Recording Fees	580021	735	2,500	2,500	-
Fees & Charges	580024	657	900	900	-
Diesel	580034	112	500	500	-
Gasoline	580035	3,954	4,000	4,000	-
Total OPERATING EXPENDITURES		99,045	132,119	127,946	(4,173)
Total EXPENDITURES		507,107	582,308	654,013	71,705
NET EFFECT ON FUND BALANCE		\$ (471,595)	\$ (529,508)	\$ (624,013)	\$ (94,505)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028	\$ -	\$ 1,117	\$ -	\$ (1,117)
Rents and Leases	450038	63,400	56,400	56,400	-
Refunds	480070	66	-	-	-
Total REVENUES		63,466	57,517	56,400	(1,117)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
PPM Facilities & Operations Mgr.			55,642	56,754	1,112
Facilities & Operations Mgr. II			56,071	57,163	1,092
Facilities Manager I			40,324	41,131	807
Maintenance Tech I			39,209	39,992	783
Custodian			37,347	38,074	727
Custodian			32,436	33,565	1,129
Custodian			31,436	32,065	629
Custodian			28,621	29,193	572
Custodian			28,621	29,193	572
Laborer II			32,374	37,374	5,000
Laborer I			28,152	28,715	563
Maintenance Tech II			36,000	36,720	720
Maintenance Tech I - PT			30,888	-	(30,888)
Maintenance Tech I - PT			19,881	21,285	1,404
Student Worker - PT			19,881	15,444	(4,437)
Salaries Total	501000	400,324	516,883	496,668	(20,215)
Salaries - OT	501001	5,546	5,000	5,000	-
Taxes - Payroll	501002	10,848	12,500	12,500	-
Pension Costs	501004	37,096	43,800	46,280	2,480
Insurance-Hospital & Life	501005	71,804	90,100	112,515	22,415
Total PERSONNEL EXPENDITURES		525,618	668,283	672,963	4,680
OPERATING EXPENDITURES					
Auto Insurance	502000	-	-	4,849	4,849
Insurance-Property	502005	110,799	99,449	99,449	-
Insurance-Flood	502008	5,355	5,800	5,800	-
Rent - Equipment	503002	14,333	15,000	15,000	-
Rent - Storage	503005	5,322	5,439	5,500	61
Professional Service	520002	150	601	-	(601)
Prof Serv-Software	520003	982	1,200	-	(1,200)
Prof Serv-Inspections	520017	366	750	750	-
Prof Serv-Generator	520047	2,053	8,500	8,500	-
Prof Serv-Termite&Pest Control	520048	29,898	31,500	30,000	(1,500)
Prof Serv-Elevator	520049	4,080	4,272	4,490	218
Prof Serv - Alarm Monitoring	520102	1,974	3,475	3,475	-
R & M Vehicles	530004	716	1,500	1,500	-
R & M Machinery & Equipment	530005	8,742	14,342	15,000	658
R & M Bldg & Facilities	530008	15,237	34,233	30,000	(4,233)
R & M Bldg HVAC	530010	34,301	28,022	26,650	(1,372)
Utilities - Water	540000	6,539	7,000	7,000	-
Utilities - Natural Gas	540001	522	600	600	-
Utilities - Electric	540002	163,684	175,000	168,500	(6,500)
Telephone Svcs	540005	61,625	77,000	78,500	1,500
Cell Phone	540006	1,084	2,000	2,000	-
Supplies-Janitorial	541002	20,789	14,951	15,000	49
Stationary & Office Supplies	541007	-	49	-	(49)
Supplies-Operating	541008	17,047	16,000	16,000	-
Small Tools & Equipment	541014	4,606	2,500	2,500	-
Uniforms	541017	5,434	5,500	5,900	400
Equipment - Other	571013	-	-	10,000	10,000
Fees - Vehicle Licenses/Tags	580009	139	150	150	-
Entertainment & Promo - Christmas at the Complex	580019	0106	3,227	10,000	(10,000)
Diesel	580034	640	500	500	-
Gasoline	580035	6,731	5,500	6,000	500
Miscellaneous Expense	580057	48	-	-	-
Total OPERATING EXPENDITURES		526,423	570,832	563,613	(7,219)
Total EXPENDITURES		1,052,041	1,239,115	1,236,576	(2,539)
NET EFFECT ON FUND BALANCE		\$ (988,575)	\$ (1,181,598)	\$ (1,180,176)	\$ 1,422

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -
NET EFFECT ON FUND BALANCE		(1,724,276)	(1,207,248)	-	1,142,776
FUND BALANCE, BEGINNING OF YEAR		5,569,043	3,844,767	2,637,520	(1,207,248)
FUND BALANCE, END OF YEAR		<u>\$ 3,844,767</u>	<u>\$ 2,637,520</u>	<u>\$ 2,637,520</u>	<u>\$ (64,472)</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Sales Tax	402000	\$ 18,675,766	\$ 17,200,000	\$ 17,500,000	\$ 300,000
Interest - Other	470003	35,159	26,500	36,000	9,500
Total REVENUES		18,710,925	17,226,500	17,536,000	309,500
EXPENDITURES					
OPERATING EXPENDITURES					
Ded. by Tax Collector	580000	1,589,838	1,378,120	1,402,880	24,760
Total EXPENDITURES		1,589,838	1,378,120	1,402,880	24,760
OTHER FINANCING USES					
Transfer to General fund	599100	2,918,639	3,868,975	3,768,319	(100,656)
Transfer to 34th Judicial Court	599105	3,862,032	4,036,447	4,030,844	(5,603)
Transfer to Civic Auditorium	599152	256,963	259,038	255,175	(3,863)
Transfer to Comm Development	599160	1,251,044	1,519,701	1,593,118	73,417
Transfer to Fire	599254	634,035	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	38,792
Transfer to Public Works	599262	1,854,559	1,698,967	2,146,170	447,203
Transfer to Road Lighting	599263	220,379	128,383	176,269	47,886
Transfer to Sanitation	599264	391,956	247,253	304,596	57,343
Transfer to Assessor's Off	599266	10,409	11,189	9,500	(1,689)
Transfer to Transit	599279	381,442	185,977	198,056	12,079
Transfer to State & Fed Grants	599290	326,125	364,585	261,783	(102,802)
Transfer to 2021 Sales Tax Bond	599352	599,435	1,066,506	1,062,306	(4,200)
Transfer to Bike Paths	599457	510,496	32,000	32,000	-
Transfer to GF Capital Projects	599464	2,207,845	159,416	-	(159,416)
Transfer to Event Facilities	599578	97,179	44,447	61,355	16,908
Transfer to Self Insurance	599650	47,302	30,659	-	(30,659)
Total OTHER FINANCING USES		16,974,776	15,848,380	16,133,120	284,740
NET EFFECT ON FUND BALANCE		146,311	-	-	-
FUND BALANCE, BEGINNING OF YEAR		5,816,902	5,963,213	5,963,213	-
FUND BALANCE, END OF YEAR		\$ 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 Mid Year Adopted	2026 Introduced	Change
PERSONNEL EXPENDITURES						
Salaries	501000		\$ -	\$ 1,162,840	\$ 1,186,097	\$ 23,257
Taxes - Payroll	501002		\$ -	\$ 135,500	\$ 138,210	\$ 2,710
Pension Costs	501004		\$ -	\$ 16,900	\$ 17,238	\$ 338
Insurance-Hospital & Life	501005		\$ -	\$ 261,600	\$ 266,832	\$ 5,232
Total PERSONNEL EXPENDITURES			\$ -	\$ 1,576,840	\$ 1,608,377	\$ 31,537
OPERATING EXPENDITURES						
Prof. Serv-Investigations	520100	9993	\$ -	\$ 200,000	\$ 200,000	\$ -
Total OPERATING EXPENDITURES			\$ -	\$ 200,000	\$ 200,000	\$ -
Total EXPENDITURES			\$ -	\$ 1,776,840	\$ 1,808,377	\$ 31,537
NET EFFECT ON FUND BALANCE			\$ -	\$ (1,776,840)	\$ (1,808,377)	\$ (31,537)

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

			2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES						
OPERATING REVENUES						
Facility Rental	450035		\$ 1,325	\$ 11,000	\$ -	\$ (11,000)
Court Steno Fees - Judicial Court Reporter	450052	9992	29,370	32,000	32,000	-
Interest - Investment	470000		-	35,000	35,000	-
Reimbursement	480071		995	205,153	200,000	(5,153)
Total REVENUES			31,690	283,153	267,000	(16,153)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Court Reporter				71,410	72,808	1,398
Court Reporter				69,002	70,382	1,380
Court Reporter				67,121	68,464	1,343
Court Reporter				67,121	67,121	-
Court Reporter				67,121	67,121	-
Court Reporter				67,121	67,121	-
Division A / Judicial Secretary				64,203	65,487	1,284
Division B / Judicial Secretary				64,203	65,487	1,284
Division C / Judicial Secretary				64,203	65,487	1,284
Division D / Judicial Secretary				64,203	65,487	1,284
Division E / Judicial Secretary				64,203	65,487	1,284
Division A Judicial Law Clerk-PT				76,183	56,444	(19,739)
Division B Judicial Law Clerk				76,183	77,706	1,523
Division C Judicial Law Clerk-PT				43,478	43,478	-
Division D Judicial Law Clerk-PT				58,615	58,615	-
Division E Judicial Law Clerk				66,053	67,374	1,321
Families INS Officer				60,127	61,299	1,172
Clerical Specialist III				48,039	48,980	941
Clerk Specialist I				38,374	39,121	747
Clerk Specialist I				35,000	35,700	700
Probation Off./Comm Service - PT				8,656	8,656	-
Salaries	501000		2,419,077	1,240,619	1,237,825	(2,794)
Taxes - Payroll	501002		41,046	27,985	29,000	1,015
Pension Costs	501004		267,141	125,239	117,800	(7,439)
Insurance-Hospital & Life	501005		407,638	181,402	182,800	1,398
Total PERSONNEL EXPENDITURES			3,134,902	1,575,245	1,567,425	(7,820)
OPERATING EXPENDITURES						
General Liability Insurance	502001		-	-	20,475	20,475
Insurance-Property	502005		184,511	189,740	189,740	-
Insurance-Flood	502008		10,022	10,500	10,500	-
Insurance - Workers Comp	502012		7,475	8,618	8,132	(486)
Rent - Equipment	503002		3,553	4,500	4,500	-
Professional Service	520002		3,396	8,617	10,000	1,383
Prof Serv-Software Support	520003	9992	4,890	2,500	2,500	-
Prof Serv-Inspections	520017		1,143	975	975	-
Prof Ser-Transcript/Deposition	520022		7,593	17,500	15,000	(2,500)
Prof Serv-Generator	520047		8,069	22,185	22,185	-
Prof Serv-Elevator	520049		10,380	10,896	11,500	604
Prof. Serv-Investigations	520100	9993	163,180	-	-	-
Prof Serv - Alarm Monitoring	520102		2,473	2,000	2,000	-
R & M Machinery & Equipment	530005		5,625	-	-	-
R & M Bldg & Facilities	530008		20,279	50,000	20,000	(30,000)
R & M Bldg HVAC	530010		71,404	74,455	70,735	(3,720)
Utilities - Water	540000		5,756	5,800	5,800	-
Utilities - Natural Gas	540001		20,322	15,000	15,000	-
Utilities - Electric	540002		232,943	261,650	255,000	(6,650)
Telephone Svcs	540005		38,493	40,500	40,500	-
Cell Phone	540006		476	700	700	-
Supplies-Janitorial	541002		18,720	15,709	15,000	(709)
Legal Books/Software-Westlaw	541006		19,549	22,500	16,000	(6,500)
Stationary & Office Supplies	541007		5,276	6,500	6,500	-
Stationary & Office Supplies	541007	9990	89	-	-	-
Supplies-Operating	541008		3,951	3,850	3,850	-
Supplies-Operating - Opioid Settlement	541008	9989	(193)	-	-	-
Uniforms	541017		1,299	1,650	1,650	-
Computer Equipment - Judicial Court Reporter	542000	9992	1,782	7,025	5,000	(2,025)
Computer Software	542001	9990	1,055	1,556	1,500	(56)
Furniture & Fixtures	542003		310	-	-	-
Travel, Training, & Etc. - Judicial Court Reporter	550000	9992	1,804	975	1,500	525
Buildings-Improvements	572022		33,930	-	-	-
Advertising	580017		-	5,000	2,500	(2,500)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Postage	580022	\$ 323	\$ -	\$ -	\$ -
Court attendance	580043	30,022	32,500	32,500	-
Court Filing Fees	580045	775	800	800	-
Court costs	580046	113,326	106,487	105,000	(1,487)
Jurors & Witnesses	580049	39,548	24,719	25,000	281
Miscellaneous Expense	580057	180	-	-	-
Total OPERATING EXPENDITURES		<u>1,073,729</u>	<u>955,407</u>	<u>922,042</u>	<u>(33,365)</u>
Total EXPENDITURES		<u>4,208,631</u>	<u>2,530,652</u>	<u>2,489,467</u>	<u>(41,185)</u>
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	3,862,032	4,036,447	4,030,844	(5,603)
Total OTHER FINANCING SOURCES		<u>3,862,032</u>	<u>4,036,447</u>	<u>4,030,844</u>	<u>(5,603)</u>
NET EFFECT ON FUND BALANCE		(314,909)	1,788,948	1,808,377	19,429
NET EFFECT ON FUND BALANCE		(314,909)	12,108	-	(12,108)
FUND BALANCE, BEGINNING OF YEAR		302,801	(12,108)	-	12,108
FUND BALANCE, END OF YEAR		<u>\$ (12,108)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,429</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Insurance-Property	502005	\$ 203,130	\$ 176,700	\$ 176,700	\$ -
Insurance-Flood	502008	4,550	5,000	5,000	-
R & M Bldg HVAC	530010	73,941	77,338	73,475	(3,863)
Total EXPENDITURES		<u>281,620</u>	<u>259,038</u>	<u>255,175</u>	<u>(3,863)</u>
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	256,963	259,038	255,175	(3,863)
Total OTHER FINANCING SOURCES		<u>256,963</u>	<u>259,038</u>	<u>255,175</u>	<u>(3,863)</u>
NET EFFECT ON FUND BALANCE					
FUND BALANCE, BEGINNING OF YEAR		(24,657)	-	-	-
FUND BALANCE, END OF YEAR		<u>193,240</u>	<u>168,583</u>	<u>168,583</u>	<u>-</u>
		<u><u>\$ 168,583</u></u>	<u><u>\$ 168,583</u></u>	<u><u>\$ 168,583</u></u>	<u><u>\$ -</u></u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Building Permits	410007	\$ 328,081	\$ 226,000	\$ 210,000	\$ (16,000)
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	1,000
Interest - Other	470003	536	650	650	-
Adjudicated Property Revenue	480078	256,408	101,400	50,000	(51,400)
Misc. Revenue	480082	-	4,999	-	(4,999)
Donations	483001	30,000	-	-	(30,000)
Total REVENUES		920,540	808,849	707,450	(101,399)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Acting Director of Comm Development		104,188	106,272	2,084	
Assistant Director of Comm Development		63,158	64,422	1,264	
Compliance Manager		72,635	74,048	1,413	
Code Enforcement Manager		59,989	61,188	1,199	
Inspector		56,642	57,754	1,112	
Building Official		51,516	52,546	1,030	
Office Manager III		46,432	47,361	929	
Compliance Inspector II		43,000	43,860	860	
Compliance Inspector/Courier		41,172	41,965	793	
Compliance Inspector III		36,381	43,000	6,619	
Clerical Specialist III		38,374	39,142	768	
Planning Tech		37,269	38,015	746	
Case Manager		48,338	49,305	967	
Case Manager		45,479	46,368	889	
Case Manager		39,885	40,683	798	
Case Manager - PT		30,888	30,888	-	
Case Manager - PT		22,464	22,464	-	
Compliance Inspector - PT		14,000	30,888	16,888	
Planner-PT		20,000	25,000	5,000	
Comm Development Inspector - PT		24,700	24,700	-	
Comm Development Inspector - PT		24,700	24,700	-	
GIS Manager - PT		14,140	20,000	5,860	
Board Member		3,163	3,163	-	
Board Member		3,163	3,163	-	
Board Member		3,163	3,163	-	
Board Member		3,163	3,163	-	
Board Member		3,163	3,163	-	
Salaries Total	501000	802,928	951,165	1,000,384	49,219
Salaries - OT	501001	1,362	3,000	1,500	(1,500)
Taxes - Payroll	501002	19,918	20,605	27,200	6,595
Pension Costs	501004	76,288	79,800	87,760	7,960
Insurance-Hospital & Life	501005	126,150	127,500	167,122	39,622
Total PERSONNEL EXPENDITURES		1,026,646	1,182,070	1,283,966	101,896
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	400
Rent - Storage	503005	2,705	2,880	2,880	-
Professional Service	520002	282,516	187,758	150,000	(37,758)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Prof Serv-Grass Cutting	520039	\$ 832,700	\$ 730,000	\$ 700,000	\$ (30,000)
Prof Serv-Appraisals	520041	600	-	-	-
R & M Vehicles	530004	3,390	5,397	5,400	3
Utilities - Electric	540002	168	350	350	-
Cell Phone	540006	9,124	11,600	12,000	400
Stationary & Office Supplies	541007	4,988	2,286	3,500	1,214
Supplies-Operating	541008	2,774	1,500	1,500	-
Travel, Training, & Etc.	550000	11,448	1,280	3,000	1,720
Land	571000	-	78,101	-	(78,101)
Construction in Progress - Mehle St Environmental Site	571001	2026	4,694	-	-
Vehicles	572011	35,800	30,611	-	(30,611)
Fees-Vehicle Licenses/Tags	580009	(72)	500	500	-
Taxes & Lic. Other - My Permit Now	580010	0016	12,625	12,625	-
Bad Debt Expense	580016	6,700	-	-	-
Advertising	580017	7805	3,428	56,438	5,000
Advertising - LLT	580017	20,000	-	-	-
Dues & Subscriptions	580018	786	1,000	1,000	-
Recording Fees	580021	27,145	23,900	20,000	(3,900)
Postage	580022	13,015	15,000	15,000	-
Fees & Charges	580024	10,981	10,000	10,000	-
Gasoline	580035	6,416	5,600	6,500	900
Regional Planning Comm Exp	589001	-	50,854	50,854	-
Total OPERATING EXPENDITURES		1,299,438	1,233,280	1,016,602	(216,678)
Total EXPENDITURES		2,326,084	2,415,350	2,300,568	(114,782)
OTHER FINANCING SOURCES					
Transfer from General Fund	499100	-	86,800	-	(86,800)
Transfer From Sales Tax Fund	499101	1,251,044	1,519,701	1,593,118	73,417
Transfer from GF Capital Projects	499464	50,000	-	-	-
Total OTHER FINANCING SOURCES		1,301,044	1,606,501	1,593,118	(13,383)
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 Mid Year Adopted		2026 Introduced		Change
REVENUES										
OPERATING REVENUES										
Federal Grants - Vista Park	420003	8392	\$	-	\$	1,064,152.0	\$	-	\$	(1,064,152.0)
Federal Grants - Patricia Rothschild Park	420003	8394		-		224,891		-		(224,891)
Federal Grants - Parks Program 2.0	420003	8399		-		14,244,640		14,000,000		(244,640)
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		(1,533,683)
EXPENDITURES										
OPERATING EXPENDITURES										
Construction in Progress - Vista Park	571001	8392		3,388,492		1,064,152		-		(1,064,152)
Construction in Progress - Patricia Rothschild Park	571001	8394		1,136,142		224,891		-		(224,891)
Construction in Progress - Parks Program 2.0	571001	8399		-		12,710,957		14,000,000		1,289,043
Total OPERATING EXPENDITURES				<u>4,524,635</u>		<u>14,000,000</u>		<u>14,000,000</u>		<u>-</u>
NET EFFECT ON FUND BALANCE			\$	(4,514,431)	\$	1,533,683	\$	-	\$	(1,533,683)
NET EFFECT ON FUND BALANCE				(4,618,931)		1,533,683		-		(1,533,683)
FUND BALANCE, BEGINNING OF YEAR				<u>17,085,248</u>		<u>12,466,317</u>		<u>14,000,000</u>		<u>1,533,683</u>
FUND BALANCE, END OF YEAR			\$	<u>12,466,317</u>	\$	<u>14,000,000</u>	\$	<u>14,000,000</u>	\$	<u>-</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2026 INTRODUCED BUDGET



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2026 Introduced Budget

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

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

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

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

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 Introduced Budget

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 Introduced Budget

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

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

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

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

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

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

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

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

			2024 Actuals	2025 Mid Year Adopted	2026 Introduced	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)	-
FUND BALANCE, END OF YEAR			\$ (143,877)	\$ (143,877)	\$ (143,877)	\$ -

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028	\$ 4,075,592	\$ 3,244,211	\$ 2,899,112	\$ (345,099)
FEMA Admin	420029	13,259	-	-	-
State Grants - Tornado	440000	0841	158,677	-	-
Misc. Revenue	480082	66,266	-	-	-
Total REVENUES		4,313,794	3,244,211	2,899,112	(345,099)
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service - Hurricane Ida	520002	0840	19,037	2,987,013	942,828
Professional Service - Hurricane Zeta	520002	1028	3,029	-	-
Professional Service - Saltwater Intrusion	520002	1722	1,725	-	-
Professional Service - FEMA PW19921 - Canal Crossing -Golden	520002	8015	310	-	-
Prof Serv-Grant Management - Hurricane Francine	520016	0845	26,708	-	-
Prof Serv-Engineering - BBEC Project Admins	520025	0918	4,448	-	-
Prof Serv-Closeout/Proj Mgmt - FEMA PW Grants for Var	520036	0927	557,293	200,000	200,000
Prof Serv-Closeout/Proj Mgmt - Recovery Program Man	520036	1060	9,900	50,000	50,000
Supplies-Food/Drink- Hurricane Francine	541003	0845	322	-	-
Supplies-Operating- Hurricane Francine	541008	0845	5,677	-	-
Supplies-Operating- Winter Storm	541008	0846	-	2,200	(2,200)
Computer Software	542001	4,998	4,998	5,000	2
Bond Principal - Hurricane Ida	560000	0840	1,636,330	-	-
Bond Interest Expense- Hurricane Ida	560001	0840	35,014	-	-
Construction in Progress - Tot Lot Val Reiss	571001	0146	305	-	-
Construction in Progress - Val Reiss Shelter	571001	0147	305	-	-
Construction in Progress - Welcome Center	571001	3642	23,915	-	-
Construction in Progress - PW 19922 E. Genie Canal	571001	8029	2,637	-	-
Recording Fees	580021	(4,712)	-	-	-
Recording Fees - Hurricane Francine	580021	0845	205	-	-
Miscellaneous Expense	580057	11,402	-	-	-
Miscellaneous Expense - Hurricane Francine	580057	0845	14,485	-	-
Total EXPENDITURES		2,353,333	3,244,211	1,197,828	(2,046,383)
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)	-
FUND BALANCE, END OF YEAR		\$ (1,701,284)	\$ (1,701,284)	\$ -	\$ 1,701,284

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ride Fees	450048	\$ 22,204	\$ 23,800	\$ 18,000	\$ (41,800)
Total REVENUES		22,204	23,800	18,000	(41,800)
EXPENDITURES					
OPERATING EXPENDITURES					
Supplies-Operating	541008	-	23,800	18,000	(41,800)
Total EXPENDITURES		-	23,800	18,000	(41,800)
NET EFFECT ON FUND BALANCE		22,204	-	-	-
FUND BALANCE, BEGINNING OF YEAR		18,347	40,551	40,551	(81,102)
FUND BALANCE, END OF YEAR		<u>\$ 40,551</u>	<u>\$ 40,551</u>	<u>\$ 40,551</u>	<u>\$ (81,102)</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest	470000	\$ 39,000	\$ 50,000	\$ 50,000	\$ -
Lawsuit Settlement	489076	675,705	675,705	750,000	74,295
Total REVENUES		714,705	725,705	800,000	74,295
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director Opioid Abatement Program			80,000	80,000	-
Salaries	501000	80,465	80,000	80,000	-
Taxes - Payroll	501002	1,260	1,200	1,200	-
Pension Costs	501004	9,260	9,000	8,800	(200)
Insurance-Hospital & Life	501005	9,901	10,700	13,325	2,625
Total PERSONNEL EXPENDITURES		100,886	100,900	103,325	2,425
OPERATING EXPENDITURES					
Vehicle Allowance	501009	7,200	3,000	-	(3,000)
Rent - Building - Opioid Settlement	503003	9,600	10,800	10,800	-
Supplies-Operating - Opioid Settlement	541008	10,595	824,781	685,875	(138,906)
Bad Debt Expense	580016	372,648	-	-	-
Total OPERATING EXPENDITURES		400,043	838,581	696,675	(141,906)
Total EXPENDITURES		500,929	939,481	800,000	(139,481)
NET EFFECT ON FUND BALANCE		213,776	(213,776)	-	213,776
FUND BALANCE, BEGINNING OF YEAR		-	547,423	333,647	(213,776)
FUND BALANCE, END OF YEAR		\$ 213,776	\$ 333,647	\$ 333,647	\$ -

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fines & Court Costs	460001	\$ 111,804	\$ 180,000	\$ 180,000	\$ -
Bond Forfeitures	460002	5,632	-	-	-
Interest - Invest.	470000	872	600	600	-
Total REVENUES		118,308	180,600	180,600	-
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	-	131,836	115,000	(16,836)
Total PERSONNEL EXPENDITURES		-	131,836	115,000	(16,836)
OPERATING EXPENDITURES					
Auto Insurance	502000	-	2,259	2,500	241
Prof Serv-Tech-Supp/Data Print	520001	-	1,700	1,700	-
Professional Service	520002	72,335	20,865	25,000	4,135
Prof Service-Accounting/Audit	520020	23,525	20,000	20,000	-
Prof Service - Transcript / Deposition	520022	2,930	3,000	3,000	-
Telephone Svcs	540005	1,784	-	-	-
Legal Books / Software	541006	8,477	3,900	3,900	-
Stationary & Office Supplies	541007	5,248	-	-	-
Supplies-Operating	541008	-	1,500	1,500	-
Computer Equipment	542000	3,114	4,000	4,000	-
Travel, Training, Etc.	550000	-	2,000	2,000	-
Dues & Subscriptions	580018	997	-	-	-
Postage	580022	3,195	2,000	2,000	-
Total OPERATING EXPENDITURES		121,605	61,224	65,600	4,376
Total EXPENDITURES		121,605	193,060	180,600	(12,460)
NET EFFECT ON FUND BALANCE		(3,297)	(12,460)	-	12,460
FUND BALANCE, BEGINNING OF YEAR		15,757	12,460	-	(12,460)
FUND BALANCE, END OF YEAR		<u>\$ 12,460</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 10,737,819	\$ 10,680,880	\$ 9,637,229	\$ (1,043,651)
Prior Year Advalorem	401001	371,161	374,511	360,000	(14,511)
Fire Permits	410004	13,905	10,000	10,000	-
FEMA	420028	-	47,208	-	(47,208)
FEMA - Zeta	420028	1028	1,237	-	-
FEMA - Gustav	420028	3734	211,941	-	-
State Rev. Shar.	430000	15,174	15,575	16,045	470
State Funds-2% Fire	440003	290,572	302,488	314,500	12,012
Fire Insp. Reports	450049	8,790	9,000	9,000	-
Fire Service	450050	2,294,740	2,974,675	2,755,592	(219,083)
Interest - Invest.	470000	5,051	5,000	5,000	-
Interest - Other	470003	46,324	20,000	20,000	-
Reimbursement	480071	830	815	7,286	(7,286)
Reimbursement - Hurricane Laura	480071	830	28,357	-	-
Reimb-Workmen's Compensation	482004	41,132	50,000	50,000	-
Donations	483001	5,000	-	-	-
Total REVENUES		14,072,018	14,496,623	13,177,366	(1,319,257)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	2,964,247	3,190,100	3,190,100	-
Salaries - OT	501001	333,151	300,000	300,000	-
Taxes - Payroll	501002	120,301	115,000	115,000	-
Pension Costs	501004	2,204,295	2,050,500	2,050,500	-
Insurance-Hospital & Life	501005	1,186,267	1,466,000	1,466,000	-
Insurance Retirees Health & Life	501007	579,881	670,000	625,000	(45,000)
Unscheduled Overtime	501008	1,123,786	1,000,000	750,000	(250,000)
Sick Time Buy Back	501011	-	150,000	150,000	-
Total PERSONNEL EXPENDITURES		8,511,928	8,941,600	8,646,600	(295,000)
OPERATING EXPENDITURES					
Auto Insurance	502000	88,269	54,129	59,015	4,886
Insurance-Property	502005	97,245	115,000	115,000	-
Insurance-Flood	502008	27,811	29,000	29,000	-
Insurance-Work.Comp.	502012	1,509,416	1,631,144	1,625,294	(5,850)
Rent - Equipment	503002	2,806	3,500	3,500	-
Rentals/Leases	503004	89,959	-	-	-
Professional Service	520002	38,493	45,000	45,000	-
Prof Serv-Software Support	520003	74,565	70,000	70,000	-
Prof Serv - Legal	520012	20,792	20,000	20,000	-
Prof Serv-Inspections	520017	2,216	20,000	20,000	-
Prof Serv-Drug Testing	520045	(71)	-	-	-
Prof Serv-Generator	520047	16,574	33,900	33,900	-
Professional Service - Medical	520054	13,272	109,533	109,533	-
Prof Serv - Alarm Monitoring	520102	4,388	10,000	10,000	-
R & M Vehicles	530004	326,807	320,000	320,000	-
R & M Machinery & Equipment	530005	5,568	25,000	25,000	-
R & M Bldg & Facilities	530008	102,169	167,000	167,000	-
R & M Bldg HVAC	530010	19,679	17,963	17,963	-
Utilities - Water	540000	12,429	14,600	14,600	-
Utilities - Natural Gas	540001	6,179	7,400	7,400	-
Utilities - Electric	540002	84,267	95,000	95,000	-
Telephone Svcs	540005	25,328	45,300	45,300	-
Cell Phone	540006	9,087	10,000	10,000	-
Supplies-Janitorial	541002	7,352	5,000	5,000	-
Supplies - Food/Drink	541003	436	2,000	2,000	-
Stationary & Office Supplies	541007	5,325	14,000	14,000	-
Supplies-Operating	541008	168,154	101,000	101,000	-
Supplies-Operating - Fire Safety House	541008	0139	7,865	102,057	102,057
Supplies-Operating - NASA	541008	1200	56,291	50,000	50,000
Supplies-Medical	541009	22,263	20,000	20,000	-
Small Tools & Equipment	541014	110,115	100,000	100,000	-
Uniforms	541017	102,354	130,000	130,000	-
Computer Equipment	542000	4,989	-	-	-
Furniture & Fixtures	542003	78,269	54,737	54,737	-
Travel, Training, & Etc.	550000	73,239	160,000	160,000	-
Small Equipment	571012	124,429	220,000	220,000	-
Small Equipment - NASA	571012	1200	57,354	-	-
Vehicles	572011	410,784	90,000	90,000	-
Ded. By Tax Collector	580000	4,934	-	-	-

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Ad Valorem Pension Expense	580001	\$ 328,766	\$ 320,426	\$ 289,117	\$ (31,310)
Fees-Vehicle Licenses/Tags	580009	937	1,000	1,000	-
Advertising	580017	12,864	20,000	20,000	-
Dues & Subscriptions	580018	4,510	3,000	3,000	-
Postage	580022	25	250	250	-
Fees & Charges	580024	749	600	600	-
Diesel	580034	48,442	57,000	57,000	-
Gasoline	580035	32,411	33,000	33,000	-
Total OPERATING EXPENDITURES		4,240,105	4,327,539	4,295,266	(32,274)
Total EXPENDITURES		12,752,033	13,269,139	12,941,866	(327,274)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	634,035	670,000	670,000	-
Total OTHER FINANCING SOURCES		634,035	670,000	670,000	-
OTHER FINANCING USES					
Transfer to General Fund	599100	87,597	89,240	82,668	(6,572)
Transfer out to Assessor's Off	599266	3,558	5,581	4,842	(739)
Transfer to Fire Capital Fund	599454	5,618,619	1,644,564	817,990	(826,574)
Total OTHER FINANCING USES		5,709,774	1,739,385	905,500	(833,885)
NET EFFECT ON FUND BALANCE		\$ (3,755,754)	\$ 158,099	\$ -	\$ (158,098)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 3,061,991	\$ 3,232,727	\$ 3,089,597	\$ (143,130)
Prior Year Advalorem	401001	124,237	90,000	90,000	-
Interest - Other	470003	14,874	4,300	-	(4,300)
Total REVENUES		3,201,102	3,327,027	3,179,597	(147,430)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	2,812,000	3,229,625	3,086,909	(142,716)
Total PERSONNEL EXPENDITURES		2,812,000	3,229,625	3,086,909	(142,716)
OPERATING EXPENDITURES					
Professional Service	520002	-	420	-	(420)
Ad Valorem Pension Expense	580001	105,194	96,982	92,688	(4,294)
Total OPERATING EXPENDITURES		105,194	97,402	92,688	(4,294)
Total EXPENDITURES		2,917,194	3,327,027	3,179,597	(147,010)
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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 444,424	\$ 727,775	\$ 461,070	\$ (266,705)
Prior Year Advalorem	401001	14,378	10,000	10,000	-
Interest - Other	470003	2,131	394	-	(394)
Total REVENUES		<u>460,933</u>	<u>738,169</u>	<u>471,070</u>	<u>(267,099)</u>
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries	501000	416,500	715,864	457,238	(258,626)
Total PERSONNEL EXPENDITURES		<u>416,500</u>	<u>715,864</u>	<u>457,238</u>	<u>(258,626)</u>
OPERATING EXPENDITURES					
Professional Service	520002	-	472	-	(472)
Ad Valorem Pension Expense	580001	15,982	21,833	13,832	(8,001)
Total OPERATING EXPENDITURES		<u>15,982</u>	<u>22,305</u>	<u>13,832</u>	<u>(8,001)</u>
Total EXPENDITURES		<u>432,482</u>	<u>738,169</u>	<u>471,070</u>	<u>(266,627)</u>
NET EFFECT ON FUND BALANCE		\$ 28,451	\$ -	\$ -	\$ -
NET EFFECT ON FUND BALANCE		(3,443,395)	158,099	-	(158,098)
FUND BALANCE, BEGINNING OF YEAR		10,960,378	7,516,983	7,675,082	158,099
FUND BALANCE, END OF YEAR		<u>\$ 7,516,983</u>	<u>7,675,082</u>	<u>7,675,082</u>	<u>\$ 0</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 480,310	\$ 476,176	\$ 443,730	\$ (32,446)
Prior Year Advalorem	401001	19,077	13,646	13,000	(646)
Interest - Other	470003	654	-	-	-
Refunds	480070	309	-	-	-
Total REVENUES		500,350	489,822	456,730	(33,092)
EXPENDITURES					
OPERATING EXPENDITURES					
Insurance-Property	502005	14,756	17,924	17,924	-
Insurance-Flood	502008	2,626	3,000	3,000	-
Utilities - Water	540000	1,203	1,200	1,200	-
Utilities - Natural Gas	540001	1,641	2,100	2,100	-
Utilities - Electric	540002	22,391	34,000	34,000	-
Ad Valorem Pension Expense	580001	15,137	14,555	13,312	(1,243)
Grant Distrib-Council on Aging	589005	421,095	417,043	385,194	(31,849)
Total EXPENDITURES		478,850	489,822	456,730	(33,092)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	53,117	-	-	-
Total OTHER FINANCING SOURCES		53,117	-	-	-
NET EFFECT ON FUND BALANCE		74,617	-	-	-
FUND BALANCE, BEGINNING OF YEAR		379,449	454,066	454,066	-
FUND BALANCE, END OF YEAR		\$ 454,066	\$ 454,066	\$ 454,066	\$ -

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

			2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recovery - Old Arabi Revitalization	420001	0026	\$ 185,558	\$ 178,000	\$ 178,000	\$ -
Total REVENUES			185,558	178,000	178,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress - Old Arabi Revitalization	571001	0026	245,667	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	-
NET EFFECT ON FUND BALANCE			(60,053)	-	-	-
FUND BALANCE, BEGINNING OF YEAR			(654,769)	(714,822)	(714,822)	-
FUND BALANCE, END OF YEAR			<u>\$ (714,822)</u>	<u>\$ (714,822)</u>	<u>\$ (714,822)</u>	<u>\$ -</u>

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES				
OPERATING REVENUES				
Facility Rental	450036	\$ -	\$ 600	\$ 1,000
Total REVENUES		- -	600	1,000
EXPENDITURES				
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
Concession Product - Food/Drink	580002	- -	600	1,000
Total EXPENDITURES		89,276	101,636	51,000
NET EFFECT ON FUND BALANCE	\$ (89,276)	\$ (101,036)	\$ (50,000)	\$ 51,036

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Facility Rental - Bldng Rental	450035	\$ 895	\$ 4,675	\$ 5,000	\$ 325
Facility Rental - Field Rental	489076	3,015	1,750	2,000	250
Total REVENUES		3,910	6,425	7,000	575
EXPENDITURES					
OPERATING EXPENDITURES					
R & M Bldg & Facilities	530008	1,365	-	-	-
Small Tools & Equipment	541014	18,583	26,347	-	(26,347)
Construction in Progress	571001	11,250	18,128	50,000	31,872
Concession Product - Food/Drink	580002	-	11,950	7,000	(4,950)
Total EXPENDITURES		31,198	56,425	57,000	575
NET EFFECT ON FUND BALANCE		\$ (27,288)	\$ (50,000)	\$ (50,000)	\$ -

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Facility Rental - Bldng Rental	450035	\$ -	\$ 4,425	\$ 2,000	\$ (2,425)
Facility Rental	450036	- -	1,850	- -	(1,850)
Total REVENUES		- -	6,275	2,000	(4,275)
EXPENDITURES					
OPERATING EXPENDITURES					
R & M Bldg & Facilities	530008	10,135	- -	- -	- -
Small Tools & Equipment	541014	27,517	22,773	- -	(22,773)
Construction in Progress	571001	- -	27,227	50,000	22,773
Small Equipment	571012	6,500	- -	- -	- -
Concession Product - Food/Drink	580002	- -	6,275	2,000	(4,275)
Total EXPENDITURES		44,152	56,275	52,000	(4,275)
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	\$ 150,000	\$ - -

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 1,107,756	\$ 1,137,247	\$ 1,026,125	\$ (111,122)
Prior Year Advalorem	401001	40,235	28,447	28,000	(447)
State Rev. Shar.	430000	11,499	11,795	12,149	354
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	6,552
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	5,000
Registration - Volleyball	450018	12,690	14,940	15,000	60
Registration - Adult League	450019	8,650	11,000	15,000	4,000
Concession Sales - Recreation	450022	14,214	35,000	35,000	-
Concession Sales - Tournaments	450023	262,560	206,304	300,000	93,696
Alcohol Sales - USSA	450024	27,588	25,000	30,000	5,000
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 - Bldng Renta	450035	36,503	45,000	45,000	-
Facility Rental - Field Rental	450036	125,469	105,000	130,000	25,000
Tips	450053	-	1,455	2,000	545
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	-	(3,042)
Donations	483001	830	500	-	(500)
Total REVENUES		1,866,826	1,801,128	1,826,224	25,096
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director		95,847	97,764	1,917	
Program Manager P&R		46,728	47,662	934	
Maintenance Supervisor		54,278	55,364	1,086	
Facilities Manager II		45,422	46,331	909	
League Coordinator		49,566	50,558	992	
Maintenance Tech I - PT		10,000	30,888	20,888	
Office Manager I		36,006	36,726	720	
Laborer I		28,152	28,715	563	
Laborer I		28,152	28,715	563	
Laborer I		28,152	28,715	563	
Laborer I		28,152	28,715	563	
Laborer I		27,600	28,152	552	
Laborer I		-	27,600	27,600	
Laborer I		8,662	27,600	18,938	
Laborer I		28,152	27,600	(552)	
Park Managers / Supervisors - PT		144,000	144,000	-	
Concession / Field Workers - PT		144,000	144,000	-	
Salaries	501000	807,204	831,021	907,820	76,799
Salaries - OT	501001	508	-	-	-
Taxes - Payroll	501002	24,340	33,224	34,100	876
Pension Costs	501004	48,424	60,850	64,800	3,950
Insurance-Hospital & Life	501005	76,877	123,000	147,500	24,500
Tips	501012	-	1,800	2,000	200
Total PERSONNEL EXPENDITURES		957,353	1,049,895	1,156,220	106,125
OPERATING EXPENDITURES					
Auto Insurance	502000	-	520	573	53
General Liability Insurance	502001	20,527	17,500	17,500	-
Insurance-Sports Accidents	502003	18,357	20,000	21,083	1,083
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	(164)
Rent - Equipment	503002	2,306	3,500	3,700	200
Professional Service	520002	15,405	123	-	(123)
Prof Serv-Inspections	520017	520	1,256	1,256	-
Prof Serv-Elevator	520049	2,040	2,136	2,243	107
Prof Serv - Security service	520101	7,983	7,000	7,000	-
Prof Serv - Alarm Monitoring	520102	4,734	5,000	5,000	-

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
R & M Vehicles	530004	\$ 1,000	\$ 6,300	\$ 7,000	\$ 700
R & M Machinery & Equipment	530005	9,576	7,906	12,000	4,094
R & M Playgrounds	530007	20,777	30,400	25,000	(5,400)
R & M Bldg & Facilities	530008	77,498	128,342	130,000	1,658
R & M Bldg HVAC	530010	126,901	132,923	126,500	(6,423)
Utilities - Water	540000	13,876	9,831	10,000	169
Utilities - Natural Gas	540001	61,759	100,000	100,000	-
Utilities - Electric	540002	367,737	365,000	350,000	(15,000)
Telephone Svcs	540005	8,969	8,300	8,300	-
Cell Phone	540006	3,697	10,200	10,200	-
Supplies-Janitorial	541002	-	-	5,000	5,000
Stationary & Office Supplies	541007	1,443	1,297	1,500	203
Supplies-Operating	541008	18,494	18,000	18,000	-
Small Tools & Equipment	541014	4,307	6,894	10,000	3,106
Uniforms	541017	2,363	2,700	2,700	-
Computer Software	542001	384	500	500	-
Travel, Training, Etc.	550000	315	242	500	258
Small Equipment	571012	-	35,000	30,000	(5,000)
Vehicles	572011	7,456	46,027	-	(46,027)
Equipment Purchases-Small	572013	296	-	-	-
Ad Valorem Pension Expense	580001	35,005	34,117	30,784	(3,333)
Concession Product - Food/Drin	580002	132,955	93,018	110,000	16,982
Concession Supplies	580003	23,740	23,833	25,000	1,167
Spoilage	580004	1,557	3,125	3,125	-
Alcohol Expense	580005	16,011	11,571	15,000	3,429
Taxes & Lic. Other	580010	705	750	750	-
Advertising	580017	(716)	-	-	-
Postage	580022	-	3	-	(3)
Fees & Charges	580024	6,992	7,300	8,000	700
Diesel	580034	1,218	1,000	1,500	500
Gasoline	580035	6,856	5,500	6,500	1,000
Officials - Games	580054	129,436	110,000	110,000	-
Team Expense	580055	17,180	14,558	15,000	442
Miscellaneous Expense	580057	12	-	-	-
Total OPERATING EXPENDITURES		<u>1,409,159</u>	<u>1,483,653</u>	<u>1,443,031</u>	<u>(40,622)</u>
Total EXPENDITURES		<u>2,366,512</u>	<u>2,533,548</u>	<u>2,599,251</u>	<u>65,503</u>
OTHER FINANCING SOURCES					
Transfer out to Assessor's Office	599266	277	-	377	377
Total OTHER FINANCING SOURCES		<u>277</u>	<u>-</u>	<u>377</u>	<u>377</u>
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	664,543	732,420	773,404	40,984
Total OTHER FINANCING SOURCES		<u>664,543</u>	<u>732,420</u>	<u>773,404</u>	<u>40,984</u>
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 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Operating Grant	589006	\$ 29,968	\$ 29,968	\$ 29,968	\$ -
Total EXPENDITURES		<u>29,968</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	27,339	29,968	29,968	-
Total OTHER FINANCING SOURCES		<u>27,339</u>	<u>29,968</u>	<u>29,968</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (2,629)	\$ -	\$ -	\$ -

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
State Grants	440000	\$ 6,560	\$ -	\$ -	\$ -
State Grants - CMP	440000	6030	10,000	10,000	-
State Enterprise Funds	440008	116,399	116,399	116,399	-
Facility Rental - Building Rental - Aycock Barn	450035	6015	600	5,550	5,000
Rents and Leases	450038	4,350	5,000	5,000	-
Rents and Leases - Beauregard Courthouse	450038	6012	7,200	7,200	7,200
Rents and Leases - Aycock Barn	450038	6015	910	-	-
Security Charges Collected - Aycock Barn	480052	6015	160	530	-
Reimbursement	480071	12,500	10,000	12,500	2,500
Donations - St. Bernard Day at the Capitol	483001	0090	13,538	28,862	10,000
Donations - Christmas at the Complex	483001	0106	8,000	7,500	7,500
Donations - Easter Egg Hunt	483001	0117	6,550	6,900	7,500
Donations - Redfish Tournament	483001	0119	-	-	30,000
Donations - America 250	483001	0128	-	5,000	5,000
Donations - Flags	483001	0148	1,350	1,350	2,500
Donations - Veterans Day Parade	483001	0149	275	4,875	5,000
Donations - Battle of New Orleans	483001	1022	-	7,500	125
Total REVENUES		188,392	211,666	231,099	19,433
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Tourism Coordinator/PIO			84,461	87,151	2,690
Parish Historian			67,300	68,616	1,316
Clerical Specialist II			52,782	53,837	1,055
Clerical Specialist III			33,502	34,172	670
Clerical Specialist I - PT			18,200	18,200	-
Salaries Total	501000	245,555	256,245	261,976	5,731
Taxes - Payroll	501002	4,075	4,250	5,000	750
Pension Costs	501004	26,899	25,500	26,820	1,320
Insurance-Hospital & Life	501005	47,004	50,900	62,985	12,085
Total PERSONNEL EXPENDITURES		323,533	336,895	356,781	19,886
OPERATING EXPENDITURES					
Insurance-Property	502005	84,864	73,850	73,850	-
Insurance-Flood	502008	19,232	19,500	19,500	-
Rent - Equipment	503002	1,408	1,800	1,800	-
Professional Service	520002	90,010	68,750	90,000	21,250
Prof Serv-Inspections	520017	-	145	145	-
Prof Serv-Inspections - Beauregard Courthouse	520017	6012	1,189	980	980
Prof Serv-Termite & Pest Control	520048	6012	-	4,652	-
Prof Serv - Security service	520101	1,080	1,000	1,000	-
Prof Serv - Security service - Battle of New Orleans	520101	1022	1,960	2,500	-
Prof Serv - Alarm Monitoring	520102	1,020	1,500	1,500	-
Prof Serv - Alarm Monitoring - Beauregard Courthouse	520102	6012	870	1,500	1,500
R & M Machinery & Equipment	530005	480	-	-	-
R & M Bldg & Facilities	530008	749	9,394	5,000	(4,394)
R & M Bldg & Facilities - Beauregard Courthouse	530008	6012	2,250	4,500	4,500
R & M Bldg HVAC	530010	27,637	28,561	27,150	(1,411)
Utilities - Water	540000	1,842	2,000	2,000	-
Utilities - Water - Beauregard Courthouse	540000	6012	2,816	-	-
Utilities - Natural Gas - Beauregard Courthouse	540001	6012	10,108	10,000	10,000
Utilities - Electric	540002	32,669	34,000	34,000	-
Utilities - Electric - Beauregard Courthouse	540002	6012	34,356	35,500	35,500
Telephone Svcs	540005	15,294	11,500	11,500	-
Telephone Svcs - Beauregard Courthouse	540005	6012	5,483	5,500	5,500
Cell Phone	540006	2,700	3,400	3,400	-
Stationary & Office Supplies	541007	1,393	1,800	1,500	(300)
Supplies-Operating	541008	870	1,000	1,000	-
Small Tools & Equipment	541014	729	1,250	1,000	(250)
Uniforms	541017	775	950	950	-
Uniforms - Beauregard Courthouse	541017	6012	1,961	2,200	2,200
Travel, Training, & Etc.	550000	4,590	3,750	3,500	(250)
Travel, Training, & Etc. - Film	550000	003	-	3,000	3,000
Travel, Training, & Etc. - St. Bernard Day at the Capitol	550000	0090	-	4,500	(4,500)
Meeting & Conferences	550006	-	500	-	(500)
Vehicles	572011	34,681	-	-	-
Advertising	580017	18,145	10,000	10,000	-
Advertising - Sunshine Grant	580017	0077	4,760	-	-
Advertising - Battle of New Orleans	580017	1022	310	1,500	1,500
Advertising - CMP	580017	6030	10,650	7,061	10,000
					2,939

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Dues & Subscriptions	580018	\$ 1,328	\$ 1,900	\$ 1,900	\$ -
Dues & Subscriptions - Film	580018 003	5,000	5,000	5,000	- -
Entertainment & Prom	580019	3,311	6,602	5,000	(1,602)
Entertainment & Prom - Film	580019 003	5,001	3,000	3,000	- -
Entertainment & Prom - St.Bernard Day at Capitol	580019 0090	13,538	24,362	10,000	(14,362)
Entertainment & Prom - Christmas at the Complex	580019 0106	28,494	7,500	7,500	- -
Entertainment & Prom - Cook-off for the Coast	580019 0109	- -	625	650	25
Entertainment & Prom - Easter Egg Hunt	580019 0117	10,253	5,273	7,500	2,227
Entertainment & Prom - Redfish Tournament	580020 0119	30,000	30,000	30,000	- -
Entertainment & Prom - America 250	580020 0128	- -	2,500	5,000	2,500
Entertainment & Prom - Flags	580019 0148	1,672	1,479	2,500	1,021
Entertainment & Prom - Veterans Day Parade	580019 0149	275	4,875	5,000	125
Entertainment & Prom - Battle of New Orleans	580019 1022	- -	3,500	3,500	- -
Entertainment & Prom - Day @ San Antonio	580019 1026	- -	10,000	10,000	- -
Entertainment & Prom - Bird Festival	580019 1027	- -	5,000	5,000	- -
Postage	580022	200	250	250	- -
Shipping Handling	580028	800	1,511	1,000	(511)
Gasoline	580035	752	800	800	- -
Total OPERATING EXPENDITURES		517,505	472,220	469,575	(2,645)
Total EXPENDITURES		841,038	809,115	826,356	17,241
OTHER FINANCING SOURCES					
Transfer From General Fund	499100	35,000	35,000	35,000	- -
Transfer From Sales Tax Fund	499101	477,481	562,449	560,257	(2,192)
Transfer From GF Capital Projects	499464	100,000	- -	- -	- -
Total OTHER FINANCING SOURCES		612,481	597,449	595,257	(2,192)
NET EFFECT ON FUND BALANCE		\$ (40,165)	- -	- -	- -
NET EFFECT ON FUND BALANCE		131,744	(51,036)	- -	51,036
FUND BALANCE, BEGINNING OF YEAR		951,313	1,083,057	1,032,021	(51,036)
FUND BALANCE, END OF YEAR		\$ 1,083,057	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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028	\$ -	\$ 4,493	\$ -	\$ (4,493)
Total REVENUES		-	4,493	-	(4,493)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Capital Project Supervisor / PIO			125,787	132,600	6,813
Project Inspector			74,784	76,279	1,495
Project Inspector			61,669	62,903	1,234
Capital Project-Clerk II			24,481	-	(24,481)
Salaries Total	501000	282,747	286,721	271,782	(14,939)
Salaries - OT	501001	10,053	10,000	10,000	-
Taxes - Payroll	501002	4,206	4,790	4,000	(790)
Pension Costs	501004	33,633	31,540	29,900	(1,640)
Insurance-Hospital & Life	501005	39,370	36,500	39,975	3,475
Total PERSONNEL EXPENDITURES		370,009	369,551	355,657	(13,894)
OPERATING EXPENDITURES					
Rent - Storage	503005	3,960	3,960	3,960	-
Professional Service	520002	120,780	120,000	110,000	(10,000)
Professional Service - Covid-19	520002	887	125	-	(125)
Cell Phone	540006	476	550	650	100
Recording Fees	580021	-	250	250	-
Gasoline	580035	356	750	750	-
Total OPERATING EXPENDITURES		126,459	125,635	115,610	(10,025)
Total EXPENDITURES		496,468	495,186	471,267	(23,919)
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	433,707	490,693	471,267	(19,426)
Total OTHER FINANCING SOURCES		433,707	490,693	471,267	(19,426)
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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Permit Fees	410021	\$ 2,600	\$ 3,000	\$ 3,000	\$ -
Project Permits	410023	26,800	30,000	30,000	-
FEMA	420028	10,243	105,779	-	(105,779)
Road Royalty Funds	440007	31,907	30,000	30,000	-
Misc. Revenue	480082	8,220	-	-	-
Total REVENUES		79,770	168,779	63,000	(105,779)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Admin. Assistant II			81,560	83,151	1,591
Project Inspector			55,642	56,754	1,112
Admin. Assistant I			54,808	55,884	1,076
Clerical Specialist III			36,693	37,427	734
Salaries	501000	215,717	228,703	233,216	4,513
Salaries - OT	501001	1,056	441	-	(441)
Taxes - Payroll	501002	2,016	2,200	2,200	-
Pension Costs	501004	24,898	25,600	25,700	100
Insurance-Hospital & Life	501005	31,316	42,700	53,300	10,600
Total PERSONNEL EXPENDITURES		275,003	299,644	314,416	14,772
OPERATING EXPENDITURES					
Insurance-Property	502005	50,815	46,502	46,502	-
Insurance-Flood	502008	30,251	28,500	28,500	-
Lease-Property	503001	3,600	3,600	3,600	-
Rent - Equipment	503002	2,929	3,750	3,750	-
Professional Service	520002	3,280	23,774	3,000	(20,774)
Prof Serv - Alarm Monitoring	520102	848	511	850	339
R & M Bldg & Facilities	530008	818	-	-	-
R & M Bldg HVAC	530010	15,917	7,185	6,830	(355)
Utilities - Water	540000	473	500	500	-
Utilities - Electric	540002	30,971	35,000	35,000	-
Telephone Svcs	540005	3,994	6,800	6,800	-
Cell Phone	540006	4,360	3,000	3,000	-
Supplies-Janitorial	541002	1,409	1,700	1,700	-
Stationary & Office Supplies	541007	3,828	2,500	2,500	-
Supplies-Operating	541008	342	250	250	-
Travel, Training, & Etc.	550000	366	350	350	-
Advertising	580017	373	-	-	-
Dues & Subscriptions	580018	26	150	150	-
Recording Fees	580021	105	-	-	-
Postage	580022	357	500	500	-
Gasoline	580035	2,386	2,000	2,000	-
Total OPERATING EXPENDITURES		157,448	166,572	145,782	(20,790)
Total EXPENDITURES		432,451	466,216	460,198	(6,018)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	327,203	297,437	397,198	99,761
Total OTHER FINANCING SOURCES		327,203	297,437	397,198	99,761
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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 1,556,990	\$ 1,598,299	\$ 1,442,116	\$(156,183)
Prior Year Advalorem	401001	56,364	39,979	35,000	(4,979)
FEMA	420028	-	34,639	-	(34,639)
FEMA - Hurricane Zeta	420028	1028	26,017	-	-
State Rev. Sharing	430000	16,161	16,577	17,074	497
State Grants	440000	330,000	300,000	300,000	-
State Grants-Miles	440004	20,579	25,900	25,900	-
State Grants-Population	440005	409,714	522,447	520,000	(2,447)
State Hwy Grass Fees	440009	86,510	86,510	86,510	-
Interest - Other	470003	6,932	2,000	2,000	-
Scrap Metal Revenue	480001	760	2,000	2,000	-
Reimbursements	480071	-	4,722	-	(4,722)
Total REVENUES		2,510,027	2,633,073	2,430,600	(202,473)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Assistant Road Manager/Acting Road Manager		78,287	79,833	1,546	
Assistant Road Manager		74,543	76,004	1,461	
Equipment Operator Foreman		70,040	71,440	1,400	
Office Manager III		61,505	62,705	1,200	
Laborer/ Assistant Foreman		43,489	43,489	-	
Mechanic Shop Manager		46,610	47,542	932	
Tire Coordinator		39,672	40,465	793	
Mechanic II		42,157	43,000	843	
Mechanic I		37,286	38,031	745	
Mechanic I		36,794	37,510	716	
Mechanic I		39,591	40,363	772	
Equipment Operator IV		55,364	55,364	-	
Equipment Operator II		34,009	34,689	680	
Equipment Operator II		32,845	49,140	16,295	
Equipment Operator II		29,859	29,859	-	
Equipment Operator II		14,038	28,734	14,696	
Equipment Operator II		28,734	28,734	-	
Equipment Operator II		28,734	32,845	4,111	
Equipment Operator I		28,734	33,216	4,482	
Equipment Operator I		33,280	33,946	666	
Equipment Operator I		30,650	31,263	613	
Equipment Operator I		35,277	28,734	(6,543)	
Equipment Operator I		33,216	33,881	665	
Sign Shop Coordinator - PT		28,080	28,080	-	
Carpenter		38,235	39,000	765	
Carpenter		37,448	38,197	749	
Carpenter		35,360	35,360	-	
Laborer I		33,436	34,085	649	
Laborer I		31,436	32,065	629	
Laborer I		30,967	31,586	619	
Laborer I		27,600	28,152	552	
Laborer I		28,152	28,715	563	
Laborer I		27,600	28,152	552	
Laborer I-PT		22,899	22,899	-	
Salaries	501000	1,009,731	1,295,927	1,377,784	81,857
Salaries - OT	501001	21,634	35,000	25,000	(10,000)
Taxes - Payroll	501002	17,068	21,500	26,800	5,300
Pension Costs	501004	113,498	141,500	141,100	(400)
Insurance-Hospital & Life	501005	228,005	240,000	342,947	102,947
Total PERSONNEL EXPENDITURES		1,389,936	1,733,927	1,913,631	179,704
OPERATING EXPENDITURES					
Auto Insurance	502000	131,566	92,040	61,674	(30,366)
General Liability Insurance	502001	55,388	81,675	87,308	5,633
Insurance-Property	502005	6,306	7,400	7,400	-
Insurance-Flood	502008	3,234	3,300	3,300	-
Insurance-Work.Comp.	502012	18,839	20,359	62,109	41,750
Rent - Equipment	503002	3,267	3,300	3,300	-
Rent - Building	503003	23,800	24,000	24,000	-
Professional Service	520002	36,782	43,348	43,350	2
Professional Service-Inspections	520017	416	12,500	1,500	(11,000)
Prof Serv-Contracting	520035	3,000	11,000	100,000	89,000
Prof Serv-Grass Cutting	520039	1,600	-	-	-

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Prof Serv-Generator	520047	\$ -	\$ 3,500	\$ 3,500	\$ -
Prof Serv-Elevator	520049	2,784	2,950	2,950	-
Prof Serv - Recycling	520050	3,489	5,000	5,000	-
Prof Serv - Alarm Monitoring	520102	1,741	1,560	1,560	-
R & M Drainage	530000	26,535	175,000	100,000	(75,000)
R & M Vehicles	530004	87,658	70,000	70,000	-
R & M Machinery & Equipment	530005	125,804	135,000	135,000	-
R & M Bldg & Facilities	530008	20,400	13,000	15,000	2,000
R & M Bldg HVAC	530010	6,946	7,005	6,655	(350)
R & M Roads	530011	16,295	20,000	20,000	-
Utilities - Water	540000	3,215	3,500	3,500	-
Utilities - Electric	540002	32,993	36,000	36,000	-
Telephone Svcs	540005	12,691	12,000	12,000	-
Cell Phone	540006	5,599	10,000	10,000	-
Supplies-Signs	541001	12,595	15,000	15,000	-
Supplies-Janitorial	541002	2,423	2,000	2,000	-
Stationary & Office Supplies	541007	1,410	1,395	1,500	105
Supplies-Operating	541008	20,188	22,000	22,000	-
Small Tools & Equipment	541014	10,018	15,000	15,000	-
Uniforms	541017	36,393	35,000	35,000	-
Limestone, Sand, Dirt & Gravel	541019	19,834	20,000	20,000	-
Chemicals	541100	19,233	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	-
Debt by Tax Collector	580000	416	-	-	-
Ad Valorem Pension Expense	580001	49,197	47,949	43,263	(4,685)
Fees-Vehicle Licenses/Tags	580009	1,395	450	450	-
Dues & Subscriptions	580018	-	50	50	-
Recording Fees	580021	410	1,000	1,000	-
Diesel	580034	73,735	105,452	75,000	(30,452)
Gasoline	580035	58,882	62,500	60,000	(2,500)
Total OPERATING EXPENDITURES		1,422,857	1,422,733	1,426,869	(15,863)
Total EXPENDITURES		2,812,793	3,176,660	3,340,500	163,841
OTHER FINANCING SOURCES					
Transfer out to Assessor's Office	599266	389	-	529	529
Total OTHER FINANCING SOURCES		389	-	529	529
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	780,545	543,587	910,429	366,842
Total OTHER FINANCING SOURCES		780,545	543,587	910,429	366,842
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 Mid Year Adopted	2026 Introduced	Change
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 59,098	\$ 60,000	\$ 60,000
Total REVENUES		59,098	60,000	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Yard Master		10,000	50,000	40,000
Laborer I		10,300	27,600	17,300
Salaries Total	-	20,300	77,600	57,300
Taxes - Payroll	-	578	1,150	572
Pension Costs	-	4,380	8,550	4,170
Insurance-Hospital & Life	-	-	13,325	13,325
Total PERSONNEL EXPENDITURES	-	25,258	100,625	75,367
OPERATING EXPENDITURES				
General Liability Insurance	502001	3,959	4,800	5,200
Professional Service	520002	-	7,000	7,000
R & M Machinery & Equipment	530005	7,582	-	-
Utilities - Water	540000	506	500	500
Utilities - Electric	540002	1,982	2,500	2,500
Telephone Svcs	540005	3,421	2,000	2,000
Supplies-Operating	541008	5,008	15,000	15,000
Limestone, Sand, Dirt & Gravel	541019	19,589	20,000	20,000
Total OPERATING EXPENDITURES	42,047	51,800	52,200	400
Total EXPENDITURES	42,047	77,058	152,825	75,767
NET EFFECT ON FUND BALANCE	17,051	(17,058)	(92,825)	(75,767)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
Rents and Leases	450038	\$ 25,200	\$ 25,200	\$ 25,200	\$ -
Total REVENUES		25,200	25,200	25,200	-
EXPENDITURES					
OPERATING EXPENDITURES					
Insurance-Flood	502008	3,302	3,500	3,500	-
Professional Service	520002	361,400	371,880	371,880	-
Prof Serv-Elevator	520049	2,040	2,478	2,600	122
Prof Serv - Alarm Monitoring	520102	660	700	700	-
R & M Bldg HVAC	530010	868	1,796	1,700	(96)
Utilities - Water	540000	4,898	550	550	-
Utilities - Electric	540002	9,207	10,046	10,046	-
Telephone Svcs	540005	3,002	1,500	1,500	-
Total EXPENDITURES		385,377	392,450	392,476	26
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	313,105	367,250	367,276	26
Total OTHER FINANCING SOURCES		313,105	367,250	367,276	26
NET EFFECT ON FUND BALANCE		\$ (47,072)	-	-	\$ -
NET EFFECT ON FUND BALANCE		359,130	(17,058)	(92,825)	(75,767)
FUND BALANCE, BEGINNING OF YEAR		805,069	1,164,199	1,147,141	(17,058)
FUND BALANCE, END OF YEAR		<u>\$ 1,164,199</u>	<u>1,147,141</u>	<u>1,054,316</u>	<u>\$ (92,825)</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 620,975	\$ 631,168	\$ 574,847	\$ (56,321)
Prior Year Advalorem	401001	22,568	16,024	16,000	(24)
State Rev. Shar.	430000	6,475	6,641	6,840	199
Interest - Other	470003	2,753	1,000	1,000	-
Insurance Proceeds	489074	4,840	11,801	-	(11,801)
Total REVENUES		657,611	666,634	598,687	(67,947)
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	40	69	100	31
R & M Street Lights	530001	3,446	61,064	25,000	(36,064)
Utilities - Electric	540002	873,429	737,582	730,000	(7,582)
Supplies-Operating	541008	1,850	2,367	2,400	33
Debt by Tax Collector	580000	167	-	-	-
Ad Valorem Pension Expense	580001	19,624	18,935	17,245	(1,690)
Total EXPENDITURES		898,556	820,017	774,745	(45,272)
OTHER FINANCING SOURCES					
Transfer out to Assessor's Office	599266	155	-	211	211
Total OTHER FINANCING SOURCES		155	-	211	211
OTHER FINANCING SOURCES					
Transfer From General Fund	499100	-	25,000	-	(25,000)
Transfer From Sales Tax Fund	499101	220,379	128,383	176,269	47,886
Total OTHER FINANCING USES		220,379	153,383	176,269	22,886
NET EFFECT ON FUND BALANCE		(20,721)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		326,347	305,626	305,626	-
FUND BALANCE, END OF YEAR		<u><u>\$ 305,626</u></u>	<u><u>\$ 305,626</u></u>	<u><u>\$ 305,626</u></u>	<u><u>\$ -</u></u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 1,562,108	\$ 1,598,288	\$ 1,442,116	\$ (156,172)
Prior Year Advalorem	401001	56,364	36,610	35,000	(1,610)
Sales Tax	402000	6,225,255	5,733,333	5,833,333	100,000
FEMA	420028	-	3,712	-	(3,712)
State Rev. Shar.	430000	16,161	16,577	17,074	497
Interest - Other	470003	6,932	14,000	14,000	-
Total REVENUES		7,873,005	7,402,520	7,341,523	(60,997)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Road Supervisor		54,004	55,044	55,044	1,040
Administrative Assistant II		57,622	58,734	58,734	1,112
Clerical Specialist II		38,385	39,133	39,133	748
Office Manager I		36,006	36,726	36,726	720
Laborer / Asst/ Foreman		44,804	45,660	45,660	856
Equipment Operator II		37,427	38,176	38,176	749
Equipment Operator II		29,859	29,859	29,859	-
Laborer II		30,286	30,891	30,891	605
Laborer I		28,621	29,193	29,193	572
Laborer I		27,600	27,600	27,600	-
Laborer I		28,621	29,193	29,193	572
Laborer I		27,600	27,600	27,600	-
Laborer I		28,152	28,715	28,715	563
Laborer I		28,621	29,193	29,193	572
Laborer I		28,152	28,715	28,715	563
Laborer I		28,621	29,193	29,193	572
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	9,244
Salaries - OT	501001	35,558	40,000	35,000	(5,000)
Taxes - Payroll	501002	9,768	12,000	14,500	2,500
Pension Costs	501004	65,401	67,400	68,100	700
Insurance-Hospital & Life	501005	158,492	179,039	174,290	(4,749)
Total PERSONNEL EXPENDITURES		829,230	964,660	967,355	2,695
OPERATING EXPENDITURES					
Auto Insurance	502000	447	300	484	184
Insurance-Property	502005	6,081	5,290	5,290	-
Insurance-Flood	502008	2,475	2,520	2,520	-
Insurance-Work. Comp.	502012	1,748	293	2,129	1,836
Rent - Equipment	503002	10,500	11,500	11,500	-
Professional Service	520002	162,603	100,000	100,000	-
Prof Serv - Recycling	520050	5,000	8,500	8,500	-
Contract Disposal	520103	1,221,605	1,238,627	1,238,627	-
Contract Collections	520104	4,738,935	4,772,807	4,772,807	-
R & M Vehicles	530004	-	2,500	-	(2,500)
R & M Bldg HVAC	530010	-	898	898	-
Utilities - Water	540000	168	200	200	-
Cell Phone	540006	289	350	350	-
Supplies-Operating	541008	-	9,102	5,000	(4,102)
Small Tools & Equipment	541014	-	5,000	5,000	-
Limestone, Sand, Dirt & Gravel	541019	14,573	20,000	15,000	(5,000)
Construction in Progress - Transfer Station Relocation	571001	0141	-	200,000	-
Ded. by Tax Collector	580000	529,946	458,667	466,667	8,000
Ad Valorem Pension Expense	580001	49,197	47,949	43,263	(4,685)
Total OPERATING EXPENDITURES		6,743,567	6,884,502	6,878,235	(6,267)
Total EXPENDITURES		7,572,797	7,849,162	7,845,590	(3,572)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499101	391,956	247,253	304,596	57,343
Total OTHER FINANCING SOURCES		391,956	247,253	304,596	57,343
OTHER FINANCING USES					
Transfer out to Assessor's Off	599266	389	611	529	(82)
Total OTHER FINANCING USES		389	611	529	(82)
NET EFFECT ON FUND BALANCE					
FUND BALANCE, BEGINNING OF YEAR		691,775	(200,000)	(200,000)	0
FUND BALANCE, END OF YEAR		3,307,882	3,999,657	3,799,656	(200,000)
		\$ 3,999,657	3,799,656	3,599,656	\$ (200,000)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 3,992,417	\$ 4,098,180	\$ 3,697,738	\$ (400,442)
Prior Year Advalorem	401001	142,191	94,161	90,000	(4,161)
FEMA	420028	-	109,877	-	(109,877)
Interest - Other	470003	17,646	7,500	7,500	-
Refunds	480070	120	-	-	-
Reimbursement	480071	-	1,794	-	(1,794)
Lawsuit Settlement	489076	962,000	-	-	-
Total REVENUES		5,114,374	4,311,512	3,795,238	(516,274)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Manager of Canal Drainage & Pump Stations		90,339	92,146	1,807	
Manager of Canal Drainage & Pump Stations		89,718	91,513	1,795	
Electrician / Maint. Supervisor		63,292	64,558	1,266	
Heavy Equipment Operator II		60,858	62,075	1,217	
Heavy Equipment Operator II		65,292	47,732	(17,560)	
Equipment Operator IV		45,843	46,760	917	
Equipment Operator II		46,093	35,982	(10,111)	
Equipment Operator I		36,929	37,667	738	
Pump Operator III		55,052	56,153	1,101	
Pump Operator III		55,052	56,153	1,101	
Pump Operator III		52,090	53,132	1,042	
Pump Operator III		52,090	53,132	1,042	
Pump Operator III		45,196	46,100	904	
Pump Operator III		48,198	49,162	964	
Pump Operator I		41,747	42,582	835	
Pump Operator I		41,747	42,582	835	
Pump Operator I		41,747	42,582	835	
Pump Operator I		41,747	42,582	835	
Pump Operator I		41,747	42,582	835	
Pump Operator I		39,097	39,879	782	
Office Manager III		49,094	50,075	981	
Laborer/Asst Foreman		35,794	36,510	716	
Laborer/Asst Foreman		33,557	34,228	671	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		30,497	31,107	610	
Laborer I		28,888	29,899	1,011	
Laborer I		29,559	30,150	591	
Laborer I- PT		25,272	25,272	-	
Salaries Total	501000	1,365,628	1,561,008	1,562,258	1,250
Salaries - OT	501001	111,754	125,000	100,000	(25,000)
Taxes - Payroll	501002	27,339	26,384	27,000	616
Pension Costs	501004	157,742	169,710	169,710	-
Insurance-Hospital & Life	501005	217,487	272,500	340,315	67,815
Total PERSONNEL EXPENDITURES		1,879,950	2,154,602	2,199,283	44,681
OPERATING EXPENDITURES					
General Liability Insurance	502001	-	-	5,210	5,210
Insurance-Property	502005	82,965	72,200	72,200	-
Insurance-Flood	502008	13,945	15,000	15,000	-
Insurance-Workers Comp	502012	116	125	160	35
Rent - Equipment	503002	404	838	850	12
Professional Service	520002	374,733	231,412	75,000	(156,412)
R & M Drainage	530000	12,300	-	-	-
R & M Vehicles	530004	16,628	15,000	15,000	-
R & M Machinery & Equipment	530005	188,223	199,250	199,250	-
R & M Bldg & Facilities	530008	26,478	99,912	15,000	(84,912)
R & M HVAC	530010	-	9,250	8,800	(450)
Utilities - Water	540000	3,218	4,000	4,000	-
Utilities - Electric	540002	41,519	40,000	40,000	-
Cell Phone	540006	8,224	9,500	9,500	-

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

		2024 Actuals	2025 Revised	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Supplies-Janitorial	541002	\$ -	\$ -	\$ 500	\$ 500
Stationary & Office Supplies	541007	951	1,000	1,000	-
Supplies - Operating	541008	11,272	20,201	15,000	(5,201)
Small Tools & Equipment	541014	11,253	4,799	5,000	201
Uniforms	541017	11,082	20,000	10,000	(10,000)
Limestone, Sand, Dirt & Gravel	541019	-	10,000	10,000	-
Chemicals	541100	6,980	20,000	20,000	-
Computer Software	542001	1,207	2,500	2,500	-
Vehicles	571011	100,104	100,000	100,000	-
Small Equipment	571012	-	12,500	12,500	-
Heavy Equipment	572010	-	47,500	-	(47,500)
Debt by Tax Collector	580000	1,068	-	-	-
Advalorem Pension Expense	580001	126,145	122,945	110,932	(12,013)
Fees - Vehicle Licenses/Tags	580009	279	750	750	-
LA State Fees	580013	625	650	650	-
Recording Fees	580021	715	750	750	-
Diesel	580034	307,256	330,000	330,000	-
Gasoline	580035	20,204	21,500	21,500	-
Miscellaneous Expense	580057	188	-	-	-
Total OPERATING EXPENDITURES		<u>1,368,082</u>	<u>1,411,582</u>	<u>1,101,052</u>	<u>(310,530)</u>
Total EXPENDITURES		<u>3,248,032</u>	<u>3,566,184</u>	<u>3,300,335</u>	<u>(265,849)</u>
OTHER FINANCING USES					
Transfer to Assessor	599266	1,885	1,566	1,357	(209)
Transfer to Drainage Capital Fund	599465	2,492,717	743,762	493,546	(250,216)
Total OTHER FINANCING USES		<u>2,494,602</u>	<u>745,328</u>	<u>494,903</u>	<u>(250,425)</u>
NET EFFECT ON FUND BALANCE		<u>(628,260)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR		<u>5,908,322</u>	<u>5,280,062</u>	<u>5,280,062</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 5,280,062</u>	<u>5,280,062</u>	<u>5,280,062</u>	<u>\$ -</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Reimbursement	480071	\$ 6,336	\$ 19,867	\$ 17,061	\$ (2,806)
Total REVENUES		6,336	19,867	17,061	(2,806)
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	2,448	2,500	2,500	-
R & M Bldg HVAC	530010	9,405	9,900	9,500	(400)
Stationary & Office Supplies	541007	9,341	8,000	8,000	-
Supplies-Operating	541008	-	2,500	2,500	-
Computer Equipment	542000	4,013	6,500	5,000	(1,500)
Computer Software	542001	3,185	10,100	7,500	(2,600)
Total OPERATING EXPENDITURES		28,392	39,500	35,000	(4,500)
OTHER FINANCING SOURCES					
Transfer from General Fund	499100	358	562	487	(75)
Transfer From Sales Tax Fund	499101	10,409	11,189	9,500	(1,689)
Transfer from Fire	499254	3,558	5,581	4,842	(739)
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	(82)
Transfer from Canals & Drainage	499265	1,885	1,566	1,357	(209)
Transfer from Health Dept	499271	79	124	107	(17)
Total OTHER FINANCING SOURCES		17,499	19,633	17,939	(1,694)
NET EFFECT ON FUND BALANCE		(4,557)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		12,182	7,625	7,625	-
FUND BALANCE, END OF YEAR		<u>\$ 7,625</u>	<u>7,625</u>	<u>7,625</u>	<u>\$</u>

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
HMGP	420016	\$ 1,712	\$ 10,402,453	\$ 10,402,453	\$ -
Total REVENUES		1,712	10,402,453	10,402,453	-
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress - Village Square PW101	571001 0201		447,634	447,634	-
Construction in Progress - Clear Well	571001 6505		2,134,830	2,134,830	-
Construction in Progress - LBLBLD Pumps	571001 6506		1,069,756	1,069,756	-
Construction in Progress - Drainage Canals	571001 6507		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	-
NET EFFECT ON FUND BALANCE		2,985	-	-	-
FUND BALANCE, BEGINNING OF YEAR		1,165,989	1,168,974	1,168,974	-
FUND BALANCE, END OF YEAR		<u>\$ 1,168,974</u>	<u>1,168,974</u>	<u>1,168,974</u>	<u>\$ -</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$ 314,332	\$ 312,493	\$ 291,200	\$ (21,293)
Prior Year Advalorem	401001	11,446	8,219	8,000	(219)
State Rev. Shar.	430000	3,263	3,343	3,410	67
Interest - Other	470003	1,400	500	500	-
Total REVENUES		330,441	324,555	303,110	(21,445)
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	20	35	50	15
R & M Bldg & Facilities	530008	24,947	100,000	-	(100,000)
Utilities - Water	540000	194	1,965	1,965	-
Utilities - Natural Gas	540001	7,286	3,311	3,500	189
Utilities - Electric	540002	35,881	41,189	42,000	811
Ded. By Tax Collector	580000	84	-	-	-
Ad Valorem Pension Expense	580001	9,934	9,552	8,736	(816)
Operating Grant	589006	210,086	255,836	234,628	(21,208)
Interfund Charges	589009	11,665	12,982	12,124	(858)
Total OPERATING EXPENDITURES		300,097	424,870	303,003	(121,867)
OTHER FINANCING USES					
Transfer out to Assessor's Off	599266	79	124	107	(17)
Total OTHER FINANCING USES		79	124	107	(17)
NET EFFECT ON FUND BALANCE		30,265	(100,439)	-	100,439
FUND BALANCE, BEGINNING OF YEAR		1,015,726	1,045,991	945,552	(100,439)
FUND BALANCE, END OF YEAR		<u>\$ 1,045,991</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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
E Telephone Tax	403002	\$ 680,236	\$ 700,000	\$ 700,000	\$ -
Refunds	480070	1,441	-	-	-
Total REVENUES		681,677	700,000	700,000	-
EXPENDITURES					
OPERATING EXPENDITURES					
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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
CSBG	420017	\$ 209,341	\$ 203,444	\$ 200,000	\$ (3,444)
HCV Fraud Recovery (Admin)	420019	3,819	7,000	5,000	(2,000)
HCV Fraud Recovery (HAP)	420020	3,819	7,000	5,000	(2,000)
HCV Hap Reimb. (Port Ins)	420021	1,301,943	1,894,865	2,113,746	218,881
HCV UE Reimb (Port Ins)	420022	17,818	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023	21,173	40,000	20,000	(20,000)
Housing Voucher Admin	420030	430,077	505,000	400,000	(105,000)
LIHEAP REG	420031	633,750	23,750	600,000	576,250
LIHEAP/Admin	420032	29,517	38,550	-	(38,550)
LIHEAP Education	420033	-	11,953	-	(11,953)
HAP Revenue	420034	4,206,853	3,900,000	4,000,000	100,000
HAP - EHV Revenue	420036	120,494	65,000	-	(65,000)
HAP Admin - EHV Rev	420037	6,343	47,400	-	(47,400)
State Grants	440000	0841	100,000	-	-
Interest - Other	470003	13,406	-	5,000	5,000
Interest - HAP	470004	14,997	-	20,000	20,000
Interest - Admin	470005	30,628	-	20,000	20,000
Interest - EHV	470006	524	-	-	-
Refunds	480070	1,024	-	-	-
Water Fees	481001	1,180	-	-	-
Total REVENUES		7,146,706	6,763,962	7,408,746	644,784
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Housing Coordinator			85,504	87,214	1,710
Asst. Housing Coordinator			50,698	51,712	1,014
Grant Accountant I			52,000	53,040	1,040
Senior HCV Specialist			42,000	42,840	840
Clerical Specialist III			32,486	33,136	650
Case Manager			33,543	38,000	4,457
CSBG Coordinator			37,109	37,851	742
HCV Specialist			29,859	29,859	-
HCV Inspector			40,000	40,800	800
Clerical Specialist I			28,152	28,715	563
Salaries Total	501000	306,762	431,351	443,167	11,816
Salaries - OT	501001	642	-	-	-
Taxes - Payroll	501002	4,298	7,000	6,450	(550)
Pension Costs	501004	34,203	49,000	48,750	(250)
Insurance-Hospital & Life	501005	39,470	53,282	93,912	40,630
Total PERSONNEL EXPENDITURES		385,375	540,633	592,279	51,646
OPERATING EXPENDITURES					
Insurance-Work.Comp.	502012	197	213	125	(88)
Rent - Equipment	503002	5,275	8,600	8,500	(100)
Rent - Building	503003	56,000	44,000	42,000	(2,000)
Rent - Storage	503005	7,882	6,800	6,500	(300)
Professional Service	520002	18,002	256,135	100,000	(156,135)
Prof Serv-Software Support	520003	57,812	23,000	50,000	27,000
Prof Service-Accounting/Audit	520020	63,355	60,610	-	(60,610)
Telephone Svcs	540005	4,931	4,100	3,200	(900)
Cell Phone	540006	386	645	1,440	795
Supplies-Food/Drink	541003	-	12	-	(12)
Stationary & Office Supplies	541007	6,428	6,041	5,500	(541)
Supplies-Operating	541008	-	6,670	-	(6,670)
Computer Equipment	542000	-	1,360	-	(1,360)
Furniture & Fixtures - Tornado	542003	0841	47,642	-	-
Travel, Training, & Etc.	550000	783	17,562	10,000	(7,562)
Construction in Progress - Tornado	571001	0841	32,700	-	-
Dues & Subscriptions	580018	566	250	250	-
Postage	580022	3,805	4,000	4,000	-
Fees & Charges	580024	1,019	1,842	1,200	(642)
Gasoline	580035	35	-	-	-
Rent Subsidy - Port Ins.	587003	1,720,694	1,811,385	1,900,000	88,615
Utility Allowance - Port Ins.	587004	18,693	21,985	20,000	(1,985)
Rent Subsidy - Admin. Cost	587005	1,126	5,000	-	(5,000)
Utility Allowance - H.A.P.	587006	666,764	34,654	600,000	565,346
Rent Subsidy - H.A.P.	587007	4,298,022	3,734,386	4,000,000	265,614
CSBG-Water Assistance	587010	280	7,000	-	(7,000)
CSBG-Uniform Assistance	587012	7,851	7,800	7,500	(300)
Rental	587013	136,045	140,000	45,452	(94,548)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Electric	587014	\$ 4,300	\$ 9,882	\$ 3,500	\$ (6,382)
Gas	587015	742	2,931	500	(2,431)
Education Grant-LIHEAP	587016	-	1,860	1,800	(60)
CSBG - Food Baskets	587017	9,410	4,606	5,000	394
Total OPERATING EXPENDITURES		<u>7,170,727</u>	<u>6,223,329</u>	<u>6,816,467</u>	<u>593,138</u>
Total EXPENDITURES		<u>7,556,102</u>	<u>6,763,962</u>	<u>7,408,746</u>	<u>644,784</u>
NET EFFECT ON FUND BALANCE		(409,396)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		510,244	100,848	100,848	-
FUND BALANCE, END OF YEAR		<u>\$ 100,848</u>	<u>100,848</u>	<u>100,848</u>	<u>\$ -</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fed Transit Admin	420008	\$ 453,010	\$ 337,453	\$ 337,700	\$ 247
FEMA	420028	-	807	-	(807)
State Mass Transportation	440006	87,281	107,000	107,000	-
Rents and Leases	450038	38,993	40,000	40,000	-
Fare Box - Transit	450051	22,622	22,000	22,000	-
Interest - Invest.	470000	3,757	5,000	5,000	-
Total REVENUES		605,663	512,260	511,700	(560)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Transit Manager			64,756	66,051	1,295
Transit Manager			21,376	21,803	427
Administrative Supervisor			53,000	54,060	1,060
Senior Bus driver			51,334	52,361	1,027
Bus driver			46,980	47,920	940
Bus driver			41,965	45,760	3,795
Reserved Bus driver-PT			-	30,900	30,900
Reserved Bus driver-PT			30,900	30,900	-
Laborer I			29,090	29,672	582
Salaries Total	501000	323,003	339,401	379,427	40,026
Salaries - OT	501001	10,929	8,000	8,000	-
Taxes - Payroll	501002	6,885	5,784	9,550	3,766
Pension Costs	501004	34,730	31,750	34,940	3,190
Insurance-Hospital & Life	501005	55,810	54,500	66,837	12,337
Total PERSONNEL EXPENDITURES		431,357	439,435	498,754	59,319
OPERATING EXPENDITURES					
Auto Insurance	502000	4,718	3,089	3,406	317
General Liability Insurance	502001	-	-	33,557	33,557
Insurance-Property	502005	10,750	9,726	9,726	-
Insurance-Flood	502008	5,869	6,000	6,000	-
Insurance-Work.Comp.	502012	8,862	9,577	138	(9,439)
Professional Service	520002	24,857	40,154	5,000	(35,154)
Prof Serv-Inspections	520017	-	500	500	-
Prof Serv-Drug Testing	520045	-	700	700	-
R & M Vehicles	530004	63,247	61,530	40,000	(21,530)
R & M Machinery & Equipment	530005	1,154	2,000	1,500	(500)
R & M Bldg & Facilities	530008	1,585	8,500	1,500	(7,000)
Utilities - Water	540000	168	350	350	-
Utilities - Electric	540002	12,462	11,500	11,500	-
Telephone Svcs	540005	5,121	4,000	4,000	-
Cell Phone	540006	642	975	975	-
Supplies-Janitorial	541002	404	1,000	750	(250)
Stationary & Office Supplies	541007	582	1,093	750	(343)
Supplies-Operating	541008	3,931	7,826	4,500	(3,326)
Small Tools & Equipment	541014	7,571	-	-	-
Uniforms	541017	1,734	1,800	2,650	850
Construction in Progress	571001	-	50,000	50,000	-
Small Equipment	571012	-	7,500	2,500	(5,000)
Buildings-Improvements	572022	44,668	-	-	-
Fees-Vehicle Licenses/Tags	580009	146	500	500	-
Advertising	580017	(469)	-	-	-
Dues & Subscriptions	580018	(51)	-	-	-
Postage	580022	1	25	-	(25)
Diesel	580034	6,224	5,457	5,500	43
Gasoline	580035	29,570	25,000	25,000	-
Total OPERATING EXPENDITURES		233,746	258,802	211,002	(47,800)
Total EXPENDITURES		665,103	698,237	709,756	11,519
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	381,442	185,977	198,056	12,079
Total OTHER FINANCING SOURCES		381,442	185,977	198,056	12,079
NET EFFECT ON FUND BALANCE		322,002	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(322,002)	-	-	-
FUND BALANCE, END OF YEAR		\$ -	-	-	\$ -

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Fines & Court Costs	460001	\$ 23,064	\$ 25,000	\$ 25,000	\$ -
Total REVENUES		23,064	25,000	25,000	-
EXPENDITURES					
OPERATING EXPENDITURES					
Jurors & Witnesses	580049	-	25,000	25,000	-
Total EXPENDITURES		-	25,000	25,000	-
NET EFFECT ON FUND BALANCE		23,064	-	-	-
FUND BALANCE, BEGINNING OF YEAR		183,166	206,230	206,230	-
FUND BALANCE, END OF YEAR		<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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
FEMA	420028	\$ 2,052	\$ -	\$ -	\$ -
Total REVENUES		2,052	-	-	-
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Admin. Assistant II					
Salaries	501000	50,134	50,558	50,558	-
Taxes - Payroll	501002	721	750	750	-
Pension Costs	501004	5,759	5,600	5,600	-
Insurance-Hospital & Life	501005	10,107	10,700	10,700	-
Total PERSONNEL EXPENDITURES		66,721	67,608	67,608	-
OPERATING EXPENDITURES					
Professional Service	520002	-	-	25,000	25,000
Rent - Equipment	503002	1,660	2,250	2,250	-
Stationary & Office Supplies	541007	501	650	650	-
Travel, Training & Etc.	550000	138	500	500	-
Advertising	580017	(400)	-	-	-
Concert Expenses-Jazz in June	580020	0100	-	5,000	(5,000)
Shipping Handling, & Installation	580028	246	250	250	-
Total OPERATING EXPENDITURES		2,145	8,650	28,650	(5,000)
Total EXPENDITURES		68,866	76,258	96,258	(5,000)
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	62,940	76,258	96,258	20,000
Total OTHER FINANCING SOURCES		62,940	76,258	96,258	20,000
NET EFFECT ON FUND BALANCE		\$ (3,874)	\$ -	\$ -	\$ 25,000

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
UASI	420009	0020	\$ 62,880	\$ 208,445	\$ 620,013
Cities Readiness Inc	420010	0056	19,866	19,866	-
EMPG Grant	420012	0022	16,378	89,845	52,227
SHSP Grant	420013	0021	3,510	275,354	456,664
Total REVENUES			102,634	593,510	1,148,770
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director of OHSEP (RS 29.728)			89,493	91,253	1,760
Administrative Assistant I			43,422	44,290	868
Salaries	501000		129,251	132,915	3,664
Salaries - OT	501001		871	1,500	(500)
Taxes - Payroll	501002		1,870	2,045	55
Pension Costs	501004		14,947	14,625	290
Insurance-Hospital & Life	501005		20,215	21,500	5,150
Total PERSONNEL EXPENDITURES			167,154	172,585	5,431
OPERATING EXPENDITURES					
Rent - Equipment	503002		-	1,700	2,500
Rent - Equipment - EMPG	503002	0022	2,981	-	-
Rentals/Leases-SHSP	503004	0021	4,320	4,320	-
Professional Service	520002		16,583	17,650	1,067
Prof Serv-Software Support - UASI	520003	0020	28,471	-	25,000
Professional Serv. - Generator - UASI	520047	0020	-	-	43,137
R & M Vehicles	530004		639	8,800	2,500
R & M Machinery & Equipment	530005		2,767	5,000	3,500
R & M Bldg & Facilities	530008		471	-	-
R & M Bldg & Facilities - UASI	530008	0020	-	-	76,447
R & M Bldg & Facilities - SHSP	530008	0021	-	-	245,138
Utilities - Electric	540002		5,571	4,300	4,300
Telephone Svcs	540005		6,556	3,760	3,760
Cell Phone	540006		509	4,256	2,000
Cell Phone-EMPG	540006	0022	1,265	-	-
Supplies-Food/Drink	541003		313	500	(500)
Stationary & Office Supplies	541007		717	1,000	1,000
Supplies-Operating	541008		1,469	4,000	2,500
Supplies-Operating-EMPG	541008	0022	2,100	1,000	(1,000)
Small Tools & Equipment	541014		104	2,790	2,500
Small Tools & Equipment-UASI	541014	0020	22,452	63,882	(63,882)
Small Tools & Equipment-SHSP	541014	0021	3,510	44,522	30,366
Small Tools & Equipment-EMPG	541014	0022	7,650	-	-
Computer Equipment-UASI	542000	0020	6	49,548	145,174
Computer Software - UASI	542001	0020	24,384	39,412	(39,412)
Travel, Training, & Etc.	550000		2,758	4,400	4,000
Travel, Training, & Etc.-EMPG	550000	0022	374	1,900	(1,900)
Vehicles	571011		16,953	-	-
Generators - SHSP	571017	0021	-	-	16,000
Computer Equipment-UASI	572000	0020	9,998	-	-
Vehicles- SHSP	572011	0021	-	95,000	90,000
Fees-Vehicle Licenses/Tags	580009		20	100	100
Advertising	580017		1,766	4,000	3,500
Dues & Subscriptions-EMPG	580018	0022	250	250	-
Recording Fees	580021		420	3,000	1,500
Postage	580022		17	250	250
Diesel	580034		-	5,000	5,000
Gasoline	580035		294	1,400	1,400
Operating Grant-UASI	589006	0020	(1,030)	135,078	347,429
Operating Grant-SHSP	589006	0021	-	52,047	53,666
Total OPERATING EXPENDITURES			164,658	558,865	1,134,087
Total EXPENDITURES			331,812	731,450	1,314,295
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101		145,011	137,940	165,525
Total OTHER FINANCING SOURCES			145,011	137,940	165,525
NET EFFECT ON FUND BALANCE		\$ (84,167)	-	-	\$ 27,585

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
DNR Grant	420000	\$ 30,913	\$ 30,913	\$ 30,913	\$ -
Federal Grants - Lake Lery Marsh Creation Phase III	420003	0039	- 872,870	698,300	(174,570)
Federal Grants - Bayou Terre Aux Bouefs	420003	0102	909,490	-	-
Federal Grants - MRGO Navigation Improvements	420003	7575	- 1,685,000	1,192,159	(492,841)
State Grants - Shell Beach Fishing Pier	440000	0144	- 955,695	-	(955,695)
State Grants - Water Hyacinth Removal	440000	7576	- 300,000	-	(300,000)
Interest - Invest.	470000	439	-	-	-
Total REVENUES		940,842	3,844,478	1,921,372	(1,923,106)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries Total	501000	(2,052)	-	-	-
Taxes - Payroll	501002	(27)	-	-	-
Pension Costs	501004	(236)	-	-	-
Insurance-Hospital & Life	501005	(284)	-	-	-
Total PERSONNEL EXPENDITURES		(2,599)	-	-	-
OPERATING EXPENDITURES					
Professional Service	520002	5,250	6,000	6,000	-
Professional Service - Lake Lery Marsh Creation Phase III	520002	0039	- 872,870	698,300	(174,570)
Professional Service - CPRA Meeting	520002	0054	- 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	(9,000)
Professional Service - Water Hyacinth Removal	520002	7576	- 300,000	-	(300,000)
Prof Serv-Contracting	520035	211,655	200,000	200,000	-
Cell Phone	540006	2,096	2,300	2,300	-
Stationary & Office Supplies	541007	-	500	500	-
Construction in Progress - Shell Beach Fishing Pier	571001	0144	- 955,695	-	(955,695)
Construction in Progress - MRGO Navigation Improvements	571001	7575	- 1,685,000	1,192,159	(492,841)
Entertainment & Prom-Delacroix Seafood Market	580019	0047	3,037	4,500	3,500
Total OPERATING EXPENDITURES		1,154,133	4,039,865	2,106,759	(1,933,106)
Total EXPENDITURES		1,151,534	4,039,865	2,106,759	(1,933,106)
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	118,174	150,387	-	(150,387)
Transfer from GOMESA	499291	45,000	45,000	45,000	-
Total OTHER FINANCING SOURCES		163,174	195,387	45,000	(150,387)
NET EFFECT ON FUND BALANCE		\$ (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 Mid Year Adopted	2026 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - Lake Leary Phase II	420003	0006	\$ -	\$ 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	25,000
Federal Grants - Bayou Terre Aux Bouefs-CPRA	420003	0143	661,751	- -	- -	- -
Total REVENUES			823,556	2,525,000	4,550,000	2,025,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Professional Service - Lake Leary Phase II	520002	0006	- -	1,732,043	2,412,770	680,727
Professional Service - Nunez Fisheries Workforce Dev.	520002	0009	- -	195,000	- -	(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	25,000
Total EXPENDITURES			927,316	1,952,043	4,462,770	2,510,727
NET EFFECT ON FUND BALANCE			\$ (103,760)	\$ 572,957	\$ 87,230	\$ (485,727)
NET EFFECT ON FUND BALANCE			(239,319)	572,957	(53,157)	(601,114)
FUND BALANCE, BEGINNING OF YEAR			(1,566,928)	(1,806,247)	(1,233,290)	572,957
FUND BALANCE, END OF YEAR			<u>\$ (1,806,247)</u>	<u>\$ (1,233,290)</u>	<u>\$ (1,286,447)</u>	<u>\$ (28,157)</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Gulf of Mexico Energy Revenue	420024	\$ 1,493,149	\$ 1,500,000	\$ 1,492,000	\$ (8,000)
Interest - Investment	470000	288,531	-	-	-
Total REVENUES		1,781,680	1,500,000	1,492,000	(8,000)
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	500	-	100,000	100,000
Professional Service-Lake Lery Marsh Creation Ph. III	520002 0039	557	-	-	-
Professional Service-Sediment Pipeline	520002 0040	71,547	15,000	15,000	-
Professional Service- Ducks Unlimited	520002	-	200,000	200,000	-
Bond Principal	560000	780,000	255,000	265,000	10,000
Bond Interest Expense	560001	337,800	328,000	317,800	(10,200)
Service Fees - Bonds	560003	5,000	5,000	5,000	-
Construction in Progress-Buccanear Villa Drainage Improv.	571001 0010	61,990	837,094	837,094	-
Total EXPENDITURES		1,257,394	1,640,094	1,739,894	99,800
OTHER FINANCING USES					
Transfer to Coastal Department	599290	45,000	45,000	45,000	-
Transfer to General Fund Capital Projects	599464	1,374,514	1,863,547	-	(1,863,547)
Total OTHER FINANCING USES		1,419,514	1,908,547	45,000	(1,863,547)
NET EFFECT ON FUND BALANCE		(895,228)	(2,048,641)	(292,894)	1,755,747
FUND BALANCE, BEGINNING OF YEAR		6,742,928	5,847,700	3,799,059	(2,048,641)
FUND BALANCE, END OF YEAR		\$ 5,847,700	\$ 3,799,059	\$ 3,506,165	\$ (292,894)

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2026 INTRODUCED BUDGET



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2026 Introduced Budget

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

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

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
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>
NET EFFECT ON FUND BALANCE		192,310	-	-	-
FUND BALANCE, BEGINNING OF YEAR		64,103	256,413	256,413	-
FUND BALANCE, END OF YEAR		<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)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Bond Principal	560000	\$ 5,000	\$ 600,000	\$ 620,000	20,000
Bond Interest Expense	560001	205,913	466,106	441,906	(24,200)
Service Fees- Bonds	560003	1,600	400	400	-
Total EXPENDITURES		<u>212,513</u>	<u>1,066,506</u>	<u>1,062,306</u>	<u>(4,200)</u>
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	599,435	1,066,506	1,062,306	(4,200)
Total OTHER FINANCING SOURCES		<u>599,435</u>	<u>1,066,506</u>	<u>1,062,306</u>	<u>(4,200)</u>
OTHER FINANCING USES					
Transfer to General Fund Capital Projects	599464	681,454	3,547,375	4,000,000	452,625
Total OTHER FINANCING USES		<u>681,454</u>	<u>3,547,375</u>	<u>4,000,000</u>	<u>452,625</u>
NET EFFECT ON FUND BALANCE		(294,532)	(3,547,375)	(4,000,000)	(452,625)
FUND BALANCE, BEGINNING OF YEAR		10,285,250	9,990,718	6,443,343	(3,547,375)
FUND BALANCE, END OF YEAR		<u>\$ 9,990,718</u>	<u>\$ 6,443,343</u>	<u>\$ 2,443,343</u>	<u>\$ (4,000,000)</u>

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

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

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2026 INTRODUCED BUDGET



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

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

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

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

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

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 368	\$ 285	\$ -	\$ 285
Total REVENUES		368	285		285
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	724	-	-	-
Total EXPENDITURES		724	-	-	-
NET EFFECT ON FUND BALANCE		(356)	285		285
FUND BALANCE, BEGINNING OF YEAR		7,600	7,244	7,529	7,537
FUND BALANCE, END OF YEAR		<u>\$ 7,244</u>	<u>\$ 7,529</u>	<u>\$ 7,529</u>	<u>\$ 7,822</u>

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

			2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - Fire Station 10	420003	8210	\$ -	\$ 4,000,000	\$ 4,000,000	-
State Grants - Fire Station 10	440000	8210	- -	7,100,000	7,100,000	-
Total REVENUES			- -	11,100,000	11,100,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress - Fire Station 10	571001	8210	229,631	11,100,000	11,100,000	-
Construction in Progress - Fire Station 11	571001	8211	115,946	307,906	307,906	-
Construction in Progress - Fire Station 12	571001	8212	92,300	53,957	53,957	-
Vehicles	572012		- -	4,254,959	1,200,000	(3,054,959)
Total EXPENDITURES			437,877	15,716,822	12,661,863	(3,054,959)
OTHER FINANCING SOURCES						
Transfer from Fire	499254		5,618,619	1,644,564	817,990	(826,574)
Total OTHER FINANCING SOURCES			5,618,619	1,644,564	817,990	(826,574)
NET EFFECT ON FUND BALANCE			5,180,742	(2,972,258)	(743,873)	2,228,385
FUND BALANCE, BEGINNING OF YEAR			1,114,698	6,295,440	3,323,182	(2,972,258)
FUND BALANCE, END OF YEAR			\$ 6,295,440	\$ 3,323,182	\$ 2,579,309	\$ (743,873)

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

			2024 Actuals		2025 Mid Year Adopted		2026 Introduced		Change
REVENUES									
OPERATING REVENUES									
Federal Grants-MS River Trailheads	420003	8822	\$ 54,445	\$	27,723	\$	-	\$	(27,723.00)
Federal Grants-MRT Cy Pres	420003	8823		-	166,000		166,000		-
State Grants	440000				100,000		-		(100,000)
State Grants- Forty Arpent Trail	440000	0033		2,535,368		170,101			(170,101)
Total REVENUES				2,589,813		463,824		166,000	(297,824)
EXPENDITURES									
OPERATING EXPENDITURES									
Professional Service	520002			28,867		32,000		32,000	-
Construction in Progress-40 Arpent Trail	571001	0033		1,292,538		-		-	-
Construction in Progress-40 Arp./Paris Rd Ped Cross	571001	0045		72,017		-		-	-
Construction in Progress-MS River Bike Path Phase III	571001	8818		-		100,000		100,000	-
Construction in Progress-MS River Bike Path Phase IV	571001	8821		18,393		20,000		20,000	-
Construction in Progress-MS River Trailheads	571001	8822		8,425		46,000		46,000	-
Construction in Progress- MRT Cy Pres	571001	8823		9,959		-		-	-
Total EXPENDITURES				1,430,199		198,000		198,000	-
OTHER FINANCING USES									
Transfer From General Fund	499100			1,000,000		-		-	-
Transfer From Sales Tax	499101			510,496		32,000		32,000	-
Total OTHER FINANCING USES				1,510,496		32,000		32,000	-
NET EFFECT ON FUND BALANCE				2,670,110		297,824		-	(297,824)
FUND BALANCE, BEGINNING OF YEAR				(1,263,315)		1,406,795		1,704,619	297,824
FUND BALANCE, END OF YEAR				\$ 1,406,795		\$ 1,704,619		\$ 1,704,619	\$ -

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

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

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress	571001	\$ -	\$ 399	\$ -	\$ (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 ConsSpan	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	-	(5,571,157)
OTHER FINANCING SOURCES					
Transfer from General Fund	499100	4,807,094	5,571,157	-	(5,571,157)
Total OTHER FINANCING SOURCES		4,807,094	5,571,157	-	(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 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service	520002	\$ 49,880	\$ -	\$ -	\$ -
R & M Bldg & Facilities	530008	687	3,500	-	(3,500)
Construction in Progress	571001	58,557	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 (1,418,989)
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 (16,731)
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
Total EXPENDITURES		734,755	3,547,375	2,228,155	(1,319,220)
OTHER FINANCING SOURCES					
Transfer from 2021 Sales Tax Bond	499352	681,454	3,547,375	4,000,000	452,625
Total OTHER FINANCING SOURCES		681,454	3,547,375	4,000,000	452,625
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 Mid Year Adopted	2026 Introduced	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 - Black Bay Barrier Islands	520002	1018	50,000	-	-
Construction in Progress-Buccaneer Villa Drainage	571001	0010	-	720,087	-
Construction in Progress - Misc. Drainage Improvements	571001	1723	1,629,989	1,143,460	(1,143,460)
Total EXPENDITURES		1,679,989	1,863,547	-	(1,863,547)
OTHER FINANCING SOURCES					
Transfer from GOMESA	499291	1,374,514	1,863,547	-	(1,863,547)
Total OTHER FINANCING SOURCES		1,374,514	1,863,547	-	(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 Mid Year Adopted	2026 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants-Jean Laffite Sidewalk	420003	0011	\$ -	\$ 476,243	\$ -	\$ (476,243)
Federal Grants-Francis Park	420003	8396	-	150,000	-	(150,000)
FEMA	420028		10,344	-	-	-
State Grants - Buccaneer Villa North Drainage	440000	0010	-	2,460,380	2,460,380	-
State Grants - Village Sq Revitalization	440000	0069	436,064	-	-	-
State Grants - Phase II-Multi Use Path LA 39	440000	0137	-	1,145,516	1,145,516	-
State Grants - Reunion Dr Playground	440000	0145	400,000	-	-	-
State Grants - Jail Renovation Phase 1A	440000	6013	-	1,653,164	-	(1,653,164)
Interest - Investment	470000		-	440,000	-	(440,000)
Reimbursement - Library Building	480071	0104	8,603,020	5,571,000	-	(5,571,000)
Donations	483001		750,000	-	-	-
Donations- Guerenger Canal Bridge	483001	2927	1,359,039	906,026	-	(906,026)
Total REVENUES			11,558,467	12,802,329	3,605,896	(9,196,433)
EXPENDITURES						
OPERATING EXPENDITURES						
Rentals / Leases	503004		108,995	46,000	50,000	4,000
R & M Bldg & Facilities	530008		-	102,157	100,000	(2,157)
Construction in Progress	571001		246,912	203,009	200,000	(3,009)
Construction in Progress-Buccaneer Villa North Drain	571001	0010	-	2,460,380	2,460,380	-
Construction in Progress-Jean Lafitte Sidewalk	571001	0011	3,607	445,000	-	(445,000)
Construction in Progress-Village Sq. Revitalization	571001	0069	326	-	-	-
Construction in Progress-Paris Road Industrial Park	571001	0079	10,040	-	-	-
Construction in Progress-Library Building	571001	0104	9,041,771	5,571,000	-	(5,571,000)
Construction in Progress-Heights Park	571001	0105	(619)	-	-	-
Construction in Progress-Road Overlays	571001	0131	-	599,416	-	(599,416)
Construction in Progress-Phase II-Multi Use Path LA 39	571001	0137	23,037	1,578,676	1,565,516	(13,160)
Construction in Progress-Val Riess Turf	571001	0142	45	1,950,000	1,950,000	-
Construction in Progress- Reunion Dr Playground	571001	0145	414,954	-	-	-
Construction in Progress -Tot Lot Val Riess	571001	0146	7,792	424,000	288,568	(135,432)
Construction in Progress -Val Riess Shelter	571001	0147	5,141	5,998	135,432	129,434
Construction in Progress - Paul Noel Gym	571001	0187	305	227,836	-	(227,836)
Construction in Progress - IDA HMGP 90/10	571001	0840	-	520,000	520,000	-
Construction in Progress - ZETA HMPG DPW Office 90/10	571001	1028	-	120,000	120,000	-
Construction in Progress - Guerenger Canal Bridge	571001	2927	1,087,985	-	-	-
Construction in Progress - Paris Rd Storage Facility	571001	3642	-	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	-	(1,839,194)
Construction in Progress- Jail Renovation Phase 1B	571001	6014	20,220	-	-	-
Construction in Progress- Francis Dr Playground	571001	8388	98,977	-	-	-
Construction in Progress- Francis Park	571001	8396	-	150,000	-	(150,000)
Total EXPENDITURES			11,119,016	17,010,401	8,157,631	(8,852,770)
OTHER FINANCING SOURCES						
Transfer from General Fund	499100		644,000	1,000,000	-	(1,000,000)
Transfer from Sales Tax Fund	499101		2,207,845	159,416	-	(159,416)
Total OTHER FINANCING SOURCES			2,851,845	1,159,416	-	(1,159,416)
OTHER FINANCING USES						
Transfer to General Fund	599100		11,000	-	-	-
Transfer to Community Development	599160		50,000	-	-	-
Transfer to Tourism	599261		100,000	-	-	-
Total OTHER FINANCING USES			161,000	-	-	-
NET EFFECT ON FUND BALANCE			3,130,296	(3,048,656)	(4,551,735)	(1,503,079)
NET EFFECT ON FUND BALANCE			2,254,781	(3,048,656)	5,520,110	8,568,766
FUND BALANCE, BEGINNING OF YEAR			578,401	2,833,182	(215,474)	(3,048,656)
FUND BALANCE, END OF YEAR			\$ 2,833,182	\$ (215,474)	\$ 5,304,636	\$ 5,520,110

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
EXPENDITURES					
OPERATING EXPENDITURES					
R&M Bldg & Facilities	530005	\$ -	\$ 3,751,572	\$ 493,546	\$ (3,258,026)
Total EXPENDITURES		<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES					
Transfer from Canals And Drainage	499265	2,492,717	743,762	493,546	(250,216)
Total OTHER FINANCING SOURCES		<hr/>	<hr/>	<hr/>	<hr/>
NET EFFECT ON FUND BALANCE		2,492,717	(3,007,810)	-	3,007,810
FUND BALANCE, BEGINNING OF YEAR		515,093	3,007,810	-	(3,007,810)
FUND BALANCE, END OF YEAR		<hr/>	<hr/>	<hr/>	<hr/>
	\$ 3,007,810	<hr/>	<hr/>	<hr/>	<hr/>

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2026 INTRODUCED BUDGET



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

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

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

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

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 389	\$ -
Interest - Invest	470000	450,000	20,000	(20,000)
Reimbursement	480071	-	1,568	(1,568)
Gen. Liab. & Auto	480073	500,000	395,000	475,000
Misc. Revenue	480082	336	-	-
Reimb-Workmen's Compensation	482004	1,549,500	1,800,000	1,888,000
Total Revenues	<u>2,499,836</u>	<u>2,216,957</u>	<u>2,363,000</u>	<u>146,043</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Risk Manager		77,553	79,074	1,521
Safety Manager		60,772	61,987	1,215
Insurance Supervisor		58,033	59,194	1,161
Insurance Coordinator		47,458	48,387	929
Insurance Coordinator		9,450	30,706	21,256
Salaries Total	501000	229,925	253,266	279,348
Salaries - OT	501001	3,783	106	-
Taxes - Payroll	501002	6,987	7,800	400
Pension Costs	501004	19,942	20,240	23,950
Insurance-Hospital & Life	501005	43,806	46,200	57,875
Total PERSONNEL EXPENDITURES	<u>304,443</u>	<u>327,612</u>	<u>369,373</u>	<u>41,761</u>
OPERATING EXPENDITURES				
Insurance-Auto Collision/Comp.	502018	4,875	-	-
Claims Payment-Auto/General	502019	241,924	388,995	475,000
Claims Payment-Wkr's Comp	502020	343,521	1,250,000	1,250,000
Rent - Equipment	503002	1,841	1,500	1,500
Professional Service	520002	12,366	56,650	30,000
Prof Ser-FA Richards/Auto Liab	520005	16,096	29,571	15,000
Prof Serv-FA Richards/Gen Liab	520006	18,300	25,000	10,000
Prof Serv-FA Richards/Wrk Comp	520007	25,000	30,000	35,000
Prof Serv-Cobra	520014	6,906	7,100	7,600
Cell Phone	540006	1,057	1,500	1,500
Supplies-Signs	541001	-	750	1,000
Stationary & Office Supplies	541007	1,527	825	1,200
Computer Software	542001	660	300	300
Travel, Training, & Etc.	550000	-	1,200	3,850
LA State Fees	580012	-	172,050	159,627
Dues & Subscriptions	580018	-	250	250
Postage	580022	1,190	1,300	1,300
Fees & Charges	580024	-	2,400	-
Shipping Handling, & Installat	580028	364	368	500
Miscellaneous Expense	580057	8	-	-
Total OPERATING EXPENDITURES	<u>675,635</u>	<u>1,969,759</u>	<u>1,993,627</u>	<u>23,868</u>
Total EXPENDITURES	<u>980,078</u>	<u>2,297,371</u>	<u>2,363,000</u>	<u>65,629</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	47,302	30,659	-
Total OTHER FINANCING SOURCES	<u>47,302</u>	<u>30,659</u>	<u>-</u>	<u>(30,659)</u>
NET EFFECT ON FUND BALANCE		1,367,060	(49,755)	49,755
FUND BALANCE, BEGINNING OF YEAR		(190,663)	1,376,397	(49,755)
FUND BALANCE, END OF YEAR		<u>\$ 1,376,397</u>	<u>\$ 1,326,642</u>	<u>\$ -</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Gen. Liab. & Auto	480073	\$ 275,000	\$ 170,000	\$ 125,000	\$ (45,000)
Miscellaneous Revenue - Prior	480083	4,244	-	-	-
Reimb-Workmen's Compensation	482004	225,000	200,000	150,000	(50,000)
Total Revenues		504,244	370,000	275,000	(95,000)
EXPENDITURES					
OPERATING EXPENDITURES					
Claims Payment-Auto/General	502019	72,112	100,000	125,000	25,000
Claims Payment-Wkr's Comp	502020	374,334	300,000	135,000	(165,000)
Reinsurance - Worker's Comp	502021	-	30,000	10,000	(20,000)
Prof Ser-FA Richards/Auto Liab	520005	1,389	10,000	2,500	(7,500)
Prof Serv-FA Richards/Gen Liab	520006	1,634	10,000	2,500	(7,500)
Total EXPENDITURES		449,469	450,000	275,000	(175,000)
NET EFFECT ON FUND BALANCE		54,775	(80,000)	-	80,000
FUND BALANCE, BEGINNING OF YEAR		1,759,104	1,813,879	1,733,879	(80,000)
FUND BALANCE, END OF YEAR		<u>\$ 1,813,879</u>	<u>\$ 1,733,879</u>	<u>\$ 1,733,879</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2026 INTRODUCED BUDGET



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2026 Introduced Budget

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

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

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

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

			2024 Actuals		2025 Mid Year Adopted		2026 Introduced		Change
REVENUES									
OPERATING REVENUES									
Federal Grants - Sewer Master Plan	420003	0057	\$ 13,713	\$ 7,253	\$ -	\$ -	\$ -	\$ (7,253)	
Federal Grants - CWEF Grant	420003	0062	150,000	170,000	150,000	150,000	150,000	(20,000)	
FEMA	420028		-	710,551	-	-	-	(710,551)	
Rents and Leases	450038		79,855	85,000	85,000	85,000	85,000	-	
Fees, Charges, etc.	450043		158,955	250,000	225,000	225,000	225,000	(25,000)	
Interest - Invest.	470000		562,062	250,000	250,000	250,000	250,000	-	
Refunds	480070		173	-	-	-	-	-	
Reimbursement	480071		3,050	-	-	-	-	-	
Other Revenues	480079		32,624	200	5,000	5,000	5,000	4,800	
Misc. Revenue	480082		1,745	-	-	-	-	-	
Water fees	481001		6,427,387	6,090,000	6,418,000	6,418,000	6,418,000	328,000	
Sewer Fees	481002		6,755,045	6,830,000	6,922,000	6,922,000	6,922,000	92,000	
Safe Drinking Water Fee-DHH	481003		222,976	220,000	220,000	220,000	220,000	-	
Installation Fees	481004		15,775	20,000	20,000	20,000	20,000	-	
Sewer Inspection Fees	481005		2,600	3,500	3,000	3,000	3,000	(500)	
Insurance Proceeds	489074		23,188	4,400	-	-	-	(4,400)	
Insurance Proceeds - Hurricane Zeta	489074	1028	-	3,417	-	-	-	(3,417)	
Total REVENUES			14,449,148	14,644,321	14,298,000	14,298,000	(346,321)		
EXPENDITURES									
PERSONNEL EXPENDITURES									
Salaries:									
Director of Public Works				145,842	148,729	148,729	148,729	2,887	
Assistant Director of Finance W&S				112,200	114,444	114,444	114,444	2,244	
Manager W&S				97,339	99,246	99,246	99,246	1,907	
Compliance Officer / Investigator				63,000	64,260	64,260	64,260	1,260	
Superintendent-W&S				88,408	90,136	90,136	90,136	1,728	
Utilities Finance Officer				80,931	82,510	82,510	82,510	1,579	
Superintendent				69,910	71,308	71,308	71,308	1,398	
Chief Plant Operator				69,350	70,697	70,697	70,697	1,347	
Lift Station Supv./Electrician				68,025	69,346	69,346	69,346	1,321	
Administrative Assistant II				66,346	67,633	67,633	67,633	1,287	
Publis Service Officer				62,747	64,002	64,002	64,002	1,255	
Assistant Superintendent				67,583	68,934	68,934	68,934	1,351	
Plant Manager W&S				56,245	56,245	56,245	56,245	-	
Plant Manager Wastewater				56,245	56,245	56,245	56,245	-	
Maintenance Supervisor				62,200	63,444	63,444	63,444	1,244	
Maintenance Supervisor				50,026	50,026	50,026	50,026	-	
Senior Staff Engineer				56,245	56,245	56,245	56,245	-	
Chemist II				57,380	58,528	58,528	58,528	1,148	
Project Inspector				47,732	47,732	47,732	47,732	-	
Staff Engineer				42,756	42,756	42,756	42,756	-	
Staff Engineer				42,756	42,756	42,756	42,756	-	
Plant Operator V				59,267	60,452	60,452	60,452	1,185	
Plant Operator IV				57,338	58,445	58,445	58,445	1,107	
Plant Operator IV				37,351	37,351	37,351	37,351	-	
Plant Operator IV				37,351	37,351	37,351	37,351	-	
Plant Operator in Training				29,309	29,895	29,895	29,895	586	
Electrician				33,543	33,543	33,543	33,543	-	
Electrician				43,338	44,205	44,205	44,205	867	
Electrician				34,825	35,522	35,522	35,522	697	
Electrician				47,619	48,571	48,571	48,571	952	
Electrician				34,741	35,436	35,436	35,436	695	
Lab Technician I				41,000	41,820	41,820	41,820	820	
Lab Technician II				44,121	45,004	45,004	45,004	883	
Lab Technician I				42,878	44,877	44,877	44,877	1,999	
Accounting Clerk III				39,672	40,466	40,466	40,466	794	
Accounting Clerk III				39,344	40,111	40,111	40,111	767	
Accounting Clerk II				44,848	46,225	46,225	46,225	1,377	
Accounting Clerk II				36,953	37,692	37,692	37,692	739	
Accounting Clerk II				36,006	36,726	36,726	36,726	720	
Accounting Clerk I				30,774	31,390	31,390	31,390	616	
Accounting Clerk I				32,263	32,908	32,908	32,908	645	

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

	2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change		
Salaries: <i>continued</i>						
Accounting Clerk I	\$ 30,286	\$ 30,892	\$	606		
Accounting Clerk I	28,734	29,309	575			
Accounting Clerk I	30,000	30,600	600			
Accounting Clerk I - PT	21,060	21,060	-			
Camera Truck/Operator	29,859	29,859	-			
Crewman I	30,759	31,374	615			
Crewman I	37,606	38,358	752			
Crewman I	38,705	39,479	774			
Crewman I	33,705	34,379	674			
Crewman I	36,751	37,486	735			
Crewman I	30,774	31,390	616			
Crewman I	32,366	33,013	647			
Crewman I	30,286	28,734	(1,552)			
Crewman I	28,800	29,376	576			
Crewman I	29,797	28,734	(1,063)			
Crewman I	29,309	29,895	586			
Crewman I	28,734	29,309	575			
Crewman I	29,309	29,895	586			
Crewman I	28,734	28,734	-			
Equipment Operator III	30,706	30,706	-			
Equipment Operator II	38,901	39,659	758			
Equipment Operator II	29,859	29,859	-			
Equipment Operator I	36,194	36,878	684			
Equipment Operator I	28,734	28,734	-			
MS4 Inspector	31,879	32,517	638			
Laborer I	29,309	29,895	586			
Laborer I	36,436	37,165	729			
Laborer I	29,559	30,150	591			
Laborer I	31,436	32,065	629			
Meter Reader Supervisor	53,671	54,704	1,033			
Meter Reader III	48,189	49,113	924			
Meter Reader III	40,324	41,131	807			
Meter Reader I	32,486	33,136	650			
Meter Reader I	30,963	31,583	620			
Meter Reader I	30,000	30,000	-			
Meter Reader I - PT	22,464	22,464	-			
Meter Reader - PT	31,200	31,200	-			
Road Supervisor	37,351	37,351	-			
W&S Foreman	56,426	57,515	1,089			
W&S Foreman	48,519	49,489	970			
W&S Foreman	40,422	41,231	809			
Chemist Intern	21,060	21,060	-			
Custodian - PT	18,252	18,252	-			
Salaries Total	501000	2,940,723	3,685,721	3,740,945	55,224	
Salaries - OT	501001	209,955	226,777	225,000	(1,777)	
Taxes - Payroll	501002	50,042	60,000	65,000	5,000	
Pension Costs	501004	348,551	350,000	401,750	51,750	
Insurance-Hospital & Life	501005	605,452	630,000	797,102	167,102	
Insurance Retirees Health&Life	501007	189,289	210,000	264,600	54,600	
Total PERSONNEL EXPENDITURES		4,344,012	5,162,498	5,494,397	331,899	
OPERATING EXPENDITURES <i>continued</i>						
Auto Insurance	502000	75,794	140,000	80,000	(60,000)	
General Liability Insurance	502001	200,000	200,000	150,000	(50,000)	
Insurance-Property	502005	753,092	655,100	700,000	44,900	
Insurance - CompEquip / System	502006	891	1,500	1,500	-	
Insurance-Water Towers	502007	61,929	67,200	74,000	6,800	
Insurance-Flood	502008	26,420	32,500	35,000	2,500	
Insurance-Work.Comp.	502012	225,000	225,000	225,000	-	
Rent - Equipment	503002	51,070	28,400	30,000	1,600	
Rentals/Leases	503004	5,491	6,800	6,000	(800)	
Professional Service	520002	323,842	459,300	450,000	(9,300)	
Professional Service - Sewer Master Plan	520002	0057	25,683	20,700	21,000	300
Prof Serv-Software Support	520003	115,268	100,000	115,000	15,000	
Prof Serv-Storage	520009	14,539	22,000	22,000	-	

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OPERATING EXPENDITURES <i>continued</i>					
Prof Serv-Legal	520012	\$ (823)	\$ -	300	-
Prof Serv-Inspections	520017	110	1,124	500	(824)
Prof Serv-Appraisals	520041	-	500	100	-
Prof Serv-Employee Physicals	520046	-	35	2,000	65
Prof Serv-Generator	520047	-	8,892	9,000	-
Prof Serv-Elevator	520049	8,472	2,000	2,000	108
Prof Serv - Water Plant Staffing	520055	677,845	685,000	698,700	13,700
Prof Serv - Alarm Monitoring	520102	3,813	7,688	7,700	12
Contract Collections	520104	117,251	222,045	225,000	2,955
R & M Vehicles	530004	78,365	140,000	120,000	(20,000)
R & M Machinery & Equipment	530005	162,305	100,000	120,000	20,000
R & M Bldg & Facilities	530008	179,599	293,133	240,000	(53,133)
R & M Bldg & Facilities - Hurricane Ida	530008	0840	1,090,388	-	-
R & M Water&Sewer Point Repair	530009	-	1,100,000	1,100,000	-
R & M Water&Sewer Point Repair - CWEF Grant	530009	0062	35,885	170,000	150,000
R & M Bldg HVAC	530010	62,705	44,996	45,900	904
R & M Roads	530011	211,672	150,000	200,000	50,000
Pump Station Rehab/Repairs	530015	1,369,970	150,000	200,000	50,000
R & M Meter Replacements	530020	3,188	2,000,000	1,140,000	(860,000)
Utilities - Natural Gas	540001	1,341,563	5,900	6,000	100
Utilities - Electric	540002	45,244	1,450,000	1,500,000	50,000
Telephone Svcs	540005	49,794	51,000	53,000	2,000
Cell Phone	540006	3,645	51,000	52,000	1,000
Supplies-Janitorial	541002	6,504	6,900	5,500	(1,400)
Stationary & Office Supplies	541007	45,074	7,500	7,000	(500)
Supplies-Operating	541008	27,668	60,000	55,000	(5,000)
Small Tools & Equipment	541014	36,514	26,500	26,000	(500)
Uniforms	541017	13,915	39,000	40,000	1,000
Billing Office Supplies	541020	700,648	15,000	15,000	-
Chemicals	541100	9,082	750,000	760,000	10,000
Computer Equipment	542000	76,015	20,000	23,000	3,000
Computer Software	542001	4,359	102,000	76,000	(26,000)
Travel, Training, & Etc.	550000	-	3,500	3,500	-
Construction in Progress	571001	1252	1,650,000	1,995,995	345,995
Construction in Progress	571001	4531	-	131,005	
Vehicles	571011	181,327	334,975	250,000	(84,975)
Small Equipment	571012	33,663	-	45,000	45,000
Pump Replacement	571020	84,650	200,000	220,000	20,000
Computer Equipment	572000	-	20,298	20,000	(298)
Heavy Equipment	572010	-	25,000	20,000	(5,000)
Infrastructure	572012	27,500	-	-	-
Equipment Purchases - Small	572013	-	20,000	20,000	-
Buildings-Improvements	572022	2,040	88,960	-	(88,960)
Depreciation Expense	574000	10,531,289	-	-	-
Fees-Vehicle Licenses/Tags	580009	540	1,400	1,500	100
LA State Fees	580013	183,807	240,000	240,000	-
Bad Debt Expense	580016	123,706	-	-	-
Advertising	580017	501	1,200	1,200	-
Dues & Subscriptions	580018	-	500	500	-
Recording Fees	580021	3,128	6,500	6,500	-
Postage	580022	(27,797)	3,000	2,500	(500)
Fees & Charges	580024	75,736	70,000	70,000	-
Shipping Handling, & Installat	580028	68	500	500	-
Diesel	580034	45,146	45,000	49,000	4,000
Gasoline	580035	62,276	60,000	60,000	-
Water Treatment-Testing fee/su	581006	23,119	35,000	35,000	-
Wastewater Treatment-Testing fees	581007	33,085	35,000	35,000	-
Interfund Charges	589009	928,618	831,709	817,254	(14,455)
Total OPERATING EXPENDITURES		20,552,191	13,291,254	12,811,654	(545,505)
Total EXPENDITURES		24,896,203	18,453,752	18,306,051	(213,606)

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

			2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OTHER FINANCING SOURCES						
Transfer from 2008 S/T Ref Bond	499529		\$ 3,784,697	\$ 2,637,051	\$ 2,618,946	\$ (18,105)
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	(18,105)
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)	(150,820)
FUND BALANCE, BEGINNING OF YEAR			232,163,862	225,343,074	224,170,694	(1,172,380)
FUND BALANCE, END OF YEAR			\$ 225,343,074	\$ 224,170,694	\$ 222,781,589	\$ (1,323,200)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest.	470000	\$ 53,317	\$ 45,429	\$ -	\$ (45,429)
Total REVENUES		<u>53,317</u>	<u>45,429</u>	<u>-</u>	<u>(45,429)</u>
NET EFFECT ON FUND BALANCE		53,317	45,429	-	46,780
FUND BALANCE, BEGINNING OF YEAR		71,520	124,837	170,266	45,429
FUND BALANCE, END OF YEAR		<u>\$ 124,837</u>	<u>\$ 170,266</u>	<u>\$ 170,266</u>	<u>\$ 92,209</u>

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Sales Tax	402000	\$ 6,225,255	\$ 5,733,334	\$ 5,833,333	99,999
Interest - Invest	470000	292,042	406,830	300,000	(106,830)
Interest - Other	470003	11,720	8,240	-	(8,240)
Total REVENUES		6,529,017	6,148,404	6,133,333	(15,071)
EXPENDITURES					
OPERATING EXPENDITURES					
Ded. by Tax Collector	580000	529,946	458,667	466,667	8,000
Total EXPENDITURES		529,946	458,667	466,667	8,000
OTHER FINANCING USES					
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	(18,105)
Transfer to W&S Reserve	599533	665,013	658,280	656,170	(2,110)
Transfer to W&S Capital Projects	599557	-	2,394,406	2,391,550	(2,856)
Total OTHER FINANCING USES		5,251,287	5,689,737	5,666,666	(23,071)
NET EFFECT ON FUND BALANCE		747,784	-	-	-
FUND BALANCE, BEGINNING OF YEAR		5,232,709	5,980,493	5,980,493	-
FUND BALANCE, END OF YEAR		\$ 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)

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest	470000	\$ 2,391	\$ -	\$ -	\$ -
Total REVENUES		<u>2,391</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		2,391	-	-	-
FUND BALANCE, BEGINNING OF YEAR		66,176	68,567	68,567	-
FUND BALANCE, END OF YEAR		<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 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest	470000	\$ 7,914	\$ 6,740	\$ -	\$ (6,740)
Total REVENUES		<u>7,914</u>	<u>6,740</u>	<u>-</u>	<u>(6,740)</u>
NET EFFECT ON FUND BALANCE		7,914	6,740	-	(6,740)
FUND BALANCE, BEGINNING OF YEAR	10,463	18,377	25,117		6,740
FUND BALANCE, END OF YEAR	<u>\$ 18,377</u>	<u>\$ 25,117</u>	<u>\$ 25,117</u>	<u>\$ -</u>	

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

		2024 Actuals	2025 Revised	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest	470000	\$ 48,388	\$ 62,870	\$ 50,000	\$ (12,870)
Total REVENUES		48,388	62,870	50,000	(12,870)
EXPENDITURES					
OPERATING EXPENDITURES					
Ded. by Tax Collector	580000	-	158,280	146,170	(12,110)
Total EXPENDITURES		-	158,280	146,170	(12,110)
OTHER FINANCING SOURCES					
Transfer From 2008 S/T Ref Bond	499529	665,013	658,280	656,170	(2,110)
Total OTHER FINANCING SOURCES		665,013	658,280	656,170	(2,110)
NET EFFECT ON FUND BALANCE		713,401	562,870	560,000	(2,870)
FUND BALANCE, BEGINNING OF YEAR		1,362,387	2,075,788	2,638,658	562,870
FUND BALANCE, END OF YEAR		<u>\$ 2,075,788</u>	<u>\$ 2,638,658</u>	<u>\$ 3,198,658</u>	<u>\$ 560,000</u>

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

			2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - Riverbend Consolidation	420003	4531	\$ -	\$ 6,731,369	\$ 4,700,000	\$ (2,031,369)
Interest - Invest	470000		8,660	6,740		(6,740)
Total REVENUES			8,660	6,738,109	4,700,000	(2,038,109)
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service - Sewer Loan #2 Project Management	520002	4499	21,125	350,000	300,000	(50,000)
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	-	(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	30,000
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	3,135,000
Construction in Progress - Water Project 3.2	571001	4506	-	2,160,000	-	(2,160,000)
Construction in Progress - Water Project 3.3	571001	4507	-	1,190,000	2,040,000	850,000
Construction in Progress - Water Project 3.4	571001	4508	-	1,200,000	2,575,000	1,375,000
Construction in Progress - Water Project 4.1	571001	4512	-	815,000	1,645,000	830,000
Construction in Progress - Water Project 4.2	571001	4513	-	1,030,000	2,365,000	1,335,000
Construction in Progress - Riverbend Consolidation	571001	4531	-	7,100,000	6,150,000	(950,000)
Interest Expense	580008		491,647	1,937,441	371,263	(1,566,178)
Administrative Fees	580014		124,530	62,559	134,289	71,730
Total OPERATING EXPENDITURES			616,178	16,185,000	19,475,552	3,290,552
Total EXPENDITURES			616,178	16,185,000	19,475,552	3,290,552
OTHER FINANCING USES						
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	-	-	-
OTHER FINANCING SOURCES						
Transfer from W&S	499500		2,395,709	-	-	-
Transfer from 2008 S/T Ref Bond	499529		-	2,394,406	2,391,550	(2,856)
Total OTHER FINANCING SOURCES			2,395,709	2,394,406	2,391,550	(2,856)
NET EFFECT ON FUND BALANCE						
			(449,088)	(7,052,485)	(12,384,002)	(5,331,517)
FUND BALANCE, BEGINNING OF YEAR			(44,906,251)	(45,355,339)	(52,407,824)	(7,052,485)
FUND BALANCE, END OF YEAR			\$ (45,355,339)	\$ (52,407,824)	\$ (64,791,826)	\$ (12,384,002)

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
REVENUES					
OPERATING REVENUES					
Concession Sales - Ballroom	450029	\$ 270	\$ 3,763	\$ 3,700	\$ (63)
Alcohol Sales (Ballroom)	450030	86	250	250	-
Concession Sales - Auditorium	450031	60,671	76,351	76,500	149
Alcohol Sales (Auditorium)	450032	23,039	-	10,000	10,000
Sales - Food/Drink Package	450034	46,469	35,000	35,000	-
Sales - Food/Drink Package-Beauregard	450034	6012	4,043	12,041	(41)
Facility Rental-Bldng Rental	450035	250,721	308,746	300,000	(8,746)
Facility Rental-Bldng Rental - Beauregard	450035	6012	9,339	15,835	15,000
Facility Rental-Bldng Rental - Aycock	450035	6015	2,300	-	-
Tips	450053	-	6,430	6,500	70
Cleaning Fee Collected	480051	21,900	25,000	25,000	-
Cleaning Fee Collected - Beauregard	480051	6012	700	1,450	1,450
Security Charges Collected	480052	25,590	25,000	25,000	-
Security Charges Collected-Beauregard	480052	6012	320	1,200	1,200
Misc. Revenue	480082	19,658	13,860	15,000	1,140
Donations	483001	-	10,000	-	(10,000)
Total REVENUES		465,356	534,926	526,600	(8,326)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Special Events Manager			94,088	95,970	1,882
Facilities Manager II			53,241	54,306	1,065
Office Manager I			32,994	33,654	660
Concession Workers - PT			25,000	25,000	-
Salaries Total	501000	217,269	205,323	208,930	3,607
Salaries - OT	501001	4,047	786	-	(786)
Taxes - Payroll	501002	5,916	6,000	4,800	(1,200)
Pension Costs	501004	20,396	19,500	20,250	750
Insurance-Hospital & Life	501005	30,322	32,000	39,975	7,975
Tips	501012	-	6,360	6,500	140
Total PERSONNEL EXPENDITURES		277,950	269,969	280,455	10,486
OPERATING EXPENDITURES					
Rent - Equipment	503002	1,285	1,500	1,500	-
Professional Service	520002	32,285	35,000	35,000	-
Prof Serv - Generator	520047	6,305	6,900	6,900	-
Prof Serv-Elevator	520049	2,040	2,200	2,350	150
Prof Serv - Security service	520101	23,648	25,000	25,000	-
Prof Serv - Alarm Monitoring	520102	1,320	2,500	2,500	-
R & M Machinery & Equipment	530005	457	500	500	-
R & M Bldg & Facilities	530008	13,248	10,000	10,000	-
Utilities - Water	540000	1,290	1,500	1,500	-
Utilities - Natural Gas	540001	10,108	11,168	8,500	(2,668)
Utilities - Electric	540002	132,568	138,065	140,000	1,935
Telephone Svcs	540005	9,047	7,750	7,750	-
Cell Phone	540006	1,825	1,000	2,400	1,400
Supplies-Janitorial	541002	4,303	5,500	5,500	-
Stationary & Office Supplies	541007	650	550	550	-
Supplies-Operating	541008	1,182	1,000	2,500	1,500
Small Tools & Equipment	541014	-	6,000	2,500	(3,500)
Uniforms	541017	2,446	2,600	2,600	-
Furniture & Fixtures	542003	-	4,580	-	(4,580)
Travel, Training, & Etc.	550000	140	500	500	-
Concession Product - Food/Drin	580002	20,772	21,373	21,500	127
Concession Supplies	580003	670	1,000	1,000	-
Alcohol Expense	580005	9,559	6,650	10,000	3,350
Taxes & Lic. Other	580010	625	1,000	750	(250)
Advertising	580017	-	50	50	-
Dues & Subscriptions	580018	90	44	150	106
Fees & Charges	580024	77	2,474	4,000	1,526
Linen & Laundry Expense	580031	12,163	13,000	12,000	(1,000)
Total OPERATING EXPENDITURES		288,103	309,404	307,500	(1,904)
Total EXPENDITURES		566,053	579,373	587,955	8,582

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

		2024 Actuals	2025 Mid Year Adopted	2026 Introduced	Change
OTHER FINANCING SOURCES					
Transfer from Sales Tax	499101	\$ 97,179	\$ 44,447	\$ 61,355	\$ 16,908
Total OTHER FINANCING SOURCES		<u>97,179</u>	<u>44,447</u>	<u>61,355</u>	<u>16,908</u>
NET EFFECT ON FUND BALANCE		(3,518)	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(515,727)	(519,245)	(519,245)	-
FUND BALANCE, END OF YEAR		<u>\$ (519,245)</u>	<u>\$ (519,245)</u>	<u>\$ (519,245)</u>	<u>-</u>

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2026- 2030 Budget



**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 1607805 - COMMUNITY DEVELOPMENT - LLT**

Project	Description	Funding Source	Amount	Completion Year
2026				
Parks Program 2.0	Redevelopment of parks	Federal	\$ 14,000,000 <u><u>\$ 14,000,000</u></u>	-

**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA**

Project	Description	Funding Source	Amount	Completion Year
2026				
Hurricane Ida	Hurricane Ida Recovery	Federal	\$ 942,828 <u><u>\$ 942,828</u></u>	2026

**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 2616101 - ZONE 1 CAROLYN PARK**

Project	Description	Funding Source	Amount	Completion Year
2026				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000 <u><u>\$ 50,000</u></u>	2026

**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 2616102 - ZONE 2 VISTA/VERSAILLES**

Project	Description	Funding Source	Amount	Completion Year
2026				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000 <u><u>\$ 50,000</u></u>	2026

**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 2616103 - ZONE 3 BORGNE MOUTH**

Project	Description	Funding Source	Amount	Completion Year
2026				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000 <u><u>\$ 50,000</u></u>	2026

**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 2616104 - ZONE 4 KENILWORTH**

Project	Description	Funding Source	Amount	Completion Year
2026				
Miscellaneous	As needed for miscellaneous projects	Local	\$ 50,000 <u><u>\$ 50,000</u></u>	2026

**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 264 - SANITATION**

Project	Description	Funding Source	Amount	Completion Year
2026				
Transfer Station Relocation	Transfer Station Relocation	Local	\$ 200,000 <u><u>\$ 200,000</u></u>	2026

**ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP**

Project	Description	Funding Source	Amount	Completion Year
2026				
Village Square PW101	Village Square Residential Acquisition Project	Federal	\$ 447,634	TBD
Clear Well Raw Intake	Clear Well/Raw Water Intake Project	Federal	\$ 2,134,830	TBD
LBBLD Pumps PW415	Pump Upgrades	Federal	\$ 1,069,756	TBD
Drainage Canals		Federal	\$ 6,771,206 <u><u>\$ 10,423,426</u></u>	TBD

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 279 - TRANSIT

Project	Description	Funding Source	Amount	Completion Year
2026				
New Bus Stops/Repairs	Bus Stops/Repairs	FTA/State/Local	\$ 50,000 <u><u>\$ 50,000</u></u>	2026

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5255 - COASTAL

Project	Description	Funding Source	Amount	Completion Year
2026				
Lake Lery Marsh Creation Phase III	Shovel-ready project	Federal	\$ 698,300	2027
MRGO	Hydrolic Study	Federal	\$ 1,192,159 <u><u>\$ 1,890,459</u></u>	2027

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5256 - RESTORE

Project	Description	Funding Source	Amount	Completion Year
2026				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	Federal	\$ 2,500,000	2027
Paris Road Pedestrian Crossing	Bridge over Paris Road	Federal	\$ 2,000,000 <u><u>\$ 4,500,000</u></u>	2026

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 291 - 5255 - GOMESA

Project	Description	Funding Source	Amount	Completion Year
2026				
Buccanear Villa Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	Federal	\$ 837,094 <u><u>\$ 837,094</u></u>	2026

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 454 - FIRE

Project	Description	Funding Source	Amount	Completion Year
2026				
Fire Station 10	Renovations/Upgrades to Fire Station # 10	State/Federal	\$ 11,100,000	2026
Fire Station 11	Repairing Damage to Fire Station # 11	Local	\$ 307,906	2026
			<u>\$ 11,407,906</u>	

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS

Project	Description	Funding Source	Amount	Completion Year
2026				
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Federal/State	\$ 100,000	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Federal/Local	\$ 20,000	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Federal/State	\$ 46,000	TBD
			<u>\$ 166,000</u>	

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 4644465 - GENERAL FUND CAPITAL PROJECTS - \$14 MILLION SALES TAX BOND

Project	Description	Funding Source	Amount	Completion Year
2026				
Jail Renovation Phase 1A	Intercom/Security Upgrades	Local	\$ 648,565	2026
Sheriff's Office Waterproofing	Waterproofing the Sheriff's Office	Local	\$ 120,000	2026
Misc Drainage Improvements	Misc Drainage Improvements	Local	\$ 572,745	2026
Rebuild 3 LBBLD Pumps	Rebuild 3 LBBLD Pumps	Local	\$ 786,845	2026
			<u>\$ 2,128,155</u>	

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 4646530 - GENERAL FUND CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
2026				
Buccaneer Villa North Drainage Improvements Phase II - Multi Use Path of LA 39	Drainage improvements in the Buccaneer Villa area. Includes tying in drainage to new lagoons at nature trail/Audobon institute area	State	\$ 2,460,380	2026
ZETA HMGP DPW Office 90/10	Judge Perez Sidewalk Phase II	State/Local	\$ 1,565,516	2026
IDA HMGP 90/10		Local	\$ 120,000	2026
Paris Rd Storage Facility	Paris Rd Storage Facility	Local	\$ 520,000	2026
Val Riess Shelter		Local	\$ 767,735	2026
Val Riess Tot Lot		Local	\$ 135,432	2026
Val Riess Turf	Turf Repair/Replacement	Local	\$ 288,568	2026
		Local	\$ 1,950,000	2026
			\$ 7,807,631	

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 465 - CANALS & DRAINAGE CAPITAL FUND

Project	Description	Funding Source	Amount	Completion Year
2026				
Misc Repairs/Replacements	Miscellaneous Repairs and Replacements to Pumps & Facilities	Local	\$ 493,546	TBD
			\$ 493,546	

ST. BERNARD PARISH GOVERNMENT
2026 - 2030 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS

Project	Description	Funding Source	Amount	Completion Year
2026				
Water Project 3.1	Water Plant Demo	Water Loan # 3	\$ 3,175,000	2027
Water Project 3.3	Waterline Replacement	Water Loan # 3	\$ 2,040,000	2027
Water Project 3.4	Waterline Replacement	Water Loan # 3	\$ 2,575,000	2027
Water Project 4.1	Waterline Replacement	Water Loan # 4	\$ 1,645,000	2027
Water Project 4.2	Waterline Replacement	Water Loan # 4	\$ 2,365,000	2027
Riverbend Consolidation	Louisiana Water Sector Grant for Riverbend consolidation	Federal	\$ 6,150,000	2027
			\$ 17,950,000	