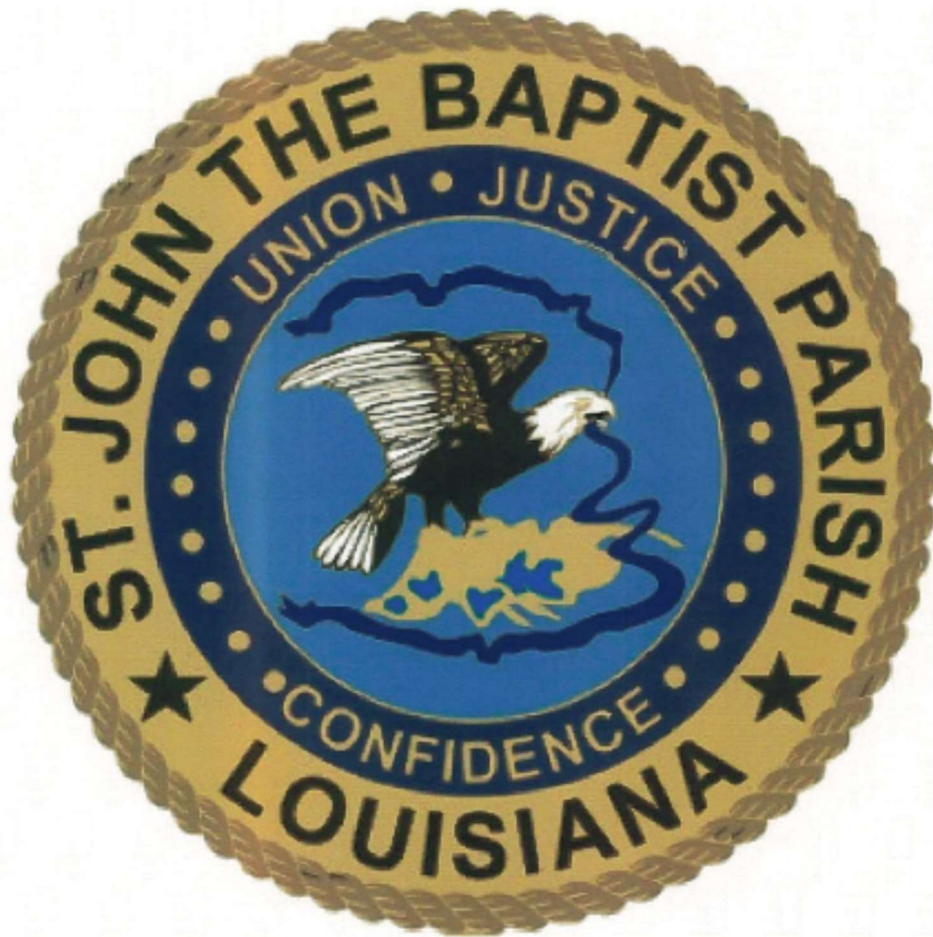


# **OFFICE OF THE PARISH PRESIDENT**



**FISCAL YEAR 2024  
BUDGET PRESENTATION**

**OCTOBER 24, 2023**

SUBMITTED TO THE COUNCIL:

Lennix Madere, Jr.	Councilman At Large, Division A
Michael Wright	Councilman At Large, Division B
Kurt Becnel	Councilman, District I
Warren "Bosco" Torres Jr.	Councilman, District II
Tammy Houston	Councilwoman, District III
Tyra Duhe-Griffin	Councilwoman, District IV
Robert J. Arcuri	Councilman, District V
Tonia Schnyder	Councilwoman, District VI
Tanya Fauchaux	Councilwoman, District VII

PREPARED AND SUBMITTED BY:

Jaclyn Hotard  
Parish President

Robert Figuero, Jr.  
Chief Financial Officer

Linda Hite Lulue, CPA  
Comptroller

All Departmental Heads

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## ST. JOHN THE BAPTIST PARISH

*From the Office of Parish President Jaclyn Hotard*

October 24, 2023

Honorable Michael Wright  
St. John the Baptist Council Chairman  
1811 West Airline Highway  
LaPlace, LA 70068

Dear Mr. Wright:

I present to you the St. John the Baptist Parish annual budgets for the General, Special Revenue, Enterprise, Capital Projects, and Debt Service Funds for the year beginning January 1, 2024. This budget and message are submitted as prescribed under Article V of the St. John the Baptist Parish Home Rule Charter.

The preparation of the annual operating budgets is the responsibility of the Parish President's Office. The Parish Finance Department provides the historical data for all individual funds to project annual revenues, expenditures and needed improvements. The 2024 fund budgets have been prepared based on past operating histories, estimated revenues, estimated cash flows, and projected needs. Each individual fund budget presentation contains actual audited data for previous fiscal years, as well as the current 2023 budgets, as amended to date.

This 2024 Budget Presentation contains a vast amount of financial and historical information involving all budgets for St. John the Baptist Parish. This Presentation is designed to provide our citizens, taxpayers, customers, investors, and creditors a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. The Parish has five different fund types which are: General, Special Revenue, Enterprise, Capital Projects and Debt Service funds.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2024 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized, especially considering the uncertainties surrounding the current economy and recovery efforts necessitating from Hurricane Ida. We are proud to say that the Parish has maintained their AA- bond rating as well as a clean audit opinion.

Please note, as in years past, certain funds reflect a deficit balance in operations, excluding interfund transfers, which result in a drawdown of available funds (Fund Balance). Some of the deficits are related to customary one-time expenditures for capital improvements, while others will require a long-term solution to address historical shortfalls. One recommendation would be a re-dedication of certain millages to help some of the funds to meet their regular operating needs.

Despite the many challenges faced, the Parish continued to work on multiple projects.

The following projects were either continued or completed during 2023:

- Completion of the Belle Pointe Sewer Rerouting project.
- Completion of various buildings damaged by Hurricane Ida, including St. John Theater, Department of Motor Vehicles (DMV), Reserve/Garyville Building, Fire Stations, Regal Pool rehabilitation and fences.
- Completion of the Emergency Operations Center (EOC) repairs.
- Completed installation of synthetic turf at Regala Parks.
- Completion of the Carrollwood Drive rehabilitation project.
- Completed approximately \$900 thousand of asphalt improvements during this year's annual Asphalt Road Improvement Project.
- Completed more than \$950 thousand in concrete repairs.
- Continuing improvements to the water intake, treatment, and distribution systems throughout the Parish.
- Acquisition of land for the new Water plant Project which will allow the Parish to treat water more effectively and efficiently.
- Moving forward with the construction of \$6.2 million Streetscape grant project awarded by LA Safe through the Office of Community Development for the Airline and Main Complete Streets Project which will add beautification, storm water management and overall flood risk reduction along Airline Highway between Tiffany Dr. and Main Street and Main St. to West 5th Street.
- Continuing the Belle Terre Streetscape and Storm water Management Enhancements project which will feature green infrastructure to alleviate flooding and replenish groundwater. This project will be utilizing funds from the RESTORE Act.
- Continuing to utilize funding from the 2015 Bond by beginning the Water Tank Inspection and Rehabilitation project.
- Continuing to clean, dredge, and spray canals throughout the Parish.
- Restriping roads, which will include bike path sections.
- Blight removals across the Parish.

The following new projects began during 2023 and are still underway and will continue into 2024 and beyond:

- Moving into the construction and repairing stages of the long-term recovery from Hurricane Ida.
- Construction of the Ezekial Jackson Airnasium.
- Various repairs throughout the Parish necessitated by damages sustained from Hurricane Ida.
- Redesign the I-10 entrances into St. John Parish to accentuate the natural environment and improve traffic safety.
- Installing LED lighting on the LaPlace stretch of the interstate, which will reduce costs significantly.
- Continuing canal cleaning, dredging, and spraying throughout the Parish to remove sediments and debris which allows for better flow and drainage.
- Continuing to work with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around Lake Pontchartrain.
- Construction of a \$9.5 million Shoreline Protection project along Lake Pontchartrain funded with GOMESA funds.
- Continuing with the construction on the West Shore Lake Pontchartrain Levee. The \$1.2 billion hurricane protection levee, fully funded by Federal dollars, will help protect St. John Parish from future flood issues.
- Continuing the Maurepas Diversion Project, which will construct a gated structure on the Mississippi River and five miles of conveyance channel near Hope Canal, to reconnect the river to the swamp. This \$14.2 million-dollar project will improve the health and longevity of this ecosystem.
- HVAC upgrades for both Council on Aging buildings.
- Utilizing the American Recovery Plan Act (ARPA) funding for the expansion of the Reserve Oxidation Pond.
- Constructing a Westbank Multipurpose Complex.
- Performing a Storm Water Master Plan Survey.
- Continuing the design and construction repairs to upgrade the Animal Shelter.
- Continuation of the massive wastewater consolidation plan which will ensure the Parish operates its wastewater facilities at a very efficient rate.

- Continuing improvements to the water intake, treatment, and distribution systems throughout the Parish.
- Design and construction of St. John sidewalks: LA 628 – Main Street to Emily C. Watkins.

The past three years have been challenging for the Parish with unforeseen events. In 2020 the state-wide lock-down due to the world-wide Pandemic began, followed by high river causing months-long delays in construction projects, multiple hurricanes and tropical storms, other weather events and the devastation left in Hurricane Ida's wake. These events caused delays in construction projects, increased costs to maintaining facilities and programs, and decreased revenues and increased costs, the repercussion of which are still felt today and will continue into the next fiscal year. All these factors have been taken into account while composing the 2024 fiscal year's budget.

In closing, I would like to state, that while my first four years as Parish President were extremely challenging, I have never met more dedicated employees, council members, residents, and business owners than those located within our Parish. I once again extend my thanks to my administrative staff and all St. John the Baptist Parish employees for their continued hard work and dedication to make this budget presentation possible. Therefore, Chairperson Wright, I hereby submit this message and the 2024 budget and am excited for the growth and recovery these figures represent. If there are any questions, concerns, or suggestions, please do not hesitate to contact me.

Respectfully Submitted,

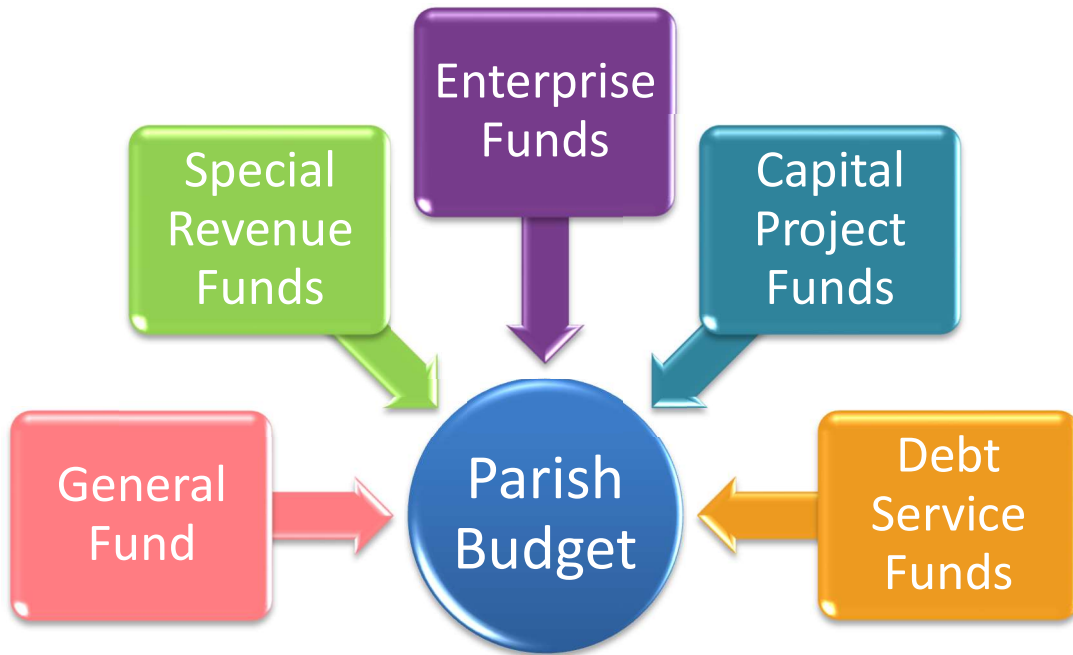


Jaclyn Hotard  
Parish President

cc: Honorable St. John the Baptist Parish Council Members  
Peter Montz, CAO / CAA  
Robert Figuero, Jr., CFO  
Linda Lulue, CPA



# Fund Overview



General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Debt Service Funds
<p>The General Fund (GF) is the general operating fund of the Parish. It accounts for all financial resources and Parish departments not specifically required to be accounted for in other funds. The GF receives revenue from a variety of sources, including ad valorem taxes, licenses and permits, fees and other charges, in addition to cash transfers from other funds. The GF finances a greater diversity of activities than do all other Parish funds. There are 16 departments that operate within the general fund.</p>	<p>Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. On average, 57% of the revenues collected are derived from this fund; with 40% being the average of all expenditures. Most of the services provided by the Parish fall beneath the Special Revenue Funds. There are 25 such funds.</p>	<p>Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private businesses. On average, 26% of the revenues collected are derived from this fund; with 25% being the average of all expenditures. The intent of the Parish is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. There are 4 such funds.</p>	<p>Capital Projects Funds are used to account for the proceeds from the calling of bonds for specific capital construction projects. On average, 3% of the revenues collected are derived from this fund; with 11% being the average of all expenditures. The use of separate funds is done to emphasize capital budgeting and to provide a complete accounting of all capital projects. These funds are generally closed upon completion of the projects. Currently, there are 6 such funds.</p>	<p>Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. On average, 8% of the revenues collected are derived from this fund; with 11% being the average of all expenditures. Currently there are 5 such funds.</p>

# **OVERVIEW OF THE BUDGET PROCESS**

# ST. JOHN THE BAPTIST PARISH

## OVERVIEW OF THE BUDGET PROCESS

### **Budget Purpose**

The purpose of the Budget is to provide fiscal guidance for the upcoming year and to determine how the limited estimated revenues will be allocated by fund and by department to best serve the Parish. Additionally, the budget is used monthly to compare actual revenues and expenditures to the adopted budget in order to be better able to react to changing economic conditions. The responsibility for the administration of the Budget rests with the Parish President, through the Chief Financial Officer.

### **Budgetary Structure**

The operating budget includes various funds that are budgeted and accounted for separately. They are categorized as Governmental and Proprietary Funds and are broken down into the following subcategories:

*Governmental Funds* are used to account for most tax-supported activities. The types of governmental funds in the parish are:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds

*Proprietary Funds* are used to account for the Parish's business-type activities and consist of:

- Enterprise Funds

### **Budgetary Accounting**

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the General, Special Revenue and Enterprise Funds. Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis of accounting. Enterprise Fund budgets are adopted on the accrual basis of accounting. Other funds are administratively budgeted for management use only. All such budgets are consistent with the accounting methodologies used in the Parish's audited financial statements.

The Parish budget is prepared in accordance with Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures in excess of budgetary goals by 5% or more, each individual fund budget must balance; the expenses may not exceed the revenues. Usage of the beginning fund balance may be considered when balancing the budget, but the preferred method is to have each year's expenses not to exceed that year's revenues.

Each individual fund budget must consider long-range planning. Annually, each funds' budget will be looked at a minimum of five (5) years in advance to determine the long-range effects and feasibility of anticipated revenues, and especially expenditures. Such long-range planning includes budgeting for the ongoing financial commitments for lease payments, continual repairs and maintenance and replacement or upgrade costs. Summaries of the five year budgets are located at Appendix 3, beginning on page 479.

## **ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS**

Revenue diversification is practiced at the Parish level. The Parish's revenues are derived from many different revenue sources, such as grants, service fees, taxes, etc. While a particular fund's revenue stream may only be comprised of one revenue source (sales taxes for example), revenues from other funds may be allocated to assist each fund with meeting their operating needs. Each individual fund budget must keep all other revenue policies firmly in mind when developing their annual budgets. Fees and charges for services are reviewed annually to determine that the rates are high enough to cover the expenditures incurred for providing such services. Single time or unpredictable revenues shall not be relied upon to cover ongoing expenditures and all such revenues should only be used in projected budgets when their receipt is most reasonably anticipated to be certain and the amount can be conservatively estimated.

Debt capacity, issuance and management are practiced at the Parish level. Additionally, the maintenance of and tracking of the fund balance and other reserve accounts is performed at the Parish level. This allows for reserve funds to protect the Parish against unexpected revenue short-falls or un-predicted one-time expenditures. Each individual fund budget must compare the actual vs budget numbers monthly in order to timely identify any problems that need to be rectified.

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended lapse at year's end. Management may transfer amounts between line items of an approved budget within a department, but may not transfer appropriations between departments without approval of the Parish Council.

The preparation of the annual operating budget is the responsibility of the Parish President's Office. While the Parish Financial Advisor provides the historical data for all individual funds, the department directors are responsible for projecting annual expenditures and needed improvements. The fund budgets are prepared utilizing financial trend analysis as further explained below. Once the budgets have been completed, they are submitted to the Parish President who reviews each fund with its department director. Finally, the budgets are presented to the Parish Council for final approval.

### **Budgeting Methodology**

When developing the annual budget, the Chief Financial Officer (CFO) begins by reviewing the historical data for each fund. Each fund's revenues and expenditures are looked at over the past five (5) years, with more weight (or importance) being put upon the figures for the past two (2) and the current actual year-to-date numbers. For example, when developing the 2021 budget, the actual audited numbers for the years 2015 through 2019 and the year-to-date actual figures, plus any significant changes, for the current 2020 year are analyzed. Trend analysis is utilized to determine how much one account has changed over the multi-year period. This is calculated by taking one year (2020) and subtracting it by the earlier year (2019) and dividing that difference by the earlier year's amount (2019). These percentages are then analyzed and any unusual or unanticipated changes are explained. The annual percentage of change provides the starting point for the current year's budget (2021). For example, if a revenue is steadily increasing through the years, the average percentage of increase would provide the starting point. The average percentage would be multiplied against the prior year's (2010) budget to determine the starting dollar value for the revenue line item. Other factors are then looked at and their effect on this beginning point is considered. Such questions considered include:

- How does the change over the past two (2) actual years (2018 - 2019) and the actual year-to-date for the current year (2020) compare to the five (5) year trend? If more growth occurred during this time, or if the growth seems to be tapering off, utilizing an average percentage of just this shorter time frame would then be used as it is perceived to be more indicative of current events.

## ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

- Have there been any changes in individual line items that need to be considered?  
(i.e.: lease payments changed, broken equipment to replace, insurance costs increasing, grant monies or other changes in federal funding received)
- Is any debt expiring or is any new debt expected to be incurred?
- What is the economic condition of the Parish and the surrounding areas and how does it affect future estimates?  
(i.e.: increased businesses or an increase in populace result in more tax revenues)
- What are the goals, both short and long term, of this fund and do the estimated revenues and expenditures reflect moving toward or achievement of those goals?
- What is the overall trend of the fund balance?  
(i.e.: shortfalls need to be determined to be short or long-term and any long-term shortages need to be addressed)

Based upon these answers, and the strategic factors identified as summarized at page 46, the starting budget dollar is adjusted up or down accordingly. Then this preliminary budget is sent to the various department heads in September. The Department Heads meet individually with the Chief Financial Officer (CFO), Parish Accountant and Chief Administrative Officer to discuss the preliminary budget and any changes they deem necessary. Once all modifications have been made, the budget is submitted to the Parish President for her review and approval. After the President's approval, the budget is then presented to the Council for their comments and approval. The Budget presented to the Council includes a budget message and this entire budget presentation.

Note that the capital budgets are the Parish's plan for capital improvement, including commitments, to be incurred during the budget year from funds subject to appropriations by the Parish Council and other federal and state sources. Projects included in the budget are considered long-term and funding may not be entirely secured, and time frames for expenditures often differs drastically from what was projected.

### **Budget Calendar**

Article V of the St. John the Baptist Parish Home Rule Charter addresses the preparation of the annual operating budget. The Parish's budget shall begin on the first day of January and end on the last day of December. At least sixty (60) days before the beginning of the fiscal year, the President shall submit a line item operating budget and a capital budget in accordance with accepted accounting principles in a format established by Parish Council.

The submitted budget shall be balanced. A balanced budget is one in which total estimated expenditures do not exceed total estimated revenues, including the estimated deficit or surplus in the fund balance from the previous year. The Parish Council shall publish the proposed budget in the official journal two (2) weeks prior to the meeting at which it is to be adopted.

Note that whether it is the original budget or a budget amendment, the Parish follows the guidelines as laid out in the Louisiana Revised Statutes. The budget/amendments must be published in the official journal, *L'Observateur*, stating that they are available for public inspections, the date and time of the public hearing and adopt it at a public hearing.

**ST. JOHN THE BAPTIST PARISH  
OVERVIEW OF THE BUDGET PROCESS**

The budget calendar for preparation of the annual budget is as follows:

<b>Budget Calendar</b>	
<b>June 10</b>	Departmental requests for budget submissions
<b>July 31</b>	Deadline for receiving departmental budgets
<b>August – September</b>	Budget drafts reviewed by Parish President and Administrative Office
<b>October 28</b>	Parish President’s Budget submitted to Council
<b>October – November</b>	Council Budget Hearings and Publish in the public paper
<b>Prior to Year End*</b>	Council Approval of Budget
<b>January 1</b>	Effective date of Budget
<b>January – March</b>	Update Budget Presentation to reflect any changes made by the Council prior to adoption
<b>March 31</b>	Deadline for submission of Budget Presentation to GFOA for consideration in the Budget Awards Program

\*The Council may approve the budget at any meeting prior to the year end (December 31<sup>st</sup>). If the Council does not approve the budget by year end, then the budget submitted by the Parish President shall take effect.

# CURRENT YEAR'S FINANCIAL OVERVIEW



	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 ACT 258 - State Racing	-	-	-	2,000	100.00%
3 ACT 453 - State Sports Wagering	-	-	-	9,600	100.00%
4 Ad Valorem-IMill-Court & Jail	795,594	746,501	855,767	938,491	9.67%
5 Ad Valorem- General Alimony 4.09 mils	3,300,854	3,053,190	3,500,088	3,838,427	9.67%
6 Alcoholic Beverages License	4,900	4,750	7,500	7,500	0.00%
7 Beer Tax	35,397	34,914	38,000	38,000	0.00%
8 Building Permits	269,294	294,708	290,000	300,000	3.45%
9 Cable Television	313,863	247,653	330,000	330,000	0.00%
10 Chain Store	19,585	18,440	23,000	23,000	0.00%
11 Coroner Fees	3,717	4,352	5,000	5,000	0.00%
12 Fair Grounds OTB	55,774	54,480	70,000	70,000	0.00%
13 Grant-FEMA Sally	3,867	1,112	-	-	0.00%
14 Grant-Storm Water Analysis	-	-	23,325	-	-100.00%
15 Grant-Local Coastal Program	31,866	21,244	24,244	24,244	0.00%
16 Grant-FEMA Laura	9,004	-	-	-	0.00%
17 Grant - CPRA	-	-	-	56,250	100.00%
18 Grant - GNOF	-	-	-	100,000	100.00%
19 Grant - Historic District	-	-	-	40,000	100.00%
20 Grant-Resilient Housing	-	-	20,000	-	-100.00%
21 In Lieu Payments	11,478	11,592	11,640	11,600	-0.34%
22 Interest Income	11,676	15,356	12,500	65,000	420.00%
23 Juvenile Fees	7,318	6,191	15,000	-	-100.00%
24 Occupational License	1,361,613	1,369,872	1,400,000	2,000,000	42.86%
25 Other Revenues	47,942	43,881	50,000	50,000	0.00%
26 Rents & Leases Income	19,821	61,034	25,000	25,000	0.00%
27 Severance Tax	20,174	22,405	35,000	35,000	0.00%
28 State Rev. Sharing	64,452	58,658	60,000	60,000	0.00%
29 Steno Fees	12,970	16,830	14,500	14,500	0.00%
30 Tech Fees - FR Perm	2,650	2,740	2,000	2,000	0.00%
31 Zoning/Subdiv. Fees	20,330	25,655	35,000	35,000	0.00%
<b>32 Total Revenues</b>	<b>6,424,140</b>	<b>6,115,558</b>	<b>6,847,564</b>	<b>8,080,612</b>	<b>18.01%</b>
<b>34 EXPENDITURES:</b>					
<b>36 GENERAL ADMINISTRATION (1002)</b>					
37 Salaries - Parish Pres.	144,186	144,192	143,400	160,606	12.00%
38 Salaries - Car Allowance - Par Pres	8,000	9,600	9,600	9,600	0.00%
39 Salaries - Admin & Clerical	1,203,328	1,170,489	1,374,120	1,314,350	-4.35%
40 Salaries - CAO	109,235	122,120	118,039	121,580	3.00%
41 Salaries - Car Allowance - Adm	10,800	10,800	10,800	10,800	0.00%
42 Salaries - CFO	112,434	115,642	118,630	122,188	3.00%
43 Ad Val Pensions	153,524	153,742	133,003	181,523	36.48%
44 Advertising / Marketing	145	-	-	-	0.00%
45 Bank Charges	13,579	9,557	18,000	18,000	0.00%
46 Capital Outlay	-	-	100,000	100,000	0.00%
47 Capital Leases	124,113	103,310	-	105,000	0.00%
48 Commission Dues	230,567	241,150	225,000	260,000	15.56%
49 Contract Agreements	14,500	-	10,000	10,000	0.00%
50 Dues & Subscriptions	45,204	44,256	15,000	15,000	0.00%
51 Employee Related Fees	7,591	20,222	20,000	20,000	0.00%
52 Gasoline & Fuel	7,217	7,628	4,000	8,000	100.00%
53 Grass Cutting	4,000	6,400	6,000	30,000	400.00%
54 Insurance - General Liability	268,423	372,274	270,000	295,000	9.26%
55 Interest Expense	3,401	11,980	27,200	15,000	-44.85%
56 Interest - Leases	7,329	-	-	-	0.00%
57 IT Expense	33,411	18,586	110,000	110,000	0.00%
58 Janitorial	101,406	35,913	109,050	106,200	-2.61%
59 Meetings & Conferences	4,202	3,279	7,700	7,000	-9.09%
60 Miscellaneous	1,207	799	4,000	4,000	0.00%
61 Office Supplies	46,233	58,482	60,000	60,000	0.00%



	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
62 Prof Serv: Auditing	27,575	26,475	28,600	28,600	0.00%
63 Prof Serv: Engineering	38,962	47,880	42,000	42,000	0.00%
64 Prof Serv: Legal	124,425	(36,324)	30,000	30,000	0.00%
65 Prof Serv: Other	89,872	115,993	160,000	130,000	-18.75%
66 R&M - Building	130,467	109,066	155,000	250,000	61.29%
67 R&M - Vehicles	8,030	(13,283)	20,000	20,000	0.00%
68 Rent - Equipment	17,977	18,485	25,000	25,000	0.00%
69 Rent - Storage	8,400	-	7,000	7,000	0.00%
70 RSVP Dues	20,000	25,000	30,000	30,000	0.00%
71 Security	26,591	45,877	36,000	36,000	0.00%
72 Settlements	13,200	-	20,000	20,000	0.00%
73 Supplies - Operating	20,719	34,735	25,000	25,000	0.00%
74 Telephone	120,104	121,319	100,000	100,000	0.00%
75 Training, Seminars	6,961	3,433	10,000	10,000	0.00%
76 Travel	20,507	20,961	20,000	20,000	0.00%
77 Uniforms	-	2,375	2,500	2,500	0.00%
78 Utilities	151,590	238,514	190,000	190,000	0.00%
79 <b>Total General Administration</b>	<b>3,479,416</b>	<b>3,420,927</b>	<b>3,794,642</b>	<b>4,049,947</b>	<b>6.73%</b>
80					
81 <b>EAST BANK COMPLEX (1005)</b>					
82 Grass Cutting	29,700	35,100	32,400	36,000	11.11%
83 Insurance - Flood	8,800	9,054	10,000	10,000	0.00%
84 Insurance - General Liability	-	-	43,100	-	-100.00%
85 Janitorial Services	111,661	121,812	122,000	165,000	35.25%
86 R&M - Building	46,973	51,477	45,000	65,000	44.44%
87 Security Services	95,015	80,000	95,000	95,000	0.00%
88 Supplies - Operating	2,940	11	10,000	10,000	0.00%
89 Utilities	150,914	183,732	125,000	125,000	0.00%
90 <b>Total East Bank Complex</b>	<b>446,002</b>	<b>481,186</b>	<b>482,500</b>	<b>506,000</b>	<b>4.87%</b>
91					
92 <b>CIVIL SERVICE (1008)</b>					
93 Salaries - Civil Service	1,469	45,303	59,994	61,750	2.93%
94 Dues & Subscriptions	250	833	300	300	0.00%
95 IT Expense	33	2,195	500	1,500	200.00%
96 Office Supplies	873	286	700	700	0.00%
97 <b>Total Civil Service</b>	<b>2,625</b>	<b>48,618</b>	<b>61,494</b>	<b>64,250</b>	<b>4.48%</b>
98					
99 <b>CLERK OF COURT (1012)</b>					
100 Book Binding	6,450	6,205	8,000	8,000	0.00%
101 Court Attendance	33,103	40,572	30,000	30,000	0.00%
102 IT Services	240	572	10,000	10,000	0.00%
103 Miscellaneous	18,822	15,105	15,000	15,000	0.00%
104 <b>Total Clerk of Court</b>	<b>58,614</b>	<b>62,454</b>	<b>63,000</b>	<b>63,000</b>	<b>0.00%</b>
105					
106 <b>COMMUNICATION (1016)</b>					
107 Salaries	133,402	127,197	195,395	191,135	-2.18%
108 Salaries - Car Allowance	4,800	4,800	4,800	4,800	0.00%
109 Salary - Director	86,787	89,290	91,569	94,316	3.00%
110 Advertising/Marketing	29,452	49,514	35,000	50,000	42.86%
111 Dues, Subscrip, Memberships	5,330	2,332	5,000	5,000	0.00%
112 IT Expense	379	5,200	5,500	5,500	0.00%
113 Miscellaneous	2,531	1,871	2,000	2,000	0.00%
114 Office Supplies	698	2,181	2,600	3,000	15.38%
115 Travel & Training	399	307	2,500	2,500	0.00%
116 <b>Total Communication</b>	<b>263,778</b>	<b>282,691</b>	<b>344,364</b>	<b>358,251</b>	<b>4.03%</b>
117					

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
118	<b>CORONER (1019)</b>				
119	62,600	62,600	62,600	56,000	-10.54%
120	50,915	61,255	65,000	70,000	7.69%
121	83,925	82,675	70,000	70,000	0.00%
122	-	-	5,000	5,000	0.00%
123	6,614	19,843	21,000	21,000	0.00%
124	-	-	9,000	9,000	0.00%
125	1,529	1,518	2,000	3,000	50.00%
126	18,000	18,000	22,200	22,200	0.00%
127	86,650	74,250	75,000	75,000	0.00%
128	33,000	28,250	31,200	30,000	-3.85%
129	<b>343,233</b>	<b>348,391</b>	<b>363,000</b>	<b>361,200</b>	<b>-0.50%</b>
130					
131	<b>DISTRICT ATTORNEY (1022)</b>				
132	304,104	284,584	300,000	300,000	0.00%
133	175,951	162,779	250,000	250,000	0.00%
134	58,457	63,150	57,200	57,200	0.00%
135	-	-	3,000	3,000	0.00%
136	<b>538,513</b>	<b>510,513</b>	<b>610,200</b>	<b>610,200</b>	<b>0.00%</b>
137					
138	<b>DISTRICT COURT (1025)</b>				
139	172,919	-	-	-	0.00%
140	6,650	-	-	-	0.00%
141	63,000	63,000	63,000	63,000	0.00%
142	50,000	-	50,000	50,000	0.00%
143	3,023	287	6,100	6,100	0.00%
144	8,990	13,511	12,000	12,000	0.00%
145	2,812	14,702	-	-	0.00%
146	<b>307,393</b>	<b>91,499</b>	<b>131,100</b>	<b>131,100</b>	<b>0.00%</b>
147					
148	<b>EMPLOYEE BENEFITS</b>				
149	-	2,410	-	-	
150	32,652	455,952	408,830	432,641	5.82%
151	98,285	86,676	78,831	78,230	-0.76%
152	1,487,788	1,357,887	1,392,172	1,723,770	23.82%
153	47,957	49,367	36,150	34,902	-3.45%
154	<b>1,666,681</b>	<b>1,952,293</b>	<b>1,915,983</b>	<b>2,269,543</b>	<b>18.45%</b>
155					
156	<b>COMMUNITY SERVICES (1050)</b>				
157	165,228	264,565	-	-	0.00%
158	4,800	4,800	-	-	0.00%
159	97,019	99,793	-	-	0.00%
160	2,153	2,675	-	-	0.00%
161	1,489	(220)	-	-	0.00%
162	<b>270,689</b>	<b>371,613</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
163					

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
164	<b>HUMAN RESOURCES (1054)</b>				
165	178,430	153,775	224,395	227,982	1.60%
166	3,600	3,600	3,600	3,600	0.00%
167	99,071	99,800	102,424	105,497	3.00%
168	18,000	18,000	18,000	18,000	0.00%
169	7,024	2,915	500	500	0.00%
170	1,414	6,230	8,000	11,000	37.50%
171	141	307	1,500	1,500	0.00%
172	9,753	10,181	10,000	10,000	0.00%
173	6,731	128	5,000	10,000	100.00%
174	4,118	-	7,200	7,200	0.00%
175	3,418	3,704	3,400	4,200	23.53%
176	255	94	5,000	5,000	0.00%
177	-	64	5,000	5,000	0.00%
178	<b>331,955</b>	<b>298,799</b>	<b>394,019</b>	<b>409,478</b>	<b>3.92%</b>
179					
180	<b>J.P. &amp; CONSTABLES (1058)</b>				
181	58,200	48,436	54,600	54,600	0.00%
182	55,725	54,600	54,600	54,600	0.00%
183	589	-	1,000	1,000	0.00%
184	-	4,061	8,500	8,500	0.00%
185	<b>114,514</b>	<b>107,097</b>	<b>118,700</b>	<b>118,700</b>	<b>0.00%</b>
186					
187	<b>LEGISLATIVE (1062)</b>				
188	74,066	74,066	74,070	74,070	0.00%
189	75,124	65,888	80,975	83,297	2.87%
190	83,948	87,608	91,970	94,574	2.83%
191	15,000	-	-	-	0.00%
192	14,084	14,289	14,000	14,000	0.00%
193	361	10,447	14,000	14,000	0.00%
194	-	-	5,000	5,000	0.00%
195	1,930	3,213	2,000	2,000	0.00%
196	9,755	12,770	15,000	15,000	0.00%
197	11,339	26,873	20,000	20,000	0.00%
198	35,239	40,475	45,000	45,000	0.00%
199	10,169	9,248	12,000	12,000	0.00%
200	13,728	9,975	15,000	15,000	0.00%
201	24,286	27,884	25,000	25,000	0.00%
202	<b>369,030</b>	<b>382,736</b>	<b>414,015</b>	<b>418,941</b>	<b>1.19%</b>
203					

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
204	<b>PLANNING &amp; ZONING (1066)</b>				
205	549,142	539,026	605,510	774,083	27.84%
206	4,800	4,800	4,800	4,800	0.00%
207	93,945	119,411	101,249	104,286	3.00%
208	4,410	2,174	4,000	4,000	0.00%
209	15,022	7,434	2,000	2,000	0.00%
210	-	-	-	75,000	0.00%
211	-	-	-	100,000	0.00%
212	-	-	-	40,000	0.00%
213	-	3,891	20,000	-	-100.00%
214	23,882	27,996	24,244	24,244	0.00%
215	-	15,450	-	-	0.00%
216	12,000	6,453	23,325	-	-100.00%
217	223	31,809	32,000	32,000	0.00%
218	8,107	70,721	50,000	50,000	0.00%
219	388,305	353,116	425,000	425,000	0.00%
220	10,259	4,574	7,500	7,500	0.00%
221	10,155	12,840	15,000	20,000	33.33%
222	9,344	552	10,000	10,000	0.00%
223	26,590	28,249	30,500	35,000	14.75%
224	11,614	13,736	13,500	13,500	0.00%
225	5,451	5,665	10,000	12,000	20.00%
226	1,248	3,204	6,000	6,000	0.00%
227	<b>1,174,498</b>	<b>1,251,101</b>	<b>1,384,628</b>	<b>1,739,413</b>	<b>25.62%</b>
228					
229	<b>PROBATION OFFICER (1070)</b>				
230	109,393	373	-	-	0.00%
231	<b>109,393</b>	<b>373</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
232					
233	<b>PURCHASING DEPARTMENT (1074)</b>				
234	163,405	130,519	172,950	190,089	9.91%
235	3,600	3,600	3,600	3,600	0.00%
236	88,890	82,395	93,788	95,000	1.29%
237	9,568	4,133	1,200	1,200	0.00%
238	5,676	11,398	8,000	8,000	0.00%
239	748	465	2,000	2,000	0.00%
240	4,996	5,852	6,500	6,500	0.00%
241	405	-	1,500	1,500	0.00%
242	3,220	2,537	3,200	3,200	0.00%
243	1,190	13	3,000	3,000	0.00%
244	906	2,477	1,000	1,000	0.00%
245	-	617	-	1,000	100.00%
246	<b>282,603</b>	<b>244,006</b>	<b>296,738</b>	<b>316,089</b>	<b>6.52%</b>
247					
248	<b>REGISTRAR OF VOTERS (1080)</b>				
249	97,456	107,539	125,625	103,789	-17.38%
250	-	19,357	18,485	18,682	1.07%
251	2,975	2,600	2,000	2,000	0.00%
252	30,170	38,111	60,000	60,000	0.00%
253	-	3,981	4,500	4,500	0.00%
254	649	1,320	2,000	2,000	0.00%
255	2,523	12,310	5,000	8,000	60.00%
256	-	179	4,000	4,000	0.00%
257	-	-	750	750	0.00%
258	1,530	1,170	1,700	1,700	0.00%
259	2,433	2,490	3,100	3,100	0.00%
260	4,281	2,485	19,000	21,000	10.53%
261	<b>142,018</b>	<b>191,543</b>	<b>246,160</b>	<b>229,521</b>	<b>-6.76%</b>
262					

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
263 <b>PUBLIC SAFETY - SHERIFF (1086)</b>					
264 Court Attendance	-	33,939	14,000	14,000	0.00%
265 Prisoners - Feeding	667,665	792,399	550,000	550,000	0.00%
266 Prisoners - Medical	31,474	40,709	60,000	75,000	25.00%
267 Prisoners - Transportation	2,356	46,541	50,000	60,000	20.00%
268 <b>Total Sheriff</b>	701,495	913,588	674,000	699,000	3.71%
269					
270					
271 <b>TOTAL EXPENDITURES</b>	10,602,450	10,959,428	11,294,543	12,344,634	9.30%
272					
273 Excess (Deficiency) of Revenues	(4,178,309)	(4,843,870)	(4,446,979)	(4,264,022)	-4.11%
274					
275 <b>Other Financial Sources Received</b>					
276 <b>Administrative Fees</b>					
277 ADM. FEES - Health Unit	67,115	75,142	71,425	74,536	4.36%
278 ADM. FEES - Juvenile Detention	51,651	64,490	61,634	64,423	4.52%
279 ADM. FEES - Ambulance	24,259	26,595	32,075	32,810	2.29%
280 ADM. FEES - Solid Waste	41,453	40,832	53,868	52,129	-3.23%
281 ADM. FEES - Mosquito Abatement	24,259	26,595	32,075	32,810	2.29%
282 ADM. FEES - Community Center	77,012	86,129	73,673	79,857	8.39%
283 ADM. FEES - Public Works	750,131	812,744	811,987	835,090	2.85%
284 ADM. FEES - Economic Development	240,792	281,450	282,470	283,814	0.48%
285 ADM. FEES - 911	10,838	11,332	28,133	28,824	2.46%
286 ADM. FEES - Public Safety	10,838	11,332	22,531	23,657	5.00%
287 ADM. FEES - Water Distribution	682,587	741,042	814,016	836,960	2.82%
288 ADM. FEES- Street Lighting	280,647	313,956	289,563	291,525	0.68%
289 ADM. FEES - Wastewater	648,305	675,431	719,320	737,847	2.58%
290 ADM. FEES - Fire	12,704	13,226	30,028	28,082	-6.48%
291 ADM. FEES - Recreation	204,344	237,061	244,315	252,799	3.47%
292 ADM. FEES - Animal Shelter	4,292	4,292	20,853	23,969	14.94%
293 <b>Total Administrative Fees</b>	3,131,227	3,421,649	3,587,967	3,679,133	2.54%
294					
295					
296 <b>DA Salary Reimbursement</b>					
297 DA Salary Reimb - Pub Works	18,600	18,600	22,246	22,913	3.00%
298 DA Salary Reimb - 911	3,500	3,500	4,186	4,312	3.00%
299 DA Salary Reimb - Pub Safety	3,700	3,700	4,425	4,558	3.00%
300 DA Salary Reimb - Water	18,600	18,600	22,246	22,913	3.00%
301 DA Salary Reimb - Wastewater	18,600	18,600	22,246	22,913	3.00%
302 DA Salary Reimb - Fire Depts	11,100	11,100	13,276	13,674	3.00%
303 <b>Total DA Salary Reimbursements</b>	74,100	74,100	88,624	91,282	3.00%
304					
305 <b>Operating Transfers In (Out)</b>					
306 Transfer In - Community Center (Events)	30,000	30,000	-	-	0.00%
307 Transfer In- Economic Development	2,600,000	4,125,000	1,900,000	1,900,000	0.00%
308 Transfer In - Health Unit (Coroner)	115,000	115,000	150,000	150,000	0.00%
309 Transfer In - Juvenile Detention Fund	175,292	-	-	-	0.00%
310 Transfer In - Street Lights	320,686	-	-	-	0.00%
311 Transfer Out- Criminal Court	(315,000)	(631,732)	(165,080)	(385,727)	133.66%
312 Transfer Out- Community Services	(70,000)	(123,000)	(580,676)	(637,000)	9.70%
313 Transfer Out- Payroll	-	(33,821)	-	-	0.00%
314 Transfer Out - Fire Services	(433,734)	-	-	-	0.00%
315 Transfer Out - Solid Waste	(440,000)	-	-	-	0.00%
316 Transfer Out - Ambulance	(83,000)	-	-	-	0.00%
317 Transfer Out - Utilities	(1,000,000)	-	-	-	0.00%
318 <b>Total Operating Transfers In (Out)</b>	899,244	3,481,447	1,304,244	1,027,273	-21.24%
319					
320 <b>Lease Financing Proceeds</b>	84,718	-	-	-	0.00%
321					
322 Net Other Financial Sources & Transfers	4,189,289	6,977,196	4,980,835	4,797,688	-3.68%
323					
324 <b>Excess Revenue/(Expense)</b>	<b>10,980</b>	<b>2,133,326</b>	<b>533,856</b>	<b>533,666</b>	-0.04%
325					
326 Beginning Fund Balance	4,151,640	3,793,894	5,927,219	6,461,075	9.01%
327 Prior Period Audit Adjustment	(368,726)				
328					
329 <b>Ending Fund Balance</b>	3,793,894	5,927,219	6,461,075	6,994,741	8.26%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Ambulance Collections	351,293	277,533	426,000	330,000	-22.54%
3 Interest Income	35	122	1,000	1,000	0.00%
4 Other Revenues	1,463	2,363	2,000	2,000	0.00%
5 <b>Total Revenues</b>	<b>352,791</b>	<b>280,018</b>	<b>429,000</b>	<b>333,000</b>	<b>-22.38%</b>
6					
7 <b>EXPENDITURES</b>					
8 Bank Charges	61	96	300	75	-75.00%
9 Contractual Service	403,428	379,191	405,305	423,756	4.55%
10 Professional Services	205	-	-	-	0.00%
11 <b>Total Expenditures</b>	<b>403,694</b>	<b>379,287</b>	<b>405,605</b>	<b>423,831</b>	<b>4.49%</b>
12					
13 Excess (Deficiency) of Revenues	(50,903)	(99,269)	23,395	(90,831)	-488.25%
14					
15 <b>Operating Transfers In (Out)</b>					
16 Transfer Out - Gen.Fund (Admin)	(24,259)	(26,595)	(32,075)	(32,810)	2.29%
17 Transfer In - Gen. Fund	83,000	-	-	-	0.00%
18 Transfer In - Health Unit	-	-	-	123,641	100.00%
19 Transfer In - Utilities	-	-	10,000	-	-100.00%
20 <b>Total Operating Transfers In (Out)</b>	<b>58,741</b>	<b>(26,595)</b>	<b>(22,075)</b>	<b>90,831</b>	<b>-511.46%</b>
21					
22 <b>Excess Revenue/(Expense)</b>	<b>7,838</b>	<b>(125,864)</b>	<b>1,320</b>	<b>0</b>	<b>-99.96%</b>
23					
24 Beginning Fund Balance	242,728	250,567	124,703	126,022	1.06%
25					
26 <b>Ending Fund Balance</b>	<b>250,566</b>	<b>124,703</b>	<b>126,022</b>	<b>126,023</b>	<b>0.00%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Ad Valorem Taxes	603,600	559,876	641,825	703,868	9.67%
3 Donations	89,870	1,973	1,000	2,500	150.00%
4 In Lieu Payments	3,595	(196)	1,700	1,700	0.00%
5 Interest Income	1,615	8,495	1,000	27,000	2600.00%
6 Mosquito Control Fees	53,579	38,017	54,300	54,300	0.00%
7 Other Revenue	3,665	2,693	3,050	3,050	0.00%
8 Shelter Fees	19,269	12,823	25,000	25,000	0.00%
9 <b>Total Revenues</b>	<b>775,193</b>	<b>623,680</b>	<b>727,875</b>	<b>817,418</b>	<b>12.30%</b>
10					
11 <b>EXPENDITURES</b>					
12 Salaries	175,342	152,205	207,176	266,419	28.60%
13 Retirement Contributions	23,145	15,234	23,825	30,638	28.60%
14 Medicare / Social Security	2,399	3,083	3,275	4,131	26.13%
15 Ad Val Pension Expense	22,621	22,654	24,389	26,747	9.67%
16 Bank Charges	151	90	350	350	0.00%
17 Dues, Subscriptions, Memberships	6,061	3,090	2,000	2,000	0.00%
18 Gasoline & Fuel	2,183	2,911	2,000	2,000	0.00%
19 Grass Cutting	5,200	6,600	8,000	9,500	18.75%
20 Insurance - General Liability	-	14,382	-	19,500	0.00%
21 Insurance - Hosp, Dntl, Life	65,293	61,575	97,600	130,054	33.25%
22 Insurance - Workers Comp	5,117	5,715	4,200	5,425	29.18%
23 IT Expense	6,016	7,990	5,000	8,000	60.00%
24 Prof Serv - Audit	1,500	1,500	1,500	1,500	0.00%
25 Prof Serv - Other	22,020	44,278	30,000	35,000	16.67%
26 Prof Serv - Veterinary	13,030	15,472	40,000	40,000	0.00%
27 Prof Serv - Vet - Emergency	5,920	6,671	5,000	10,000	100.00%
28 R&M - Buildings & Facilities	12,597	5,020	20,000	20,000	0.00%
29 R&M - Vehicles	786	2,730	2,500	2,500	0.00%
30 Rent Equipment	581	456	1,200	1,200	0.00%
31 Supplies - Operating	26,172	39,359	55,000	55,000	0.00%
32 Telephone	4,244	4,939	4,500	5,000	11.11%
33 Training	-	-	1,500	1,500	0.00%
34 Uniforms	200	100	2,800	2,800	0.00%
35 Utilities	14,823	112	14,000	14,000	0.00%
36 CIP - Animal Shelter	-	-	-	1,300,000	0.00%
37 <b>Total Expenditures</b>	<b>415,401</b>	<b>416,165</b>	<b>555,816</b>	<b>1,993,265</b>	<b>258.62%</b>
38					
39 <b>Lease Financing (Expenditures)</b>					
40 Lease Proceeds	-	-	-	-	100.00%
41 Lease Interest	(907)	-	(800)	(800)	0.00%
42 Lease Principal - Equipment	(6,479)	-	-	-	100.00%
43 Lease Principal - Vehicle	-	(7,385)	-	(8,000)	100.00%
44 <b>Total Lease Revenues (Expenditures)</b>	<b>(7,386)</b>	<b>(7,385)</b>	<b>(800)</b>	<b>(8,800)</b>	<b>100.00%</b>
45					
46 Excess (Deficiency) of Revenues	352,406	200,131	171,259	(1,184,647)	-791.73%
47					
48 <b>Operating Transfers In (Out)</b>					
49 Transfer Out - Gen.Fund (Admin)	(4,292)	(4,292)	(20,853)	(23,969)	14.94%
50 Transfer Out - Public Safety (Admin)	(5,915)	(9,847)	(9,642)	(13,241)	37.32%
51 Transfer In - Public Works	-	-	-	-	0.00%
52 <b>Total Operating Transfers In (Out)</b>	<b>(10,207)</b>	<b>(14,139)</b>	<b>(30,495)</b>	<b>(37,210)</b>	<b>22.02%</b>
53					
54 <b>Excess Revenue/(Expense)</b>	<b>342,199</b>	<b>185,992</b>	<b>140,764</b>	<b>(1,221,857)</b>	<b>-968.02%</b>
55					
56 Beginning Fund Balance	636,530	978,729	1,164,720	1,305,484	12.09%
57					
58 <b>Ending Fund Balance</b>	<b>978,729</b>	<b>1,164,720</b>	<b>1,305,484</b>	<b>83,627</b>	<b>-93.59%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Ad Valorem Tax	779,485	724,106	830,094	910,336	9.67%
3 In Lieu Payments	2,187	2,209	2,300	2,300	0.00%
4 Interest Income	2,279	10,543	2,500	2,500	0.00%
5 <b>Total Revenues</b>	<b>783,951</b>	<b>736,859</b>	<b>834,894</b>	<b>915,136</b>	<b>9.61%</b>
6					
7 <b>EXPENDITURES</b>					
8 Salaries	114,385	89,625	91,930	-	-100.00%
9 Payroll Taxes	65,816	76,370	30,700	-	-100.00%
10 Ad Val Pension	29,257	29,299	31,544	34,593	9.67%
11 ARC	-	-	-	679,183	100.00%
12 Bank Charges	250	213	300	-	-100.00%
13 Clients Training Supplies	23	261	2,500	-	-100.00%
14 Insurance - General Liability	19,105	15,271	75,000	171,360	128.48%
15 Insurance - Hosp, Dntl, Life	72,966	46,255	57,500	-	-100.00%
16 Insurance - Workmans Compensation	10,974	7,198	8,700	-	-100.00%
17 Office Supplies	15,359	10,922	11,000	-	-100.00%
18 Prof Serv - Other	17,025	12,906	17,000	-	-100.00%
19 R&M - Bldg & Facilities	171,453	21,082	30,000	30,000	0.00%
20 R&M - Vehicles	19,732	3,704	63,000	-	-100.00%
21 Supplies - Operating	8,912	6,065	11,000	-	-100.00%
22 Telephone	5,329	4,181	4,850	-	-100.00%
23 Utilities	23,963	16,486	23,000	-	-100.00%
24 <b>Total Expenditures</b>	<b>574,551</b>	<b>339,838</b>	<b>458,024</b>	<b>915,136</b>	<b>99.80%</b>
25					
26 <b>Excess Revenue/(Expense)</b>	<b>209,400</b>	<b>397,021</b>	<b>376,870</b>	<b>0</b>	<b>-100.00%</b>
27					
28 Beginning Fund Balance	1,012,949	1,222,349	1,619,370	1,996,241	23.27%
29					
30 <b>Ending Fund Balance</b>	<b>1,222,349</b>	<b>1,619,370</b>	<b>1,996,241</b>	<b>1,996,241</b>	<b>0.00%</b>



	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Grant - Fed- ARP	-	-	8,320,585	8,420,585	1.20%
3 Interest	1,898	53,669	2,000	100,000	4900.00%
4 <b>Total Revenues</b>	1,898	53,669	8,322,585	8,520,585	2.38%
5					
6 <b>EXPENDITURES</b>					
7 CIP - Expansion Reserve Oxidation Pond	-	-	10,773,800	13,350,000	23.91%
8 Professional Services		8,280			
9					
10 <b>Total Expenditures</b>	-	8,280	10,773,800	13,350,000	23.91%
11					
12 Excess (Deficiency) of Revenues	1,898	45,389	(2,451,215)	(4,829,415)	97.02%
13					
14 <b>Operating Transfers In (Out)</b>					
15 Transfer In- Wastewater (LDEQ)	-	-	2,453,215	4,829,415	96.86%
16					
17 <b>Total Operating Transfers In (Out)</b>	-	-	2,453,215	4,829,415	96.86%
18					
19 <b>Excess Revenue/(Expense)</b>	<b>1,898</b>	<b>45,389</b>	<b>2,000</b>	-	-100.00%
20					
21 Beginning Fund Balance	-	1,898	47,288	49,288	4.23%
22					
23 <b>Ending Fund Balance</b>	1,898	47,288	49,288	49,288	0.00%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Interest Income	2,135	11,719	3,500	22,000	528.57%
3 Other Revenues	400	87	1,000	1,000	0.00%
4 Phone Co - Landline	147,895	113,741	185,000	165,000	-10.81%
5 Phone Co - Wireless	577,848	564,510	560,000	632,000	12.86%
<b>6 Total Revenues</b>	<b>728,278</b>	<b>690,058</b>	<b>749,500</b>	<b>820,000</b>	<b>9.41%</b>
<b>7</b>					
<b>8 EXPENDITURES</b>					
9 911 Software Upgrade	44,392	44,444	47,250	47,250	0.00%
10 Bank Charges	243	126	300	300	0.00%
11 Capital Outlay	9,360	-	-	25,000	0.00%
12 Dues, Subscriptions, Memberships	3,274	2,070	2,000	2,000	0.00%
13 Insurance - General	57,239	56,016	50,000	66,000	32.00%
14 Prof Serv - Audit	5,000	-	5,000	5,000	0.00%
15 Prof Serv - Other	14,500	-	10,000	10,000	0.00%
16 R&M - Other	3,340	1,612	4,500	10,500	133.33%
17 Service Agreements	115,830	115,503	100,000	100,000	0.00%
18 Supplies - Operating	4,350	5,777	6,500	6,500	0.00%
19 Telephone	63,104	63,151	60,000	60,000	0.00%
20 Tower Rental	1,838	-	-	-	0.00%
21 Training , Travel, Seminars	7,842	7,084	8,000	8,000	0.00%
22 Utilities	19,283	24,089	14,000	14,000	0.00%
<b>23 Total Expenditures</b>	<b>349,595</b>	<b>319,871</b>	<b>307,550</b>	<b>354,550</b>	<b>15.28%</b>
<b>24</b>					
25 Excess (Deficiency) of Revenues	378,683	370,187	441,950	465,450	5.32%
<b>26</b>					
<b>27 Operating Transfers In (Out)</b>					
28 Transfer Out - General Fund - (Admin Fees)	(10,838)	(11,332)	(28,133)	(28,824)	2.46%
29 Transfer Out - Public Safety (Admin Fees)	(86,141)	(35,610)	(52,130)	(26,482)	-49.20%
30 Transfer Out - Public Safety	(130,000)	(180,000)	(233,000)	(327,000)	40.34%
31 Transfer Out - General Fund - DA Salary	(3,500)	(3,500)	(4,186)	(4,312)	3.00%
<b>32 Total Operating Transfers In (Out)</b>	<b>(230,479)</b>	<b>(230,442)</b>	<b>(317,449)</b>	<b>(386,618)</b>	<b>21.79%</b>
<b>33</b>					
<b>34 Excess Revenue/(Expense)</b>	<b>148,204</b>	<b>139,745</b>	<b>124,501</b>	<b>78,832</b>	<b>-36.68%</b>
<b>35</b>					
36 Beginning Fund Balance	1,305,049	1,453,253	1,592,998	1,717,500	7.82%
<b>37</b>					
<b>38 Ending Fund Balance</b>	<b>1,453,253</b>	<b>1,592,998</b>	<b>1,717,500</b>	<b>1,796,332</b>	<b>4.59%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Facility Rental - Bldngs	245,963	700	-	-	0.00%
3 Hotel/Motel State Tax	329,036	329,036	330,000	330,000	0.00%
4 Interest Income	1,955	9,853	3,500	17,000	385.71%
<b>5 Total Revenues</b>	<b>576,954</b>	<b>339,589</b>	<b>333,500</b>	<b>347,000</b>	<b>4.05%</b>
<b>6</b>					
<b>7 EXPENDITURES</b>					
8 Advertising,Printing, Brochures	-	-	500	500	0.00%
9 Bank Charges	275	83	-	150	0.00%
10 Capital Outlay	-	18,350	75,000	10,000	-86.67%
11 Dues, Subscriptions, Membership	3,089	534	-	-	0.00%
12 Grass Cutting	-	23,450	5,000	35,000	600.00%
13 Insurance - General Liability	-	-	34,000	34,000	0.00%
14 Janitorial Services	13,152	10,823	12,600	13,550	7.54%
15 Prof Serv - Audit	2,600	2,600	2,600	2,600	0.00%
16 Prof Serv - Other	26,230	10	12,500	4,500	-64.00%
17 R&M - Building	36,755	37,613	35,000	80,000	128.57%
18 Rent	-	-	1,500	1,500	0.00%
19 Supplies - Operating	2,976	4,239	5,000	2,500	-50.00%
20 Telephone	5,709	6,290	6,000	3,500	-41.67%
21 Utilities	90,372	94,865	70,000	70,000	0.00%
<b>22 Total Expenditures</b>	<b>181,158</b>	<b>198,857</b>	<b>259,700</b>	<b>257,800</b>	<b>-0.73%</b>
<b>23</b>					
24 Excess (Deficiency) of Revenues	395,796	140,732	73,800	89,200	20.87%
<b>25</b>					
<b>26 Operating Transfers In (Out)</b>					
27 Transfer Out - General Fund (Admin)	(77,012)	(86,129)	(73,673)	(79,857)	8.39%
28 Transfer Out - General Fund (Events)	(30,000)	(30,000)	-	-	0.00%
<b>29 Total Operating Transfers In (Out)</b>	<b>(107,012)</b>	<b>(116,129)</b>	<b>(73,673)</b>	<b>(79,857)</b>	<b>8.39%</b>
<b>30</b>					
31 Excess Revenue/(Expense)	<b>288,784</b>	<b>24,603</b>	<b>127</b>	<b>9,343</b>	<b>7247.10%</b>
<b>32</b>					
33 Beginning Fund Balance	1,209,827	1,498,612	1,523,215	1,523,342	0.01%
<b>34</b>					
35 Ending Fund Balance	1,498,612	1,523,215	1,523,342	1,532,685	0.61%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Court Fee Act 582	36,641	30,817	64,600	46,000	-28.79%
3 Fines, Forfeitures, Etc.	1,261,593	1,044,238	1,520,000	1,300,000	-14.47%
4 Interest Income	158	878	720	4,000	455.56%
5 Opioid Abatement	-	-	-	110,000	100.00%
6 Other Revenue	513	3,804	60,000	60,000	0.00%
7 <b>Total Revenues</b>	<b>1,298,905</b>	<b>1,079,738</b>	<b>1,645,320</b>	<b>1,520,000</b>	<b>-7.62%</b>
8					
9 <b>EXPENDITURES</b>					
10 Salaries - Court Reporters	73,216	251,899	260,087	260,341	0.10%
11 Salaries - DA Staff	434,007	486,463	610,000	610,000	0.00%
12 Salaries - Judicial Exec. Asst.	-	197,995	204,661	208,101	1.68%
13 Salaries - Law Clerk	119,208	123,685	132,000	127,667	-3.28%
14 Retirement Contributions	41,452	41,529	95,000	53,871	-43.29%
15 Social Security	9,313	22,709	16,837	16,559	-1.65%
16 Bank Charges	-	151	-	300	100.00%
17 Capital Litigation Expenses	25,025	11,250	50,000	30,000	-40.00%
18 Capital Outlay	-	18,732	25,000	15,000	-40.00%
19 Commission Dues	141,416	120,050	-	130,000	100.00%
20 Court Filings Fees	-	7,075	-	2,500	100.00%
21 Court Testimony	18,477	23,305	20,000	20,000	0.00%
22 Ded. Fines	141,129	120,924	176,320	150,800	-14.47%
23 Ded. Fines - Judicial Sec.Salary	242,491	-	-	-	0.00%
24 Ded. Fines - JuvenileOfficers Sal.	123,922	-	-	-	0.00%
25 Insurance - General Liability	-	-	21,000	-	-100.00%
26 Insurance - Health	287,633	413,939	300,000	350,000	16.67%
27 Insurance - Workman's Comp	353	2,000	1,495	1,500	0.33%
28 Interpreters	6,914	19,359	9,000	10,000	11.11%
29 IT Expense	-	1,349	-	1,500	0.00%
30 Miscellaneous	2,425	-	-	-	0.00%
31 Office Supplies & Equipment	12,810	15,152	15,000	10,000	-33.33%
32 Opioid Abatement Outreach	-	-	-	110,000	100.00%
33 Supplies - Operating	298,010	317,051	230,000	250,000	8.70%
34 Telephone	21,115	19,900	30,000	20,000	-33.33%
35 Transcripts	-	-	15,000	5,000	-66.67%
36 Trial Expense	705	19,726	18,000	10,000	-44.44%
37 Utilities	-	713	-	1,000	0.00%
38 <b>Total Expenditures</b>	<b>1,999,620</b>	<b>2,234,955</b>	<b>2,229,400</b>	<b>2,394,138</b>	<b>7.39%</b>
39					
40 Excess (Deficiency) of Revenues	(700,716)	(1,155,218)	(584,080)	(874,138)	49.66%
41					
42 <b>Operating Transfers In (Out)</b>					
43 Transfer In - General Fund	315,000	631,732	165,080	385,727	133.66%
44 Transfer In - Juvenile Detention	180,260	175,000	419,000	488,411	16.57%
45 <b>Total Operating Transfers In (Out)</b>	<b>495,260</b>	<b>806,732</b>	<b>584,080</b>	<b>874,138</b>	<b>49.66%</b>
46					
47 <b>Excess Revenue/(Expense)</b>	<b>(205,456)</b>	<b>(348,486)</b>	<b>-</b>	<b>0</b>	<b>0.00%</b>
48					
49 Beginning Fund Balance	-	(205,456)	-	-	0.00%
50					
51 <b>Ending Fund Balance</b>	<b>(205,456)</b>	<b>(553,941)</b>	<b>-</b>	<b>0</b>	<b>-</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Atmos Share the Warmth	154	10,232	10,000	10,000	0.00%
3 Grant - State - Summer Food Program	201,264	-	164,000	164,000	0.00%
4 Interest	863	4,762	1,000	4,800	380.00%
5 United Way Emerg Serv Food Program	13,478	18,013	10,000	10,000	0.00%
6 United Way Grass Cutting Grant	-	-	5,000	5,000	0.00%
7 United Way STEM Program	-	-	15,000	15,000	0.00%
8 Volunteer Income Tax Assistance (VITA)	2,675	1,350	3,000	3,000	0.00%
<b>9 TOTAL REVENUES</b>	<b>218,433</b>	<b>34,356</b>	<b>208,000</b>	<b>211,800</b>	<b>1.83%</b>
<b>10</b>					
<b>11 EXPENDITURES</b>					
12 Salaries	-	-	225,167	236,209	4.90%
13 Salaries - Car Allowance	-	-	4,800	4,800	0.00%
14 Salary - Director	-	-	102,365	105,436	3.00%
15 Retirement Contributions	-	-	44,180	45,802	3.67%
16 Medicare / SSN	-	-	8,935	9,622	7.69%
17 Bank Charges	311	571	300	300	0.00%
18 Client Disaster Sheltering & Residential	(5,301)	5,828	18,500	22,500	21.62%
19 Client Fire Victim Clothing	400	-	1,200	1,500	25.00%
20 Client Fire Victim Housing	-	-	1,200	1,500	25.00%
21 Client Education Fairs	1,443	1,942	3,000	2,000	-33.33%
22 Client Food Vouchers	8,197	15,910	6,000	5,000	-16.67%
23 Client Medication	-	(35)	1,500	1,000	-33.33%
24 Client Other Education	(212)	3,000	2,000	2,000	0.00%
25 Client Training, Development and Linkages Programs	1,776	2,393	2,000	2,000	0.00%
26 Client Transportation Vouchers	-	-	800	800	0.00%
27 Client Utility Payments	4,181	5,279	4,000	4,000	0.00%
28 Commodities Costs	5,670	7,898	9,730	9,730	0.00%
29 Dues, Subscriptions & Ads	8,244	1,858	3,240	3,240	0.00%
30 Elderly Services	-	-	20,700	28,300	36.71%
31 HCC Janitorial & Maintenance	-	-	1,100	-	-100.00%
32 HCC Programs	4,044	1,019	6,500	-	-100.00%
33 Insurance - Hosp, Dntl, Life	-	-	108,151	160,043	47.98%
34 Insurance - Workmans Compensation	-	-	961	996	3.61%
35 IT Expense	47	10,983	15,000	15,000	0.00%
36 Janitorial Services	442	7,830	2,000	8,120	306.00%
37 Mileage	106	141	700	700	0.00%
38 Miscellaneous	(7,372)	2,706	2,500	2,500	0.00%
39 Prof Services - Other	-	-	-	1,500	100.00%
40 Rent Equipment	6,444	3,939	8,200	8,200	0.00%
41 Summer Food Program	171,416	-	164,000	164,000	0.00%
42 Supplies - Operating	7,545	6,012	13,650	13,650	0.00%
43 Telephone	5,433	8,843	7,000	7,000	0.00%
44 Travel - Conferences	235	1,241	1,500	1,500	0.00%
45 Travel Expense	-	969	1,000	2,000	100.00%
46 United Way Emerg Serv Food Program	10,000	27,199	10,000	10,000	0.00%
47 United Way Grass Cutting Grant	50	-	5,000	5,000	0.00%
48 United Way STEM Program	640	-	15,000	15,000	0.00%
49 Utilities	6,100	6,041	6,100	6,100	0.00%
50 VITA Other Costs	105	105	2,000	2,000	0.00%
<b>51 TOTAL EXPENDITURES</b>	<b>229,945</b>	<b>121,672</b>	<b>829,979</b>	<b>909,048</b>	<b>9.53%</b>
<b>52</b>					
53 Excess (Deficiency) of Revenues	(11,512)	(87,315)	(621,979)	(697,248)	12.10%
<b>54</b>					
<b>55 Operating Transfers In (Out)</b>					
56 Trans In - General Fund	70,000	123,000	580,676	637,000	9.70%
57 Trans In - Community Services CSBG (Salaries Reimb)	-	-	56,637	60,355	6.56%
<b>58 Total Operating Transfers In (Out)</b>	<b>70,000</b>	<b>123,000</b>	<b>637,313</b>	<b>697,355</b>	<b>9.42%</b>
<b>59</b>					
60 <b>Excess Revenue/(Expense)</b>	<b>58,488</b>	<b>35,685</b>	<b>15,334</b>	<b>107</b>	<b>-99.30%</b>
<b>61</b>					
62 Beginning Fund Balance	441,186	517,410	553,095	568,429	2.77%
63 Prior Period Audit Adjs	17,736				
<b>64</b>					
<b>65 Ending Fund Balance</b>	<b>517,410</b>	<b>553,095</b>	<b>568,429</b>	<b>568,536</b>	<b>0.02%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Grant - Fed CSBG CARES Act (Adm. Assistance)	43,361	5,225	-	-	0.00%
3 Grant - Fed CSBG CARES (Direct Program Activities)	18,807	126,719	-	-	0.00%
4 Grant - Fed Reg CSBG Funds (Program Activities)	44,721	40,071	66,686	62,080	-6.91%
5 Grant - Fed Reg CSBG Funds (Adm. Assistance)	95,597	78,186	64,438	60,355	-6.34%
6 <b>TOTAL REVENUES</b>	<u>202,485</u>	<u>250,200</u>	<u>131,124</u>	<u>122,434</u>	<u>-6.63%</u>
7					
8 <b>EXPENDITURES</b>					
9 CSBG Adm. Assistance	95,597	85,827	7,801	-	-100.00%
10 CSBG CARES Act Adm. Assistance	39,836	5,225	-	-	0.00%
11 CSBG CARES Act Direct Program Activities	21,382	126,719	-	-	0.00%
12 CSBG Direct Program Activities	45,671	40,071	66,686	62,080	-6.91%
13 <b>TOTAL EXPENDITURES</b>	<u>202,485</u>	<u>257,841</u>	<u>74,487</u>	<u>62,080</u>	<u>-16.66%</u>
14					
15 Excess (Deficiency) of Revenues	-	(7,641)	56,637	60,355	6.56%
16					
17 <b>Operating Transfers In (Out)</b>					
18 Transfer Out - Community Services (CSBG Salaries)	-	-	(56,637)	(60,355)	6.56%
19 Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(56,637)</u>	<u>(60,355)</u>	<u>6.56%</u>
20					
21 <b>Excess Revenue/(Expense)</b>	-	<b>(7,641)</b>	-	<b>(1)</b>	0.00%
22					
23 Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>(7,641)</u>	<u>(7,641)</u>	<u>0.00%</u>
24					
25 <b>Ending Fund Balance</b>	<u>-</u>	<u>(7,641)</u>	<u>(7,641)</u>	<u>(7,642)</u>	<u>0.00%</u>

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted Budget 2023</b>	<b>Proposed Budget 2024</b>	<b>Percentage Change (2024-2023)</b>
1 <b>REVENUES</b>					
2     Grant - Fed LIHEAP CARES Supplemental	4,773	-	49,636	49,636	0.00%
3     Grant - Fed LIHEAP Administrative Assistance	30,382	18,076	25,000	25,000	0.00%
4     LIHEAP Client Education (Supplies)	8,415	8,262	16,683	16,683	0.00%
5     Interest	13	123	30	100	233.33%
6 <b>TOTAL REVENUES</b>	<b>43,583</b>	<b>26,461</b>	<b>91,349</b>	<b>91,419</b>	<b>0.08%</b>
7					
8 <b>EXPENDITURES</b>					
9     LIHEAP Administrative Assistance Remiburse	30,382	18,076	25,000	25,000	0.00%
10    LIHEAP Client Education (Supplies)	8,415	8,262	16,683	16,683	0.00%
11    LIHEAP CARES Supplemental	4,773		49,665	49,665	0.00%
12 <b>TOTAL EXPENDITURES</b>	<b>43,570</b>	<b>26,337</b>	<b>91,348</b>	<b>91,348</b>	<b>0.00%</b>
13					
14 <b>Excess Revenue/(Expense)</b>	<b>13</b>	<b>123</b>	<b>1</b>	<b>71</b>	<b>14000.00%</b>
15					
16 Beginning Fund Balance	15	28	151	152	0.33%
17					
18 <b>Ending Fund Balance</b>	<b>28</b>	<b>151</b>	<b>152</b>	<b>222</b>	<b>46.53%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Business Development-Fast Trac	8,000	8,000	10,000	10,000	0.00%
3 Donations	2,700	10,500	-	-	0.00%
4 Grant - State - Other	11,000	-	-	-	0.00%
5 Festival Income	250	179,071	185,000	185,000	0.00%
6 Homebuyer Program	5,891	8,064	8,000	8,000	0.00%
7 Interest Income	5,785	25,680	10,000	50,000	400.00%
8 Other income	169	310	500	500	0.00%
9 Pageant Revenues	450	4,401	5,500	5,500	0.00%
10 Sales Tax	4,242,651	4,743,452	4,017,200	4,218,100	5.00%
<b>11 Total Revenues</b>	<b>4,276,896</b>	<b>4,979,477</b>	<b>4,236,200</b>	<b>4,477,100</b>	<b>5.69%</b>
<b>12</b>					
<b>13 EXPENDITURES</b>					
14 Salaries	92,984	121,369	117,090	272,364	132.61%
15 Salaries - Car Allowance	4,800	4,800	4,800	4,800	0.00%
16 Salary - Director	96,566	88,521	100,785	103,809	3.00%
17 Retirement Contributions	25,608	21,405	23,710	41,912	76.77%
18 Medicare / Social Security	1,530	3,881	3,885	6,181	59.10%
19 Advertising / Marketing	35,404	25,639	40,000	40,000	0.00%
20 Bank Charges	662	583	500	500	0.00%
21 Beautification	7,956	2,230	20,000	10,000	-50.00%
22 Business Development	134,655	55,541	170,000	225,000	32.35%
23 Capital Outlay - Leases	-	3,801	-	-	0.00%
24 County Agent - Supplies	5,286	4,277	6,000	6,000	0.00%
25 County Agent - Salary	37,290	29,832	30,000	30,000	0.00%
26 County Agent - Telephone	2,439	2,491	4,000	4,000	0.00%
27 Dues & Subscriptions	87,471	72,483	60,000	60,000	0.00%
28 Events	108,324	224,424	225,000	300,000	33.33%
29 Festival Expenses	17,421	363,992	255,000	350,000	37.25%
30 Grass Cutting	1,040	1,600	1,500	1,900	26.67%
31 Insurance - Flood	2,462	2,571	2,600	2,600	0.00%
32 Insurance - General Liability	-	31,600	-	45,000	0.00%
33 Insurance - Hosp, Dntl, Life	130,544	78,149	62,550	126,141	101.66%
34 Insurance - Workmans Compensation	588	714	535	930	73.76%
35 Interest Expense	250	-	-	-	0.00%
36 IT Expense	13,140	14,202	6,000	6,000	0.00%
37 Janitorial Services	8,700	8,700	8,700	8,120	-6.67%
38 Lease Principal Equipment	3,551	-	-	-	#DIV/0!
39 Miscellaneous	1,479	154	2,000	2,000	0.00%
40 Office Supplies	65	-	-	-	0.00%
41 Pageant Expense	3,249	22,245	20,000	20,000	0.00%
42 Prof Serv - Audit	5,200	5,400	5,400	5,400	0.00%
43 Prof Serv - Other	35,108	5,183	30,000	10,000	-66.67%
44 Rent - Equipment	-	-	4,000	4,000	0.00%
45 Rent - Storage	8,746	8,610	12,000	12,000	0.00%
46 Reserve Interchange	5,988	28,344	30,000	30,000	0.00%



	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
47 River Parishes Transit Authority	114,583	135,417	125,000	125,000	0.00%
48 Sales Tax Commissions	103,006	99,078	109,600	88,580	-19.18%
49 St. John Theatre	(5,936)	2,097	5,000	5,000	0.00%
50 Supplies - Operating	4,532	15,741	15,000	20,000	33.33%
51 Telephone	5,104	5,963	7,000	7,000	0.00%
52 Travel / Training	339	4,031	15,000	20,000	33.33%
53 Utilities	2,342	2,297	2,500	2,500	0.00%
54 <b>CIP - I-10 Beautification</b>					
55       Engineering	2,495	16,163	-	-	0.00%
56       Construction	269	-	-	-	0.00%
57 <b>Total Expenditures</b>	<b>1,105,240</b>	<b>1,513,529</b>	<b>1,525,155</b>	<b>1,996,737</b>	<b>30.92%</b>
58					
59 <b>Excess(Deficiency) of Revenues</b>	<b>3,171,655</b>	<b>3,465,948</b>	<b>2,711,045</b>	<b>2,480,363</b>	<b>-8.51%</b>
60					
61 <b>Operating Transfers In (Out)</b>					
62 Transfer Out - Gen Fund (Adm.Fees)	(240,792)	(281,450)	(282,470)	(283,814)	0.48%
63 Transfer Out - General Fund	(2,600,000)	(4,125,000)	(1,900,000)	(1,900,000)	0.00%
64 Transfer Out - LA SAFE	-	(181,226)	-	-	0.00%
65 Transfer Out - Public Safety	(30,000)	-	-	-	0.00%
66 Transfer Out - 2022 Bond (WB Multi Purpose)	-	-	-	(1,500,000)	100.00%
67 <b>Total Operating Transfers In (Out)</b>	<b>(2,870,792)</b>	<b>(4,587,676)</b>	<b>(2,182,470)</b>	<b>(3,683,814)</b>	<b>68.79%</b>
68					
69 <b>Excess Revenue/(Expense)</b>	<b>300,863</b>	<b>(1,121,728)</b>	<b>528,575</b>	<b>(1,203,451)</b>	<b>-327.68%</b>
70					
71 Beginning Fund Balance	3,943,411	4,244,274	3,122,547	3,651,121	16.93%
72					
73 <b>Ending Fund Balance</b>	<b>4,244,274</b>	<b>3,122,547</b>	<b>3,651,121</b>	<b>2,447,670</b>	<b>-32.96%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 2% Fire Insurance Rebate	164,660	311,387	165,000	250,000	51.52%
3 Interest Income	3,940	15,549	3,500	25,000	614.29%
4 Other Income	213,735	163,028	175,000	175,000	0.00%
5 Sales Tax	5,656,864	6,324,601	5,335,000	5,601,750	5.00%
6 Sheriff's Office (Sub Station)	537,709	50,978	-	-	0.00%
7 Fed - HMGP Grant - Safe Room	5,625	(7,224)	-	-	0.00%
<b>8 Total Revenues</b>	<b>6,582,534</b>	<b>6,858,320</b>	<b>5,678,500</b>	<b>6,051,750</b>	<b>6.57%</b>
<b>10 EXPENDITURES</b>					
11 Salaries - Firefighters	2,574,308	2,523,157	2,500,000	2,700,000	8.00%
12 Retirement	761,936	782,556	775,000	925,000	19.35%
13 Medicare	40,981	49,106	40,000	45,000	12.50%
14 Bank Charges	277	327	500	350	-30.00%
15 Capital Outlay - Equipment	1,487,433	562,852	50,000	80,000	60.00%
16 Salaries - Dispatchers	151,762	87,491	150,000	150,000	0.00%
17 Dues, Subscriptions, Memberships	5,160	4,407	3,000	3,000	0.00%
18 Fire Prevention	6,049	5,276	10,000	10,000	0.00%
19 Gasoline & Fuel	67,514	120,058	70,000	80,000	14.29%
20 Insurance - General Liability	262,852	296,099	300,000	275,000	-8.33%
21 Insurance - Health,Dental,Life	562,257	569,177	575,000	615,000	6.96%
22 Insurance - Workman's Compensation	273,216	305,993	275,000	350,000	27.27%
23 IT Expense	21,752	27,156	9,000	25,000	177.78%
24 Loan Payments	86,091	86,091	-	-	0.00%
25 Office Supplies	8,388	12,380	15,000	10,000	-33.33%
26 Personal Reimbursement	11,590	3,844	20,000	15,000	-25.00%
27 Prof Serv - Audit	8,863	-	8,000	8,000	0.00%
28 Prof Serv - Other	29,248	11,669	20,000	20,000	0.00%
29 Prof Serv - PMI	84,534	82,113	82,000	90,000	9.76%
30 R&M - Buidlings & Facilities	48,934	39,493	50,000	50,000	0.00%
31 R&M - Vehicles	133,347	183,044	130,000	150,000	15.38%
32 Rent - Equipment	-	-	2,400	2,400	0.00%
33 Sales Tax Commission	137,365	132,144	125,000	117,637	-5.89%
34 Settlements - Other	690	-	-	-	0.00%
35 Supplies - Equipment, Operating	110,358	106,347	100,000	100,000	0.00%
36 Telephone	12,419	16,536	13,000	15,000	15.38%
37 Training, Seminars, Conferences	47,727	47,193	45,000	45,000	0.00%
38 Uniforms	16,548	20,812	20,000	20,000	0.00%
39 Utilities	110,781	124,656	110,000	90,000	-18.18%
<b>40 Capital Outlay - Building -WB Substation</b>					
41 Construction	1,073,866	-	-	-	0.00%
42 Engineering	14,682	6,857	-	-	0.00%
43 Miscellaneous Expense	4,722	-	-	-	0.00%
<b>44 Total Expenditures</b>	<b>8,155,651</b>	<b>6,206,835</b>	<b>5,497,900</b>	<b>5,991,387</b>	<b>8.98%</b>
45					
46 Excess(Deficiency) of Revnuces	(1,573,117)	651,485	180,600	60,363	-66.58%
<b>48 Operating Transfers In (Out)</b>					
49 Transfer In - General Fund	433,734	-	-	-	0.00%
50 Transfer In - Health Unit	-	-	210,000	100,000	-52.38%
51 Transfer In - Street Lights (Warehouse)	-	-	210,000	-	-100.00%
52 Transfer Out - Pub Wks (Vehicle Foreman)	(96,451)	(100,338)	(105,941)	(114,178)	7.78%
53 Transfer Out - Public Safety (Acct II Salary)	(53,225)	(55,707)	-	-	0.00%
54 Transfer Out - General Fund ( Adm Fees)	(12,704)	(13,226)	(30,028)	(28,082)	-6.48%
55 Transfer Out - Sinking fund 2015	(451,108)	(455,876)	(451,230)	-	-100.00%
56 Transfer Out - General Fund (DA Salary)	(11,100)	(11,100)	(13,276)	(13,674)	3.00%
<b>57 Total Operating Transfers In (Out)</b>	<b>(190,854)</b>	<b>(636,247)</b>	<b>(180,475)</b>	<b>(55,934)</b>	<b>-69.01%</b>
58					
59 Excess Revenue/(Expense)	<b>(1,763,971)</b>	<b>15,239</b>	<b>125</b>	<b>4,430</b>	<b>3454.43%</b>
60					
61 Beginning Fund Balance	4,492,686	2,728,715	2,743,954	2,744,078	0.00%
62					
63 <b>Ending Fund Balance</b>	<b>2,728,715</b>	<b>2,743,954</b>	<b>2,744,078</b>	<b>2,748,508</b>	<b>0.16%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 GOMESA Revenues	563,424	38,791	800,000	8,129,848	916.23%
3 Interest Income	2,008	84,075	3,500	100,000	2757.14%
4 <b>Total Revenues</b>	<u>565,431</u>	<u>122,866</u>	<u>803,500</u>	<u>8,229,848</u>	<u>924.25%</u>
5					
6 <b>EXPENDITURES</b>					
7 Bond Agent Fees	1,500	4,000	2,300	2,300	0.00%
8 Prof Serv - Other	1,650	4,177	12,000	12,000	0.00%
9 <b>CIP - Lake Pontchartrain</b>	235,155	38,791	789,200	9,169,451	1061.87%
10 <b>Total Expenditures</b>	<u>238,305</u>	<u>46,968</u>	<u>803,500</u>	<u>9,183,751</u>	<u>1042.97%</u>
11					
12 Excess (Deficiency) of Revenues	327,126	75,898	-	(953,903)	100.00%
13					
14 <b>Operating Transfers In (Out)</b>					
15	-	-	-	-	0.00%
16 <b>Total Operating Transfers In (Out)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
17					
18 <b>Excess Revenue/(Expense)</b>	<b>327,126</b>	<b>75,898</b>	<b>-</b>	<b>(953,903)</b>	100.00%
19					
20 Beginning Fund Balance	1,198,560	1,525,686	1,601,584	1,601,584	0.00%
21					
22 <b>Ending Fund Balance</b>	<u>1,525,686</u>	<u>1,601,584</u>	<u>1,601,584</u>	<u>647,681</u>	<u>-59.56%</u>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Ad Valorem Tax	772,611	716,641	821,537	900,951	9.67%
3 In Lieu Payments	4,602	(251)	2,200	2,200	0.00%
4 Interest Income	3,546	16,396	5,000	36,000	620.00%
5 Other Revenues	59	93	100	100	0.00%
6 State Revenue Sharing	16,768	15,261	16,000	16,000	0.00%
<b>7 Total Revenues</b>	<b>797,586</b>	<b>748,140</b>	<b>844,837</b>	<b>955,251</b>	<b>13.07%</b>
8					
<b>9 EXPENDITURES</b>					
10 Salaries	27,640	33,118	33,983	66,114	94.55%
11 Retirement	1,168	3,745	3,910	7,603	94.45%
12 Medicare / Social Security	213	449	495	959	93.67%
13 Ad Val Pension	28,956	28,997	31,218	34,236	9.67%
14 Bank Charges	72	72	-	150	100.00%
15 Grass Cutting	360	120	1,080	1,200	11.11%
16 Insurance - General Liability	-	7,774	-	-	0.00%
17 Insurance - Hosp, Dntl, Life	(2,445)	12,063	13,500	39,964	196.03%
18 Insurance - Workmans Compensation	176	-	85	165	94.45%
19 IT Expense	2,702	1,711	2,500	2,500	0.00%
20 Janitorial Services	12,012	11,011	18,000	11,000	-38.89%
21 Office Supplies	1,838	3,521	3,000	6,000	100.00%
22 Prof Serv - Audit	2,600	-	2,600	2,600	0.00%
23 Prof Serv - Other	245	-	5,000	5,000	0.00%
24 R&M - Bldg & Facilities	18,760	19,989	10,000	100,000	900.00%
25 Rent - Equipment	10,213	10,038	11,000	11,000	0.00%
26 State Health Services - DHH	70,000	70,000	70,000	70,000	0.00%
27 Telephone Services	3,679	3,261	3,500	3,500	0.00%
28 Travel	-	-	300	500	66.67%
29 Utilities	20,327	4,115	25,000	25,000	0.00%
<b>30 Total Expenditures</b>	<b>198,516</b>	<b>209,984</b>	<b>235,171</b>	<b>387,492</b>	<b>64.77%</b>
31					
32 Excess (Deficiency) of Revenues	599,070	538,156	609,666	567,759	-6.87%
33					
<b>34 Operating Transfers In (Out)</b>					
35 Transfer Out-GF (Admin)	(67,115)	(75,142)	(71,425)	(74,536)	4.36%
36 Transfer Out - Fire	-	-	(210,000)	(100,000)	-52.38%
37 Transfer Out - Ambulance	-	-	-	(123,641)	100.00%
38 Transfer Out-Mosquito	(45,000)	(45,000)	(45,000)	-	-100.00%
39 Transfer Out-GF (Coroner)	(115,000)	(115,000)	(150,000)	(150,000)	0.00%
<b>40 Total Operating Transfers In (Out)</b>	<b>(227,115)</b>	<b>(235,142)</b>	<b>(476,425)</b>	<b>(448,177)</b>	<b>-5.93%</b>
41					
<b>42 Excess Revenue/(Expense)</b>	<b>371,955</b>	<b>303,014</b>	<b>133,241</b>	<b>119,582</b>	<b>-10.25%</b>
43					
44 Beginning Fund Balance	1,824,229	2,196,184	2,499,198	2,632,439	5.33%
45					
<b>46 Ending Fund Balance</b>	<b>2,196,184</b>	<b>2,499,198</b>	<b>2,632,439</b>	<b>2,752,021</b>	<b>4.54%</b>

Hurricane IDA - Disaster Recovery Programs

	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>			
2 Grant - Fed - FEMA - Elevation	-	9,000,000	100.00%
3 Grant - Fed - FEMA - HMGP	-	6,000,000	100.00%
4 Grant - Fed - FEMA - HRP	-	2,800,000	100.00%
5 Grant - Fed - FEMA - RCIP	-	4,000,000	100.00%
6 <b>Total Revenues</b>	-	21,800,000	100.00%
7			
8 <b>EXPENDITURES</b>			
9 Bank Charges	-	150	100.00%
10 CIP - Elevation	-	9,000,000	100.00%
11 CIP - HMGP	-	6,000,000	100.00%
12 CIP - HRP	-	2,800,000	100.00%
13 CIP - RCIP	-	4,000,000	100.00%
14 Prof Services - Other	100,000	100,000	100.00%
15			
16 <b>Total Expenditures</b>	100,000	21,900,150	21800.15%
17			
18 Excess (Deficiency) of Revenues	(100,000)	(100,150)	0.00%
19			
20 <b>Operating Transfers In (Out)</b>			
21 Transfer In - IDA	100,000	-	
22 <b>Total Operating Transfers In (Out)</b>	100,000	-	0.00%
23			
24 <b>Excess Revenue/(Expense)</b>	-	(100,150)	-100.00%
25			
26 Beginning Fund Balance	-	-	0.00%
27			
28 <b>Ending Fund Balance</b>	-	(100,150)	-100.00%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Donations	250,000	-	-	-	0.00%
3 Grant - Fed - FEMA	4,765,441	13,275,355	20,000,000	36,000,000	80.00%
4 Grant - Fed - NRCS	-	-	-	1,264,070	100.00%
5 Insurance Proceeds	1,371,563	3,846,659	-	2,000,000	100.00%
6 Interest	-	16,659	10,000	75,000	650.00%
7 <b>Total Revenues</b>	<b>6,387,004</b>	<b>17,138,673</b>	<b>20,010,000</b>	<b>39,339,070</b>	<b>96.60%</b>
8					
9 <b>EXPENDITURES</b>					
10 Agent Fees - Bond	-	-	-	1,500	100.00%
11 Bank Charges	-	430	-	600	100.00%
12 Bond Cost	-	-	-	-	0.00%
13 Capital Outlay	14,899	146,641	-	300,000	100.00%
14 CIP - Parish Buildings	-	1,221,514	-	7,247,000	100.00%
15 Debris Removal & Demolition	24,943,944	23,351,084	-	1,000,000	100.00%
16 Drainage Expense	24,805	9,359,962	5,000,000	100,000	-98.00%
17 Gasoline & Fuel	279,302	-	-	-	0.00%
18 Interest Expense	-	495,833	481,667	725,000	50.52%
19 Miscellaneous Expense	17,378	3,786	25,000	5,000	-80.00%
20 Parts & Supplies - Machine & Equipment	254,224	170,833	2,000,000	10,000	-99.50%
21 Professional Services	1,558,348	7,195,326	1,000,000	1,500,000	50.00%
22 R&M - Buildings & Facilities	2,831,946	2,046,822	6,500,000	100,000	-98.46%
23 R&M - Streets	28,138	18,646	1,000,000	-	0.00%
24 R&M - Streets Signs	6,770	-	100,000	200,000	100.00%
25 R&M - Vehicles	5,085	101,469	-	-	0.00%
26 R&M - Water Services	447,041	19,925	-	-	0.00%
27 R&M - Waterwater Services	-	72,535	-	200,000	100.00%
28 Rent - Equipment	587,116	375,331	-	25,000	100.00%
29 Salaries - Storm	860,207	-	-	-	0.00%
30 Supplies - Operating	227,360	11,840	-	-	0.00%
31 NRCS Drainage Canals Phase 2	-	-	-	1,404,523	100.00%
32 <b>Total Expenditures</b>	<b>32,086,563</b>	<b>44,591,977</b>	<b>16,106,667</b>	<b>12,818,623</b>	<b>-20.41%</b>
33					
34 Excess (Deficiency) of Revenues	(25,699,558)	(27,453,304)	3,903,333	26,520,447	579.43%
35					
36 <b>Non-Operating Revenues (Expenses)</b>					
37 Loan Proceeds	-	30,000,000	30,000,000	-	-100.00%
38 <b>Net Non-Operating Revenues (Expenses)</b>	<b>-</b>	<b>30,000,000</b>	<b>30,000,000</b>	<b>-</b>	<b>-100.00%</b>
39					
40 <b>Operating Transfers In (Out)</b>					
41 Transfer In - 2009 Bond	-	16,111	-	-	0.00%
42 Transfer In - 2014 Bond (Drainage)	-	1,891,789	-	-	0.00%
43 Transfer Out - Utilities	-	(440,269)	-	-	0.00%
44 Transfer Out - Wastewater	-	(70,487)	-	-	0.00%
45 <b>Total Operating Transfers In (Out)</b>	<b>-</b>	<b>1,397,144</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
46					
47 <b>Excess Revenue/(Expense)</b>	<b>(25,699,558)</b>	<b>3,943,839</b>	<b>33,903,333</b>	<b>26,520,447</b>	<b>-21.78%</b>
48					
49 Beginning Fund Balance	-	(25,699,558)	(21,755,719)	12,147,615	-155.84%
50					
51 <b>Ending Fund Balance</b>	<b>(25,699,558)</b>	<b>(21,755,719)</b>	<b>12,147,615</b>	<b>38,668,062</b>	<b>218.32%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024
1 REVENUES				
2 FEMA	-	-	-	-
3 CDBG	-	-	-	-
4 Total Revenues	-	-	-	-
5				
6 EXPENDITURES				
7				
8 Total Expenditures	-	-	-	-
9				
10 Excess (Deficiency) of Revenues	-	-	-	-
11				
12 Operating Transfers In (Out)				
13	-	-	-	-
14 Total Operating Transfers In (Out)	-	-	-	-
15				
16 Excess Revenue/(Expense)	-	-	-	-
17				
18 Beginning Fund Balance	(146,342)	31,609	31,609	31,609
19				
20 Ending Fund Balance	(146,342)	31,609	31,609	31,609

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 FEMA PW 65	22,375	-	-	409,175	100.00%
3 <b>Total Revenues</b>	22,375	-	-	409,175	100.00%
4					
5 <b>EXPENDITURES</b>					
6 Professional Services	-	1,103	-	-	
7	-	-	-	-	0.00%
8 <b>Total Expenditures</b>	-	1,103	-	-	0.00%
9					
10 Excess (Deficiency) of Revenues	22,375	(1,103)	-	409,175	100.00%
11					
12 <b>Operating Transfers In (Out)</b>					
13	-	-	-	-	0.00%
14 <b>Total Operating Transfers In (Out)</b>	-	-	-	-	0.00%
15					
16 <b>Excess Revenue/(Expense)</b>	<b>22,375</b>	<b>(1,103)</b>	<b>-</b>	<b>409,175</b>	<b>100.00%</b>
17					
18 Beginning Fund Balance	(430,447)	(408,072)	(409,175)	(409,175)	0.00%
19					
20 <b>Ending Fund Balance</b>	<b>(408,072)</b>	<b>(409,175)</b>	<b>(409,175)</b>	<b>-</b>	<b>-100.00%</b>



	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2     CDBG Homeowners Rehabilitation	-	-	-	-	0.00%
3     FEMA - Non-Disaster Elevation	-	-	-	-	0.00%
4     CDBG - Non-Disaster Elevation	1,496	68,187	-	40,415	100.00%
5 <b>Total Revenues</b>	<u>1,496</u>	<u>68,187</u>	<u>-</u>	<u>40,415</u>	<u>100.00%</u>
6					
7 <b>EXPENDITURES</b>					
8 <b>FEMA Non-Disaster Elevation</b>					
9         Construction	5,712	-	-	-	0.00%
10        Miscellaneous	-	-	-	-	0.00%
11        Prof Serv - Consulting	-	-	-	-	0.00%
12        Prof Serv - Notary	-	-	-	-	0.00%
13        Salaries - Adm Assistant	-	-	-	-	0.00%
14 <b>Total FEMA Non-Disaster Elevation</b>	<u>5,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
15					
16					
17 <b>TOTAL EXPENDITURES</b>	<u>5,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
18					
19 <b>Excess (Deficiency) of Revenues</b>	(4,217)	68,187	-	40,415	100.00%
20					
21 <b>Operating Transfers In (Out)</b>					
22					
23 <b>Total Operating Transfers In (Out)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
24					
25 <b>Excess Revenue/(Expense)</b>	(4,217)	68,187	-	40,415	100.00%
26					
27 <b>Beginning Fund Balance</b>	<u>(104,385)</u>	<u>(108,602)</u>	<u>(40,415)</u>	<u>(40,415)</u>	<u>0.00%</u>
28					
29 <b>Ending Fund Balance</b>	<u>(108,602)</u>	<u>(40,415)</u>	<u>(40,415)</u>	<u>0</u>	<u>100.00%</u>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Ad Valorem taxes	804,804	746,501	855,767	938,491	9.67%
3 Grant - FINS	-	48,540	48,540	48,540	0.00%
4 In Lieu Payments	2,255	2,277	2,300	2,300	0.00%
5 Interest Income	2,108	9,547	3,500	19,000	442.86%
6 Juvenile Fees	-	-	-	15,000	100.00%
7 Other Revenues	-	-	-	5,000	100.00%
<b>8 Total Revenues</b>	<b>809,167</b>	<b>806,866</b>	<b>910,107</b>	<b>1,028,331</b>	<b>12.99%</b>
9					
<b>10 EXPENDITURES</b>					
11 Salaries - FINS	-	47,001	47,005	47,008	0.01%
12 Salaries - Probation Officers	-	113,048	114,361	117,789	3.00%
13 Unemployment Wages	-	4,532	-	-	0.00%
14 Retirement Contributions	-	18,406	18,560	18,952	2.11%
15 Medicare/SSN - Employer	-	2,140	2,340	2,390	2.12%
16 Ad Val Pension	30,162	30,180	32,519	35,663	9.67%
17 Bank Charges	70	72	300	150	-50.00%
18 Gasoline & Fuel	3,598	1,473	3,000	1,500	-50.00%
19 Grass Cutting	1,035	1,395	1,710	2,000	16.96%
20 Insurance - General Liability	1,867	10,252	5,500	11,000	100.00%
21 Insurance - Hosp, Dntl, Life	-	53,040	48,975	48,786	-0.39%
22 Insurance - Workmans Compensation	-	-	4,990	5,135	2.91%
23 IT Expense	12,479	5,983	5,000	2,500	-50.00%
24 Janitorial Services	4,851	17,637	6,500	8,120	24.92%
25 Juvenile Housing	4,096	768	2,500	2,500	0.00%
26 Miscellaneous	364	-	1,000	1,000	0.00%
27 Monitoring Services	-	-	50,000	50,000	0.00%
28 Prof Serv - Audit	4,200	-	5,200	5,200	0.00%
29 Prof Serv - Other	2,605	4,013	5,000	12,000	140.00%
30 R&M - Other	2,073	354	5,000	5,000	0.00%
31 R&M Vehicles	2,455	1,312	2,500	2,500	0.00%
32 Rent - Equipment	-	4,106	6,000	6,000	0.00%
33 Settlements	-	-	-	20,000	100.00%
34 Supplies - Operating	7,394	3,820	4,500	4,500	0.00%
35 Telephone	2,740	4,201	4,500	4,500	0.00%
36 Training, Seminars	870	25	2,500	2,500	0.00%
37 Utilities	5,610	-	4,100	2,000	-51.22%
<b>38 Total Expenditures</b>	<b>86,470</b>	<b>323,757</b>	<b>383,560</b>	<b>418,693</b>	<b>9.16%</b>
39					
40 Excess (Deficiency) of Revenues	722,697	483,109	526,547	609,638	15.78%
41					
<b>42 Operating Transfers In (Out)</b>					
43 Transfer Out-GF (Admin)	(51,651)	(64,490)	(61,634)	(64,423)	4.52%
44 Transfer Out- Criminal Court (Salaries& Ben)	(180,260)	(175,000)	(419,000)	(488,411)	16.57%
45 Transfer Out-GF (Prob Ofc Salary)	(175,292)	-	-	-	0.00%
<b>46 Total Operating Transfers In (Out)</b>	<b>(407,203)</b>	<b>(239,490)</b>	<b>(480,634)</b>	<b>(552,835)</b>	<b>15.02%</b>
47					
<b>48 Excess Revenue/(Expense)</b>	<b>315,494</b>	<b>243,619</b>	<b>45,912</b>	<b>56,804</b>	<b>23.72%</b>
49					
50 Beginning Fund Balance	923,721	1,239,215	1,482,834	1,528,746	3.10%
51					
<b>52 Ending Fund Balance</b>	<b>1,239,215</b>	<b>1,482,834</b>	<b>1,528,746</b>	<b>1,585,550</b>	<b>3.72%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 LASAFE Grant	136,012	2,140,207	3,790,500	1,590,630	-58.04%
3 DOTD Grant	-	-	4,500,000	4,500,000	0.00%
<b>4 Total Revenues</b>	<b>136,012</b>	<b>2,140,207</b>	<b>8,290,500</b>	<b>6,090,630</b>	<b>-26.53%</b>
<b>5</b>					
<b>6 EXPENDITURES</b>					
7 Bank Charges	31	-	500	500	0.00%
8 CIP - LASAFE	136,012	2,261,201	4,122,490	1,585,680	-61.54%
9 Prof Serv - Other - Engineering	-	-	280,000	-	-100.00%
10 Prof Serv - Other - Other	5,121	1,508	10,000	-	-100.00%
11 CIP - Highway 61 Improvements	-	-	5,300,000	5,250,000	-0.94%
12 Prof Serv - Other - Engineering	-	131,063	460,000	-	-100.00%
13 Prof Serv - Other - Other	-	-	10,000	-	-100.00%
<b>14 Total Expenditures</b>	<b>141,164</b>	<b>2,393,772</b>	<b>10,182,990</b>	<b>6,836,180</b>	<b>-32.87%</b>
<b>15</b>					
16 Excess (Deficiency) of Revenues	(5,152)	(253,565)	(1,892,490)	(745,550)	-60.60%
<b>17</b>					
<b>18 Operating Transfers In (Out)</b>					
19 Transfer In- Economic Development	-	181,226	-	-	0.00%
20 Transfer In- Public Works	-	-	-	-	0.00%
21 Transfer In- 2014 Bond	-	-	1,270,000	1,070,000	-15.75%
<b>22 Total Operating Transfers In (Out)</b>	<b>-</b>	<b>181,226</b>	<b>1,270,000</b>	<b>1,070,000</b>	<b>-15.75%</b>
<b>23</b>					
24 Excess Revenue/(Expense)	(5,152)	(72,339)	(622,490)	324,450	-152.12%
<b>25</b>					
26 Beginning Fund Balance	(359)	(5,511)	(77,850)	(700,340)	799.60%
<b>27</b>					
<b>28 Ending Fund Balance</b>	<b>(5,511)</b>	<b>(77,850)</b>	<b>(700,340)</b>	<b>(375,890)</b>	<b>-46.33%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 LCDBG Grant	-	-	319,047	319,047	0.00%
<b>3 Total Revenues</b>	-	-	319,047	319,047	0.00%
<b>4</b>					
<b>5 EXPENDITURES</b>					
6 Bank Charges	-	387	-	60	100.00%
7 Prof Services - Other	-	205	-	91,385	100.00%
8 CIP - HVAC - CAO - Edgard	-	11,025	-	107,916	100.00%
9 CIP - HVAC - CAO - Reserve	-	11,025	319,047	119,746	-62.47%
<b>10 Total Expenditures</b>	-	22,642	319,047	319,107	0.02%
<b>11</b>					
12 Excess (Deficiency) of Revenues	-	(22,642)	-	(60)	0.00%
<b>13</b>					
<b>14 Operating Transfers In (Out)</b>					
<b>15</b>					
<b>16 Total Operating Transfers In (Out)</b>	-	-	-	-	0.00%
<b>17</b>					
<b>18 Excess Revenue/(Expense)</b>	-	(22,642)	-	(60)	0.00%
<b>19</b>					
20 Beginning Fund Balance	-	-	(22,642)	(22,642)	0.00%
<b>21</b>					
<b>22 Ending Fund Balance</b>	-	(22,642)	(22,642)	(22,702)	0.26%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Ad Valorem taxes	5,633,565	5,225,509	5,990,371	6,569,435	9.67%
3 In Lieu Payments	33,557	(1,830)	16,000	16,000	0.00%
4 Interest Income	24,698	74,100	50,000	150,000	200.00%
<b>5 Total Revenues</b>	<b>5,691,820</b>	<b>5,297,780</b>	<b>6,056,371</b>	<b>6,735,435</b>	<b>11.21%</b>
6					
<b>7 EXPENDITURES</b>					
8 Ad Val Pension	211,134	211,433	227,634	249,639	9.67%
9 Bank Charges	280	63	300	300	0.00%
10 Drainage Expenses	1,321,318	-	2,000,000	2,000,000	0.00%
11 Insurance - General	-	200	-	100	0.00%
12 LERDs	2,000,000	-	-	-	0.00%
13 Operation & Maintenance	-	-	-	-	0.00%
14 Professional Services	2,470	2,567	2,500	1,000,000	39900.00%
<b>15 Total Expenditures</b>	<b>3,535,202</b>	<b>214,264</b>	<b>2,230,434</b>	<b>3,250,039</b>	<b>45.71%</b>
16					
17 Excess (Deficiency) of Revenues	2,156,618	5,083,516	3,825,937	3,485,396	-8.90%
18					
<b>19 Operating Transfers In (Out)</b>					
20 Transfer Out to PW - Drainage	-	-	-	(3,000,000)	100.00%
<b>21 Total Operating Transfers In (Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,000,000)</b>	<b>100.00%</b>
22					
<b>23 Excess Revenue/(Expense)</b>	<b>2,156,618</b>	<b>5,083,516</b>	<b>3,825,937</b>	<b>485,396</b>	<b>-87.31%</b>
24					
25 Beginning Fund Balance	14,046,604	16,203,222	21,286,738	25,112,675	17.97%
26 Restatement					
27					
<b>28 Ending Fund Balance</b>	<b>16,203,222</b>	<b>21,286,738</b>	<b>25,112,675</b>	<b>25,598,071</b>	<b>1.93%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Cities Readiness Initiative (State Grant)	20,324	19,866	17,000	20,000	17.65%
3 Entergy Grant	160,000	160,000	160,000	200,000	25.00%
4 Grant - Fed - SHSP	33,585	-	2,500	2,500	0.00%
5 Grant - State - EMPG	491	28,584	30,000	30,000	0.00%
6 Insurance Proceeds	-	47,445	-	-	0.00%
7 Interest Income	1,292	7,808	1,500	15,000	900.00%
8 Other Revenues	1,689	8,912	2,000	2,000	0.00%
<b>9 Total Revenues</b>	<b>217,380</b>	<b>272,614</b>	<b>213,000</b>	<b>269,500</b>	<b>26.53%</b>
10					
<b>11 EXPENDITURES</b>					
12 Salaries-Civil Defense	211,495	193,329	195,940	247,616	26.37%
13 Salary - Director	-	-	98,000	115,000	17.35%
14 Retirement-Civil Defense	30,240	18,157	33,230	41,126	23.76%
15 Medicare/Social Security	3,197	3,079	4,270	5,258	23.14%
16 Advertising, Marketing, Printing	12,685	2,815	6,000	1,500	-75.00%
17 Bank Charges	211	73	-	100	0.00%
18 Capital Outlay	41,340	12,320	-	-	0.00%
19 Civil Defense Programs	5,793	2,385	6,000	6,000	0.00%
20 Dues, Subscriptions, Memberships	5,109	2,836	1,500	2,500	66.67%
21 Gasoline & Fuel	816	2,433	2,200	2,200	0.00%
22 Insurance - General Liability	2,713	23,827	9,400	24,000	155.32%
23 Insurance - Hosp, Dntl, Life	60,246	24,087	103,010	163,481	58.70%
24 Insurance - Workman's Comp	882	1,000	735	907	23.34%
25 IT Expense	2,419	12,509	7,000	7,000	0.00%
26 Janitorial Services	-	28,720	6,950	12,000	72.66%
27 Prof Serv - Audit	2,600	-	2,600	2,600	0.00%
28 Prof Serv - Other	10,943	11,036	10,000	10,000	0.00%
29 R&M - Building/Grounds	3,775	7,639	4,750	4,750	0.00%
30 R&M - Other	1,120	4,329	4,750	-	-100.00%
31 R&M - Vehicles	8,232	6,392	8,000	8,000	0.00%
32 Rent Equipment	3,938	3,779	4,400	4,400	0.00%
33 Settlements - Other	-	140	-	-	0.00%
34 Supplies - Operating	9,168	10,276	10,000	12,000	20.00%
35 Telephone	6,336	8,587	8,500	10,000	17.65%
36 Training & Travel	5,320	8,692	10,500	10,500	0.00%
37 Uniforms	-	651	-	-	0.00%
38 Utilities	12,517	11,444	20,000	23,000	15.00%
39 CIP - EOC Bldg Repairs	-	140,867	-	-	0.00%
<b>41 Total Expenditures</b>	<b>441,093</b>	<b>541,403</b>	<b>557,735</b>	<b>713,938</b>	<b>28.01%</b>
42 Excess (Deficiency) of Revenues	(223,713)	(268,789)	(344,735)	(444,438)	28.92%
43					
<b>44 Operating Transfers In (Out)</b>					
45 Transfer Out-General Fund - Reim DA Sal	(3,700)	(3,700)	(4,425)	(4,558)	3.00%
46 Transfer Out - General Fund (Admin Fees)	(10,838)	(11,332)	(22,531)	(23,657)	5.00%
47 Transfer In - Public Works (Admin Fees)	18,222	19,693	19,285	26,482	37.32%
48 Transfer In - 911 (Admin Fees)	86,141	35,610	52,130	26,482	-49.20%
49 Transfer In - Utilities (Admin Fees)	18,222	19,963	19,285	26,482	37.32%
50 Transfer In - Street Lights (Admin Fees)	24,614	19,963	19,285	26,482	37.32%
51 Transfer In - Wastewater (Admin Fees)	18,222	19,963	19,285	26,482	37.32%
52 Transfer In - Fire Dept (Acct Sal)	53,225	55,707	-	-	0.00%
53 Transfer In - Animal Shelter	5,915	9,847	9,642	13,241	37.32%
54 Transfer In - 911	130,000	180,000	233,000	327,000	40.34%
55 Transfer In - Economic Development	30,000	-	-	-	0.00%
<b>56 Total Operating Transfers In (Out)</b>	<b>370,023</b>	<b>345,714</b>	<b>344,955</b>	<b>444,438</b>	<b>28.84%</b>
57					
<b>58 Excess Revenue/(Expense)</b>	<b>146,310</b>	<b>76,925</b>	<b>220</b>	<b>0</b>	<b>-99.96%</b>
59					
60 Beginning Fund Balance	687,047	833,357	910,283	910,503	0.02%
61					
<b>62 Ending Fund Balance</b>	<b>833,357</b>	<b>910,283</b>	<b>910,503</b>	<b>910,503</b>	<b>0.00%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Ad Valorem - Grass Leins	76,016	48,203	42,000	42,000	0.00%
3 Culvert Inspection Fees	10,630	21,072	8,500	8,500	0.00%
4 Demolition Liens	5,599	-	10,000	10,000	0.00%
5 Donations	2,000	-	-	-	0.00%
6 DOPS Settlement Fees	22,815	2,577	25,000	25,000	0.00%
7 Expressway Commission	50,000	50,000	50,000	50,000	0.00%
8 Grant - FEMA - Backwater Event	19,394	-	-	-	0.00%
9 Grant - Fed-FEMA-Gusta	-	1,620	-	-	0.00%
10 Grant - FEMA - Sally	40,652	5,733	-	-	0.00%
11 Grant - FEMA - Laura	75,262	-	-	-	0.00%
12 Grant - HMGP Reserve Drainage -Phase II	1,216,652	-	-	-	0.00%
13 Grant - Fed - Stormwater Sampler Equipment	-	-	11,210	11,210	0.00%
14 Grant - State - LADOTD - St. John Side Walks	-	-	-	628,277	100.00%
15 Grant - State - Other	-	350,000	-	-	0.00%
16 Grass Violations Liens	9,014	8,892	8,500	8,500	0.00%
17 Interest Income	5,403	9,066	6,000	6,000	0.00%
18 Judgement Liens	8,014	2,320	2,100	2,100	0.00%
19 Other Income	122,396	178,242	200,000	200,000	0.00%
20 Parish Transportation	475,973	536,532	500,000	500,000	0.00%
21 Rents	598	725	-	-	0.00%
22 Sales Tax Revenue	4,242,651	4,743,452	4,017,200	4,218,100	5.00%
23 Vehicle Liens	1,247	432	-	-	0.00%
<b>24 Total Revenues</b>	<b>6,384,315</b>	<b>5,958,865</b>	<b>4,880,510</b>	<b>5,709,687</b>	<b>16.99%</b>
25					
<b>26 EXPENDITURES</b>					
27 Salaries	2,471,526	2,630,561	2,717,530	2,933,209	7.94%
28 Salaries - Code Enforcement	92,088	285,630	450,335	464,984	3.25%
29 Salary - Director	116,520	118,299	120,942	124,571	3.00%
30 Retirement Contributions	315,688	344,449	354,385	379,830	7.18%
31 Medicare / Social Security	56,800	58,772	60,535	64,713	6.90%
32 Advertising / Marketing	808	1,990	1,500	1,500	0.00%
33 Bank Charges	1,453	1,503	-	1,500	0.00%
34 Canal Spraying	112,000	112,000	112,000	250,000	123.21%
35 Capital Outlay	596,509	767,493	1,300,000	500,000	-61.54%
36 Capital Outlay - STREETS	439,534	-	300,000	300,000	0.00%
37 Capital Outlay - Leases	-	-	-	-	0.00%
38 Concrete Contract	236,622	682,776	400,000	1,000,000	150.00%
39 Culverts	8,569	85,087	45,000	75,000	66.67%
40 Demolition (P&Z)	40,769	263,049	250,000	250,000	0.00%
41 Drainage Expense	292,393	231,277	145,000	2,000,000	1279.31%
42 Dues. Subscrip, Memberships	26,195	34,318	-	5,000	0.00%
43 Emerg - Corona Virus	171,071	(5)	-	-	0.00%
44 Gas & Fuel	275,257	476,648	325,000	500,000	53.85%
45 Grass Cutting	267,288	254,565	260,000	315,000	21.15%
46 Insurance - General Liability	317,361	185,162	310,000	110,000	-64.52%
47 Insurance - Hosp, Dntl, Life	1,138,131	1,173,019	1,397,470	1,676,965	20.00%

**St. John the Baptist Parish**

**Special Revenue  
Public Works Fund**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted Budget 2023</b>	<b>Proposed Budget 2024</b>	<b>Percentage Change (2024-2023)</b>
48 Insurance - Workers Compensation	339,000	374,864	281,230	305,505	8.63%
49 Interest Expense	20,451	7,641	5,800	5,800	0.00%
50 IT Expense	26,423	39,080	20,000	30,000	50.00%
51 Janitorial Services	10,590	22,945	33,000	17,000	-48.48%
52 Miscellaneous	762	(80)	5,000	5,000	0.00%
53 Office Supplies	23,383	27,362	25,000	30,000	20.00%
54 Parts & Supplies - Machinery & Equip	204,547	291,056	250,000	300,000	20.00%
55 Prof Serv - Audit	2,400	23,750	24,700	24,700	0.00%
56 Prof Serv - Engineering	76,194	108,545	50,000	50,000	0.00%
57 Prof Serv - Other	61,869	202,845	100,000	150,000	50.00%
58 R&M - Buildings	80,429	107,096	75,000	75,000	0.00%
59 R&M - Streets	466,037	969,923	935,000	1,500,000	60.43%
60 R&M - Street Signs	13,365	41,295	20,000	40,000	100.00%
61 R&M - Vehicles	106,036	156,269	105,000	120,000	14.29%
62 Recording Fees	110	-	-	-	0.00%
63 Rent - Equipment	37,193	80,466	60,000	60,000	0.00%
64 Sales Tax Commission	103,006	99,078	80,000	88,580	10.73%
65 Settlements	101,246	17,602	40,000	40,000	0.00%
66 Street Striping	-	-	20,000	-	-100.00%
67 Telephone	9,319	15,008	30,000	30,000	0.00%
68 Travel & Training	2,841	1,867	3,000	3,000	0.00%
69 Uniform	29,190	36,837	40,000	40,000	0.00%
70 Utilities	68,784	65,221	70,000	70,000	0.00%
71 Zoning Violations (P&Z)	75,390	79,953	100,000	120,000	20.00%
72 CIP - Carrollwood Restoration	-	1,205,988	-	-	0.00%
73 CIP - St. John Sidewalks	-	-	-	228,095	100.00%
<b>74 Total Expenditures</b>	<b>8,835,146</b>	<b>11,681,203</b>	<b>10,922,427</b>	<b>14,056,859</b>	<b>28.70%</b>
75					
76 Excess (Deficiency) of Revenues	(2,450,831)	(5,722,339)	(6,041,917)	(8,347,172)	38.15%
77					
<b>78 Lease Financing (Expenses)</b>					
79 Lease Proceeds	70,145	24,505	-	-	0.00%
80 Lease Interest	(12,950)	(971)	-	-	0.00%
81 Lease Principal - Equipment	(57,195)	(15,754)	-	-	0.00%
82 Lease Principal - Vehicle	-	(86,208)	-	-	0.00%
<b>83 Total Non-Operating Revenues (Expenses)</b>	<b>-</b>	<b>(78,428)</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
84					



**St. John the Baptist Parish**

**Special Revenue  
Public Works Fund**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted Budget 2023</b>	<b>Proposed Budget 2024</b>	<b>Percentage Change (2024-2023)</b>
<b>85 Operating Transfers In (Out)</b>					
86 Transfer In - Sales Tax District	4,000,000	4,900,000	6,430,000	6,000,000	-6.69%
87 Transfer In - Levee (Drainage)	-	-	-	3,000,000	100.00%
88 Transfer In - Utilities (Mechanic's Salary)	151,004	143,437	148,415	162,151	9.25%
89 Transfer In - Street Lights (Dir/Asst Dir Salary)	80,968	72,949	80,120	74,432	-7.10%
90 Transfer In - WasteWater (Mechanic's Salary)	151,004	143,437	148,415	162,151	9.25%
91 Transfer In - Fire Services (Vehicle Foreman Salary)	96,451	100,338	105,941	114,178	7.78%
92 Transfer Out - General Fund (Admin Fees)	(750,131)	(812,744)	(811,987)	(835,090)	2.85%
93 Transfer Out - Public Safety (Admin)	(18,222)	(19,693)	(19,285)	(26,482)	37.32%
94 Transfer Out - Street Lights	-	(14,649)	(15,530)	(15,990)	2.96%
95 Transfer Out - General Fund-DA Sal reim	(18,600)	(18,600)	(22,246)	(22,913)	3.00%
96 Transfer Out - Restore	(10,000)	(10,000)	-	-	0.00%
<b>97 Total Operating Transfers In (Out)</b>	<b>3,682,474</b>	<b>4,484,475</b>	<b>6,043,844</b>	<b>8,612,437</b>	<b>42.50%</b>
98					
<b>99 Excess Revenue/(Expense)</b>	<b>1,231,643</b>	<b>(1,316,292)</b>	<b>1,927</b>	<b>265,265</b>	<b>13664.76%</b>
100					
101 Beginning Fund Balance	1,010,054	2,241,697	925,405	927,332	0.21%
102					
<b>103 Ending Fund Balance</b>	<b>2,241,697</b>	<b>925,405</b>	<b>927,332</b>	<b>1,192,597</b>	<b>28.61%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Ad Valorem Tax	1,810,800	1,679,628	1,925,476	2,111,604	9.67%
3 Admission Gym & Fields	-	2,373	6,000	6,000	0.00%
4 Admission Pool	-	-	1,500	1,500	0.00%
5 Concession Sales	4,218	7,848	7,500	7,500	0.00%
6 Donations	260,000	8,000	-	-	0.00%
7 Facility Rentals - Building	8,477	14,965	15,000	15,000	0.00%
8 Grant - Fed - DOTD	381,208				
9 Grant - FHWA Rec Trails-Lucy Levee Trail	121,664	32,862	-	-	0.00%
10 Grant - State - Act 397	-	-	25,000	-	0.00%
11 In Lieu Payments	5,074	5,124	5,150	5,150	0.00%
12 Interest Income	4,723	27,265	5,000	75,000	1400.00%
13 Other Revenues	9,119	6,408	11,000	11,000	0.00%
14 Registration - Other	-	6,875	3,800	3,800	0.00%
15 Sports Programs	25,220	25,787	25,370	26,000	2.48%
16 Summer Camp Fees	15	-	30,000	-	-100.00%
17 Video Poker	693,799	847,834	625,000	675,000	8.00%
<b>18 Total Revenues</b>	<b>3,324,316</b>	<b>2,664,969</b>	<b>2,685,796</b>	<b>2,937,554</b>	<b>9.37%</b>
<b>20 EXPENDITURES</b>					
21 Salaries	375,187	354,613	447,100	451,308	0.94%
22 Salary - Director	96,677	96,340	98,372	101,323	3.00%
23 Salaries - Summer Recreation	167	-	40,000	27,000	-32.50%
24 Insurance - Health,Dental,Life	69,964	81,738	113,900	185,211	62.61%
25 Retirement Contributions	43,377	47,077	57,630	59,951	4.03%
26 Medicare/Social Security	9,937	12,232	10,190	9,302	-8.71%
27 Activities	1,627	799	10,000	-	-100.00%
28 Ad Valorem Pension Expense	67,864	67,665	73,168	80,241	9.67%
29 Advertising / Marketing	983	390	15,000	2,500	-83.33%
30 Bank Charges	1,562	1,722	700	1,600	128.57%
31 Capital Outlay	90,811	85,004	400,000	350,000	-12.50%
32 Concession Products	1,550	2,988	3,000	5,000	66.67%
33 Dues, Subscriptions, Memberships	5,669	7,502	500	500	0.00%
34 Gasoline & Fuel	13,708	19,348	7,500	10,000	33.33%
35 Grass Cutting	221,833	227,140	254,000	285,000	12.20%
36 Insurance - General Liability	77,390	66,306	75,000	75,000	0.00%
37 Insurance - Workmen's Comp./Unempl.	12,174	16,718	11,970	10,891	-9.02%
38 Interest Expense	667	667	620	620	0.00%
39 IT Expense	16,989	28,398	15,000	15,000	0.00%
40 Janitorial Services	23,339	23,177	26,000	32,500	25.00%
41 Miscellaneous	(2,587)	140	1,000	1,000	0.00%
42 Prof Serv - Audit	5,200	5,200	5,200	5,200	0.00%
43 Prof Serv - Other	53,690	24,777	65,000	40,000	-38.46%
44 R&M - Other	119,587	115,559	519,000	475,000	-8.48%
45 R&M - Pools	8,317	3,878	35,000	50,000	42.86%
46 R&M - Vehicle	4,358	11,037	12,000	12,000	0.00%
47 Rent Equipment	4,566	3,678	5,000	5,000	0.00%
48 Senior Program	-	227	2,500	-	-100.00%
49 Settlements	-	-	5,000	5,000	0.00%
50 Special Events	-	-	-	60,000	100.00%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
51 Special Needs	4,546	-	5,000	-	-100.00%
52 Sports Programs	64,835	62,939	92,500	115,000	24.32%
53 Summer Camp	355	-	40,000	-	-100.00%
54 Supplies - Operating	23,729	26,026	25,000	25,000	0.00%
55 Telephone	10,791	10,712	10,300	10,300	0.00%
56 Travel & Training	787	919	2,500	7,500	200.00%
57 Uniforms	3,260	2,862	5,000	5,000	0.00%
58 Utilities	76,878	93,753	110,000	110,000	0.00%
59 Construction in Progress	-	322,242	-	-	0.00%
60 <b>CIP Miss Trail Ph IV</b>					
61       Construction	381,208	129,539	-	-	0.00%
62       Engineering	57,371	5,110	-	-	0.00%
63 <b>CIP Lucy Levee Trail Phase II</b>					
64       Construction	49,693	-	609,000	609,000	0.00%
65       Engineering	-	-	60,000	60,000	0.00%
66 <b>Total Expenditures</b>	<b>1,998,059</b>	<b>1,958,422</b>	<b>3,268,650</b>	<b>3,297,947</b>	<b>0.90%</b>
67					
68 <b>Lease Financing (Expenditures)</b>					
69 Lease Proceeds	-	90,118	-	-	0.00%
70 Lease Interest	(1,694)	(722)	-	-	0.00%
71 Lease Principal - Equipment	-	-	-	-	0.00%
72 Lease Principal - Vehicle	(10,989)	(14,144)	-	(20,000)	100.00%
73 <b>Total Lease Revenues (Expenditures)</b>	<b>(12,683)</b>	<b>75,252</b>	<b>-</b>	<b>(20,000)</b>	<b>100.00%</b>
74					
68 Excess (Deficiency) of Revenues	1,313,575	781,799	(582,854)	(380,393)	-34.74%
76					
77 <b>Operating Transfers In (Out)</b>					
78 Transfer Out - General Fund -Admin.	(204,344)	(237,061)	(244,315)	(252,799)	3.47%
79 Transfer Out - 2022 Bond (WB Multi Purpose)	-	-	-	(1,400,000)	100.00%
80 <b>Total Operating Transfers In (Out)</b>	<b>(204,344)</b>	<b>(237,061)</b>	<b>(244,315)</b>	<b>(1,652,799)</b>	<b>576.50%</b>
81					
82 <b>Excess Revenue/(Expense)</b>	<b>1,109,231</b>	<b>544,738</b>	<b>(827,169)</b>	<b>(2,033,193)</b>	<b>145.80%</b>
83					
84 Beginning Fund Balance	1,955,455	3,064,686	3,609,424	2,782,254	-22.92%
85					
86 <b>Ending Fund Balance</b>	<b>3,064,686</b>	<b>3,609,424</b>	<b>2,782,254</b>	<b>749,062</b>	<b>-73.08%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2     RESTORE Revenues	17,110	285,971	250,000	150,000	-40.00%
3					
4 <b>Total Revenues</b>	17,110	285,971	250,000	150,000	-40.00%
5					
6 <b>EXPENDITURES</b>					
7     CIP - Belle Terre Streetscape	156,621	159,208	168,500	-	-100.00%
8     CIP - Manchac Greenway Master Plan	-	-	-	150,000	100.00%
9     Prof Serv - Other - Engineering	11,223	6,678	76,500	-	-100.00%
10    Prof Serv - Other	-	8,908	5,000	-	-100.00%
11    Supplies - Operating	-	213	-	-	0.00%
12 <b>Total Expenditures</b>	167,844	175,006	250,000	150,000	-40.00%
13					
14 Excess (Deficiency) of Revenues	(150,733)	110,965	-	-	0.00%
15					
16 <b>Operating Transfers In (Out)</b>					
17     Transfer In- Public Works	10,000	10,000	-	-	0.00%
18					
19 <b>Total Operating Transfers In (Out)</b>	10,000	10,000	-	-	0.00%
20					
21 <b>Excess Revenue/(Expense)</b>	<b>(140,733)</b>	<b>120,965</b>	-	-	0.00%
22					
23 Beginning Fund Balance	-	(140,733)	(19,768)	(19,768)	0.00%
24					
25 <b>Ending Fund Balance</b>	<b>(140,733)</b>	<b>(19,768)</b>	<b>(19,768)</b>	<b>(19,768)</b>	<b>0.00%</b>

**St. John the Baptist Parish**

**Special Revenue  
Sales Tax District Fund**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted Budget 2023</b>	<b>Proposed Budget 2024</b>	<b>Percentage Change (2024-2023)</b>
<b>1 REVENUES</b>					
2 Interest Income	14,910	62,784	45,000	78,000	73.33%
3 Sales Tax	10,424,742	11,708,537	10,056,475	10,559,300	5.00%
<b>4 Total Revenues</b>	<b>10,439,652</b>	<b>11,771,321</b>	<b>10,101,475</b>	<b>10,637,300</b>	<b>5.30%</b>
<b>5</b>					
<b>6 EXPENDITURES</b>					
7 Bank Charges	63	64	350	350	0.00%
8 Professional Services	-	-	2,200	2,200	0.00%
9 Sales Tax Commissions	254,845	244,294	301,730	221,745	-26.51%
<b>10 Total Expenditures</b>	<b>254,908</b>	<b>244,357</b>	<b>304,280</b>	<b>224,295</b>	<b>-26.29%</b>
<b>11</b>					
12 Excess (Deficiency) of Revenues	10,184,744	11,526,964	9,797,195	10,413,005	6.29%
<b>13</b>					
<b>14 Operating Transfers In (Out)</b>	<b>-</b>	<b>-</b>			
15 Transfer Out - Roads & Bridges	(4,000,000)	(4,900,000)	(6,430,000)	(6,000,000)	-6.69%
16 Transfer Out - Utilities	(3,700,000)	(3,700,000)	(2,700,000)	(3,700,000)	37.04%
17 Transfer Out - PWS Construction	(120,000)	(73,500)	(82,497)	(100,000)	21.22%
18 Transfer Out - Wastewater	(1,700,000)	(2,700,000)	(1,700,000)	(2,700,000)	58.82%
19 Transfer Out - Pub. Imp. Bonds - STD	(1,344,006)	(1,352,073)	(562,550)	(571,350)	1.56%
<b>20 Total Operating Transfers In (Out)</b>	<b>(10,864,006)</b>	<b>(12,725,573)</b>	<b>(11,475,047)</b>	<b>(13,071,350)</b>	<b>13.91%</b>
<b>21</b>					
22 Excess Revenue/(Expense)	(679,262)	(1,198,609)	(1,677,852)	(2,658,345)	58.44%
<b>23</b>					
24 Beginning Fund Balance	12,453,624	11,774,362	10,575,753	8,897,901	-15.87%
<b>25</b>					
<b>26 Ending Fund Balance</b>	<b>11,774,362</b>	<b>10,575,753</b>	<b>8,897,901</b>	<b>6,239,555</b>	<b>-29.88%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Ad Valorem Tax	796,755	739,036	847,210	929,106	9.67%
3 In Lieu Payments	2,232	2,255	2,200	2,200	0.00%
4 Interest Income	909	4,684	500	5,000	900.00%
5 <b>Total Revenues</b>	<u>799,896</u>	<u>745,975</u>	<u>849,910</u>	<u>936,306</u>	<u>10.17%</u>
6					
7 <b>EXPENDITURES</b>					
8 Ad Val Pension	29,860	29,878	32,194	35,306	9.67%
9 Bank Charges	-	66	300	80	-73.33%
10 Council of Aging	631,000	650,000	675,000	798,915	18.36%
11 Grass Cutting	-	4,530	-	19,010	100.00%
12 Insurance - Flood	5,854	2,993	6,200	8,765	41.37%
13 Insurance - General	-	25,542	-	32,000	100.00%
14 Janitorial Services	450	21,856	-	18,940	100.00%
15 Professional Services	-	217	-	3,290	100.00%
16 R&M - Buildings	28,622	19,741	30,000	20,000	-33.33%
17 Telephone Services	-	-	-	-	100.00%
18 CIP - Edgard Canopy	6,750	96,187	-	-	100.00%
19 <b>Total Expenditures</b>	<u>702,536</u>	<u>851,011</u>	<u>743,694</u>	<u>936,306</u>	<u>25.90%</u>
20					
21 <b>Excess (Deficiency) of Revenues</b>	<b>97,360</b>	<b>(105,036)</b>	<b>106,216</b>	<b>(0)</b>	<b>-100.00%</b>
22					
22 Beginning Fund Balance	<u>587,684</u>	<u>685,044</u>	<u>580,008</u>	<u>686,224</u>	<u>18.31%</u>
24					
25 <b>Ending Fund Balance</b>	<u>685,044</u>	<u>580,008</u>	<u>686,224</u>	<u>686,224</u>	<u>0.00%</u>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>REVENUES</b>					
1 Ad Valorem Tax	3,063,323	2,837,430	3,277,589	3,594,420	9.67%
2 In lieu Payments	8,636	8,723	9,000	9,000	0.00%
3 Interest Income	9,426	41,938	13,000	80,000	515.38%
4 Other Revenue	3,780	5,105	3,500	3,500	0.00%
5 State Revenue Sharing	21,273	32,042	15,000	15,000	0.00%
6 <b>Total Revenues</b>	<b>3,106,439</b>	<b>2,925,238</b>	<b>3,318,089</b>	<b>3,701,920</b>	<b>11.57%</b>
7					
<b>EXPENDITURES</b>					
9 Salaries	144,478	195,017	190,441	252,253	32.46%
10 Retirement Contributions	19,566	16,410	16,455	23,397	42.19%
11 Medicare / Social Security	5,464	5,562	5,700	6,684	17.25%
12 Ad Valorem Pension Expense	114,783	114,841	124,548	136,588	9.67%
13 Bank Charges	93	108	350	350	0.00%
14 Capital Outlay - Equipment	16,249	5,801	350,000	300,000	-14.29%
15 Capital Outlay - Buildings	-	-	600,000	250,000	-58.33%
16 Dues, Subscriptions, Memberships	895	1,634	1,000	1,000	0.00%
17 Insurance General	-	1,031	-	-	0.00%
18 Insurance - Hosp, Dntl, Life	46,020	54,200	43,975	119,410	171.54%
19 Insurance - Workmans Compensation	5,528	9,288	6,975	9,867	41.47%
20 Interest Expense	-	-	1,300	1,300	0.00%
21 IT Expense	5,364	5,138	5,000	5,000	0.00%
22 Janitorial Services	13,232	15,936	13,250	9,150	-30.94%
23 Miscellaneous	1,136	594	3,000	3,000	0.00%
24 Prof Serv - Audit	5,200	5,200	5,200	5,200	0.00%
25 Prof Serv - Other	1,537	3,234	10,000	10,000	0.00%
26 R&M - Other	91,496	251,398	280,000	500,000	78.57%
27 R&M - Vehicles	709	11,648	15,000	25,000	66.67%
28 Supplies - Operating	703	-	5,000	5,000	0.00%
29 Uniforms	-	527	2,500	2,500	0.00%
30 Utilities	759,635	784,268	680,000	850,000	25.00%
31 <b>Total Expenditures</b>	<b>1,232,087</b>	<b>1,481,833</b>	<b>2,359,694</b>	<b>2,515,698</b>	<b>6.61%</b>
32					
33 Excess (Deficiency) of Revenues	1,874,352	1,443,405	958,395	1,186,222	23.77%
34					
<b>Operating Transfers In (Out)</b>					
36 Transfer In - Public Works	-	14,649	15,530	15,990	2.96%
37 Transfer Out - Gen Fund (Admin Fees)	(280,647)	(313,956)	(289,563)	(291,525)	0.68%
38 Transfer Out - Public Works (Dir/Asst Dir Sal)	(80,968)	(72,949)	(80,120)	(74,432)	-7.10%
39 Transfer Out - Public Safety (Admin Fees)	(24,614)	(19,963)	(19,285)	(26,482)	37.32%
40 Transfer Out - Fire (Warehouse)	-	-	(210,000)	-	-100.00%
41 Transfer Out - Gen Fund	(320,686)	-	-	-	0.00%
42 Transfer Out - 2022 Bond (WB Multi Purpose)	-	-	-	(3,000,000)	100.00%
43 <b>Total Operating Transfers In (Out)</b>	<b>(706,915)</b>	<b>(392,219)</b>	<b>(583,437)</b>	<b>(3,376,450)</b>	<b>478.72%</b>
44					
45 <b>Excess Revenue/(Expense)</b>	<b>1,167,437</b>	<b>1,051,186</b>	<b>374,957</b>	<b>(2,190,229)</b>	<b>-684.13%</b>
46					
47 Beginning Fund Balance	4,720,988	5,888,425	6,939,611	7,314,568	5.40%
48					
49 <b>Ending Fund Balance</b>	<b>5,888,425</b>	<b>6,939,611</b>	<b>7,314,568</b>	<b>5,124,340</b>	<b>-29.94%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Ad Valorem Taxes	376,439	361,016	410,768	450,476	9.67%
3 In Lieu Payments	2,301	(126)	1,200	1,200	0.00%
4 Interest Income	653	977	1,000	1,000	0.00%
5 Mosquito Control Fee Revenue	460,021	365,649	520,000	490,600	-5.65%
<b>6 Total Revenues</b>	<b>839,414</b>	<b>727,517</b>	<b>932,968</b>	<b>943,276</b>	<b>1.10%</b>
<b>7</b>					
<b>8 EXPENDITURES</b>					
9 Ad Val Pension	14,478	14,498	15,609	17,118	9.67%
10 Bank Charges	64	64	300	150	-50.00%
11 Contractual Agreements	800,123	800,122	844,600	824,127	-2.42%
12 Professional Services	-	205	-	-	0.00%
<b>13 Total Expenditures</b>	<b>814,665</b>	<b>814,889</b>	<b>860,509</b>	<b>841,395</b>	<b>-2.22%</b>
<b>14</b>					
15 Excess (Deficiency) of Revenues	24,749	(87,372)	72,459	101,881	40.61%
<b>16</b>					
<b>17 Operating Transfers In (Out)</b>					
18 Transfer In-Health Unit	45,000	45,000	45,000	-	-100.00%
19 Transfer Out-GF (Administration)	(24,259)	(26,595)	(32,075)	(32,810)	2.29%
<b>20 Total Operating Transfers In (Out)</b>	<b>20,741</b>	<b>18,405</b>	<b>12,925</b>	<b>(32,810)</b>	<b>-353.85%</b>
<b>21</b>					
<b>22 Excess Revenue/(Expense)</b>	<b>45,490</b>	<b>(68,967)</b>	<b>85,383</b>	<b>69,071</b>	<b>-19.10%</b>
<b>23</b>					
24 Beginning Fund Balance	648,584	694,074	625,107	710,490	13.66%
<b>25</b>					
<b>26 Ending Fund Balance</b>	<b>694,074</b>	<b>625,107</b>	<b>710,490</b>	<b>779,562</b>	<b>9.72%</b>



	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Interest Income	340	1,296	3,000	3,000	0.00%
3 Solid Waste Collection Fees	3,422,976	2,657,107	4,170,700	3,520,000	-15.60%
4 <b>Total Revenues</b>	<u>3,423,316</u>	<u>2,658,404</u>	<u>4,173,700</u>	<u>3,523,000</u>	<u>-15.59%</u>
5					
6 <b>EXPENDITURES</b>					
7 Bank Charges	63	63	350	350	0.00%
8 Bio-Mass Incinerator Expense	192,000	192,000	192,000	96,000	-50.00%
9 Commission Dues	23,136	16,270	23,200	23,200	0.00%
10 Contractual Agreement	3,393,093	3,108,797	3,680,000	3,480,000	-5.43%
11 Prof Serv - Audit	4,750	3,100	3,600	3,600	0.00%
12 Prof Serv - Other	410	-	-	-	0.00%
13 <b>Total Expenditures</b>	<u>3,613,452</u>	<u>3,320,230</u>	<u>3,899,150</u>	<u>3,603,150</u>	<u>-7.59%</u>
14					
15 Excess (Deficiency) of Revenues	(190,137)	(661,826)	274,550	(80,150)	-129.19%
16					
17 <b>Operating Transfers In (Out)</b>					
21 Transfer In - General Fund	440,000	-	-	-	0.00%
19 Transfer In - Utilities	-	-	-	132,300	0.00%
18 Transfer Out - General Fund (Admin)	(41,453)	(40,832)	(53,868)	(52,129)	-3.23%
20 <b>Total Operating Transfers In (Out)</b>	<u>398,547</u>	<u>(40,832)</u>	<u>(53,868)</u>	<u>80,171</u>	<u>-248.83%</u>
22					
23 <b>Excess Revenue/(Expense)</b>	<b>208,410</b>	<b>(702,658)</b>	<b>220,682</b>	<b>21</b>	<b>-99.99%</b>
24					
25 Beginning Fund Balance	<u>2,950,021</u>	<u>3,158,431</u>	<u>2,455,773</u>	<u>2,676,455</u>	<u>8.99%</u>
26					
27 <b>Ending Fund Balance</b>	<u>3,158,431</u>	<u>2,455,773</u>	<u>2,676,455</u>	<u>2,676,476</u>	<u>0.00%</u>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Interest Income	1,112	3,289	2,000	2,000	0.00%
3 Grant - State - LGAP	-	-	-	180,000	100.00%
4 Other Revenue	141,484	98,004	113,400	113,400	0.00%
5 Sewer Permit Fees	151,139	128,966	154,500	154,500	0.00%
6 Sewer System Fees	4,357,113	3,247,324	5,670,000	5,670,000	0.00%
7 Sewer Charges - Non-Domestic	691,783	491,724	1,284,000	995,000	-22.51%
8 <b>Total Revenues</b>	<b>5,342,631</b>	<b>3,969,307</b>	<b>7,223,900</b>	<b>7,114,900</b>	<b>-1.51%</b>
9					
10 <b>EXPENDITURES</b>					
11 <b>General &amp; Administrative</b>					
12 Salaries - Admin & Clerical	221,276	251,052	298,870	280,742	-6.07%
13 Salary - Director	-	-	115,000	130,000	13.04%
14 Salaries - Plant	594,811	578,221	682,175	547,249	-19.78%
15 Salaries - Servicemen	890,447	859,101	946,505	944,432	-0.22%
16 Retirement Contributions	231,080	160,880	234,900	221,914	-5.53%
17 Medicare / Social Security	28,696	23,963	29,620	27,980	-5.54%
18 Compensated Absences	64,202	(30,216)	-	-	0.00%
19 Advertising / Marketing	1,200	1,078	2,500	2,500	0.00%
20 Bank Service Charges	981	1,096	7,200	7,200	0.00%
21 Commission Utilities	37,511	26,415	41,100	41,100	0.00%
22 Dues, Subscrip, Memberships	16,758	21,515	-	-	0.00%
23 GASB 68 & 71 Pension Exp	(157,878)	(406,447)	60,200	60,200	0.00%
24 Gasoline & Fuel	67,956	79,420	60,000	60,000	0.00%
25 Grass Cutting	44,520	43,020	50,000	58,000	16.00%
26 Insrurance - General Liability	203,607	421,905	201,000	540,000	168.66%
27 Insurance - Hosp, Dntl, Life	1,023,808	612,224	828,795	1,056,351	27.46%
28 Insurance - Workman's Compensation	109,452	129,308	92,300	85,259	-7.63%
29 Interest Expense	10,670	1,050	5,800	5,800	0.00%
30 IT Expense	26,913	49,345	17,000	50,000	194.12%
31 Janitorial Services	15,300	19,020	15,900	9,600	-39.62%
32 Miscellaneous	1,229	786	5,000	5,000	0.00%
33 Office Supplies	3,143	274	8,500	8,500	0.00%
34 Postage	7,899	9,203	8,200	8,200	0.00%
35 Prof Serv - Audit	38,250	10,505	24,700	24,700	0.00%
36 Prof Serv - Engineering	11,970	11,970	34,020	34,020	0.00%
37 Prof Serv - Other	281,013	410,897	350,000	400,000	14.29%
38 R&M - Machinery & Equipment	54,488	94,582	105,000	105,000	0.00%
39 R&M - Vehicle	17,587	26,888	40,000	40,000	0.00%
40 Settlements	-	3,411	20,000	20,000	0.00%
41 Telemetry	93,093	109,342	50,000	50,000	0.00%
42 Telephone	7,443	10,899	12,100	12,100	0.00%
43 Training, Seminars	1,214	2,015	10,000	10,000	0.00%
44 Uniforms	18,550	18,106	19,000	19,000	0.00%
45 <b>Total General &amp; Administrative</b>	<b>3,967,187</b>	<b>3,550,826</b>	<b>4,375,385</b>	<b>4,864,848</b>	<b>11.19%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
46	<b>Reserve Oxidation Pond (4510)</b>				
47	32,232	61,012	65,000	85,000	30.77%
48	10,895	8,453	8,500	13,700	61.18%
49	-	7,413	7,500	7,500	0.00%
50	72,382	31,648	40,000	100,000	150.00%
51	12,686	10,152	15,000	15,000	0.00%
52	-	-	96,000	160,000	66.67%
53	<b>128,195</b>	<b>118,677</b>	<b>232,000</b>	<b>381,200</b>	<b>64.31%</b>
54					
55	<b>River Road Plant (4520)</b>				
56	53,326	58,483	159,900	100,000	-37.46%
57	14,497	14,797	15,000	14,800	-1.33%
58	-	12,186	12,000	7,500	-37.50%
59	19,386	12,271	32,500	20,000	-38.46%
60	73,421	23,798	75,000	65,000	-13.33%
61	26,356	30,380	60,000	60,000	0.00%
62	32,591	24,663	24,000	27,000	12.50%
63	397,027	294,825	400,000	300,000	-25.00%
64	<b>616,603</b>	<b>471,402</b>	<b>778,400</b>	<b>594,300</b>	<b>-23.65%</b>
65					
66	<b>Belle Point Plant (4530)</b>				
67	1,633	-	-	-	0.00%
68	1,425	1,045	600	1,050	75.00%
69	-	-	-	-	0.00%
70	4,400	130	-	-	0.00%
71	-	-	-	-	0.00%
72	1,818	3,120	-	-	0.00%
73	18,232	3,585	-	1,000	0.00%
74	<b>27,509</b>	<b>7,880</b>	<b>600</b>	<b>2,050</b>	<b>241.67%</b>
75					
76	<b>Edgard Central Plant (4540)</b>				
77	2,722	4,759	6,500	7,500	15.38%
78	456	456	840	460	-45.24%
79	-	-	1,500	1,000	-33.33%
80	7,197	844	6,500	3,500	-46.15%
81	-	-	1,000	500	-50.00%
82	-	5,000	5,000	1,500	-70.00%
83	20,843	19,477	23,000	23,000	0.00%
84	<b>31,217</b>	<b>30,535</b>	<b>44,340</b>	<b>37,460</b>	<b>-15.52%</b>
85					
86	<b>Garyville Plant (4550)</b>				
87	6,124	9,777	13,650	18,000	31.87%
88	6,141	6,141	6,200	6,150	-0.81%
89	1,421	3,549	5,000	4,000	-20.00%
90	10,260	11,309	27,000	25,000	-7.41%
91	20	94	-	-	0.00%
92	-	-	6,500	1,500	-76.92%
93	1,903	12,880	16,000	8,000	-50.00%
94	29,155	30,703	33,500	30,000	-10.45%
95	<b>55,023</b>	<b>74,453</b>	<b>107,850</b>	<b>92,650</b>	<b>-14.09%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
96 <b>Edgard Tigerville Plant (4560)</b>					
97 Chemicals	7,076	6,003	5,200	8,000	53.85%
98 Permits	1,045	1,045	1,100	1,425	29.55%
99 R&M Electrical	-	-	5,000	2,500	-50.00%
100 R&M Mechanical	4,186	8,440	26,000	15,000	-42.31%
101 Supplies - Operating	139	5,256	6,000	6,000	0.00%
102 Utilities	21,669	46,535	42,000	42,000	0.00%
103 Sludge Removal	-	-	1,000	500	-50.00%
104 <b>Total Tigerville Plant</b>	<b>34,115</b>	<b>67,280</b>	<b>86,300</b>	<b>75,425</b>	<b>-12.60%</b>
105					
106 <b>Wallace Plant (4570)</b>					
107 Chemicals	1,089	4,640	4,550	7,500	64.84%
108 Permits	456	456	500	460	-8.00%
109 R&M Electrical	-	-	4,000	2,500	-37.50%
110 R&M Mechanical	2,049	-	3,900	1,500	-61.54%
111 Sludge Removal	-	-	1,000	500	-50.00%
112 Supplies - Operating	-	4,849	5,000	1,000	-80.00%
113 Utilities	5,666	7,958	14,000	14,000	0.00%
114 <b>Total Wallace Plant</b>	<b>9,260</b>	<b>17,903</b>	<b>32,950</b>	<b>27,460</b>	<b>-16.66%</b>
115					
116 <b>Woodland Plant (4580)</b>					
117 Chemicals	13,592	10,521	28,600	20,000	-30.07%
118 Permits	7,860	7,860	7,700	7,860	2.08%
119 R&M Buildings	-	512	1,000	1,000	0.00%
120 R&M Electrical	4,672	1,572	30,000	15,000	-50.00%
121 R&M Mechanical	66,031	21,235	27,600	15,000	-45.65%
122 Sludge Removal	13,559	11,438	30,000	30,000	0.00%
123 Supplies - Operating	1,526	23,778	24,000	14,000	-41.67%
124 Utilities	110,844	97,610	125,000	100,000	-20.00%
125 <b>Total Woodland Plant</b>	<b>218,084</b>	<b>174,526</b>	<b>273,900</b>	<b>202,860</b>	<b>-25.94%</b>
126					
127 <b>Collection System (4590)</b>					
128 Excavation & Plumbing	126,966	218,952	500,000	800,000	60.00%
129 Permits	550	550	550	550	0.00%
130 R&M Electrical	92,929	99,288	96,000	75,000	-21.88%
131 R&M Mechanical	377,801	182,195	545,000	250,000	-54.13%
132 Rentals	77,534	104,946	100,000	80,000	-20.00%
133 Supplies - Operating	53,157	79,437	45,000	90,000	100.00%
134 Utilities	375,911	410,738	405,000	405,000	0.00%
135 <b>Total Collection System</b>	<b>1,104,848</b>	<b>1,096,105</b>	<b>1,691,550</b>	<b>1,700,550</b>	<b>0.53%</b>
136					
137 <b>Total Expenditures</b>	<b>6,192,040</b>	<b>5,609,588</b>	<b>7,623,275</b>	<b>7,978,803</b>	<b>4.66%</b>
138					
139 Excess (Deficiency) of Revenues	(849,409)	(1,640,281)	(399,375)	(863,903)	116.31%
140					
141 Depreciation Expense	3,178,770	3,143,571	3,350,000	3,150,000	-5.97%
142					
143 Excess Revenue/(Expense)	(4,028,179)	(4,783,852)	(3,749,375)	(4,013,903)	7.06%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
144 <b>NON-OPERATING REVENUES (EXPENSES)</b>					
145 Lease Proceeds	-	-	-	-	0.00%
146 Lease Interest Expense	-	(7,670)	-	-	0.00%
147 Lease Principal - Equipment	-	-	-	-	0.00%
148 Lease Principal - Vehicle	-	-	-	-	0.00%
149 LDEQ Admin Fees	-	(1,167)	-	-	0.00%
150 LDEQ Loan Proceeds	-	-	2,453,215	4,829,415	96.86%
151 LDHH Admin Fees	-	-	-	-	0.00%
152 LDHH Interest Loan	-	-	-	-	0.00%
153 <b>NET NON-OPERATING INCOME(EXPENSES)</b>	-	(8,837)	2,453,215	4,829,415	96.86%
154					
155 <b>Operating Transfers In (Out)</b>					
156 Transfer In - Sales Tax District	1,700,000	2,700,000	1,700,000	2,700,000	58.82%
157 Transfer In - Water (Dir & Billing Clerk Sal reimb)	334,861	268,035	269,470	400,061	48.46%
158 Transfer In - IDA	-	70,487	-	-	0.00%
159 Transfer Out - Gen. Fund (Admin)	(648,305)	(675,431)	(719,320)	(737,847)	2.58%
160 Transfer Out - Public Works (Mechanic's Sal)	(151,004)	(143,437)	(148,415)	(162,151)	9.25%
161 Transfer Out - Public Safety (Admin Fees)	(18,222)	(19,963)	(19,285)	(26,482)	37.32%
162 Transfer Out - Utilities (Billing Clerks Salary)	(214,717)	(224,134)	(223,128)	(245,154)	9.87%
163 Transfer Out - ARPA (LDEQ Loan)	-	-	(2,453,215)	(4,829,415)	96.86%
164 Transfer Out - Gen. Fund DA reimb	(18,600)	(18,600)	(22,246)	(22,913)	3.00%
165 <b>Total Operating Transfers In (Out)</b>	984,013	1,956,957	(1,616,139)	(2,923,901)	80.92%
166					
167 <b>Excess Revenue/(Expense)</b>	<b>(3,044,166)</b>	<b>(2,835,732)</b>	<b>(2,912,299)</b>	<b>(2,108,389)</b>	-27.60%
168					
169 Beginning Net Assets	69,283,033	57,843,964	55,008,232	52,095,933	-5.29%
170 Audit Adjustment	(8,394,903)				
171					
172 <b>Ending Net Assets</b>	57,843,964	55,008,232	52,095,933	49,987,544	-4.05%

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Commissions on Billings -Sewer Collections	37,510	26,415	38,000	38,000	0.00%
3 Commissions on Billings -Refuse Collections	23,136	16,270	23,700	23,700	0.00%
4 Discounts Forfeited	-	-	322,800	322,800	0.00%
5 Interest Income	6,551	33,662	8,000	85,000	962.50%
5 Grant - Fed - FEMA - IDA	-	-	-	956,250	100.00%
7 Grant - Fed - FEMA - Sally	-	2,667	-	-	0.00%
8 Grant - State - CWEF	90,069	(51,519)	-	180,000	100.00%
9 Grant - State - LGAP	-	-	-	25,000	100.00%
10 NSF Charged Back	3,350	4,700	3,200	3,200	0.00%
11 Other Income	156,438	33,379	130,000	130,000	0.00%
12 Rental Fees	74,011	75,188	80,000	80,000	0.00%
13 Tapping Fees	66,855	60,595	98,000	98,000	0.00%
14 Tech Fees - FR Perm Clearing	19,620	24,820	25,000	25,000	0.00%
15 Water System Fees	6,263,961	5,775,351	7,300,000	7,100,000	-2.74%
<b>16 TOTAL REVENUES</b>	<b>6,741,501</b>	<b>6,001,528</b>	<b>8,028,700</b>	<b>9,066,950</b>	<b>12.93%</b>
<b>17</b>					
<b>18 EXPENDITURES</b>					
<b>19 Water Purchase</b>					
20 From St. Charles Parish	37	40	1,000	1,000	0.00%
21 From St. James Parish	63,615	133,937	2,000	50,000	2400.00%
<b>22 Total Water Purchase</b>	<b>63,652</b>	<b>133,977</b>	<b>3,000</b>	<b>51,000</b>	<b>1600.00%</b>
<b>23</b>					
<b>24 Billing &amp; Collections</b>					
25 Salaries - Billing	540,744	491,233	491,233	489,821	-0.29%
26 Cash Over/Short	198	2,935	2,000	2,000	0.00%
27 Provision for Uncollectable	-	-	500,000	500,000	0.00%
<b>28 Total Billing &amp; Collections</b>	<b>540,942</b>	<b>494,168</b>	<b>993,233</b>	<b>991,821</b>	<b>-0.14%</b>
<b>29</b>					
<b>30 Purification Expense</b>					
31 Salaries - Operators	670,372	738,015	765,750	829,993	8.39%
32 Interest LDHH Loan	82,577	84,377	75,000	75,000	0.00%
33 R&M Water Plants	259,357	193,289	285,500	500,000	75.13%
34 Supplies - Purification	762,813	886,207	650,000	800,000	23.08%
35 Trainings/Seminars	-	795	12,000	8,000	-33.33%
36 Uniforms	-	1,480	-	-	0.00%
37 Utilities	790,320	870,076	800,000	550,000	-31.25%
38 R&M - CWEF	-	-	-	75,000	100.00%
<b>39 Total Purification Expense</b>	<b>2,565,440</b>	<b>2,774,238</b>	<b>2,588,250</b>	<b>2,837,993</b>	<b>9.65%</b>
<b>40</b>					
<b>41 Transmission &amp; Distribution</b>					
42 Salaries - Servicemen	626,838	543,499	784,980	782,531	-0.31%
43 R&M - Fire Hydrants	29,292	45,767	50,000	75,000	50.00%
44 R&M - Machinery & Equipment	3,144	23,008	98,000	100,000	2.04%
45 R&M - Water Service	501,509	427,124	500,000	750,000	50.00%
46 R&M - LGAP	-	-	-	25,000	100.00%
<b>47 Total Transmission &amp; Distribution</b>	<b>1,160,783</b>	<b>1,039,397</b>	<b>1,432,980</b>	<b>1,732,531</b>	<b>20.90%</b>
<b>48 General &amp; Administrative</b>					
49 Retirement Contributions	202,021	147,709	231,660	240,555	3.84%
50 Medicare / Social Security	45,902	19,383	30,020	31,139	3.73%
51 Compensated Absences	15,868	5,733	-	-	0.00%
52 GASB 68 & 71 Pension Expense	(167,745)	(177,820)	54,800	54,800	0.00%
53 Bank Service Charges	89,772	93,753	95,000	95,000	0.00%
54 Dues, Subscrip, Memberships	24,523	25,650	-	-	0.00%
55 Gasoline & Fuel	52,826	70,399	60,000	60,000	0.00%
56 Grass Cutting	51,980	48,720	55,000	62,000	12.73%
57 Insurance - Flood	2,462	2,571	2,500	2,500	0.00%
58 Insurance - General Liability	326,374	381,130	220,000	450,000	104.55%
59 Insurance - Hosp, Dntl, Life	1,043,502	1,008,054	954,540	1,131,633	18.55%
60 Insurance - Workman's Compensation	114,862	126,169	90,580	94,182	3.98%

Water Distribution System Fund

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
61 Interest Expense	1,031	25,973	5,200	5,200	0.00%
62 IT Expense	119,786	114,940	85,000	85,000	0.00%
63 Janitorial Services	1,807	350	16,500	10,900	-33.94%
64 LDHH Administrative Fees	31,441	37,444	22,000	22,000	0.00%
65 Mileage	179	373	2,500	-	-100.00%
66 Miscellaneous	(12,027)	7,368	5,000	5,000	0.00%
67 Office Supplies	2,850	7,143	-	-	0.00%
68 Postage	67,478	96,344	109,000	109,000	0.00%
69 Prof Serv - Audit	24,085	25,400	25,400	25,400	0.00%
70 Prof Serv - Engineering	23,940	7,500	34,020	34,020	0.00%
71 Prof Serv - Other	394,126	543,071	500,000	500,000	0.00%
72 Prof Serv - Utility Meter Reading	28,401	72,493	45,000	45,000	0.00%
73 R & M Buildings & Facilities	13,427	13,932	11,000	11,000	0.00%
74 R & M Machinery & Equipment	-	14,735	15,000	-	-100.00%
75 R & M Vehicles	64,652	116,288	80,000	30,000	-62.50%
76 Rent - Equipment	207,625	7,966	45,000	45,000	0.00%
77 Settlements	4,853	5,145	20,000	20,000	0.00%
78 Supplies - Operating	68,647	116,744	75,000	300,000	300.00%
79 Telephone	26,736	30,439	35,000	35,000	0.00%
80 Telemetry	-	-	50,000	50,000	0.00%
81 Uniforms	21,954	20,964	27,500	27,500	0.00%
82 Utilities	2,151	2,781	4,000	4,000	0.00%
83 Vehicle Leases	-	-	-	-	0.00%
84 CIP - Lions Electrical Control Bldg	62,299	-	-	-	0.00%
85 <b>Total General &amp; Administrative</b>	<b>2,957,788</b>	<b>3,018,846</b>	<b>3,006,220</b>	<b>3,585,829</b>	<b>19.28%</b>
86					
87 <b>Total Expenditures</b>	<b>7,288,605</b>	<b>7,460,627</b>	<b>8,023,683</b>	<b>9,199,173</b>	<b>14.65%</b>
88					
89 Excess (Deficiency) of Revenues	(547,104)	(1,459,099)	5,017	(132,223)	-2735.38%
90					
91 <b>NON-OPERATING REVENUES (EXPENSES)</b>					
92 Depreciation Expense	(2,646,215)	(2,918,776)	(2,775,462)	(2,975,462)	7.21%
93 Loss on Asset Disposal	-	(5,719)	-	-	0.00%
94 2012 Water Revenue Bonds Interest	(72,708)	(65,168)	(57,068)	(52,588)	-7.85%
95 LDHH Admin Fees	-	-	-	-	0.00%
96 LDHH Interest Loan	-	-	-	-	0.00%
97 Loan Forgiveness	139,915	-	-	-	
98 <b>NET NON-OPERATING INCOME(EXPENSES)</b>	<b>(2,579,008)</b>	<b>(2,989,662)</b>	<b>(2,832,530)</b>	<b>(3,028,050)</b>	<b>6.90%</b>
99 <b>Operating Transfers In (Out)</b>					
100 Transfer IN - Sales Tax District	3,700,000	3,700,000	2,700,000	3,700,000	37.04%
101 Transfer IN - Waste Water (Billing Clerks Sal)	214,717	224,134	223,128	245,154	9.87%
102 Transfer IN - IDA	-	440,269	-	-	0.00%
103 Transfer IN - General Fund	1,000,000	-	-	-	0.00%
103 Transfer IN - 2015 Bond (Water Projects)	-	-	-	2,800,000	100.00%
105 Transfer Out - General fund (Admin Fees)	(682,587)	(741,042)	(814,016)	(836,960)	2.82%
106 Transfer Out - Public Works (Mechanic's Sal)	(151,004)	(143,437)	(148,415)	(162,151)	9.25%
107 Transfer Out - Public Safety (Admin Fees)	(18,222)	(19,963)	(19,285)	(26,482)	37.32%
108 Transfer Out -WasteWater (Dir & Billing Clk Sal)	(334,861)	(268,035)	(269,470)	(400,061)	48.46%
109 Transfer Out - Ambulance	-	-	(10,000)	-	-100.00%
110 Transfer Out - Solid Waste	-	-	-	(132,300)	100.00%
111 Transfer Out - General fund - (DA Sal Reim)	(18,600)	(18,600)	(22,246)	(22,913)	3.00%
112 <b>Total Operating Transfers In (Out)</b>	<b>3,709,443</b>	<b>3,173,326</b>	<b>1,639,697</b>	<b>5,164,287</b>	<b>214.95%</b>
113					
114 <b>Excess Revenue/(Expense)</b>	<b>583,332</b>	<b>(1,275,435)</b>	<b>(1,187,815)</b>	<b>2,004,013</b>	<b>-268.71%</b>
115					
116 Beginning Net Assets	36,722,262	47,885,380	46,609,945	45,422,130	-2.55%
117 Audit Adjustment	10,579,786				
118					
119 <b>Ending Net Assets</b>	<b>47,885,380</b>	<b>46,609,945</b>	<b>45,422,130</b>	<b>47,426,143</b>	<b>4.41%</b>

**St. John the Baptist Parish**

**Capital Projects  
Parish-Wide (PW)  
Sewer Construction Fund**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted Budget 2023</b>	<b>Proposed Budget 2024</b>	<b>Percentage Change (2024-2023)</b>
<b>1 REVENUES</b>					
2 Interest Income	87	64	-	50	0.00%
<b>3 Total Revenues</b>	<b>87</b>	<b>64</b>	<b>-</b>	<b>50</b>	<b>0.00%</b>
4					
<b>5 EXPENDITURES</b>					
6 Bank Charges	156	120	-	-	0.00%
7 DEQ loan-Admin.Fees	4,620	4,255	5,000	5,000	0.00%
8 Misc Sewer Projects	-	-	-	-	0.00%
9 Infiltration Repairs	-	-	-	-	0.00%
10 Telemetry	78,022	-	-	-	0.00%
<b>11 Total Expenditures</b>	<b>82,798</b>	<b>4,375</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
12					
13 Excess (Deficiency) of Revenues	(82,710)	(4,311)	(5,000)	(4,950)	-1.00%
14					
<b>15 NON-OPERATING REVENUES (EXPENSES)</b>					
16 DEQ Loan Proceeds	-	-	-	-	0.00%
17 DEQ loan-Interest	(4,158)	(3,830)	(3,497)	(5,000)	43.00%
18 DEQ loan-Principal	(73,000)	(74,000)	(74,000)	(90,000)	21.62%
<b>19 NET NON-OPERATING INCOME(EXPEN</b>	<b>(77,158)</b>	<b>(77,830)</b>	<b>(77,497)</b>	<b>(95,000)</b>	<b>22.59%</b>
20					
<b>21 Operating Transfers In (Out)</b>					
22 Trans In - Sales Tax District	120,000	73,500	82,497	100,000	21.22%
<b>23 Total Operating Transfers In (Out)</b>	<b>120,000</b>	<b>73,500</b>	<b>82,497</b>	<b>100,000</b>	<b>21.22%</b>
24					
<b>25 Excess Revenue/(Expense)</b>	<b>(39,868)</b>	<b>(8,640)</b>	<b>-</b>	<b>50</b>	<b>100.00%</b>
26					
27 Beginning Fund Balance	50,871	11,003	2,362	2,362	0.00%
28					
<b>29 Ending Fund Balance</b>	<b>11,003</b>	<b>2,362</b>	<b>2,362</b>	<b>2,412</b>	<b>2.12%</b>



	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 EPA Grant	37,000	68,843	40,000	40,000	0.00%
3 Grant - Fed - HMGP	-	-	-	-	0.00%
4 Grant - State - Other	-	190,000	-	-	0.00%
5 FEMA WWC Generators	13,928	301,793	310,860	279,741	-10.01%
6 Interest Income	4,808	13,801	5,000	28,000	460.00%
<b>7 Total Revenues</b>	<b>55,736</b>	<b>574,438</b>	<b>355,860</b>	<b>347,741</b>	<b>-2.28%</b>
<b>8</b>					
<b>9 EXPENDITURES</b>					
10 Bank Charges	62	62	-	300	0.00%
11 Prof Serv - Other	1,680	995	-	200,000	0.00%
12 <b>Cambridge Pump Station Modification</b>	119,990	-	-	-	0.00%
13 <b>Belle Pointe Sewer Reroute</b>	1,131,429	106,839	-	-	0.00%
14 <b>Woodland Regional Pump Station</b>	23,292	77,790	36,595	36,595	0.00%
15 <b>WWC Permanent Generator</b>					
16     Engineering	7,672	11,516	-	-	0.00%
17     Construction	45,799	385,035	-	-	0.00%
18 <b>River Road WWTP Headworks &amp; Clarifier Rehab</b>					
19     Engineering	-	-	1,200,000	1,200,000	0.00%
20     Construction	-	-	120,000	120,000	0.00%
<b>21</b>					
<b>22 Total Expenditures</b>	<b>1,329,924</b>	<b>582,236</b>	<b>1,356,595</b>	<b>1,556,895</b>	<b>14.76%</b>
<b>23</b>					
24 Excess (Deficiency) of Revenues	(1,274,188)	(7,798)	(1,000,735)	(1,209,154)	20.83%
<b>25</b>					
<b>26 Operating Transfers In (Out)</b>					
27 Transfer In - 2012 Reserve Bond	-	41,574	-	-	0.00%
<b>28 Total Operating Transfers In (Out)</b>	<b>-</b>	<b>41,574</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>29</b>					
<b>30 Excess Revenue/(Expense)</b>	<b>(1,274,188)</b>	<b>33,776</b>	<b>(1,000,735)</b>	<b>(1,209,154)</b>	<b>20.83%</b>
<b>31</b>					
32 Beginning Fund Balance	3,352,040	2,077,852	2,111,628	1,110,893	-47.39%
<b>33</b>					
<b>34 Ending Fund Balance</b>	<b>2,077,852</b>	<b>2,111,628</b>	<b>1,110,893</b>	<b>(98,261)</b>	<b>-108.85%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 REVENUES					
2 HMGP - Electrical Components - Ruddock	6,750	1,054,240	1,735,400	1,160,813	-33.11%
3 HMGP - Bar Screen Cleaners	-	-	3,327,285	3,327,285	0.00%
4 HMGP - Airport Pump Station	-	-	366,000	366,000	0.00%
5 HMGP - River Forest Canal	-	-	409,056	409,056	0.00%
6 HMGP - LaPlace Heights	-	-	1,078,499	1,078,499	0.00%
7 HMGP - Belle Pointe Drainage	-	-	1,097,879	1,097,879	0.00%
8 HMGP - Marigold Drainage	-	-	826,082	826,082	0.00%
9 HMGP - Grant Project Management	14,648	-	-	-	0.00%
10 Interest Income	11,969	35,554	10,000	40,000	300.00%
11 <b>Total Revenues</b>	<b>33,367</b>	<b>1,089,794</b>	<b>8,850,201</b>	<b>8,305,614</b>	<b>-6.15%</b>
12					
13 EXPENDITURES					
14 Agent Fees	-	-	-	-	0.00%
15 Bank Charges	61	60	300	300	0.00%
16 Drainage	-	1,036,481	2,000,000	-	-100.00%
17 Professional Services	50,174	-	-	-	0.00%
18 <b>Total</b>	<b>50,235</b>	<b>1,036,542</b>	<b>2,000,300</b>	<b>300</b>	<b>-99.99%</b>
19					
20					
21 <b>HMPG Projects:</b>					
22 <b>HMPG Electrical Components - Ruddock</b>					
23 Construction	240,042	1,360,424	420,000	-	-100.00%
24 Engineering	-	-	17,225	-	-100.00%
25 <b>Total HMPG Electrical Components - Ruddock</b>	<b>240,042</b>	<b>1,360,424</b>	<b>437,225</b>	<b>-</b>	<b>-100.00%</b>
26					
27 <b>HMPG Bar Screen Cleaners</b>					
28 Construction	-	-	4,025,899	4,025,899	0.00%
29 Engineering	-	-	171,063	171,063	0.00%
30 <b>Total HMPG Bar Screen Cleaners</b>	<b>-</b>	<b>-</b>	<b>4,196,962</b>	<b>4,196,962</b>	<b>0.00%</b>
31					
32 <b>HMPG Airport Pump Station</b>					
33 Construction	-	-	404,515	404,515	0.00%
34 Engineering	-	-	52,686	52,686	0.00%
35 <b>Total HMPG Airport Pump Station</b>	<b>-</b>	<b>-</b>	<b>457,201</b>	<b>457,201</b>	<b>0.00%</b>
36					
37 <b>HMPG River Forest Canal</b>					
38 Construction	-	-	445,969	445,969	0.00%
39 Engineering	-	-	75,753	75,753	0.00%
40 <b>Total HMPG River Forest Canal</b>	<b>-</b>	<b>-</b>	<b>521,722</b>	<b>521,722</b>	<b>0.00%</b>
41					
42 <b>HMPG Laplace Heights</b>					
43 Construction					
44 Engineering					
45 <b>Total HMPG Laplace Heights</b>					
46 <b>HMPG Belle Pointe Drainage</b>					
47 Construction					
48 Engineering					
49 <b>Total HMPG Belle Pointe Drainage</b>					
50					
51 <b>HMPG Marigold Drainage</b>					
52 Construction					
53 Engineering					
54 <b>Total HMPG Marigold Drainage</b>					
55					
56 <b>Total Expenditures</b>					
57					
58 Excess (Deficiency) of Revenues					
59					
60 <b>Operating Transfers In (Out)</b>					
61 Transfers In - 2015 GO Bond (Elec Comp)					
62 Transfer Out - IDA (Drainage)					
63 Transfer Out - LASAFE					
64 <b>Total Operating Transfers In (Out)</b>					
65					
66 <b>Excess Revenue/(Expense)</b>					
67					
68 Beginning Fund Balance					
69					
70 <b>Ending Fund Balance</b>					

**St. John the Baptist Parish**

**Capital Projects**  
**2015 General Obligation Bonds Fund**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted Budget 2023</b>	<b>Proposed Budget 2024</b>	<b>Percentage Change (2024-2023)</b>
1 <b>REVENUES</b>					
2     Interest Income	7,580	31,565	8,500	48,000	464.71%
3 <b>Total Revenues</b>	<u>7,580</u>	<u>31,565</u>	<u>8,500</u>	<u>48,000</u>	<u>464.71%</u>
4					
5 <b>EXPENDITURES</b>					
6     Bank Charges	60	78	300	300	0.00%
7     Parishwide Drainage	-	552,836	800,000	-	-100.00%
8     Professional Services	800	-	400,000	5,000	-98.75%
9     CIP - Water Property Acquisition		-	1,700,000	-	-100.00%
10    Capital Outlay - Equipment	164,365	-	-	-	0.00%
11    Capital Outlay - Building	-	5,574	-	-	0.00%
12    Supplies - Operating	-	-	-	-	0.00%
13    Water Tank Inspection & Rehab	47,625	37,576	-	-	0.00%
14 <b>Total Expenditures</b>	<u>212,850</u>	<u>596,064</u>	<u>2,900,300</u>	<u>5,300</u>	<u>-99.82%</u>
15					
16 Excess (Deficiency) of Revenues	(205,270)	(564,499)	(2,891,800)	42,700	-101.48%
17					
18 <b>Operating Transfers In (Out)</b>					
19     Transfer out - 2014 GO Bond HMGP Elec Comp - Ruddock	(300,000)	-	-	-	0.00%
20     Transfer Out - 2022 GO Bond - Water Improvements	-	(254,315)	-	-	0.00%
21     Transfer out - Utilities (Water Projects)	-	-	-	(2,800,000)	100.00%
22 <b>Total Operating Transfers In (Out)</b>	<u>(300,000)</u>	<u>(254,315)</u>	<u>-</u>	<u>(2,800,000)</u>	<u>100.00%</u>
23					
24 <b>Excess Revenue/(Expense)</b>	<b>(505,270)</b>	<b>(818,814)</b>	<b>(2,891,800)</b>	<b>(2,757,300)</b>	<b>-4.65%</b>
25					
26 Beginning Fund Balance	4,980,273	4,475,003	3,656,189	764,389	-79.09%
27					
28 <b>Ending Fund Balance</b>	<u><u>4,475,003</u></u>	<u><u>3,656,189</u></u>	<u><u>764,389</u></u>	<u><u>(1,992,911)</u></u>	<u><u>-360.72%</u></u>

**St. John the Baptist Parish**

**Capital Projects**  
**2022 General Obligation Bonds Fund**

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Grant - State - Act 397		-	-	600,000	100.00%
3 Interest Income	-	92,074	25,000	100,000	300.00%
<b>4 Total Revenues</b>	-	92,074	25,000	700,000	2700.00%
<b>5</b>					
<b>6 EXPENDITURES</b>					
7 Agent Fees - Bond Trustee	-	118,750	5,000	5,000	0.00%
8 Bank Charges	-	409	500	500	0.00%
9 Bond Costs	-	94,823	-	-	0.00%
10 Professional Services	-	582	50,000	50,000	0.00%
11 CIP - Land Acquisition	37,311	214,149	-	1,500,000	0.00%
12 CIP - Water Improvement Program Management CIP - Intake Pump Station, Pre-Treatment of Raw	-	109,221	-	125,000	0.00%
13 Water , Sludge Return & Transmission Pump Station	-	-	2,015,000	12,680,000	529.28%
14 CIP - Transmission Main from MS River to Woodland CIP - 1 MGD Filter, Sludge Return, Existing Media	-	-	2,865,000	12,250,000	327.57%
15 Filter Replacement	-	49,031	1,750,000	4,176,000	138.63%
16 CIP - WB Multipurpose Complex CIP - Water Treatment at Reverse Osmosis Unit Site	24,070	201,051	2,500,000	6,350,000	154.00%
17 on Woodland	-	-	1,230,000	17,150,000	1294.31%
18 CIP - Decomission Rudock Well System CIP - 15,00- Gallon Clearwell, 3 MGD Membrane	-	-	120,000	1,320,000	1000.00%
19 Filtration, Clarifier Control Valve, Piping	-	-	220,000	8,770,000	3886.36%
<b>20 Total Expenditures</b>	61,381	788,016	10,755,500	64,376,500	498.54%
<b>21</b>					
22 Excess (Deficiency) of Revenues	(61,381)	(695,942)	(10,730,500)	(63,676,500)	493.42%
<b>23</b>					
<b>24 Non-Operating Revenues (Expenses)</b>					
25 Bond Proceeds	-	15,000,000	-	-	0.00%
26 Bond Premium	-	1,011,733	-	-	0.00%
<b>27 Net Non-Operating Revenues (Expenses)</b>	-	16,011,733	-	-	0.00%
<b>28</b>					
<b>29 Operating Transfers In (Out)</b>					
30 Transfer In - 2015 GO Bond - Water Improvements	-	254,315	-	-	0.00%
31 Transfer In - ED (WB Multi Purpose)	-	-	-	1,500,000	100.00%
32 Transfer In - Recreation (WB Multi Purpose)	-	-	-	1,400,000	100.00%
33 Transfer In - Street Lights (WB Multi Purpose)	-	-	-	3,000,000	100.00%
<b>34 Total Operating Transfers In (Out)</b>	-	254,315	-	5,900,000	100.00%
<b>35</b>					
<b>36 Excess Revenue/(Expense)</b>	(61,381)	15,570,106	(10,730,500)	(57,776,500)	438.43%
<b>37</b>					
38 Beginning Fund Balance	-	(61,381)	15,508,725	4,778,225	-69.19%
<b>39</b>					
<b>40 Ending Fund Balance</b>	(61,381)	15,508,725	4,778,225	(52,998,275)	-1209.16%

**St. John the Baptist Parish**

**Debt Service**  
**Parish-Wide Sewerage**  
**Sales Tax Reserve Fund**

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Interest	67	166	-	-	0.00%
3					
<b>4 Total Revenues</b>	<u>67</u>	<u>166</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
5					
<b>6 EXPENDITURES</b>					
7 Bank Charges	60	60	-	-	0.00%
8 Debt Service	-	-	-	-	0.00%
<b>9 Total Expenditures</b>	<u>60</u>	<u>60</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
10					
11 Excess (Deficiency) of Revenues	7	106	-	-	0.00%
12					
<b>13 Operating Transfers In (Out)</b>					
14 Transfer Out - 2010 Bond	-	(41,574)	-	-	0.00%
<b>15 Total Operating Transfers In (Out)</b>	<u>-</u>	<u>(41,574)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
16					
<b>17 Excess Revenue/(Expense)</b>	<b>7</b>	<b>(41,468)</b>	-	-	0.00%
18					
19 Beginning Fund Balance	41,492	41,499	30	30	0.00%
20					
<b>21 Ending Fund Balance</b>	<u>41,499</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>0.00%</u>

**St. John the Baptist Parish**

**Debt Service**  
**Parish-Wide Sewerage**  
**Sales Tax Sinking Fund**

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Interest	1,432	8,845	3,000	17,000	466.67%
<b>3 Total Revenues</b>	<b>1,432</b>	<b>8,845</b>	<b>3,000</b>	<b>17,000</b>	<b>466.67%</b>
4					
<b>5 EXPENDITURES</b>					
6 Agent Fees	1,200	400	500	500	0.00%
7 Bank Charges	63.54	63	300	100	-66.67%
8 Principal	770,000	800,000	835,000	875,000	4.79%
9 Interest	276,850	253,750	229,750	196,350	-14.54%
10 Prof Serv - Legal	1,775	1,950	-	-	0.00%
<b>11 Total Expenditures</b>	<b>1,049,889</b>	<b>1,056,163</b>	<b>1,065,550</b>	<b>1,071,950</b>	<b>0.60%</b>
12					
13 Excess (Deficiency) of Revenues	(1,048,457)	(1,047,318)	(1,062,550)	(1,054,950)	-0.72%
14					
<b>15 Operating Transfers In (Out)</b>					
16 Trans In - Sales Tax District	1,344,006	1,352,073	562,550	571,350	1.56%
<b>17 Total Operating Transfers In (Out)</b>	<b>1,344,006</b>	<b>1,352,073</b>	<b>562,550</b>	<b>571,350</b>	<b>1.56%</b>
18					
<b>19 Excess Revenue/(Expense)</b>	<b>295,550</b>	<b>304,755</b>	<b>(500,000)</b>	<b>(483,600)</b>	<b>-3.28%</b>
20					
21 Beginning Fund Balance	403,495	699,045	1,003,800	503,800	-49.81%
22					
<b>23 Ending Fund Balance</b>	<b>699,045</b>	<b>1,003,800</b>	<b>503,800</b>	<b>20,200</b>	<b>-95.99%</b>

	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
1 <b>REVENUES</b>					
2 Interest	754	3,529	3,500	-	-100.00%
3 <b>Total Revenues</b>	754	3,529	3,500	-	-100.00%
4					
5 <b>Expenditures</b>					
6 Debt Service	-	-	-	-	0.00%
7 Agent Fees	-	-	-	-	0.00%
8 Bond Principal	-	-	-	-	0.00%
9 Interest Expense	-	-	-	-	0.00%
10 <b>Total Expenditures</b>	-	-	-	-	0.00%
11					
12 Excess (Deficiency) of Revenues	754	3,529	3,500	-	-100.00%
13					
14 <b>Operating Transfers In (Out)</b>					
15	-	-	-	-	0.00%
16 <b>Total Operating Transfers In (Out)</b>	-	-	-	-	0.00%
17					
18 <b>Excess Revenue/(Expense)</b>	754	3,529	3,500	-	-100.00%
19					
20 Beginning Fund Balance	468,120	468,874	472,402	475,902	0.74%
21					
22 <b>Ending Fund Balance</b>	468,874	472,402	475,902	475,902	0.00%

**St. John the Baptist Parish**

**Debt Service  
Fire Departments  
Sales Tax Sinking Fund**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted Budget 2023</b>	<b>Proposed Budget 2024</b>	<b>Percentage Change (2024-2023)</b>
<b>1 REVENUES</b>					
2 Interest	307	2,310	850	-	-100.00%
<b>3 Total Revenues</b>	<u>307</u>	<u>2,310</u>	<u>850</u>	<u>-</u>	<u>-100.00%</u>
4					
<b>5 EXPENDITURES</b>					
6 Agent Fees	400	400	400	-	-100.00%
<b>7 Total Expenditures</b>	<u>400</u>	<u>400</u>	<u>400</u>	<u>-</u>	<u>-100.00%</u>
8					
9 Excess (Deficiency) of Revenues	(93)	1,910	450	-	-100.00%
10					
<b>11 NON-OPERATING REVENUES (EXPENSES)</b>					
12 Bond Principal	(400,000)	(410,000)	(425,000)	-	-100.00%
13 Interest Expense	(45,888)	(49,254)	(26,230)	-	-100.00%
<b>14 NET NON-OPERATING INCOME(EXPEN</b>	<u>(445,888)</u>	<u>(459,254)</u>	<u>(451,230)</u>	<u>-</u>	<u>-100.00%</u>
15					
<b>16 Operating Transfers In (Out)</b>					
17 Transfer In - Fire	451,108	455,876	451,230	-	-100.00%
<b>18 Total Operating Transfers In (Out)</b>	<u>451,108</u>	<u>455,876</u>	<u>451,230</u>	<u>-</u>	<u>-100.00%</u>
19					
<b>20 Excess Revenue/(Expense)</b>	<b>5,127</b>	<b>(1,468)</b>	<b>450</b>	<b>-</b>	<b>-100.00%</b>
21					
22 Beginning Fund Balance	396,607	401,734	402,184	402,634	0.11%
23					
<b>24 Ending Fund Balance</b>	<u>401,734</u>	<u>400,266</u>	<u>402,634</u>	<u>402,634</u>	<u>0.00%</u>

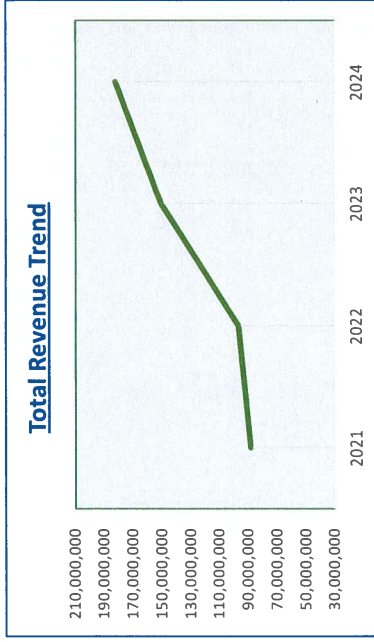


	Actual 2021	Actual 2022	Adopted Budget 2023	Proposed Budget 2024	Percentage Change (2024-2023)
<b>1 REVENUES</b>					
2 Ad Valorem	10,060,043	8,453,965	9,627,382	10,558,021	9.67%
3 In Lieu Payments	59,924	(6,116)	20,000	20,000	0.00%
4 Interest	18,533	73,240	18,000	170,000	844.44%
<b>5 Total Revenues</b>	<b>10,138,500</b>	<b>8,521,089</b>	<b>9,665,382</b>	<b>10,748,021</b>	<b>11.20%</b>
<b>6</b>					
<b>7 EXPENDITURES</b>					
8 Ad Valorem Pension Expense	377,025	339,803	365,841	401,205	9.67%
9 Agent Fees	6,950	7,450	4,100	4,100	0.00%
10 Bank Charges	179	64	300	300	0.00%
11 Miscellaneous Expense	500	-	2,700	2,700	0.00%
12 Professional Services - Legal	975	-	-	-	0.00%
<b>13 Total Expenditures</b>	<b>385,629</b>	<b>347,317</b>	<b>372,941</b>	<b>408,305</b>	<b>9.48%</b>
<b>14</b>					
15 Excess (Deficiency) of Revenues	9,752,871	8,173,772	9,292,441	10,339,716	11.27%
<b>16</b>					
<b>17 NON-OPERATING REVENUES (EXPENSES)</b>					
18 Bond Principal	(4,840,000)	(5,010,000)	(8,145,000)	(8,525,000)	4.67%
19 Interest Expense	(1,197,939)	(1,377,111)	(1,617,078)	(1,270,113)	-21.46%
<b>20 NET NON-OPERATING INCOME (EXPENSE)</b>	<b>(6,037,939)</b>	<b>(6,387,111)</b>	<b>(9,762,078)</b>	<b>(9,795,113)</b>	<b>0.34%</b>
<b>21</b>					
<b>22 Operating Transfers In (Out)</b>					
23	-	-	-	-	0.00%
<b>24 Total Operating Transfers In (Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>25</b>					
<b>26 Excess Revenue/(Expense)</b>	<b>3,714,932</b>	<b>1,786,661</b>	<b>(469,636)</b>	<b>544,604</b>	<b>-215.96%</b>
<b>27</b>					
28 Beginning Fund Balance	9,680,225	13,395,157	15,181,818	14,712,182	-3.09%
29 Prior period adjustment					
<b>30</b>					
<b>31 Ending Fund Balance</b>	<b>13,395,157</b>	<b>15,181,818</b>	<b>14,712,182</b>	<b>15,256,785</b>	<b>3.70%</b>

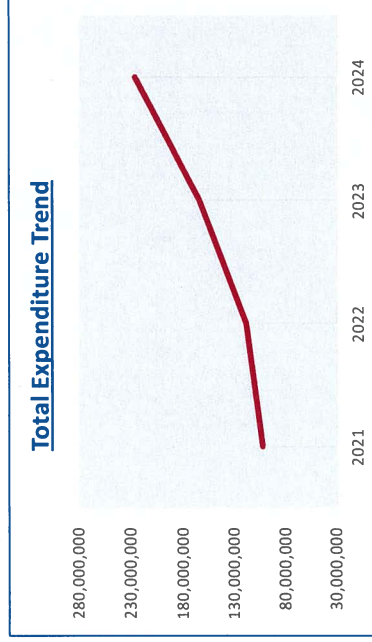
# **OVERALL BUDGET SUMMARY**

**St. John the Baptist Parish  
Summarized Data - Overall Parish  
2021 - 2024**

	Actual 2021	Actual 2022	Projected Budget 2023	Estimated Budget 2024
<b>REVENUES</b>				
AD VALOREM	18,813,847	17,437,638	19,998,492	21,927,605
SALES & USES	35,381,195	36,662,496	33,856,257	35,938,271
LICENSES & PERMITS	1,817,162	1,837,808	1,883,500	2,493,500
STATE GRANTS	719,939	3,129,001	9,354,116	8,830,048
FEDERAL GRANTS	9,628,507	19,173,355	60,376,799	87,019,601
LOCAL GRANTS	173,631	188,245	200,000	240,000
SERVICE FEES	16,751,327	13,692,939	20,417,700	19,189,600
FINES & FORFEITURES	1,322,108	1,086,700	1,605,200	1,366,600
INTEREST INCOME	158,375	794,872	262,170	1,376,450
OTHER REVENUE	3,668,434	2,717,823	2,885,950	4,019,290
<b>TOTAL REVENUE</b>	<b>88,434,525</b>	<b>96,720,877</b>	<b>150,840,184</b>	<b>182,420,965</b>



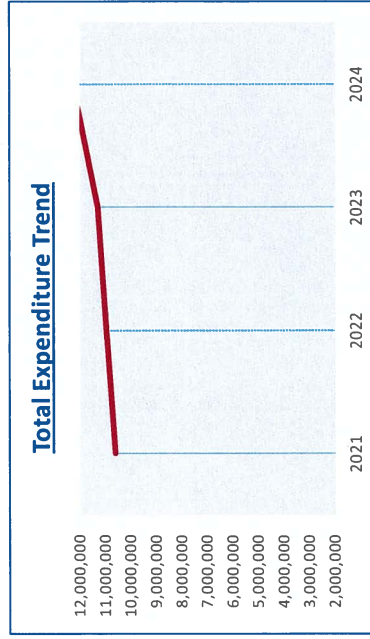
<b>EXPENDITURES</b>				
SALARIES	15,147,879	15,429,390	17,279,257	18,103,544
EMPLOYEE BENEFITS	7,782,762	7,746,983	8,473,335	9,839,391
GENERAL GOVERNMENT	4,336,185	4,628,482	4,974,301	5,781,075
PUBLIC SAFETY	36,908,183	48,005,787	20,425,514	9,763,309
HEALTH & WELFARE	3,018,603	2,862,101	3,242,181	4,063,906
ECONOMIC DEVELOPMENT	1,062,147	1,437,897	1,459,585	1,811,893
PUBLIC TRANSPORTATION	4,264,133	7,226,607	5,086,148	8,861,168
CAPITAL OUTLAY	6,726,545	10,241,238	74,373,287	137,665,318
DEBT SERVICE	7,768,473	8,627,050	11,894,590	11,739,151
RECREATION	836,349	749,275	1,432,458	1,444,852
PUBLIC UTILITIES	14,307,249	10,888,037	14,920,880	16,837,545
OTHER EXPENSES	1,600	6,519	900	500
<b>TOTAL EXPENDITURES</b>	<b>102,160,108</b>	<b>117,849,366</b>	<b>163,562,436</b>	<b>225,911,652</b>



Other financing sources(uses)				
Capital Contributions	-	-	2,453,215	4,829,415
Debt Issued	-	46,011,733	30,000,000	-
Lease Proceeds	-	-	-	-
Lease Expenditures	-	-	-	-
Transfers In	22,051,979	26,147,359	24,435,406	40,007,581
Transfers Out	22,051,979	26,189,246	24,435,424	40,007,586
Net Other	-	45,969,846	32,453,197	4,829,410
Depreciation	5,824,985	6,062,347	6,125,462	6,125,462
Net change in fund balances	(19,550,568)	18,779,010	13,605,483	(44,786,739)
Beginning Fund Balance	193,716,956	173,938,789	193,633,126	207,336,689
Audit Adjustment to Fund Balance	-	-	-	-
Ending Fund Balance	174,166,388	192,717,799	207,238,609	162,549,950

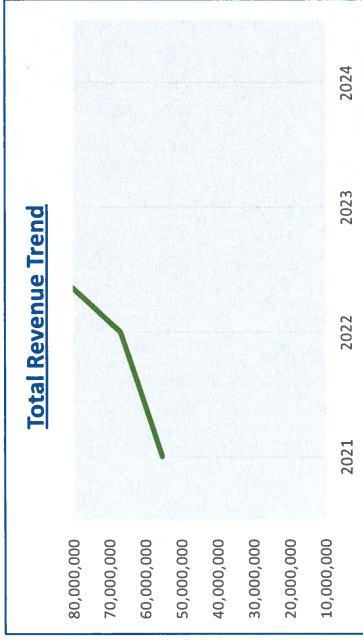
**St. John the Baptist Parish  
Summarized Data - General Fund  
2021 - 2024**

	Actual 2021	Actual 2022	Projected Budget 2023	Estimated Budget 2024
<b>REVENUES</b>				
AD VALOREM	4,096,448	3,799,692	4,355,855	4,776,918
SALES & USES	425,208	359,452	473,000	473,000
LICENSES & PERMITS	1,655,393	1,687,770	1,720,500	2,330,500
STATE GRANTS	31,866	21,244	67,569	192,094
FEDERAL GRANTS	12,871	1,112	-	40,000
LOCAL GRANTS	-	-	-	-
SERVICE FEES	46,985	55,768	71,500	56,500
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	11,676	15,356	12,500	65,000
OTHER REVENUE	143,693	175,165	146,640	146,600
<b>TOTAL REVENUE</b>	<b>6,424,140</b>	<b>6,115,559</b>	<b>6,847,564</b>	<b>8,080,612</b>
<b>EXPENDITURES</b>				
SALARIES	4,219,440	3,957,821	4,193,664	4,304,642
EMPLOYEE BENEFITS	1,725,137	2,015,442	1,973,183	2,276,897
GENERAL GOVERNMENT	3,477,425	3,622,308	3,950,996	4,488,541
PUBLIC SAFETY	1,176,805	1,361,404	1,176,700	1,207,500
HEALTH & WELFARE	3,642	2,455	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	-	-	-
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>10,602,449</b>	<b>10,959,430</b>	<b>11,294,543</b>	<b>12,277,580</b>
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Lease Proceeds	84,718	-	-	-
Lease Expenditures	-	-	-	-
Transfers In	6,446,305	7,765,749	5,726,591	5,781,670
Transfers Out	2,341,734	788,553	745,756	1,021,727
Net Transfers	4,189,289	6,977,196	4,980,835	4,759,943
Depreciation	-	-	-	-
Net change in fund balances	10,980	2,133,325	533,856	562,975
Beginning Fund Balance	3,782,914	3,793,894	5,927,219	6,461,075
Audit Adjustment to Fund Balance				
Ending Fund Balance	3,793,894	5,927,219	6,461,075	7,024,050

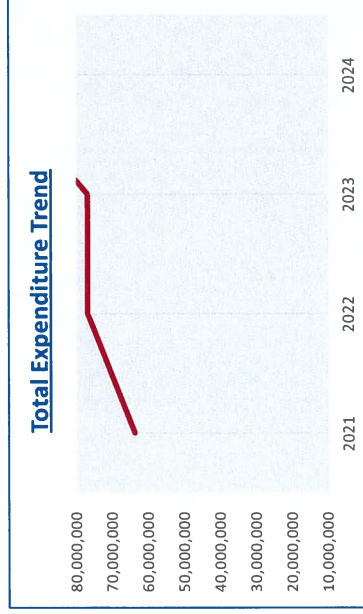


**St. John the Baptist Parish  
Summarized Data - Special Revenue Funds  
2021 - 2024**

	Actual 2021	Actual 2022	Projected Budget 2023	Estimated Budget 2024
<b>REVENUES</b>				
AD VALOREM	14,340,960	13,276,930	15,231,869	16,700,211
SALES & USES	24,895,944	27,849,078	23,755,875	24,927,250
LICENSES & PERMITS	10,630	21,072	8,500	8,500
STATE GRANTS	598,004	3,159,276	9,286,547	7,677,954
FEDERAL GRANTS	9,403,395	17,554,699	51,185,738	78,394,246
LOCAL GRANTS	173,631	188,245	200,000	240,000
SERVICE FEES	1,418,662	1,009,902	1,275,300	1,231,300
FINES & FORFEITURES	1,322,108	1,086,700	1,605,200	1,366,600
INTEREST INCOME	89,700	479,056	161,820	817,400
OTHER REVENUE	2,945,219	2,275,140	2,010,210	2,162,340
<b>TOTAL REVENUE</b>	<b>55,198,253</b>	<b>66,900,098</b>	<b>104,721,059</b>	<b>133,525,801</b>



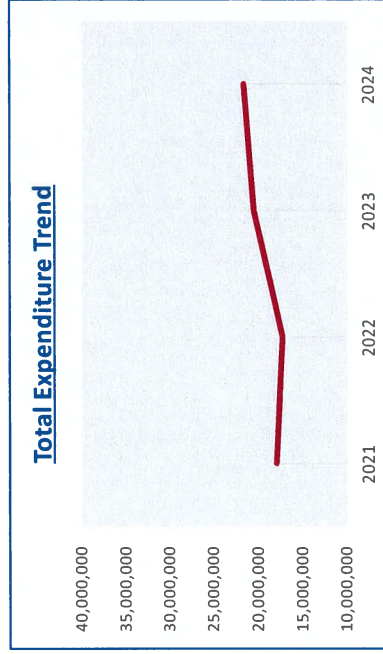
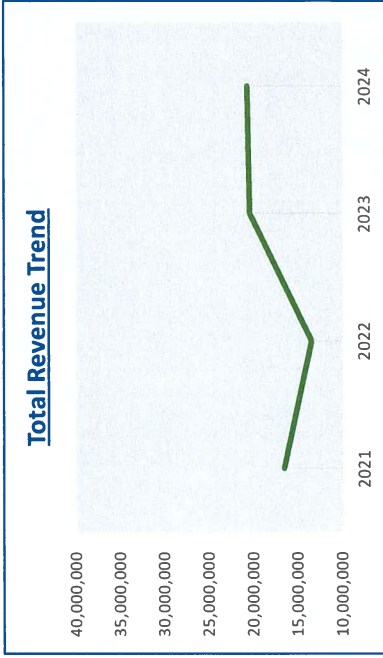
<b>EXPENDITURES</b>				
SALARIES	7,383,951	8,010,449	9,001,080	9,801,911
EMPLOYEE BENEFITS	3,410,179	3,675,939	3,952,937	4,677,823
GENERAL GOVERNMENT	470,472	538,642	644,864	678,429
PUBLIC SAFETY	35,731,378	46,644,382	19,248,814	8,555,809
HEALTH & WELFARE	2,200,296	2,044,757	2,381,672	3,222,511
ECONOMIC DEVELOPMENT	1,062,147	1,437,897	1,459,585	1,811,893
PUBLIC TRANSPORTATION	4,264,133	7,226,607	5,086,148	8,861,168
CAPITAL OUTLAY	4,834,654	5,960,512	47,885,837	62,889,093
DEBT SERVICE	86,091	581,924	481,667	725,000
RECREATION	823,666	749,275	1,432,458	1,444,852
PUBLIC UTILITIES	3,321,319	1,103	2,002,500	3,000,000
OTHER EXPENSES	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>63,588,286</b>	<b>76,871,487</b>	<b>93,577,562</b>	<b>105,668,489</b>



Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	30,000,000	30,000,000	-
Lease Proceeds	-	114,623	-	-
Lease Expenditures	12,683	14,866	-	20,000
Transfers In	5,955,982	8,764,414	12,674,940	17,682,989
Transfers Out	17,088,411	20,856,836	17,464,665	27,453,310
Net Transfers	(11,145,112)	18,007,335	25,210,275	(9,790,321)
Depreciation	-	-	-	-
Net change in fund balances	(19,535,145)	8,035,946	36,353,772	18,066,991
Beginning Fund Balance	51,475,090	32,011,394	40,568,568	77,021,416
Audit Adjustment to Fund Balance	-	-	-	-
Ending Fund Balance	31,939,945	40,047,340	76,922,340	95,088,407

**St. John the Baptist Parish  
Summarized Data - Enterprise Funds  
2021 - 2024**

	Actual 2021	Actual 2022	Projected Budget 2023	Estimated Budget 2024
<b>REVENUES</b>				
AD VALOREM	376,439	361,016	410,768	450,476
SALES & USES	-	-	-	-
LICENSES & PERMITS	151,139	128,966	154,500	154,500
STATE GRANTS	90,069	(51,519)	-	360,000
FEDERAL GRANTS	139,915	2,667	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	15,285,680	12,627,269	19,070,900	17,901,800
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	8,656	39,224	14,000	91,000
OTHER REVENUE	434,880	249,130	709,100	1,690,350
<b>TOTAL REVENUE</b>	<u>16,486,778</u>	<u>13,356,753</u>	<u>20,359,268</u>	<u>20,648,126</u>
<b>EXPENDITURES</b>				
SALARIES	3,544,488	3,461,121	4,084,513	3,996,991
EMPLOYEE BENEFITS	2,647,446	2,055,602	2,547,215	2,884,671
GENERAL GOVERNMENT	-	-	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	814,665	814,889	860,509	841,395
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	72,708	65,168	57,068	52,588
RECREATION	-	-	-	-
PUBLIC UTILITIES	10,903,133	10,873,721	12,913,380	13,832,545
OTHER EXPENSES	-	5,719	-	-
<b>TOTAL EXPENDITURES</b>	<u>17,982,440</u>	<u>17,276,220</u>	<u>20,462,685</u>	<u>21,608,190</u>
<b>Other financing sources(uses)</b>				
Capital Contributions	-	-	2,453,215	4,829,415
Debt Issued	-	-	-	-
Lease Proceeds	-	-	-	-
Lease Expenditures	-	8,837	-	-
Transfers In	7,434,578	7,447,925	4,937,598	9,971,572
Transfers Out	2,321,834	2,340,069	4,954,983	7,662,547
Net Transfers	5,112,744	5,099,019	2,435,830	7,138,440
Depreciation	5,824,985	6,062,347	6,125,462	6,125,462
Net change in fund balances	(2,207,903)	(4,882,795)	(3,793,049)	52,914
Beginning Fund Balance	111,789,751	109,581,849	104,699,056	100,905,009
Ending Fund Balance	<u>109,581,848</u>	<u>104,699,054</u>	<u>100,906,007</u>	<u>100,957,923</u>

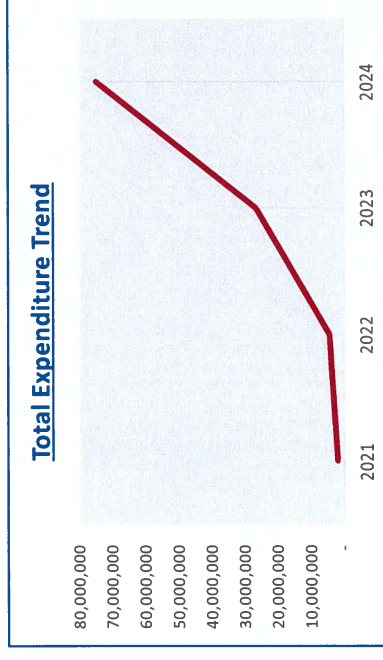


**St. John the Baptist Parish  
Summarized Data - Capital Project Funds  
2021 - 2024**

	Actual 2021	Actual 2022	Projected Budget 2023	Estimated Budget 2024
<b>REVENUES</b>				
AD VALOREM	-	-	-	-
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	600,000
FEDERAL GRANTS	72,326	1,614,877	9,191,061	8,585,355
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	24,503	173,175	48,500	216,050
OTHER REVENUE	-	-	-	-
<b>TOTAL REVENUE</b>	<b>96,829</b>	<b>1,788,052</b>	<b>9,239,561</b>	<b>9,401,405</b>



<b>EXPENDITURES</b>				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	2,599	120,154	5,500	205,800
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	1,891,891	4,265,855	26,487,450	74,776,225
DEBT SERVICE	77,158	77,830	77,497	95,000
RECREATION	-	-	-	-
PUBLIC UTILITIES	82,797	4,376	5,000	5,000
OTHER EXPENSES	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,054,445</b>	<b>4,468,215</b>	<b>26,575,447</b>	<b>75,082,025</b>



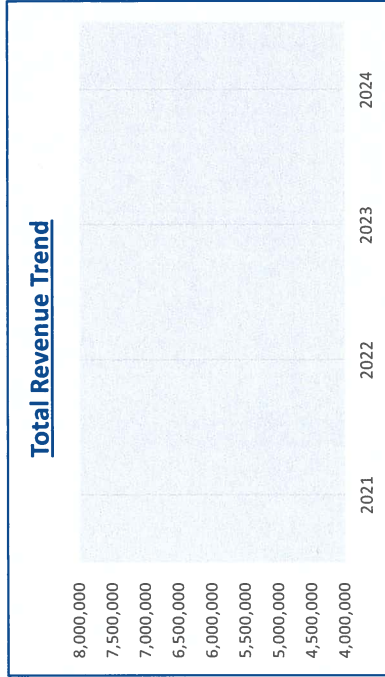
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	16,011,733	-	-
Transfers In	420,000	369,389	82,497	6,000,000
Transfers Out	300,000	2,162,215	1,270,018	3,870,000
Net Transfers	120,000	14,218,907	(1,187,521)	2,130,000
Depreciation	-	-	-	-
Net change in fund balances	(1,837,616)	11,538,744	(18,523,407)	(63,550,620)
Beginning Fund Balance	15,676,919	13,839,304	25,378,048	6,854,641
Ending Fund Balance	13,839,303	25,378,048	6,854,641	(56,695,979)

**St. John the Baptist Parish  
Summarized Data - Debt Service Funds  
2021 - 2024**

	Actual 2021	Actual 2022	Projected Budget 2023	Projected Budget 2024
<b>REVENUES</b>				
AD VALOREM	-	-	-	-
SALES & USES	10,060,043	8,453,965	9,627,382	10,538,021
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	-	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	23,840	88,061	25,350	187,000
OTHER REVENUE	59,924	(6,116)	20,000	20,000
<b>TOTAL REVENUE</b>	<b>10,143,807</b>	<b>8,535,910</b>	<b>9,672,732</b>	<b>10,765,021</b>

<b>EXPENDITURES</b>				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	385,689	347,378	372,941	408,305
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	7,532,516	7,902,128	11,278,358	10,866,563
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	1,600	800	900	500
<b>TOTAL EXPENDITURES</b>	<b>7,919,805</b>	<b>8,250,306</b>	<b>11,652,199</b>	<b>11,275,368</b>

Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	1,795,114	1,799,882	1,013,780	571,350
Transfers Out	-	41,574	-	-
Net Transfers	1,795,114	1,758,308	1,013,780	571,350
Depreciation	-	-	-	-
Net change in fund balances	4,019,116	2,043,912	(965,687)	61,003
Beginning Fund Balance	10,992,282	14,712,348	17,060,235	16,094,548
Audit Adjustment to Fund Balance	-	-	-	-
Ending Fund Balance	15,011,398	16,756,260	16,094,548	16,155,551





**St. John the Baptist Parish  
Proposed Budget  
2024**

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
<b>REVENUES</b>						
AD VALOREM	4,776,918	16,700,211	450,476	-	-	21,927,605
SALES & USES	473,000	24,927,250	-	-	10,558,021	35,958,271
LICENSES & PERMITS	2,330,500	8,500	154,500	-	-	2,493,500
STATE GRANTS	192,094	7,677,954	360,000	600,000	-	8,830,048
FEDERAL GRANTS	40,000	78,394,246	-	8,585,355	-	87,019,601
LOCAL GRANTS	-	240,000	-	-	-	240,000
SERVICE FEES	56,500	1,231,300	17,901,800	-	-	19,189,600
FINES & FORFEITURES	-	1,366,600	-	-	-	1,366,600
INTEREST INCOME	65,000	817,400	91,000	216,050	187,000	1,376,450
OTHER REVENUE	146,600	2,162,340	1,690,350	-	20,000	4,019,290
<b>TOTAL REVENUE</b>	<b>8,080,612</b>	<b>133,525,801</b>	<b>20,648,126</b>	<b>9,401,405</b>	<b>10,765,021</b>	<b>182,420,965</b>
<b>EXPENDITURES</b>						
SALARIES	4,304,642	9,801,911	3,996,991	-	-	18,103,544
EMPLOYEE BENEFITS	2,276,897	4,677,823	2,884,671	-	-	9,839,391
GENERAL GOVERNMENT	4,488,541	678,429	-	205,800	408,305	5,781,075
PUBLIC SAFETY	1,207,500	8,555,809	-	-	-	9,763,309
HEALTH & WELFARE	-	3,222,511	841,395	-	-	4,063,906
ECONOMIC DEVELOPMENT	-	1,811,893	-	-	-	1,811,893
PUBLIC TRANSPORTATION	-	8,861,168	-	-	-	8,861,168
CAPITAL OUTLAY	-	62,889,093	-	74,776,225	-	137,665,318
DEBT SERVICE	-	725,000	52,588	95,000	10,866,563	11,739,151
RECREATION	-	1,444,852	-	-	-	1,444,852
PUBLIC UTILITIES	-	3,000,000	13,832,545	5,000	-	16,837,545
OTHER EXPENSES	-	-	-	-	500	500
<b>TOTAL EXPENDITURES</b>	<b>12,277,580</b>	<b>105,668,489</b>	<b>21,608,190</b>	<b>75,082,025</b>	<b>11,275,368</b>	<b>225,911,652</b>
<b>Other financing sources(uses)</b>						
Capital Contributions	-	-	4,829,415	-	-	4,829,415
Debt Issued	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-
Lease Expenditures	-	20,000	-	-	-	-
Transfers In	5,781,670	17,682,989	9,971,572	6,000,000	571,350	40,007,581
Transfers Out	1,021,727	27,453,310	7,662,547	3,870,000	-	40,007,586
Net Transfers	4,759,943	(9,790,321)	7,138,440	2,130,000	571,350	4,829,410
Depreciation	-	-	6,125,462	-	-	6,125,462
<b>Net change in fund balances</b>	<b>562,975</b>	<b>18,066,991</b>	<b>52,914</b>	<b>(63,550,620)</b>	<b>61,003</b>	<b>(44,786,739)</b>
<b>Beginning Fund Balance</b>	<b>6,461,075</b>	<b>77,021,416</b>	<b>100,905,009</b>	<b>6,854,641</b>	<b>16,094,548</b>	<b>207,336,689</b>
<b>Ending Fund Balance</b>	<b>7,024,050</b>	<b>95,088,407</b>	<b>100,957,923</b>	<b>(56,695,979)</b>	<b>16,155,551</b>	<b>162,549,950</b>

**St. John the Baptist Parish  
Special Revenue Funds  
Proposed Budget 2024**

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	COMMUNICATION DISTRICT	911 COMMUNICATION CENTER FUND	CRIMINAL COURT SERVICES	DEPARTMENT OF COMMUNITY SERVICES	DEPARTMENT OF COMMUNITY SERVICES - CSBG	DEPARTMENT OF COMMUNITY SERVICES - LIHEAP	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT
<b>REVENUES</b>														
AD VALOREM	-	703,868	910,336	-	-	-	-	-	-	-	-	-	-	900,951
SALES & USES	-	-	-	-	330,000	-	-	-	-	-	4,218,100	5,601,750	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	164,000	-	-	10,000	250,000	-	16,000
FEDERAL GRANTS	-	-	-	8,420,585	-	-	-	3,000	131,124	91,319	-	-	8,129,848	-
LOCAL GRANTS	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-
SERVICE FEES	330,000	79,300	-	-	797,000	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	1,346,000	-	-	-	-	-	-	-	-
INTEREST INCOME	1,000	27,000	2,500	100,000	22,000	17,000	4,000	4,800	-	100	50,000	25,000	100,000	36,000
OTHER REVENUE	2,000	7,250	2,300	-	1,000	-	170,000	-	-	-	199,000	175,000	-	2,300
<b>TOTAL REVENUE</b>	<b>333,000</b>	<b>817,418</b>	<b>915,136</b>	<b>8,520,585</b>	<b>820,000</b>	<b>347,000</b>	<b>1,520,000</b>	<b>211,800</b>	<b>131,124</b>	<b>91,419</b>	<b>4,477,100</b>	<b>6,051,750</b>	<b>8,229,848</b>	<b>955,251</b>
<b>EXPENDITURES</b>														
SALARIES	-	266,419	-	-	-	-	998,007	346,445	7,801	25,000	380,973	2,850,000	-	66,114
EMPLOYEE BENEFITS	-	166,361	-	-	-	-	421,930	55,424	-	-	48,093	970,000	-	8,562
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	12,000	-
PUBLIC SAFETY	-	257,397	-	-	329,550	-	959,201	-	-	-	-	2,091,387	-	-
HEALTH & WELFARE	423,831	-	915,136	-	-	-	-	502,479	66,686	66,348	-	-	-	311,725
ECONOMIC DEVELOPMENT	-	-	-	-	-	247,800	-	-	-	-	1,564,093	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	1,308,000	-	13,350,000	25,000	10,000	15,000	-	-	-	-	80,000	9,171,751	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>423,831</b>	<b>1,998,177</b>	<b>915,136</b>	<b>13,350,000</b>	<b>354,550</b>	<b>257,800</b>	<b>2,394,138</b>	<b>904,348</b>	<b>74,487</b>	<b>91,348</b>	<b>1,993,159</b>	<b>5,991,387</b>	<b>9,183,751</b>	<b>386,401</b>
<b>Other financing sources(uses)</b>														
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	123,230	-	-	4,829,415	-	-	874,138	692,637	-	-	-	100,000	-	-
Transfers Out	32,399	36,990	-	-	383,238	79,206	-	-	56,637	-	3,680,716	154,698	-	447,119
<b>Net Transfers</b>	<b>90,831</b>	<b>(36,990)</b>	<b>-</b>	<b>4,829,415</b>	<b>(383,238)</b>	<b>(79,206)</b>	<b>874,138</b>	<b>692,637</b>	<b>(56,637)</b>	<b>-</b>	<b>(3,680,716)</b>	<b>(54,698)</b>	<b>-</b>	<b>(447,119)</b>
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>-</b>	<b>(1,217,749)</b>	<b>-</b>	<b>-</b>	<b>82,212</b>	<b>9,994</b>	<b>-</b>	<b>89</b>	<b>-</b>	<b>70</b>	<b>(1,196,775)</b>	<b>5,665</b>	<b>(953,903)</b>	<b>121,731</b>
<b>Beginning Fund Balance</b>	<b>126,022</b>	<b>1,305,484</b>	<b>1,996,241</b>	<b>49,288</b>	<b>1,717,500</b>	<b>1,523,342</b>	<b>-</b>	<b>568,428</b>	<b>(7,641)</b>	<b>152</b>	<b>3,651,121</b>	<b>2,744,078</b>	<b>1,601,584</b>	<b>2,632,438</b>
<b>Ending Fund Balance</b>	<b>126,023</b>	<b>87,734</b>	<b>1,996,241</b>	<b>49,288</b>	<b>1,799,712</b>	<b>1,533,336</b>	<b>-</b>	<b>568,517</b>	<b>(7,641)</b>	<b>222</b>	<b>2,454,346</b>	<b>2,749,743</b>	<b>647,681</b>	<b>2,754,169</b>

**St. John the Baptist Parish  
Special Revenue Funds  
Proposed Budget 2024**

	IDA DISASTER RECOVERY	HURRICANE IDA	HURRICANE ISAAC	Isaac CDGC Recovery	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
<b>REVENUES</b>																
AD VALOREM	-	-	-	-	938,491	-	-	6,569,435	-	42,000	2,111,604	-	-	929,106	3,594,420	16,700,211
SALES & USES	-	-	-	-	-	-	-	-	-	4,218,100	-	-	10,559,300	-	-	24,927,250
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	8,500	-	-	-	-	-	8,500
STATE GRANTS/REVENUE	-	-	-	-	-	6,090,630	319,047	-	50,000	628,277	-	150,000	-	-	-	7,677,954
FEDERAL GRANTS	21,800,000	39,339,070	409,175	40,415	-	-	-	16,000	2,500	11,210	-	-	-	-	-	78,394,246
LOCAL GRANTS	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	240,000
SERVICE FEES	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	1,231,300
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	20,600	-	-	-	-	-	1,366,600
INTEREST INCOME	-	-	-	-	19,000	-	-	150,000	15,000	6,000	75,000	-	78,000	5,000	80,000	817,400
OTHER REVENUE	-	-	-	-	70,840	-	-	-	2,000	750,000	750,950	-	-	2,200	27,500	2,162,340
<b>TOTAL REVENUE</b>	<b>21,800,000</b>	<b>39,339,070</b>	<b>409,175</b>	<b>40,415</b>	<b>1,028,331</b>	<b>6,090,630</b>	<b>319,047</b>	<b>6,735,435</b>	<b>269,500</b>	<b>5,709,687</b>	<b>2,937,554</b>	<b>150,000</b>	<b>10,637,300</b>	<b>936,306</b>	<b>3,701,920</b>	<b>133,525,801</b>
<b>EXPENDITURES</b>																
SALARIES	-	-	-	-	164,797	-	-	-	362,616	3,501,855	579,631	-	-	-	252,253	9,801,911
EMPLOYEE BENEFITS	-	-	-	-	21,341	-	-	-	206,275	2,374,910	249,039	-	-	-	155,888	4,677,823
GENERAL GOVERNMENT	100,150	-	-	-	-	500	91,445	250,039	-	-	-	-	224,295	-	-	678,429
PUBLIC SAFETY	-	4,546,623	-	-	231,101	-	-	-	140,550	-	-	-	-	936,306	-	8,555,809
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,222,511
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	7,307,080	-	-	-	-	1,811,893	8,861,168
PUBLIC TRANSPORTATION	-	-	-	-	-	6,835,680	227,662	-	-	800,000	1,019,000	150,000	-	-	550,000	62,889,093
CAPITAL OUTLAY	21,800,000	7,547,000	-	-	-	-	-	-	-	-	-	-	-	-	-	725,000
DEBT SERVICE	-	725,000	-	-	-	-	-	-	-	-	1,444,852	-	-	-	-	1,444,852
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,900,150</b>	<b>12,818,623</b>	<b>-</b>	<b>-</b>	<b>417,239</b>	<b>6,836,180</b>	<b>319,107</b>	<b>3,250,039</b>	<b>709,441</b>	<b>13,983,845</b>	<b>3,292,522</b>	<b>150,000</b>	<b>224,295</b>	<b>936,306</b>	<b>2,512,229</b>	<b>105,668,489</b>
<b>Other financing sources(uses)</b>																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000
Transfers In	-	-	-	-	-	1,070,000	-	468,685	9,508,894	-	-	-	-	-	15,990	17,682,989
Transfers Out	-	-	-	-	552,226	-	-	3,000,000	28,075	891,330	1,650,288	-	13,071,350	-	3,389,038	27,453,310
Net Transfers	-	-	-	-	(552,226)	1,070,000	-	(3,000,000)	440,610	8,617,564	(1,670,288)	-	(13,071,350)	-	(3,373,048)	(9,770,321)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>(100,150)</b>	<b>26,520,447</b>	<b>409,175</b>	<b>40,415</b>	<b>58,866</b>	<b>324,450</b>	<b>(60)</b>	<b>485,396</b>	<b>669</b>	<b>343,406</b>	<b>(2,025,256)</b>	<b>-</b>	<b>(2,658,345)</b>	<b>-</b>	<b>(2,183,357)</b>	<b>18,086,991</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>12,147,615</b>	<b>(409,175)</b>	<b>(40,415)</b>	<b>1,528,745</b>	<b>(700,340)</b>	<b>(22,642)</b>	<b>25,112,675</b>	<b>910,502</b>	<b>927,334</b>	<b>2,782,256</b>	<b>(19,768)</b>	<b>8,897,900</b>	<b>686,224</b>	<b>7,314,568</b>	<b>77,021,416</b>
<b>Ending Fund Balance</b>	<b>(100,150)</b>	<b>38,668,062</b>	<b>-</b>	<b>-</b>	<b>1,587,611</b>	<b>(375,890)</b>	<b>(22,702)</b>	<b>25,598,071</b>	<b>911,171</b>	<b>1,270,739</b>	<b>756,999</b>	<b>(19,768)</b>	<b>6,239,555</b>	<b>686,224</b>	<b>5,131,211</b>	<b>95,108,407</b>

**St. John the Baptist Parish  
Enterprise Funds  
Proposed Budget 2024**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
<b>REVENUES</b>					
AD VALOREM	450,476	-	-	-	450,476
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	154,500	-	154,500
STATE GRANTS	-	-	180,000	180,000	360,000
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	490,600	3,520,000	6,665,000	7,226,200	17,901,800
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,000	3,000	2,000	85,000	91,000
OTHER REVENUE	1,200	-	113,400	1,575,750	1,690,350
<b>TOTAL REVENUE</b>	<b>943,276</b>	<b>3,523,000</b>	<b>7,114,900</b>	<b>9,066,950</b>	<b>20,648,126</b>
<b>EXPENDITURES</b>					
SALARIES	-	-	1,902,424	2,094,567	3,996,991
EMPLOYEE BENEFITS	-	-	1,365,419	1,519,252	2,884,671
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	841,395	-	-	-	841,395
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	52,588	52,588
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,603,150	4,684,875	5,544,520	13,832,545
OTHER EXPENSES	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>841,395</b>	<b>3,603,150</b>	<b>7,952,718</b>	<b>9,210,927</b>	<b>21,608,190</b>
Other financing sources(uses)					
Capital Contributions	-	-	4,829,415	-	4,829,415
Debt Issued	-	-	-	-	-
Lease Proceeds	-	-	-	-	-
Lease Expenditures	-	-	-	-	-
Transfers In	-	131,770	3,096,746	6,743,056	9,971,572
Transfers Out	32,399	51,620	6,012,167	1,566,361	7,662,547
Net Transfers	(32,399)	80,150	1,913,994	5,176,695	7,138,440
Depreciation	-	-	3,150,000	2,975,462	6,125,462
Net change in fund balances	69,482	-	(2,073,824)	2,057,256	52,914
Beginning Fund Balance	710,491	2,676,455	52,095,934	45,422,129	100,905,009
Ending Fund Balance	779,973	2,676,455	50,022,110	47,479,386	100,957,923

**St. John the Baptist Parish  
Capital Project Funds  
Proposed Budget 2024**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
<b>REVENUES</b>						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	600,000	600,000
FEDERAL GRANTS	-	319,741	8,265,614	-	-	8,585,355
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	50	28,000	40,000	48,000	100,000	216,050
OTHER REVENUE	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>50</b>	<b>347,741</b>	<b>8,305,614</b>	<b>48,000</b>	<b>700,000</b>	<b>9,401,405</b>
<b>EXPENDITURES</b>						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	200,300	-	-	5,500	205,800
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	1,356,595	9,043,330	5,300	64,371,000	74,776,225
DEBT SERVICE	95,000	-	-	-	-	95,000
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	5,000	-	-	-	-	5,000
OTHER EXPENSES	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>1,556,895</b>	<b>9,043,330</b>	<b>5,300</b>	<b>64,376,500</b>	<b>75,082,025</b>
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	100,000	-	-	-	5,900,000	6,000,000
Transfers Out	-	-	1,070,000	2,800,000	-	3,870,000
Net Transfers	100,000	-	(1,070,000)	(2,800,000)	5,900,000	2,130,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	50	(1,209,154)	(1,807,716)	(2,757,300)	(57,776,500)	(63,550,620)
Beginning Fund Balance	2,362	1,110,893	198,771	764,390	4,778,225	6,854,641
Ending Fund Balance	2,412	(98,261)	(1,608,944)	(1,992,910)	(52,998,275)	(56,695,979)

**St. John the Baptist Parish  
Debt Service Funds  
Proposed Budget 2024**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
<b>REVENUES</b>						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	10,558,021	10,558,021
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	-	17,000	-	-	170,000	187,000
OTHER REVENUE	-	-	-	-	20,000	20,000
<b>TOTAL REVENUE</b>	-	17,000	-	-	10,748,021	10,765,021
<b>EXPENDITURES</b>						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	408,305	408,305
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,071,450	-	-	9,795,113	10,866,563
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	-	-	-	500
<b>TOTAL EXPENDITURES</b>	-	1,071,950	-	-	10,203,418	11,275,368
<b>Other financing sources(uses)</b>						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	571,350	-	-	-	571,350
Transfers Out	-	-	-	-	-	-
Net Transfers	-	571,350	-	-	-	571,350
Depreciation	-	-	-	-	-	-
Net change in fund balances	-	(483,600)	-	-	544,603	61,003
Beginning Fund Balance	30	503,800	475,902	402,634	14,712,182	16,094,548
Ending Fund Balance	30	20,200	475,902	402,634	15,256,785	16,155,551

**St. John the Baptist Parish  
Summarized Budget  
2023**

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
<b>REVENUES</b>						
AD VALOREM	4,355,855	15,231,869	410,768	-	-	19,998,492
SALES & USES	473,000	23,755,875	-	-	9,627,382	33,856,257
LICENSES & PERMITS	1,720,500	8,500	154,500	-	-	1,883,500
STATE GRANTS	67,569	9,286,547	-	-	-	9,354,116
FEDERAL GRANTS	-	51,185,738	-	9,191,061	-	60,376,799
LOCAL GRANTS	-	200,000	-	-	-	200,000
SERVICE FEES	71,500	1,275,300	19,070,900	-	-	20,417,700
FINES & FORFEITURES	-	1,605,200	-	-	-	1,605,200
INTEREST INCOME	12,500	161,820	14,000	48,500	25,350	262,170
OTHER REVENUE	146,640	2,010,210	709,100	-	20,000	2,885,950
<b>TOTAL REVENUE</b>	<b>6,847,564</b>	<b>104,721,059</b>	<b>20,359,268</b>	<b>9,239,561</b>	<b>9,672,732</b>	<b>150,840,184</b>
<b>EXPENDITURES</b>						
SALARIES	4,193,664	9,001,080	4,084,513	-	-	17,279,257
EMPLOYEE BENEFITS	1,973,183	3,952,937	2,547,215	-	-	8,473,335
GENERAL GOVERNMENT	3,950,996	644,864	-	5,500	372,941	4,974,301
PUBLIC SAFETY	1,176,700	19,248,814	-	-	-	20,425,514
HEALTH & WELFARE	-	2,381,672	860,509	-	-	3,242,181
ECONOMIC DEVELOPMENT	-	1,459,585	-	-	-	1,459,585
PUBLIC TRANSPORTATION	-	5,086,148	-	-	-	5,086,148
CAPITAL OUTLAY	-	47,885,837	-	26,487,450	-	74,373,287
DEBT SERVICE	-	481,667	57,068	77,497	11,278,358	11,894,590
RECREATION	-	1,432,458	-	-	-	1,432,458
PUBLIC UTILITIES	-	2,002,500	12,913,380	5,000	-	14,920,880
OTHER EXPENSES	-	-	-	-	900	900
<b>TOTAL EXPENDITURES</b>	<b>11,294,543</b>	<b>93,577,562</b>	<b>20,462,685</b>	<b>26,575,447</b>	<b>11,652,199</b>	<b>163,562,436</b>
<b>Other financing sources(uses)</b>						
Capital Contributions	-	-	2,453,215	-	-	2,453,215
Debt Issued	-	30,000,000	-	-	-	30,000,000
Lease Proceeds	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-
Transfers In	5,726,591	12,674,940	4,937,598	82,497	1,013,780	24,435,406
Transfers Out	745,756	17,464,665	4,954,983	1,270,018	-	24,435,424
Net Transfers	4,980,835	25,210,275	2,435,830	(1,187,521)	1,013,780	32,453,197
Depreciation	-	-	6,125,462	-	-	6,125,462
<b>Net change in fund balances</b>	<b>533,856</b>	<b>36,353,772</b>	<b>(3,793,049)</b>	<b>(18,523,407)</b>	<b>(965,687)</b>	<b>13,605,483</b>
<b>Beginning Fund Balance</b>	<b>5,927,219</b>	<b>40,568,568</b>	<b>104,699,056</b>	<b>25,378,048</b>	<b>17,060,235</b>	<b>193,633,126</b>
<b>Ending Fund Balance</b>	<b>6,461,075</b>	<b>76,922,340</b>	<b>100,906,007</b>	<b>6,854,641</b>	<b>16,094,548</b>	<b>207,238,609</b>

**St. John the Baptist Parish  
Special Revenue Funds  
Budget 2023**

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT FUND	DEPARTMENT OF COMMUNITY SERVICES	DEPARTMENT OF COMMUNITY SERVICES - CSBG	DEPARTMENT OF COMMUNITY SERVICES - LIHEAP	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT
<b>REVENUES</b>														
AD VALOREM	-	641,825	830,094	-	-	-	-	-	-	-	-	-	-	821,537
SALES & USES	-	-	-	-	-	330,000	-	-	-	-	4,017,200	5,335,000	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	164,000	-	-	10,000	165,000	-	16,000
FEDERAL GRANTS	-	-	-	8,320,585	-	-	-	3,000	131,124	91,319	-	-	800,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-
SERVICE FEES	426,000	79,300	-	-	745,000	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	1,584,600	-	-	-	-	-	-	-	-
INTEREST INCOME	1,000	1,000	2,500	2,000	3,500	720	-	1,000	-	100	10,000	3,500	3,500	5,000
OTHER REVENUE	2,000	5,750	2,300	-	1,000	-	60,000	-	-	-	199,000	175,000	-	2,300
<b>TOTAL REVENUE</b>	<b>429,000</b>	<b>727,875</b>	<b>834,894</b>	<b>8,322,585</b>	<b>749,500</b>	<b>333,500</b>	<b>1,645,320</b>	<b>208,000</b>	<b>131,124</b>	<b>91,419</b>	<b>4,236,200</b>	<b>5,678,500</b>	<b>803,500</b>	<b>844,837</b>
<b>EXPENDITURES</b>														
SALARIES	-	207,176	-	-	-	-	1,002,087	332,332	7,801	25,000	222,675	2,650,000	-	33,983
EMPLOYEE BENEFITS	-	128,900	-	-	-	-	413,332	53,115	-	-	27,595	815,000	-	4,405
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	12,000	-
PUBLIC SAFETY	-	220,539	-	-	307,550	-	788,981	-	-	-	-	1,982,900	-	-
HEALTH & WELFARE	405,605	-	458,024	-	-	-	-	444,532	66,686	66,348	-	-	-	196,783
ECONOMIC DEVELOPMENT	-	-	-	-	-	184,700	-	-	-	-	1,274,885	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	75,000	25,000	-	-	-	-	50,000	791,500	-
CAPITAL OUTLAY	-	-	-	10,773,800	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>405,605</b>	<b>556,615</b>	<b>458,024</b>	<b>10,773,800</b>	<b>307,550</b>	<b>259,700</b>	<b>2,229,400</b>	<b>829,979</b>	<b>74,487</b>	<b>91,348</b>	<b>1,525,155</b>	<b>5,497,900</b>	<b>803,500</b>	<b>235,171</b>
<b>Other financing sources(uses)</b>														
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	10,000	-	-	2,453,215	-	-	584,080	637,313	-	-	-	420,000	-	-
Transfers Out	32,075	30,495	-	-	317,449	73,673	-	-	56,637	-	2,182,470	600,475	-	476,425
Net Transfers	(22,075)	(30,495)	-	2,453,215	(317,449)	(73,673)	584,080	637,313	(56,637)	-	(2,182,470)	(180,475)	-	(476,425)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	1,320	140,765	376,870	2,000	124,501	127	-	15,334	-	70	528,575	125	-	133,241
Beginning Fund Balance	124,701	1,164,720	1,619,371	47,288	1,593,999	1,523,215	-	553,095	(7,641)	152	3,122,546	2,743,953	1,601,584	2,499,198
Ending Fund Balance	126,022	1,305,484	1,996,241	49,288	1,718,500	1,523,342	-	568,429	(7,641)	222	3,651,121	2,744,078	1,601,584	2,632,439



**St. John the Baptist Parish  
Special Revenue Funds  
Budget 2023**

	HURRICANE IDA	DISASTER RECOVERY	HURRICANE ISAAC	Isaac CDBG RECOVERY	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
<b>REVENUES</b>																
AD VALOREM	-	-	-	-	855,767	-	-	5,990,371	-	42,000	1,925,476	-	-	847,210	3,277,589	15,231,869
SALES & USES	-	-	-	-	-	-	-	-	-	4,017,200	-	-	10,056,475	-	-	23,755,875
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	8,500	-	-	-	-	-	8,500
STATE GRANTS/REVENUE	-	-	-	-	-	8,290,500	319,047	-	47,000	-	25,000	250,000	-	-	-	9,286,547
FEDERAL GRANTS	20,010,000	21,800,000	-	-	-	-	-	16,000	2,500	11,210	-	-	-	-	-	51,185,738
LOCAL GRANTS	-	-	-	-	-	-	-	-	160,000	-	-	-	-	-	-	200,000
SERVICE FEES	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	1,275,300
FINES & FORFEITURES	-	-	-	-	-	-	-	50,000	1,500	20,600	5,000	-	45,000	500	13,000	1,605,200
INTEREST INCOME	-	-	-	-	3,500	-	-	-	2,000	6,000	730,320	-	-	2,200	-	1,605,200
OTHER REVENUE	-	-	-	-	50,840	-	-	-	2,000	750,000	-	-	-	-	-	2,010,210
<b>TOTAL REVENUE</b>	<b>20,010,000</b>	<b>21,800,000</b>	<b>-</b>	<b>-</b>	<b>910,107</b>	<b>8,290,500</b>	<b>319,047</b>	<b>6,056,371</b>	<b>213,000</b>	<b>4,880,510</b>	<b>2,685,796</b>	<b>250,000</b>	<b>10,101,475</b>	<b>849,910</b>	<b>3,318,089</b>	<b>104,721,059</b>

<b>EXPENDITURES</b>																
SALARIES	-	-	-	-	161,366	-	-	-	293,940	3,288,807	585,472	-	-	-	190,441	9,001,080
EMPLOYEE BENEFITS	-	-	-	-	20,900	-	-	-	141,245	2,093,620	181,720	-	-	-	73,105	3,952,937
GENERAL GOVERNMENT	-	100,150	-	-	-	500	-	227,934	-	-	-	-	304,280	-	-	644,864
PUBLIC SAFETY	-	-	-	-	201,294	-	-	-	122,550	-	-	-	-	743,694	-	2,381,672
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,459,585
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	3,940,000	-	-	-	-	1,146,148	5,086,148
PUBLIC TRANSPORTATION	-	-	-	-	-	-	319,047	-	-	1,600,000	1,069,000	250,000	-	-	950,000	47,885,837
CAPITAL OUTLAY	-	21,800,000	-	-	-	10,182,490	-	-	-	-	-	-	-	-	-	481,667
DEBT SERVICE	481,667	-	-	-	-	-	-	-	-	-	1,432,458	-	-	-	-	1,432,458
RECREATION	-	-	-	-	-	-	-	2,002,500	-	-	-	-	-	-	-	2,002,500
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>16,106,667</b>	<b>21,900,150</b>	<b>-</b>	<b>-</b>	<b>383,560</b>	<b>10,182,990</b>	<b>319,047</b>	<b>2,230,434</b>	<b>557,735</b>	<b>10,922,427</b>	<b>3,268,650</b>	<b>250,000</b>	<b>304,280</b>	<b>743,694</b>	<b>2,359,694</b>	<b>93,577,562</b>

<b>Other financing sources(uses)</b>																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	30,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000,000
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	1,270,000	-	-	371,911	6,912,891	-	-	-	-	15,530	12,674,940
Transfers Out	-	-	-	-	480,634	-	-	-	26,956	869,047	244,315	-	11,475,047	-	598,967	17,464,665
Net Transfers	-	-	-	-	(480,634)	1,270,000	-	-	344,955	6,043,844	(244,315)	-	(11,475,047)	-	(583,437)	25,210,275
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	33,903,333	(100,150)	-	-	45,913	(622,490)	-	3,825,937	220	1,927	(827,169)	-	(1,677,852)	106,216	374,958	36,353,772
Beginning Fund Balance	(21,755,718)	-	(409,175)	(40,415)	1,482,833	(77,850)	(22,642)	21,286,738	910,283	925,406	3,609,424	(19,768)	10,575,753	580,008	6,939,610	40,568,568
Ending Fund Balance	12,147,615	(100,150)	(409,175)	(40,415)	1,528,746	(700,340)	(22,642)	25,112,675	910,503	927,332	2,782,254	(19,768)	8,897,901	686,224	7,314,568	76,922,340

**St. John the Baptist Parish  
Enterprise Funds  
Budget 2023**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
<b>REVENUES</b>					
AD VALOREM	410,768	-	-	-	410,768
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	154,500	-	154,500
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	520,000	4,170,700	6,954,000	7,426,200	19,070,900
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,000	3,000	2,000	8,000	14,000
OTHER REVENUE	1,200	-	113,400	594,500	709,100
<b>TOTAL REVENUE</b>	<b>932,968</b>	<b>4,173,700</b>	<b>7,223,900</b>	<b>8,028,700</b>	<b>20,359,268</b>
<b>EXPENDITURES</b>					
SALARIES	-	-	2,042,550	2,041,963	4,084,513
EMPLOYEE BENEFITS	-	-	1,185,615	1,361,600	2,547,215
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	860,509	-	-	-	860,509
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	57,068	57,068
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,899,150	4,394,110	4,620,120	12,913,380
OTHER EXPENSES	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>860,509</b>	<b>3,899,150</b>	<b>7,622,275</b>	<b>8,080,751</b>	<b>20,462,685</b>
Other financing sources(uses)					
Capital Contributions	-	-	2,453,215	-	2,453,215
Debt Issued	-	-	-	-	-
Lease Proceeds	-	-	-	-	-
Lease Expenditures	-	-	-	-	-
Transfers In	45,000	-	1,969,470	2,923,128	4,937,598
Transfers Out	32,075	53,868	3,585,609	1,283,431	4,954,983
Net Transfers	12,925	(53,868)	837,076	1,639,697	2,435,830
Depreciation	-	-	3,350,000	2,775,462	6,125,462
Net change in fund balances	85,384	220,682	(2,911,299)	(1,187,816)	(3,793,049)
Beginning Fund Balance	625,106	2,455,773	55,008,232	46,609,945	104,699,056
Ending Fund Balance	710,490	2,676,455	52,096,933	45,422,130	100,906,007

**St. John the Baptist Parish  
Capital Project Funds  
Budget 2023**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
<b>REVENUES</b>							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	350,860	8,840,201	-	-	9,191,061
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	-	-	5,000	10,000	8,500	25,000	48,500
OTHER REVENUE	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	-	355,860	8,850,201	8,500	25,000	9,239,561
<b>EXPENDITURES</b>							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	5,500	-	5,500
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	1,356,595	11,480,555	2,900,300	10,750,000	26,487,450
DEBT SERVICE	77,497	-	-	-	-	-	77,497
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES	5,000	-	-	-	-	-	5,000
OTHER EXPENSES	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	82,497	-	1,356,595	11,480,555	2,900,300	10,755,500	26,575,447
<b>Other financing sources(uses)</b>							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	82,497	-	-	-	-	-	82,497
Transfers Out	-	18	-	1,270,000	-	-	1,270,018
Net Transfers	82,497	(18)	-	(1,270,000)	-	-	(1,187,521)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	-	(18)	(1,000,735)	(3,900,354)	(2,891,800)	(10,730,500)	(18,523,407)
Beginning Fund Balance	2,362	18	2,111,628	4,099,125	3,656,190	15,508,725	25,378,048
Ending Fund Balance	2,362	-	1,110,893	198,772	764,390	4,778,225	6,854,641

**St. John the Baptist Parish  
Debt Service Funds  
Budget 2023**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
<b>REVENUES</b>						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	9,627,382	9,627,382
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	-	3,000	3,500	850	18,000	25,350
OTHER REVENUE	-	-	-	-	20,000	20,000
<b>TOTAL REVENUE</b>	-	<b>3,000</b>	<b>3,500</b>	<b>850</b>	<b>9,665,382</b>	<b>9,672,732</b>
<b>EXPENDITURES</b>						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	372,941	372,941
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,065,050	-	451,230	9,762,078	11,278,358
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	-	400	-	900
<b>TOTAL EXPENDITURES</b>	-	<b>1,065,550</b>	-	<b>451,630</b>	<b>10,135,019</b>	<b>11,652,199</b>
<b>Other financing sources(uses)</b>						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	562,550	-	451,230	-	1,013,780
Transfers Out	-	-	-	-	-	-
Net Transfers	-	562,550	-	451,230	-	1,013,780
Depreciation	-	-	-	-	-	-
Net change in fund balances	-	(500,000)	3,500	450	(469,637)	(965,687)
Beginning Fund Balance	30	1,003,800	472,402	402,184	15,181,819	17,060,235
Ending Fund Balance	30	503,800	475,902	402,634	14,712,182	16,094,548

**St. John the Baptist Parish**  
**Actual**  
**2022**

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
<b>REVENUES</b>						
AD VALOREM	3,799,692	13,276,930	361,016	-	-	17,437,638
SALES & USES	359,452	27,849,078	-	-	8,453,965	36,662,495
LICENSES & PERMITS	1,687,770	21,072	128,966	-	-	1,837,808
STATE GRANTS	21,244	3,159,276	(51,519)	-	-	3,129,001
FEDERAL GRANTS	1,112	17,554,699	2,667	1,614,877	-	19,173,355
LOCAL GRANTS	-	188,245	-	-	-	188,245
SERVICE FEES	55,768	1,009,902	12,627,269	-	-	13,692,939
FINES & FORFEITURES	-	1,086,700	-	-	-	1,086,700
INTEREST INCOME	15,356	479,056	39,224	173,175	88,061	794,872
OTHER REVENUE	175,165	2,275,140	249,130	-	(6,116)	2,693,318
<b>TOTAL REVENUE</b>	<b>6,115,559</b>	<b>66,900,098</b>	<b>13,356,753</b>	<b>1,788,052</b>	<b>8,535,910</b>	<b>96,696,372</b>
<b>EXPENDITURES</b>						
SALARIES	3,957,820	8,010,449	3,461,121	-	-	15,429,390
EMPLOYEE BENEFITS	2,015,442	3,675,939	2,055,602	-	-	7,746,983
GENERAL GOVERNMENT	3,622,308	538,642	-	120,154	347,378	4,628,482
PUBLIC SAFETY	1,361,404	46,644,382	-	-	-	48,005,786
HEALTH & WELFARE	2,455	2,044,757	814,889	-	-	2,862,101
ECONOMIC DEVELOPMENT	-	1,437,897	-	-	-	1,437,897
PUBLIC TRANSPORTATION	-	7,226,607	-	-	-	7,226,607
CAPITAL OUTLAY	-	5,960,517	-	4,265,855	-	10,226,372
DEBT SERVICE	-	581,924	65,168	77,830	7,902,128	8,627,050
RECREATION	-	749,275	-	-	-	749,275
PUBLIC UTILITIES	-	1,103	10,873,721	4,376	-	10,879,200
OTHER EXPENSES	-	-	5,719	-	800	6,519
<b>TOTAL EXPENDITURES</b>	<b>10,959,430</b>	<b>76,871,492</b>	<b>17,276,220</b>	<b>4,468,215</b>	<b>8,250,306</b>	<b>117,825,663</b>
<b>Other financing sources(uses)</b>						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	30,000,000	-	16,011,733	-	46,011,733
Lease Proceeds	-	114,623	-	-	-	114,623
Lease Expenditures	-	14,866	8,837	-	-	14,866
Transfers In	7,765,749	8,764,414	7,447,925	369,389	1,799,882	26,147,359
Transfers Out	788,553	20,856,836	2,340,069	2,162,215	41,574	26,189,246
Net Transfers	6,977,196	18,007,335	5,099,019	14,218,907	1,758,308	45,969,846
Depreciation	-	-	6,062,347	-	-	6,062,347
<b>Net change in fund balances</b>	<b>2,133,325</b>	<b>8,035,941</b>	<b>(4,882,795)</b>	<b>11,538,744</b>	<b>2,043,912</b>	<b>18,778,208</b>
<b>Beginning Fund Balance</b>	<b>3,793,894</b>	<b>32,011,394</b>	<b>109,581,849</b>	<b>13,839,304</b>	<b>14,712,348</b>	<b>173,938,789</b>
<b>Ending Fund Balance</b>	<b>5,927,219</b>	<b>40,047,335</b>	<b>104,699,054</b>	<b>25,378,048</b>	<b>16,756,260</b>	<b>192,716,997</b>

**St. John the Baptist Parish  
Special Revenue Funds  
Actual 2022**

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF COMMUNITY SERVICES FUND	COMMUNITY SERVICES FUND CSBG	COMMUNITY SERVICES FUND LIHEAP
<b>REVENUES</b>										
AD VALOREM	-	559,876	724,106	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	329,036	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	1,350	250,200	26,337
LOCAL GRANTS	-	-	-	-	-	-	-	28,245	-	-
SERVICE FEES	277,533	50,840	-	-	678,252	700	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,075,056	-	-	-
INTEREST INCOME	122	8,494	10,543	53,670	11,719	9,853	878	-	-	123
OTHER REVENUE	2,363	4,470	2,209	-	87	-	3,804	-	-	-
<b>TOTAL REVENUE</b>	<b>280,018</b>	<b>623,680</b>	<b>736,858</b>	<b>53,670</b>	<b>690,058</b>	<b>339,589</b>	<b>1,079,738</b>	<b>34,357</b>	<b>250,200</b>	<b>26,460</b>
<b>EXPENDITURES</b>										
SALARIES	-	152,205	-	-	-	-	862,046	-	85,827	18,076
EMPLOYEE BENEFITS	-	85,607	-	-	-	-	480,177	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	185,737	-	-	319,871	-	874,000	-	-	-
HEALTH & WELFARE	379,287	-	339,838	-	-	-	-	121,672	172,015	8,262
ECONOMIC DEVELOPMENT	-	-	-	-	-	180,507	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	8,280	-	18,350	18,732	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>379,287</b>	<b>423,549</b>	<b>339,838</b>	<b>8,280</b>	<b>319,871</b>	<b>198,857</b>	<b>2,234,955</b>	<b>121,672</b>	<b>257,842</b>	<b>26,338</b>
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	26,595	14,139	-	-	230,442	116,129	806,732	123,000	-	-
Transfers Out	(26,595)	(14,139)	-	-	(230,442)	(116,129)	806,732	123,000	-	-
<b>Net change in fund balances</b>	<b>(125,864)</b>	<b>185,991</b>	<b>397,021</b>	<b>45,390</b>	<b>139,745</b>	<b>24,603</b>	<b>(348,485)</b>	<b>35,685</b>	<b>(7,642)</b>	<b>122</b>
Beginning Fund Balance	250,567	978,729	1,222,349	1,898	1,453,253	1,498,612	(205,456)	517,410	-	28
Audit Adjustment to Fund Balance	-	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>124,703</b>	<b>1,164,720</b>	<b>1,619,370</b>	<b>47,288</b>	<b>1,592,998</b>	<b>1,523,215</b>	<b>(553,941)</b>	<b>553,095</b>	<b>(7,642)</b>	<b>150</b>

**St. John the Baptist Parish  
Special Revenue Funds  
Actual 2022**

	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT	IKE/ GUSTAVE CDBG	HURRICANE ISAAC	RECOVERY CDBG	HURRICANE IDA	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT Public Facilities
<b>REVENUES</b>											
AD VALOREM	-	-	-	716,641	-	-	-	-	746,501	-	-
SALES & USES	4,743,452	6,324,601	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	8,000	311,387	-	15,261	-	-	-	-	-	2,140,207	-
FEDERAL GRANTS	-	(7,224)	38,791	-	-	68,187	17,138,673	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	25,680	15,549	84,075	16,396	-	-	-	-	9,547	-	-
OTHER REVENUE	202,345	214,006	-	(158)	-	-	-	-	50,818	-	-
<b>TOTAL REVENUE</b>	<b>4,979,477</b>	<b>6,858,319</b>	<b>122,866</b>	<b>748,140</b>	<b>-</b>	<b>68,187</b>	<b>17,138,673</b>	<b>-</b>	<b>806,866</b>	<b>2,140,207</b>	<b>-</b>
<b>EXPENDITURES</b>											
SALARIES	214,690	2,610,649	-	33,118	-	-	-	-	160,049	-	-
EMPLOYEE BENEFITS	25,286	831,663	-	4,195	-	-	-	-	25,077	-	592
GENERAL GOVERNMENT	-	-	4,177	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	2,108,723	-	-	-	-	42,727,989	-	138,631	-	-
HEALTH & WELFARE	-	-	-	172,672	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	1,257,390	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	16,163	569,709	42,791	-	-	-	1,368,155	-	-	2,393,773	22,050
DEBT SERVICE	-	86,090	-	-	-	-	495,834	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	1,103	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,513,529</b>	<b>6,206,834</b>	<b>46,968</b>	<b>209,985</b>	<b>-</b>	<b>1,103</b>	<b>44,591,978</b>	<b>-</b>	<b>323,757</b>	<b>2,393,773</b>	<b>22,642</b>
<b>Other financing sources(uses)</b>											
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	30,000,000	-	-	-	-
Transfers In	-	-	-	-	-	-	1,907,900	-	-	181,226	-
Transfers Out	4,587,676	636,247	-	235,142	-	-	510,756	-	239,490	-	-
<b>Net Transfers</b>	<b>(4,587,676)</b>	<b>(636,247)</b>	<b>-</b>	<b>(235,142)</b>	<b>-</b>	<b>-</b>	<b>31,397,144</b>	<b>-</b>	<b>(239,490)</b>	<b>181,226</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(1,121,728)</b>	<b>15,238</b>	<b>75,898</b>	<b>303,013</b>	<b>-</b>	<b>(1,103)</b>	<b>68,187</b>	<b>3,943,839</b>	<b>243,619</b>	<b>(72,340)</b>	<b>(22,642)</b>
<b>Beginning Fund Balance</b>	<b>4,244,275</b>	<b>2,728,715</b>	<b>1,525,686</b>	<b>2,196,185</b>	<b>31,609</b>	<b>(408,072)</b>	<b>(108,602)</b>	<b>(25,699,558)</b>	<b>1,239,215</b>	<b>(5,510)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>3,122,547</b>	<b>2,743,953</b>	<b>1,601,584</b>	<b>2,499,198</b>	<b>31,609</b>	<b>(409,175)</b>	<b>(40,415)</b>	<b>(21,755,719)</b>	<b>1,482,834</b>	<b>(77,850)</b>	<b>(22,642)</b>

**St. John the Baptist Parish  
Special Revenue Funds  
Actual 2022**

	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
<b>REVENUES</b>									
AD VALOREM	5,225,509	-	48,203	1,679,628	-	-	739,036	2,837,430	13,276,930
SALES & USES	-	-	4,743,452	-	-	11,708,537	-	-	27,849,078
LICENSES & PERMITS	-	-	21,072	-	-	-	-	-	21,072
STATE GRANTS/REVENUE	-	48,450	350,000	-	285,971	-	-	-	3,159,276
FEDERAL GRANTS	(1,830)	-	7,353	32,862	-	-	-	-	17,554,699
LOCAL GRANTS	-	160,000	-	-	-	-	-	-	188,245
SERVICE FEES	-	-	2,577	-	-	-	-	-	1,009,902
FINES & FORFEITURES	-	-	11,644	-	-	-	-	-	1,086,700
INTEREST INCOME	74,100	7,808	9,066	27,265	-	62,784	4,684	41,938	479,056
OTHER REVENUE	-	56,358	765,499	925,214	-	-	2,255	45,870	2,275,140
<b>TOTAL REVENUE</b>	<b>5,297,779</b>	<b>272,616</b>	<b>5,958,866</b>	<b>2,664,969</b>	<b>285,971</b>	<b>11,771,321</b>	<b>745,975</b>	<b>2,925,238</b>	<b>66,900,098</b>
<b>EXPENDITURES</b>									
SALARIES	-	193,329	3,034,490	450,953	-	-	-	195,017	8,010,449
EMPLOYEE BENEFITS	-	46,324	1,951,104	141,047	-	-	-	85,459	3,675,939
GENERAL GOVERNMENT	214,264	-	-	75,252	-	244,357	-	-	538,642
PUBLIC SAFETY	-	289,431	-	-	-	-	-	-	46,644,382
HEALTH & WELFARE	-	-	-	-	-	-	851,011	-	2,044,757
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	1,437,897
PUBLIC TRANSPORTATION	-	-	6,031,050	-	-	-	-	1,195,557	7,226,607
CAPITAL OUTLAY	-	12,320	767,493	541,895	175,006	-	-	5,800	5,960,517
DEBT SERVICE	-	-	-	-	-	-	-	-	581,924
RECREATION	-	-	-	749,275	-	-	-	-	749,275
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	1,103
OTHER EXPENSES	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>214,264</b>	<b>541,404</b>	<b>11,784,137</b>	<b>1,958,422</b>	<b>175,006</b>	<b>244,357</b>	<b>851,011</b>	<b>1,481,833</b>	<b>76,871,492</b>
<b>Other financing sources(uses)</b>									
<b>Capital Contributions</b>									
Lease Proceeds	-	-	24,505	90,118	-	-	-	-	114,623
Lease Expenditures	-	-	-	14,866	-	-	-	-	14,866
Debt Issued	-	-	-	-	-	-	-	-	30,000,000
Transfers In	-	360,746	5,360,161	-	10,000	-	-	14,649	8,764,414
Transfers Out	-	15,032	875,686	237,061	-	12,725,573	-	406,868	20,856,836
<b>Net Transfers</b>	<b>-</b>	<b>345,714</b>	<b>4,508,980</b>	<b>(161,809)</b>	<b>10,000</b>	<b>(12,725,573)</b>	<b>-</b>	<b>(392,219)</b>	<b>(12,092,422)</b>
<b>Net change in fund balances</b>	<b>5,083,515</b>	<b>76,926</b>	<b>(1,316,291)</b>	<b>544,738</b>	<b>120,965</b>	<b>(1,198,609)</b>	<b>(105,036)</b>	<b>1,051,186</b>	<b>(22,063,816)</b>
<b>Beginning Fund Balance</b>	<b>16,203,223</b>	<b>833,357</b>	<b>2,241,697</b>	<b>3,064,686</b>	<b>(140,733)</b>	<b>11,774,362</b>	<b>685,044</b>	<b>5,888,425</b>	<b>32,011,394</b>
<b>Ending Fund Balance</b>	<b>21,286,738</b>	<b>910,283</b>	<b>925,406</b>	<b>3,609,424</b>	<b>(19,768)</b>	<b>10,575,753</b>	<b>580,008</b>	<b>6,939,611</b>	<b>9,947,578</b>



**St. John the Baptist Parish  
Enterprise Funds  
Actual 2022**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
<b>REVENUES</b>					
AD VALOREM	361,016	-	-	-	361,016
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	128,966	-	128,966
STATE GRANTS	-	-	-	(51,519)	(51,519)
FEDERAL GRANTS	-	-	-	2,667	2,667
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	365,649	2,657,107	3,739,047	5,865,466	12,627,269
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	977	1,296	3,289	33,662	39,224
OTHER REVENUE	(126)	-	98,004	151,252	249,130
<b>TOTAL REVENUE</b>	<b>727,516</b>	<b>2,658,403</b>	<b>3,969,306</b>	<b>6,001,528</b>	<b>13,356,753</b>
<b>EXPENDITURES</b>					
SALARIES	-	-	1,688,375	1,772,746	3,461,121
EMPLOYEE BENEFITS	-	-	926,374	1,129,228	2,055,602
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	814,889	-	-	-	814,889
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	65,168	65,168
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,320,230	2,994,838	4,558,653	10,873,721
OTHER EXPENSES	-	-	-	5,719	5,719
<b>TOTAL EXPENDITURES</b>	<b>814,889</b>	<b>3,320,230</b>	<b>5,609,587</b>	<b>7,531,514</b>	<b>17,276,220</b>
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Lease Proceeds	-	-	-	-	-
Lease Expenditures	-	-	8,837	-	8,837
Transfers In	45,000	-	3,038,522	4,364,403	7,447,925
Transfers Out	26,595	40,832	1,081,565	1,191,077	2,340,069
Net Transfers	18,405	(40,832)	1,948,120	3,173,326	5,099,019
Depreciation	-	-	3,143,571	2,918,776	6,062,347
Net change in fund balances	(68,968)	(702,659)	(2,835,732)	(1,275,436)	(4,882,795)
Beginning Fund Balance	694,074	3,158,431	57,843,964	47,885,380	109,581,849
Ending Fund Balance	625,106	2,455,772	55,008,232	46,609,944	104,699,054

**St. John the Baptist Parish  
Capital Project Funds  
Actual 2022**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
<b>REVENUES</b>							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
FEDERAL GRANTS	-	560,637	1,054,240	-	-	-	1,614,877
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	64	13,801	35,554	-	31,565	92,074	173,175
OTHER REVENUE	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	64	574,438	1,089,794	31,565	92,074	92,074	1,788,052
<b>EXPENDITURES</b>							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	995	-	-	-	119,159	120,154
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	22,727	581,241	2,396,966	596,064	668,857	4,265,855
DEBT SERVICE	77,830	-	-	-	-	-	77,830
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES	4,376	-	-	-	-	-	4,376
OTHER EXPENSES	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	82,206	22,727	582,236	2,396,966	596,064	788,016	4,468,215
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	16,011,733	16,011,733
Transfers In	73,500	-	41,574	-	-	254,315	369,389
Transfers Out	-	16,111	-	1,891,789	254,315	-	2,162,215
Net Transfers	73,500	(16,111)	41,574	(1,891,789)	(254,315)	16,266,048	14,218,907
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(8,642)	(38,721)	33,776	(3,198,961)	(818,814)	15,570,106	11,538,744
Beginning Fund Balance	11,004	38,739	2,077,852	7,298,086	4,475,004	(61,381)	13,839,304
Ending Fund Balance	2,362	18	2,111,628	4,099,125	3,656,190	15,508,725	25,378,048

**St. John the Baptist Parish  
Debt Service Funds  
Actual 2022**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
<b>REVENUES</b>						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	8,453,965	8,453,965
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	166	8,845	3,500	2,310	73,240	88,061
OTHER REVENUE	-	-	-	-	(6,116)	(6,116)
<b>TOTAL REVENUE</b>	<b>166</b>	<b>8,845</b>	<b>3,500</b>	<b>2,310</b>	<b>8,521,089</b>	<b>8,535,910</b>
<b>EXPENDITURES</b>						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	61	-	-	-	347,317	347,378
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,055,763	-	459,254	6,387,111	7,902,128
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	400	-	400	-	800
<b>TOTAL EXPENDITURES</b>	<b>61</b>	<b>1,056,163</b>	<b>-</b>	<b>459,654</b>	<b>6,734,428</b>	<b>8,250,306</b>
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,344,006	-	455,876	-	1,799,882
Transfers Out	41,574	-	-	-	-	41,574
Net Transfers	(41,574)	1,344,006	-	455,876	-	1,758,308
Depreciation	-	-	-	-	-	-
Net change in fund balances	(41,469)	295,550	3,500	(1,468)	1,786,661	2,043,912
Beginning Fund Balance	41,499	403,495	470,463	401,734	13,395,157	14,712,348
Audit Adjustment to Fund Balance	-	-	-	-	-	-
Ending Fund Balance	30	699,045	473,963	400,266	15,181,818	16,756,260

**St. John the Baptist Parish  
Actual 2021**

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
<b>REVENUES</b>						
AD VALOREM	4,096,448	14,340,960	376,439	-	-	18,813,847
SALES & USES	425,208	24,895,944	-	-	10,060,043	35,381,195
LICENSES & PERMITS	1,655,393	10,630	151,139	-	-	1,817,162
STATE GRANTS	31,866	598,004	90,069	-	-	719,939
FEDERAL GRANTS	12,871	9,403,395	139,915	72,326	-	9,628,507
LOCAL GRANTS	-	173,631	-	-	-	173,631
SERVICE FEES	46,985	1,418,662	15,285,680	-	-	16,751,327
FINES & FORFEITURES	-	1,322,108	-	-	-	1,322,108
INTEREST INCOME	11,676	89,700	8,656	24,503	23,840	158,375
OTHER REVENUE	143,693	2,945,219	434,880	-	59,924	3,583,716
<b>TOTAL REVENUE</b>	<b>6,424,140</b>	<b>55,198,253</b>	<b>16,486,778</b>	<b>96,829</b>	<b>10,143,807</b>	<b>88,349,807</b>
<b>EXPENDITURES</b>						
SALARIES	4,219,440	7,383,951	3,544,488	-	-	15,147,879
EMPLOYEE BENEFITS	1,725,137	3,410,179	2,647,446	-	-	7,782,762
GENERAL GOVERNMENT	3,477,425	470,472	-	2,599	385,689	4,336,185
PUBLIC SAFETY	1,176,805	35,731,378	-	-	-	36,908,183
HEALTH & WELFARE	3,642	2,200,296	814,665	-	-	3,018,603
ECONOMIC DEVELOPMENT	-	1,062,147	-	-	-	1,062,147
PUBLIC TRANSPORTATION	-	4,264,133	-	-	-	4,264,133
CAPITAL OUTLAY	-	4,834,654	-	1,891,891	-	6,726,545
DEBT SERVICE	-	86,091	72,708	77,158	7,532,516	7,768,473
RECREATION	-	823,666	-	-	-	823,666
PUBLIC UTILITIES	-	3,321,319	10,903,133	82,797	-	14,307,249
OTHER EXPENSES	-	-	-	-	1,600	1,600
<b>TOTAL EXPENDITURES</b>	<b>10,602,449</b>	<b>63,588,286</b>	<b>17,982,440</b>	<b>2,054,445</b>	<b>7,919,805</b>	<b>102,147,425</b>
<b>Other financing sources(uses)</b>						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Lease Proceeds	84,718	-	-	-	-	-
Lease Expenditures	-	12,683	-	-	-	-
Transfers In	6,446,305	5,955,982	7,434,578	420,000	1,795,114	22,051,979
Transfers Out	2,341,734	17,088,411	2,321,834	300,000	-	22,051,979
Net Transfers	4,189,289	(11,145,112)	5,112,744	120,000	1,795,114	-
Depreciation	-	-	5,824,985	-	-	5,824,985
<b>Net change in fund balances</b>	<b>10,980</b>	<b>(19,535,145)</b>	<b>(2,207,903)</b>	<b>(1,837,616)</b>	<b>4,019,116</b>	<b>(19,622,603)</b>
<b>Beginning Fund Balance</b>	<b>3,782,914</b>	<b>51,475,090</b>	<b>111,789,751</b>	<b>15,676,919</b>	<b>10,992,282</b>	<b>193,716,956</b>
<b>Ending Fund Balance</b>	<b>3,793,894</b>	<b>31,939,945</b>	<b>109,581,848</b>	<b>13,839,303</b>	<b>15,011,398</b>	<b>174,094,353</b>

**St. John the Baptist Parish  
Special Revenue Funds  
Actual 2021**

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF COMMUNITY SERVICES		COMMUNITY SERVICES		COMMUNITY SERVICES	
								FUND	FUND	FUND	FUND	FUND	FUND
<b>REVENUES</b>													
AD VALOREM	-	603,600	779,485	-	-	-	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	329,036	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	201,264	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	2,675	-	-	202,485	-	43,570
LOCAL GRANTS	-	-	-	-	-	-	-	13,631	-	-	-	-	-
SERVICE FEES	351,293	72,848	-	-	725,743	245,963	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,298,234	-	-	-	-	-	-
INTEREST INCOME	35	1,615	2,279	1,898	2,135	1,955	158	863	-	-	-	-	13
OTHER REVENUE	1,463	97,130	2,187	-	400	-	513	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>352,791</b>	<b>775,193</b>	<b>783,951</b>	<b>1,898</b>	<b>728,278</b>	<b>576,954</b>	<b>1,298,905</b>	<b>218,433</b>	<b>202,485</b>	<b>202,485</b>	<b>43,570</b>	<b>-</b>	<b>43,583</b>
<b>EXPENDITURES</b>													
SALARIES	-	175,342	-	-	-	-	626,432	-	-	-	95,597	-	30,382
EMPLOYEE BENEFITS	-	95,953	-	-	-	-	338,751	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	145,013	-	-	340,233	-	1,034,438	-	-	-	-	-	-
HEALTH & WELFARE	403,694	-	574,551	-	-	-	-	-	229,945	106,888	-	-	13,188
ECONOMIC DEVELOPMENT	-	-	-	-	-	181,157	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	6,479	-	-	9,360	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>403,694</b>	<b>422,787</b>	<b>574,551</b>	<b>-</b>	<b>349,593</b>	<b>181,157</b>	<b>1,999,621</b>	<b>229,945</b>	<b>202,485</b>	<b>202,485</b>	<b>43,570</b>	<b>-</b>	<b>43,570</b>
<b>Other financing sources(uses)</b>													
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	83,000	-	-	-	-	-	495,260	-	70,000	-	-	-	-
Transfers Out	24,259	10,207	-	-	230,479	107,012	-	-	-	-	-	-	-
Net Transfers	58,741	(10,207)	-	-	(230,479)	(107,012)	495,260	-	70,000	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	7,838	342,199	209,400	1,898	148,206	288,785	(205,456)	58,488	-	-	-	-	13
Beginning Fund Balance	242,728	636,530	1,012,949	-	1,305,049	1,209,827	-	458,922	-	-	-	-	15
Audit Adjustment to Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	250,566	978,729	1,222,349	1,898	1,453,255	1,498,612	(205,456)	517,410	-	-	-	-	28

**St. John the Baptist Parish  
Special Revenue Funds  
Actual 2021**

REVENUES	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT	IKE/ GUSTAVE CDBG	HURRICANE ISAAC	ISAAC RECOVERY CDBG	HURRICANE IDA	JUVENILE DETENTION CENTER	LA SAFE
AD VALOREM	-	-	-	772,611	-	-	-	-	804,804	-
SALES & USES	4,242,651	5,656,864	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	19,000	164,660	-	16,768	-	22,375	-	-	-	136,012
FEDERAL GRANTS	-	5,625	563,424	-	-	-	657,844	6,387,006	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	5,785	3,941	2,008	3,546	-	-	-	-	2,108	-
OTHER REVENUE	9,460	751,444	-	4,660	-	-	-	-	2,255	-
<b>TOTAL REVENUE</b>	<b>4,276,896</b>	<b>6,582,534</b>	<b>565,432</b>	<b>797,585</b>	<b>-</b>	<b>22,375</b>	<b>657,844</b>	<b>6,387,006</b>	<b>809,167</b>	<b>136,012</b>

EXPENDITURES	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT	IKE/ GUSTAVE CDBG	HURRICANE ISAAC	ISAAC RECOVERY CDBG	HURRICANE IDA	JUVENILE DETENTION CENTER	LA SAFE
SALARIES	194,350	2,726,070	-	27,640	-	-	-	-	-	-
EMPLOYEE BENEFITS	27,137	802,917	-	1,381	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	1,650	-	-	-	-	-	-	31
PUBLIC SAFETY	-	1,959,867	-	-	-	-	-	32,071,664	86,470	-
HEALTH & WELFARE	-	-	-	169,494	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	880,990	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	2,764	2,580,706	236,656	-	-	-	2,100	14,899	-	141,131
DEBT SERVICE	-	86,091	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,105,241</b>	<b>8,155,651</b>	<b>238,306</b>	<b>198,515</b>	<b>-</b>	<b>-</b>	<b>2,100</b>	<b>32,086,563</b>	<b>86,470</b>	<b>141,162</b>

Other financing sources(uses)	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT	IKE/ GUSTAVE CDBG	HURRICANE ISAAC	ISAAC RECOVERY CDBG	HURRICANE IDA	JUVENILE DETENTION CENTER	LA SAFE
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-
Transfers In	-	433,734	-	-	-	-	-	-	-	-
Transfers Out	2,870,792	624,588	-	227,115	-	-	-	-	407,203	-
Net Transfers	(2,870,792)	(190,854)	-	(227,115)	-	-	-	-	(407,203)	-
Depreciation	-	-	-	-	-	-	-	-	-	-

Net change in fund balances	300,863	(1,763,971)	327,126	371,955	-	22,375	655,744	(25,699,557)	315,494	(5,151)
Beginning Fund Balance	3,943,411	4,492,686	1,198,560	1,824,229	(146,342)	(430,447)	(657,844)	-	923,721	(360)
Ending Fund Balance	4,244,274	2,728,715	1,525,686	2,196,184	(146,342)	(408,072)	(2,100)	(25,699,557)	1,239,215	(5,511)

**St. John the Baptist Parish  
Special Revenue Funds  
Actual 2021**

	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
<b>REVENUES</b>									
AD VALOREM	5,633,566	-	76,016	1,810,800	-	-	796,755	3,063,323	14,340,960
SALES & USES	-	-	4,242,651	-	-	10,424,742	-	-	24,895,944
LICENSES & PERMITS	-	-	10,630	-	-	-	-	-	10,630
STATE GRANTS/REVENUE	-	20,815	-	-	17,110	-	-	-	598,004
FEDERAL GRANTS	33,557	33,585	1,351,960	121,664	-	-	-	-	9,403,395
LOCAL GRANTS	-	160,000	-	-	-	-	-	-	173,631
SERVICE FEES	-	-	22,815	-	-	-	-	-	1,418,662
FINES & FORFEITURES	-	-	23,874	-	-	-	-	-	1,322,108
INTEREST INCOME	24,698	1,292	5,403	4,723	-	14,910	909	9,426	89,700
OTHER REVENUE	-	1,689	650,966	1,387,129	-	-	2,232	33,691	2,945,219
<b>TOTAL REVENUE</b>	<b>5,691,821</b>	<b>217,381</b>	<b>6,384,315</b>	<b>3,324,316</b>	<b>17,110</b>	<b>10,439,632</b>	<b>799,896</b>	<b>3,106,440</b>	<b>55,198,253</b>
<b>EXPENDITURES</b>									
SALARIES	-	211,495	2,680,134	472,031	-	-	-	144,478	7,383,951
EMPLOYEE BENEFITS	-	94,565	1,849,619	123,278	-	-	-	76,578	3,410,179
GENERAL GOVERNMENT	213,883	-	-	-	-	254,908	-	-	470,472
PUBLIC SAFETY	-	93,693	-	-	-	-	-	-	35,731,378
HEALTH & WELFARE	-	-	-	-	-	-	702,536	-	2,200,296
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	1,062,147
PUBLIC TRANSPORTATION	-	-	3,269,350	-	-	-	-	994,783	4,264,133
CAPITAL OUTLAY	-	41,341	1,036,043	579,083	167,843	-	-	16,249	4,834,654
DEBT SERVICE	-	-	-	-	-	-	-	-	86,091
RECREATION	-	-	-	823,666	-	-	-	-	823,666
PUBLIC UTILITIES	3,321,319	-	-	-	-	-	-	-	3,321,319
OTHER EXPENSES	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,535,202</b>	<b>441,094</b>	<b>8,835,146</b>	<b>1,998,058</b>	<b>167,843</b>	<b>254,908</b>	<b>702,536</b>	<b>1,232,088</b>	<b>63,588,286</b>
<b>Other financing sources(uses)</b>									
<b>Capital Contributions</b>									
Debt Issued	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	12,683	-	-	-	-	12,683
Transfers In	-	384,561	4,479,427	-	10,000	-	-	-	5,955,982
Transfers Out	-	14,538	796,953	204,344	-	10,864,006	-	706,915	17,088,411
Net Transfers	-	370,023	3,682,474	(217,027)	10,000	(10,864,006)	-	(706,915)	(11,145,112)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	2,156,619	146,310	1,231,643	1,109,231	(140,733)	(679,262)	97,360	1,167,437	(19,535,145)
Beginning Fund Balance	14,046,604	687,047	1,010,054	1,955,455	-	12,453,624	587,684	4,720,988	51,475,090
Ending Fund Balance	16,203,223	833,357	2,241,697	3,064,686	(140,733)	11,774,362	685,044	5,888,425	31,939,945

**St. John the Baptist Parish  
Enterprise Funds  
Actual 2021**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
<b>REVENUES</b>					
AD VALOREM	376,439	-	-	-	376,439
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	151,139	-	-	151,139
STATE GRANTS	-	-	90,069	-	90,069
FEDERAL GRANTS	-	-	139,915	-	139,915
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	460,021	3,422,976	5,048,897	6,353,786	15,285,680
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	653	340	1,112	6,551	8,656
OTHER REVENUE	2,301	-	141,484	291,095	434,880
<b>TOTAL REVENUE</b>	<b>839,414</b>	<b>3,423,316</b>	<b>5,342,632</b>	<b>6,881,416</b>	<b>16,486,778</b>
<b>EXPENDITURES</b>					
SALARIES	-	-	1,706,534	1,837,954	3,544,488
EMPLOYEE BENEFITS	-	-	1,393,035	1,254,411	2,647,446
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	814,665	-	-	-	814,665
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	72,708	72,708
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,613,453	3,093,440	4,196,240	10,903,133
OTHER EXPENSES	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>814,665</b>	<b>3,613,453</b>	<b>6,193,009</b>	<b>7,361,313</b>	<b>17,982,440</b>
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	45,000	440,000	2,034,861	4,914,717	7,434,578
Transfers Out	24,259	41,453	1,050,848	1,205,274	2,321,834
Net Transfers	20,741	398,547	984,013	3,709,443	5,112,744
Depreciation	-	-	3,178,770	2,646,215	5,824,985
Net change in fund balances	45,490	208,410	(3,045,134)	583,331	(2,207,903)
Beginning Fund Balance	648,584	2,950,021	60,889,098	47,302,048	111,789,751
Ending Fund Balance	694,074	3,158,431	57,843,964	47,885,379	109,581,848



**St. John the Baptist Parish  
Capital Project Funds  
Actual 2021**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
<b>REVENUES</b>							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
FEDERAL GRANTS	-	50,928	21,398	-	-	-	72,326
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	87	59	4,808	11,969	7,580	-	24,503
OTHER REVENUE	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>87</b>	<b>59</b>	<b>55,736</b>	<b>33,367</b>	<b>7,580</b>	<b>-</b>	<b>96,829</b>
<b>EXPENDITURES</b>							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	60	1,680	-	859	-	2,599
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	1,328,244	290,276	211,990	61,381	1,891,891
DEBT SERVICE	77,158	-	-	-	-	-	77,158
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES	82,797	-	-	-	-	-	82,797
OTHER EXPENSES	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>159,955</b>	<b>60</b>	<b>1,329,924</b>	<b>290,276</b>	<b>212,849</b>	<b>61,381</b>	<b>1,993,064</b>
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	120,000	-	-	300,000	-	-	420,000
Transfers Out	-	-	-	-	300,000	-	300,000
Net Transfers	120,000	-	-	300,000	(300,000)	-	120,000
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(39,868)	(1)	(1,274,188)	43,091	(505,269)	(61,381)	(1,776,235)
Beginning Fund Balance	50,871	38,740	3,352,040	7,254,995	4,980,273	-	15,676,919
Ending Fund Balance	11,003	38,739	2,077,852	7,298,086	4,475,004	(61,381)	13,900,684

**St. John the Baptist Parish  
Debt Service Funds  
Actual 2021**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
<b>REVENUES</b>						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	10,060,043	10,060,043
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	67	1,433	3,500	307	18,533	23,840
OTHER REVENUE	-	-	-	-	59,924	59,924
<b>TOTAL REVENUE</b>	<b>67</b>	<b>1,433</b>	<b>3,500</b>	<b>307</b>	<b>10,138,500</b>	<b>10,143,807</b>
<b>EXPENDITURES</b>						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	60	-	-	-	385,629	385,689
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,048,689	-	445,888	6,037,939	7,532,516
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	1,200	-	400	-	1,600
OTHER EXPENSES	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>60</b>	<b>1,049,889</b>	<b>-</b>	<b>446,288</b>	<b>6,423,568</b>	<b>7,919,805</b>
<b>Other financing sources(uses)</b>						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,344,006	-	451,108	-	1,795,114
Transfers Out	-	-	-	-	-	-
Net Transfers	-	1,344,006	-	451,108	-	1,795,114
Depreciation	-	-	-	-	-	-
Net change in fund balances	7	295,550	3,500	5,127	3,714,932	4,019,116
Beginning Fund Balance	41,492	403,495	470,463	396,607	9,680,225	10,992,282
Audit Adjustment to Fund Balance	-	-	-	-	-	-
Ending Fund Balance	41,499	699,045	473,963	401,734	13,395,157	15,011,398

