



ST. JOHN THE BAPTIST PARISH

From the Office of Parish President Jaclyn Hotard

October 25, 2022

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, 2023. 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 2023 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 2022 budgets, as amended to date.

This 2023 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 Fund, Special Revenue Fund, Enterprise Fund, Capital Projects Fund and Debt Service Fund.

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 2023 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized, especially considering the uncertainties surrounding COVID-19 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 still in progress. The following projects were either continued or completed during 2022:

- Completion of the West Bank Safety Complex, a \$2 million joint venture between St. John the Baptist Parish Sheriff and St. John the Baptist Parish Fire Departments.
- Completed the installation of LED lighting along a one-mile stretch of the walking path between Country Club Drive and Fairway Drive.
- Completed work on the Mississippi River Trail Phase IV, which will extend the multi-use trail to the St. James Parish line. Funding in the amount of \$2.6 million is through RPC Grant and DOTD Road Swap Credits and is part of the Recreation Fund.
- Completion and approval of a Coastal Zone Management Plan
- Completed construction on Phase II of the Reserve Drainage Project with a \$3.2 million FEMA/GOSHEP Hazard Mitigation Grant which concentrates on areas historically known for flooding.
- Completed approximately \$800 thousand of asphalt improvements during this year's annual Asphalt Road Improvement Project.
- Completed more than \$325 thousand in concrete repairs.
- 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.
- 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 design of a \$9.5 million Shoreline Protection project along Lake Pontchartrain funded with GOMESA funds.
- 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.

- Continuing to work with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around Lake Pontchartrain.
- Continuing to clean, dredge, and spray canals throughout the Parish.
- Continuing improvements to the water intake, treatment, and distribution systems throughout the Parish.

The following new projects began during 2022:

- \$120 million in water and wastewater infrastructure projects, which includes a massive wastewater consolidation plan.
- Acquisition of land for the new Water/Wastewater Consolidation Project which will allow the Parish to treat water more effectively and efficiently.
- Utilizing funding from the 2015 Bond by beginning the Water Tank Inspection and Rehabilitation project.
- Restriping roads, which will include bike path sections.
- Blight removals across the Parish.
- Moving into the construction and repairing stages of the long-term recovery from Hurricane Ida.

Many other projects are still underway and will continue into 2023 and beyond. Additional future projects include:

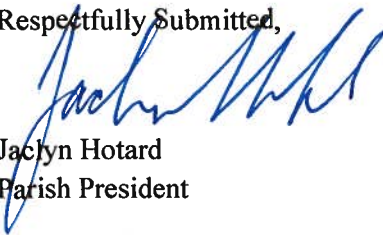
- Redesign the I-10 entrances into St. John Parish to accentuate the natural environment and improve traffic safety.
- Installing LED lighting on the LaPlace stretch of the interstate, which will reduce costs significantly.
- Continuing canal cleaning, dredging, and spraying throughout the Parish to 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.
- Continuing construction of the West Shore Lake Pontchartrain Levee.
- 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 improvements to the water intake, treatment, and distribution systems throughout the Parish.

The past two 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 and other weather events. These events caused delays in construction projects, increased costs to maintaining facilities and programs, and decreased revenues, the repercussion of which lasted throughout 2021 and 2022 and will continue into the next fiscal year. In 2022, Pandemic effects are still being felt and our Parish has experienced the devastation left in Hurricane Ida's wake. All these factors have been taken into account while composing the 2023 fiscal year's budget.

In closing, I would like to state, that while my first three 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 2023 budget. 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
Dr. Deshanda Firmin, CAA / CAO
Robert Figuero, Jr., CFO
Linda Lulue, CPA

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem-1Mill-Court & Jail	889,784	795,594	775,460	855,767	10.36%
3 Ad Valorem- General Alimony 4.09 mils	3,337,463	3,300,854	3,171,640	3,500,088	10.36%
4 Alcoholic Beverages License	4,665	4,900	5,000	7,500	50.00%
5 Beer Tax	37,947	35,397	38,000	38,000	0.00%
6 Building Permits	232,066	269,294	290,000	290,000	0.00%
7 Cable Television	302,340	313,863	330,000	330,000	0.00%
8 Chain Store	15,985	19,585	20,000	23,000	15.00%
9 Coroner Fees	2,725	3,717	5,000	5,000	0.00%
10 Fair Grounds OTB	44,331	55,774	70,000	70,000	0.00%
11 Grant-Storm Water Analysis	-	-	23,325	23,325	0.00%
12 Grant-Local Coastal Program	21,244	31,866	24,244	24,244	0.00%
13 Grant-FEMA Sally	-	3,867	-	-	0.00%
14 Grant-FEMA Laura	-	9,004	-	-	0.00%
15 Grant-State-Summer Feed	419,522	-	-	-	0.00%
16 Grant-FEMA-CARES	2,322,819	-	-	-	0.00%
17 Grant-Resilient Housing	-	-	-	20,000	0.00%
18 In Lieu Payments	12,923	11,478	11,640	11,640	0.00%
19 Interest Income	13,177	11,676	12,500	12,500	0.00%
20 Juvenile Fees	9,228	7,318	15,000	15,000	0.00%
21 Occupational License	1,382,332	1,361,613	1,400,000	1,400,000	0.00%
22 Other Revenues	44,233	48,071	50,000	50,000	0.00%
23 Rents & Leases Income	27,308	19,821	20,000	25,000	25.00%
24 Severance Tax	19,840	20,174	32,000	35,000	9.38%
25 State Rev. Sharing	62,148	64,452	60,000	60,000	0.00%
26 Steno Fees	13,420	12,970	14,500	14,500	0.00%
27 Tech Fees - FR Perm	-	2,650	-	2,000	0.00%
28 Zoning/Subdiv. Fees	16,966	20,330	35,000	35,000	0.00%
29 Total Revenues	9,232,467	6,424,269	6,403,309	6,847,564	6.94%
30 EXPENDITURES:					
31 GENERAL ADMINISTRATION (1002)					
32					
33 GENERAL ADMINISTRATION (1002)					
34 Salaries - Parish Pres.	132,973	144,186	143,400	143,400	0.00%
35 Salaries - Car Allowance - Par Pres	9,600	8,000	9,600	9,600	0.00%
36 Salaries - Admin & Clerical	1,226,657	1,584,482	1,345,570	1,374,120	2.12%
37 Salaries - CAO	94,830	109,235	114,601	118,039	3.00%
38 Salaries - Car Allowance - Adm	5,400	10,800	10,800	10,800	0.00%
39 Salaries - CFO	117,691	112,434	115,175	118,630	3.00%
40 Salaries - Payouts	31,308	-	-	-	0.00%
41 Ad Val Pensions	157,441	153,524	160,000	165,522	3.45%
42 Advertising / Marketing	10,102	145	-	-	0.00%
43 Bank Charges	6,304	13,557	10,000	18,000	80.00%
44 Capital Outlay	47,600	-	100,000	100,000	0.00%
45 Capital Leases	300,124	-	-	-	0.00%
46 Commission Dues	237,073	230,567	227,800	225,000	-1.23%
47 Contract Agreements	9,149	14,500	20,000	10,000	-50.00%
48 Dues & Subscriptions	21,366	45,204	15,000	15,000	0.00%
49 Employee Related Fees	9,305	7,591	20,000	20,000	0.00%
50 Gasoline & Fuel	3,840	7,217	3,000	4,000	33.33%
51 Grass Cutting	5,760	4,000	6,000	6,000	0.00%
52 Insurance - General Liability	297,588	268,423	190,000	270,000	42.11%
53 Interest Expense	4,488	3,401	27,200	27,200	0.00%
54 IT Expense	47,539	32,126	110,000	110,000	0.00%
55 Janitorial	106,692	101,406	109,050	109,050	0.00%
56 Meetings & Conferences	2,639	4,202	7,700	7,700	0.00%
57 Miscellaneous	13,099	1,207	4,000	4,000	0.00%
58 Office Supplies	51,420	46,233	60,000	60,000	0.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
59	28,600	27,575	28,600	28,600	0.00%
60	83,790	38,962	42,000	42,000	0.00%
61	17,807	28,036	30,000	30,000	0.00%
62	80,730	55,622	160,000	160,000	0.00%
63	150,491	130,467	155,000	155,000	0.00%
64	2,564	8,030	10,000	20,000	100.00%
65	24,420	17,977	30,000	25,000	-16.67%
66	10,169	8,400	10,500	7,000	-33.33%
67	20,000	20,000	20,000	30,000	50.00%
68	29,995	26,591	36,000	36,000	0.00%
69	-	13,200	20,000	20,000	0.00%
70	29,890	20,719	25,000	25,000	0.00%
71	61,302	120,104	140,000	100,000	-28.57%
72	27,701	-	-	-	0.00%
73	-	6,961	10,000	10,000	0.00%
74	10,903	20,507	20,000	20,000	0.00%
75	-	-	-	2,500	100.00%
76	152,019	151,363	190,000	190,000	0.00%
77	174,161	-	-	-	0.00%
78	3,680,370	3,596,955	3,735,996	3,827,161	2.44%
79					
80	EAST BANK COMPLEX (1005)				
81	34,200	29,700	32,400	32,400	0.00%
82	1,526	8,800	10,000	10,000	0.00%
83	-	-	43,100	43,100	0.00%
84	121,812	111,661	122,000	122,000	0.00%
85	19,316	46,973	45,000	45,000	0.00%
86	79,997	95,015	95,000	95,000	0.00%
87	4,944	2,940	10,000	10,000	0.00%
88	129,561	150,914	115,000	125,000	8.70%
89	391,356	446,002	472,500	482,500	2.12%
90					
91	CIVIL SERVICE (1008)				
92	95,150	1,469	58,280	59,994	2.94%
93	250	250	300	300	0.00%
94	660	33	500	500	0.00%
95	428	873	700	700	0.00%
96	96,488	2,625	59,780	61,494	2.87%
97					
98	CLERK OF COURT (1012)				
99	4,400	6,450	17,000	8,000	-52.94%
100	6,086	33,103	25,000	30,000	20.00%
101	22,835	240	22,000	10,000	-54.55%
102	17,389	18,822	15,000	15,000	0.00%
103	50,710	58,614	79,000	63,000	-20.25%
104					
105	COMMUNICATION (1016)				
106	98,342	133,402	193,039	195,395	1.22%
107	4,800	4,800	4,800	4,800	0.00%
108	86,290	86,787	88,903	91,569	3.00%
109	9,160	29,452	35,000	35,000	0.00%
110	1,796	5,330	-	5,000	100.00%
111	5,075	379	5,500	5,500	0.00%
112	1,654	2,531	2,000	2,000	0.00%
113	1,014	698	2,600	2,600	0.00%
114	-	399	2,500	2,500	0.00%
115	208,131	263,778	334,342	344,364	3.00%
116					

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
117	CORONER (1019)				
118	46,440	62,600	62,600	62,600	0.00%
119	42,445	50,915	70,000	65,000	-7.14%
120	79,400	83,925	70,000	70,000	0.00%
121	-	-	5,000	5,000	0.00%
122	15,507	6,614	21,000	21,000	0.00%
123	-	-	-	9,000	100.00%
124	15,099	1,529	2,000	2,000	0.00%
125	2,000	18,000	18,000	22,200	23.33%
126	103,275	86,650	80,000	75,000	-6.25%
127	31,800	33,000	35,000	31,200	-10.86%
128	Total Coroner	335,967	343,233	363,600	-0.17%
129					
130	DISTRICT ATTORNEY (1022)				
131	256,274	304,104	300,000	300,000	0.00%
132	234,453	175,951	250,000	250,000	0.00%
133	58,535	58,457	57,200	57,200	0.00%
134	-	-	3,000	3,000	0.00%
135	Total District Attorney	549,262	610,200	610,200	0.00%
136					
137	DISTRICT COURT (1025)				
138	163,294	172,919	-	-	0.00%
139	6,225	6,650	-	-	0.00%
140	57,347	63,000	63,000	63,000	0.00%
141	50,300	50,000	50,000	50,000	0.00%
142	10,649	-	-	-	0.00%
143	3,326	3,023	6,100	6,100	0.00%
144	8,838	8,990	9,000	12,000	33.33%
145	25,791	2,812	37,000	-	-100.00%
146	Total District Court	325,769	165,100	131,100	-20.59%
147					
148	EMPLOYEE BENEFITS				
149	496,648	32,652	443,949	408,830	-7.91%
150	105,249	98,285	87,185	78,831	-9.58%
151	1,196,914	1,487,788	1,484,770	1,392,172	-6.24%
152	18,839	47,957	38,155	36,150	-5.25%
153	Total Employee Benefits	1,817,650	2,054,059	1,915,983	-6.72%
154					
155	COMMUNITY SERVICES (1050)				
156	153,442	165,228	199,748	-	-100.00%
157	4,400	4,800	4,800	-	-100.00%
158	26,211	97,019	99,384	-	-100.00%
159	18,001	-	-	-	0.00%
160	11,476	-	-	-	0.00%
161	730	-	-	-	0.00%
162	3,751	2,153	-	-	0.00%
163	421,828	-	-	-	0.00%
164	2,007	1,489	-	-	0.00%
165	Total Community Services	641,847	303,932	-	-100.00%
166					

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
167	HUMAN RESOURCES (1054)				
168	180,915	178,430	194,480	224,395	15.38%
169	3,600	3,600	3,600	3,600	0.00%
170	97,228	99,071	99,441	102,424	3.00%
171	18,000	18,000	18,000	18,000	0.00%
172	2,245	7,024	500	500	0.00%
173	4,294	1,414	8,000	8,000	0.00%
174	843	141	1,500	1,500	0.00%
175	5,205	9,753	8,500	10,000	17.65%
176	-	6,731	5,000	5,000	0.00%
177	4,920	4,118	7,200	7,200	0.00%
178	3,194	3,418	2,800	3,400	21.43%
179	79	255	1,200	5,000	316.67%
180	33	-	2,000	5,000	150.00%
181	320,556	331,955	352,221	394,019	11.87%
182	J.P. & CONSTABLES (1058)				
183	J.P. & CONSTABLES (1058)				
184	54,600	58,200	54,600	54,600	0.00%
185	54,621	55,725	54,600	54,600	0.00%
186	-	589	1,000	1,000	0.00%
187	12,319	-	8,500	8,500	0.00%
188	121,541	114,514	118,700	118,700	0.00%
189	LEGISLATIVE (1062)				
190	LEGISLATIVE (1062)				
191	102,337	74,066	74,070	74,070	0.00%
192	84,137	75,124	78,705	80,975	2.88%
193	67,932	83,948	89,438	91,970	2.83%
194	24,111	15,000	-	-	0.00%
195	16,542	14,084	14,000	14,000	0.00%
196	8,858	361	14,000	14,000	0.00%
197	-	-	-	5,000	100.00%
198	1,103	1,930	2,000	2,000	0.00%
199	12,505	9,755	20,000	15,000	-25.00%
200	14,420	11,339	20,000	20,000	0.00%
201	36,906	35,239	50,000	45,000	-10.00%
202	11,312	10,169	12,000	12,000	0.00%
203	17,220	13,728	20,000	15,000	-25.00%
204	4,805	24,286	25,000	25,000	0.00%
205	402,187	369,030	419,213	414,015	-1.24%
206	PLANNING & ZONING (1066)				
207	PLANNING & ZONING (1066)				
208	490,719	549,142	565,474	605,510	7.08%
209	4,800	4,800	4,800	4,800	0.00%
210	87,426	93,945	98,310	101,249	2.99%
211	1,767	4,410	4,000	4,000	0.00%
212	4,940	15,022	-	2,000	0.00%
213	-	-	-	20,000	0.00%
214	23,332	23,882	24,244	24,244	0.00%
215	-	12,000	23,325	23,325	0.00%
216	9,875	-	-	-	0.00%
217	16,947	223	17,000	32,000	88.24%
218	4,411	8,107	20,000	50,000	150.00%
219	301,030	388,305	425,000	425,000	0.00%
220	4,720	10,259	5,000	7,500	50.00%
221	7,285	10,155	12,000	15,000	25.00%
222	-	9,344	10,000	10,000	0.00%
223	29,638	26,590	30,500	30,500	0.00%
224	12,477	11,614	13,500	13,500	0.00%
225	4,780	5,451	10,000	10,000	0.00%
226	1,591	1,248	4,000	6,000	50.00%
227	1,005,737	1,174,498	1,267,153	1,384,628	9.27%
228					

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)	
229	PROBATION OFFICER (1070)					
230	108,694	109,393	-	-	0.00%	
231	Total Probation Officer	108,694	-	-	0.00%	
232						
233	PURCHASING DEPARTMENT (1074)					
234	182,180	163,405	173,343	172,950	-0.23%	
235	3,600	3,600	3,600	3,600	0.00%	
236	82,357	88,890	91,057	93,788	3.00%	
237	2,245	9,568	1,000	1,200	20.00%	
238	7,823	5,676	8,000	8,000	0.00%	
239	2,024	748	2,000	2,000	0.00%	
240	6,451	4,996	7,500	6,500	-13.33%	
241	-	405	1,500	1,500	0.00%	
242	3,431	3,220	3,200	3,200	0.00%	
243	-	1,190	3,000	3,000	0.00%	
244	1,728	906	1,000	1,000	0.00%	
245	-	-	-	-	0.00%	
246	Total Purchasing Department	291,840	295,200	296,738	0.52%	
247						
248	REGISTRAR OF VOTERS (1080)					
249	68,568	97,456	125,625	125,625	0.00%	
250	12,342	-	21,350	18,485	-13.42%	
251	-	2,975	2,000	2,000	0.00%	
252	16,751	30,170	121,400	60,000	-50.58%	
253	2,370	-	4,500	4,500	0.00%	
254	-	649	2,000	2,000	0.00%	
255	4,389	2,523	3,700	5,000	35.14%	
256	1,125	-	4,000	4,000	0.00%	
257	-	-	750	750	0.00%	
258	-	1,530	1,700	1,700	0.00%	
259	2,690	2,433	3,100	3,100	0.00%	
260	3,546	4,281	19,000	19,000	0.00%	
261	Total Registrar of Voters	111,781	309,125	246,160	-20.37%	
262						
263	PUBLIC SAFETY - SHERIFF (1086)					
264	950	-	14,000	14,000	0.00%	
265	393,099	667,665	400,000	550,000	37.50%	
266	23,570	31,474	60,000	60,000	0.00%	
267	21,399	2,356	50,000	50,000	0.00%	
268	Total Sheriff	439,019	524,000	674,000	28.63%	
269						
270	Other Expenditures					
271	Amoritization Expense					
272	72,434	-	-	-	0.00%	
273	Total Other Expenditures	-	-	-	0.00%	
274						
275	TOTAL EXPENDITURES	10,971,339	11,464,121	11,327,062	-1.20%	
276						
277	Excess (Deficiency) of Revenues	(1,738,872)	(4,295,720)	(5,060,812)	(4,479,498)	-11.49%
278						

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
279 Other Financial Sources Received					
280 Administrative Fees					
281 ADM. FEES - Health Unit	63,200	67,115	75,142	71,425	-4.95%
282 ADM. FEES - Juvenile Detention	47,812	51,651	64,490	61,634	-4.43%
283 ADM. FEES - Ambulance	22,758	24,259	26,595	32,075	20.61%
284 ADM. FEES - Solid Waste	38,133	41,453	40,832	53,868	31.93%
285 ADM. FEES - Mosquito Abatement	22,760	24,259	26,595	32,075	20.61%
286 ADM. FEES - Community Center	74,164	77,012	86,129	73,673	-14.46%
287 ADM. FEES - Public Works	702,630	750,131	812,744	811,987	-0.09%
288 ADM. FEES - Economic Development	222,052	240,792	281,450	282,470	0.36%
289 ADM. FEES - 911	9,625	10,838	11,332	28,133	148.26%
290 ADM. FEES - Public Safety	-	10,838	11,332	22,531	98.83%
291 ADM. FEES - Water Distribution	634,020	682,587	741,042	814,016	9.85%
292 ADM. FEES- Street Lighting	261,506	280,647	313,956	289,563	-7.77%
293 ADM. FEES - Wastewater	603,362	648,305	675,431	719,320	6.50%
294 ADM. FEES - Fire	11,340	12,704	13,226	30,028	127.04%
295 ADM. FEES - Recreation	188,680	204,344	237,061	244,315	3.06%
296 ADM. FEES - Animal Shelter	4,939	4,292	4,292	20,853	385.85%
297 Total Administrative Fees	<u>2,906,981</u>	<u>3,131,227</u>	<u>3,421,649</u>	<u>3,587,967</u>	<u>4.86%</u>
298					
299					
300 DA Salary Reimbursement					
301 DA Salary Reimb - Pub Works	18,600	18,600	18,600	22,246	19.60%
302 DA Salary Reimb - 911	3,500	3,500	3,500	4,186	19.60%
303 DA Salary Reimb - Pub Safety	3,700	3,700	3,700	4,425	19.60%
304 DA Salary Reimb - Water	18,600	18,600	18,600	22,246	19.60%
305 DA Salary Reimb - Wastewater	18,600	18,600	18,600	22,246	19.60%
306 DA Salary Reimb - Fire Depts	11,100	11,100	11,100	13,276	19.60%
307 Total DA Salary Reimbursements	<u>74,100</u>	<u>74,100</u>	<u>74,100</u>	<u>88,624</u>	<u>19.60%</u>
308					
309 Operating Transfers In (Out)					
310 Transfer In - Community Center (Events)	25,000	30,000	30,000	-	-100.00%
311 Transfer In- Economic Development	2,000,000	2,600,000	2,125,000	1,900,000	-10.59%
312 Transfer In - Health Unit (Coroner)	50,000	115,000	115,000	150,000	30.43%
313 Transfer In - Juvenile Detention Fund	116,136	175,292	-	-	0.00%
314 Transfer In - Street Lights	-	320,686	-	-	0.00%
315 Transfer Out- Criminal Court	(890,000)	(315,000)	(577,100)	(165,080)	-71.39%
316 Transfer Out- Community Services	(85,000)	(70,000)	(123,000)	(580,676)	372.09%
317 Transfer Out- Payroll	-	-	-	-	0.00%
318 Transfer Out - Fire Services	-	(433,734)	-	-	0.00%
319 Transfer Out - Solid Waste	-	(440,000)	-	-	0.00%
320 Transfer Out - Ambulance	-	(83,000)	-	-	0.00%
321 Transfer Out - Utilities	-	(1,000,000)	-	-	0.00%
322 Transfer Out-Mosquito	(40,000)	-	-	-	0.00%
323 Total Operating Transfers In (Out)	<u>1,176,136</u>	<u>899,244</u>	<u>1,569,900</u>	<u>1,304,244</u>	<u>-16.92%</u>
324					
325 Net Other Financial Sources & Transfers	4,157,217	4,104,571	5,065,649	4,980,835	-1.67%
326					
327 Excess Revenue/(Expense)	2,418,345	(191,149)	4,837	501,337	10264.62%
328					
329 Beginning Fund Balance	1,733,295	4,151,640	3,960,491	3,965,328	0.12%
330					
331 Ending Fund Balance	<u>4,151,640</u>	<u>3,960,491</u>	<u>3,965,328</u>	<u>4,466,665</u>	<u>12.64%</u>

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ambulance Collections	386,296	351,293	418,000	426,000	1.91%
3 Interest Income	153	35	1,000	1,000	0.00%
4 Other Revenues	1,734	1,463	2,000	2,000	0.00%
5 Total Revenues	388,183	352,791	421,000	429,000	1.90%
6					
7 EXPENDITURES					
8 Bank Charges	-	61	-	300	100.00%
9 Contractual Service	387,766	403,428	393,500	405,305	3.00%
10 Professional Services	-	205	-	-	0.00%
11 Total Expenditures	387,766	403,633	393,500	405,605	3.08%
12					
13 Excess (Deficiency) of Revenues	417	(50,842)	27,500	23,395	-14.93%
14					
15 Operating Transfers In (Out)					
16 Transfer Out - Gen.Fund (Admin)	(22,758)	(24,259)	(26,595)	(32,075)	20.61%
17 Transfer In - Gen. Fund	-	83,000	-	-	0.00%
18 Transfer In - Utilities	-	-	-	10,000	100.00%
19 Total Operating Transfers In (Out)	(22,758)	58,741	(26,595)	(22,075)	-16.99%
20					
21 Excess Revenue/(Expense)	(22,341)	7,899	905	1,320	45.81%
22					
23 Beginning Fund Balance	265,069	242,728	250,627	251,532	0.36%
24					
25 Ending Fund Balance	242,728	250,627	251,532	252,852	0.52%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem Taxes	622,363	608,073	581,600	641,825	10.36%
3 Donations	6,882	89,870	10,000	1,000	-90.00%
4 In Lieu Payments	1,904	3,595	1,700	1,700	0.00%
5 Interest Income	1,711	1,615	1,000	1,000	0.00%
6 Mosquito Control Fees	54,286	53,579	54,300	54,300	0.00%
7 Other Revenue	4,283	3,665	3,050	3,050	0.00%
8 Shelter Fees	23,744	19,269	47,850	25,000	-47.75%
9 Total Revenues	715,173	779,666	699,500	727,875	4.06%
10					
11 EXPENDITURES					
12 Salaries	204,614	175,342	211,348	207,176	-1.97%
13 Retirement Contributions	17,245	23,145	24,305	23,825	-1.97%
14 Medicare	2,977	2,399	3,333	3,275	-1.74%
15 Ad Val Pension Expense	23,199	22,621	32,900	24,389	-25.87%
16 Bank Charges	-	151	-	350	100.00%
17 Capital Outlay	-	-	140,000	-	-100.00%
18 Amortization Expenses	-	7,303	-	-	0.00%
19 Dues, Subscriptions, Memberships	2,445	6,061	2,000	2,000	0.00%
20 Gasoline & Fuel	1,061	2,183	2,000	2,000	0.00%
21 Grass Cutting	7,000	5,200	7,200	8,000	11.11%
22 Insurance - Hosp, Dntl, Life	58,105	65,293	97,460	97,600	0.14%
23 Insurance - Workers Comp	2,757	5,117	4,286	4,200	-2.01%
24 Interest Expense	393	907	800	800	0.00%
25 IT Expense	3,858	6,016	4,000	5,000	25.00%
26 Miscellaneous	(6,174)	-	-	-	0.00%
27 Prof Serv - Audit	500	1,500	1,500	1,500	0.00%
28 Prof Serv - Other	6,574	22,020	9,000	30,000	233.33%
29 Prof Serv - Veterinary	15,655	13,030	40,000	40,000	0.00%
30 Prof Serv - Vet - Emergency	3,472	5,920	5,000	5,000	0.00%
31 R&M - Buildings & Facilities	15,553	12,597	20,000	20,000	0.00%
32 R&M - Vehicles	136	786	700	2,500	257.14%
33 Rent Equipment	114	581	1,200	1,200	0.00%
34 Supplies - Operating	36,498	26,172	55,000	55,000	0.00%
35 Telephone	4,117	4,244	4,500	4,500	0.00%
36 Training	170	-	1,500	1,500	0.00%
37 Uniforms	2,370	200	2,800	2,800	0.00%
38 Utilities	12,068	14,826	14,000	14,000	0.00%
39 Vehicle Leases	29,210	-	-	-	0.00%
40 Total Expenditures	443,916	423,614	684,832	556,616	-18.72%
41					
42 Excess (Deficiency) of Revenues	271,257	356,052	14,668	171,259	1067.57%
43					
44 Operating Transfers In (Out)					
45 Transfer Out - Gen.Fund (Admin)	(4,939)	(4,292)	(4,292)	(20,853)	385.85%
46 Transfer Out - Public Safety (Admin)	(4,746)	(5,915)	(9,847)	(9,642)	-2.08%
47 Transfer In - Public Works	60,000	-	-	-	0.00%
48 Total Operating Transfers In (Out)	50,315	(10,207)	(14,139)	(30,495)	115.68%
49					
50 Excess Revenue/(Expense)	321,572	345,845	529	140,764	26509.45%
51					
52 Beginning Fund Balance	314,958	636,530	982,375	982,904	0.05%
53					
54 Ending Fund Balance	636,530	982,375	982,904	1,123,668	14.32%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem Tax	804,889	779,485	752,200	830,094	10.36%
3 In Lieu Payments	2,463	2,187	2,300	2,300	0.00%
4 Interest Income	2,341	2,279	2,500	2,500	0.00%
5 Total Revenues	809,693	783,951	757,000	834,894	10.29%
6					
7 EXPENDITURES					
8 Salaries	45,597	114,385	91,930	91,930	0.00%
9 Payroll Taxes	18,864	65,816	30,700	30,700	0.00%
10 Ad Val Pension	30,004	29,257	30,050	31,544	4.97%
11 Bank Charges	18	250	300	300	0.00%
12 Clients Training Supplies	-	23	2,500	2,500	0.00%
13 Insurance - General Liability	16,423	19,105	75,000	75,000	0.00%
14 Insurance - Hosp, Dntl, Life	13,611	72,966	57,500	57,500	0.00%
15 Insurance - Workmans Compensation	7,318	10,974	8,700	8,700	0.00%
16 Office Supplies	5,545	15,359	11,000	11,000	0.00%
17 Prof Serv - Other	7,090	18,260	17,000	17,000	0.00%
18 R&M - Bldg & Facilities	13,368	171,453	30,000	30,000	0.00%
19 R&M - Vehicles	14,296	19,732	63,000	63,000	0.00%
20 Supplies - Operating	4,475	8,912	11,000	11,000	0.00%
21 Telephone	2,576	5,329	4,850	4,850	0.00%
22 Utilities	10,494	23,963	23,000	23,000	0.00%
23 Total Expenditures	189,676	575,786	456,530	458,024	0.33%
24					
25 Excess Revenue/(Expense)	620,017	208,165	300,470	376,870	25.43%
26					
27 Beginning Fund Balance	392,932	1,012,949	1,221,114	1,521,584	24.61%
28					
29 Ending Fund Balance	1,012,949	1,221,114	1,521,584	1,898,455	24.77%

	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES				
2 Grant - Fed- ARP	4,160,293	8,320,585	8,320,585	0.00%
3 Interest	1,897		2,000	
4 Total Revenues	4,162,190	8,320,585	8,322,585	0.02%
5				
6 EXPENDITURES				
7 CIP - Expansion Reserve Oxidation Pond	-	10,773,800	10,773,800	0.00%
8				
9 Total Expenditures	-	10,773,800	10,773,800	0.00%
10				
11 Excess (Deficiency) of Revenues	4,162,190	(2,453,215)	(2,451,215)	-0.08%
12				
13 Operating Transfers In (Out)				
14 Transfer In- Wastewater (LDEQ)	-	2,453,215	2,453,215	0.00%
15				
16 Total Operating Transfers In (Out)	-	2,453,215	2,453,215	0.00%
17				
18 Excess Revenue/(Expense)	4,162,190	-	2,000	
19				
20 Beginning Fund Balance	-	4,162,190	4,162,190	0.00%
21				
22 Ending Fund Balance	4,162,190	4,162,190	4,164,190	0.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest Income	2,916	2,135	10,000	3,500	-65.00%
3 Other Revenues	525	400	2,000	1,000	-50.00%
4 Phone Co - Landline	165,544	147,895	190,000	185,000	-2.63%
5 Phone Co - Wireless	557,771	577,848	550,000	560,000	1.82%
6 Total Revenues	726,756	728,278	752,000	749,500	-0.33%
7					
8 EXPENDITURES					
9 911 Software Upgrade	55,421	44,392	47,250	47,250	0.00%
10 Bank Charges	-	243	-	300	100.00%
11 Capital Outlay	66,260	9,360	-	-	0.00%
12 Dues, Subscriptions, Memberships	1,697	3,274	2,000	2,000	0.00%
13 Insurance - General	48,001	57,239	50,000	50,000	0.00%
14 Prof Serv - Audit	3,300	5,000	5,000	5,000	0.00%
15 Prof Serv - Other	11,163	14,500	10,000	10,000	0.00%
16 R&M - Other	5,799	3,340	6,000	4,500	-25.00%
17 Service Agreements	93,583	115,830	110,000	100,000	-9.09%
18 Supplies - Operating	3,474	4,350	8,000	6,500	-18.75%
19 Telephone	56,506	63,104	60,000	60,000	0.00%
20 Tower Rental	32,109	1,838	7,400	-	-100.00%
21 Training , Travel, Seminars	6,026	7,842	8,000	8,000	0.00%
22 Utilities	17,807	19,283	14,000	14,000	0.00%
23 Total Expenditures	401,147	349,595	327,650	307,550	-6.13%
24					
25 Excess (Deficiency) of Revenues	325,609	378,683	424,350	441,950	4.15%
26					
27 Operating Transfers In (Out)					
28 Transfer Out - General Fund - (Admin Fees)	(9,625)	(10,838)	(11,332)	(28,133)	148.26%
29 Transfer Out - Public Safety (Admin Fees)	(81,679)	(86,141)	(35,610)	(52,130)	46.39%
30 Transfer Out - Public Safety	(100,000)	(130,000)	(180,000)	(233,000)	29.44%
31 Transfer Out - General Fund - DA Salary	(3,500)	(3,500)	(3,500)	(4,186)	19.60%
32 Total Operating Transfers In (Out)	(194,804)	(230,479)	(230,442)	(317,449)	37.76%
33					
34 Excess Revenue/(Expense)	130,805	148,204	193,908	124,501	-35.79%
35					
36 Beginning Fund Balance	1,174,244	1,305,049	1,453,253	1,647,161	13.34%
37					
38 Ending Fund Balance	1,305,049	1,453,253	1,647,161	1,771,662	7.56%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Facility Rental - Bldngs	76,374	245,963	80,000	-	-100.00%
3 Hotel/Motel State Tax	329,036	329,036	330,000	330,000	0.00%
4 Interest Income	2,922	1,955	9,000	3,500	-61.11%
5 Total Revenues	408,332	576,954	419,000	333,500	-20.41%
6					
7 EXPENDITURES					
8 Advertising,Printing, Brochures	1,077	-	2,500	500	-80.00%
9 Bank Charges		275	-	-	0.00%
10 Capital Outlay	-	-	5,000	75,000	1400.00%
11 Dues, Subscriptions, Membership	717	3,089	-	-	0.00%
12 Grass Cutting	-	-	5,000	5,000	0.00%
13 Insurance - General Liability	-	-	34,000	34,000	0.00%
14 Janitorial Services	12,600	13,152	12,600	12,600	0.00%
15 Miscellaneous	780	-	-	-	0.00%
16 Prof Serv - Audit	2,600	2,600	2,600	2,600	0.00%
17 Prof Serv - Other	13,090	26,230	32,000	12,500	-60.94%
18 R&M - Building	202,894	36,755	100,000	35,000	-65.00%
19 Rent	1,218	-	1,500	1,500	0.00%
20 Supplies - Operating	113	2,976	5,000	5,000	0.00%
21 Telephone	-	5,709	6,000	6,000	0.00%
22 Utilities	83,339	90,372	95,000	70,000	-26.32%
23 Total Expenditures	318,428	181,158	301,200	259,700	-13.78%
24					
25 Excess (Deficiency) of Revenues	89,904	395,796	117,800	73,800	-37.35%
26					
27 Operating Transfers In (Out)					
28 Transfer Out - General Fund (Admin)	(74,164)	(77,012)	(86,129)	(73,673)	-14.46%
29 Transfer Out - General Fund (Events)	(25,000)	(30,000)	(30,000)	-	-100.00%
30 Total Operating Transfers In (Out)	(99,164)	(107,012)	(116,129)	(73,673)	-36.56%
31					
32 Excess Revenue/(Expense)	(9,260)	288,784	1,671	127	-92.39%
33					
34 Beginning Fund Balance	1,219,087	1,209,827	1,498,611	1,500,282	0.11%
35					
36 Ending Fund Balance	1,209,827	1,498,611	1,500,282	1,500,409	0.01%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Court Fee Act 582	45,870	36,641	64,600	64,600	0.00%
3 Fines, Forfeitures, Etc.	1,245,045	1,261,593	1,520,000	1,520,000	0.00%
4 Interest Income	173	158	720	720	0.00%
5 Other Revenue	212	513	60,000	60,000	0.00%
6 Total Revenues	1,291,301	1,298,905	1,645,320	1,645,320	0.00%
7					
8 EXPENDITURES					
9 Salaries	34,291	-	-	-	0.00%
10 Salaries - Court Reporters	77,646	73,216	252,512	260,087	3.00%
11 Salaries - DA Staff	430,846	434,007	510,000	610,000	19.61%
12 Salaries - Judicial Exec. Asst.	-	-	197,596	204,661	3.58%
13 Salaries - Law Clerk	120,289	119,208	124,800	132,000	5.77%
14 Retirement Contributions	18,607	41,452	92,775	95,000	2.40%
15 Social Security	8,804	9,313	23,700	16,837	-28.96%
16 Capital Litigation Expenses	305,215	25,025	50,000	50,000	0.00%
17 Capital Outlay	49,900	-	25,000	25,000	0.00%
18 Commission Dues	143,114	141,416	-	-	0.00%
19 Court Testimony	8,351	18,477	29,000	20,000	-31.03%
20 Ded. Fines - Commission	143,566	141,129	352,600	176,320	-49.99%
21 Ded. Fines - Judicial Sec.Salary	245,597	242,491	-	-	0.00%
22 Ded. Fines - JuvenileOfficers Sal.	135,187	123,922	-	-	0.00%
23 Insurance - General Liability	-	-	21,000	21,000	0.00%
24 Insurance - Health	258,724	287,633	426,220	300,000	-29.61%
25 Insurance - Workman's Comp	200	353	1,700	1,495	-12.06%
26 Interpreters	1,334	6,914	7,500	9,000	20.00%
27 Miscellaneous	7,441	2,425	-	-	0.00%
28 Office Supplies & Equipment	14,131	12,810	15,000	15,000	0.00%
29 Supplies - Operating	261,905	298,010	220,000	230,000	4.55%
30 Telephone	19,613	21,115	30,000	30,000	0.00%
31 Transcripts	-	-	-	15,000	100.00%
32 Trial Expense	23,680	705	18,000	18,000	0.00%
33 Total Expenditures	2,308,441	1,999,620	2,397,403	2,229,400	-7.01%
34					
35 Excess (Deficiency) of Revenues	(1,017,140)	(700,715)	(752,083)	(584,080)	-22.34%
36					
37 Operating Transfers In (Out)					
38 Transfer In - General Fund	890,000	315,000	577,100	165,080	-71.39%
39 Transfer In - Juvenile Detention	117,742	180,260	175,000	419,000	139.43%
40 Total Operating Transfers In (Out)	1,007,742	495,260	752,100	584,080	-22.34%
41					
42					
43 Excess Revenue/(Expense)	(9,398)	(205,455)	17	-	-100.00%
44					
45 Beginning Fund Balance	9,398	-	(205,455)	(205,438)	-0.01%
46					
47 Ending Fund Balance	0	(205,455)	(205,438)	(205,438)	0.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Atmos Share the Warmth	52	154	-	10,000	100.00%
3 Entergy Grant (VITA)	-	-	2,000	-	-100.00%
4 Grant - State - Summer Food Program	-	201,264	164,000	164,000	0.00%
5 Interest	1,139	855	1,000	1,000	0.00%
6 Other	-	-	-	-	0.00%
7 United Way Emerg Serv Food Program	8,896	13,478	10,000	10,000	0.00%
8 United Way Grass Cutting Grant	-	-	5,000	5,000	0.00%
9 United Way STEM Program	15,000	-	15,000	15,000	0.00%
10 Volunteer Income Tax Assistance (VITA)	-	2,675	1,050	3,000	185.71%
11 TOTAL REVENUES	25,087	218,425	198,050	208,000	5.02%
12					
13 EXPENDITURES					
14 Salaries	-	-	-	225,167	100.00%
15 Salaries - Car Allowance	-	-	-	4,800	100.00%
16 Salary - Director	-	-	-	102,365	100.00%
17 Retirement Contributions	-	-	-	44,180	100.00%
18 Medicare / SSN	-	-	-	8,935	100.00%
19 Bank Charges	-	311	-	300	100.00%
20 Client Disaster Sheltering & Residential	10,115	(5,301)	18,500	18,500	0.00%
21 Client Fire Victim Clothing	285	400	1,200	1,200	0.00%
22 Client Fire Victim Housing	-	-	1,200	1,200	0.00%
23 Client Education Fairs	1,794	1,443	4,400	3,000	-31.82%
24 Client Food Vouchers	5,469	8,197	8,000	6,000	-25.00%
25 Client Medication	428	-	1,500	1,500	0.00%
26 Client Other Education	-	(212)	2,500	2,000	-20.00%
27 Client Training, Development and Linkages Programs	-	1,776	2,500	2,000	-20.00%
28 Client Transportation Vouchers	400	-	800	800	0.00%
29 Client Utility Payments	4,435	4,181	6,000	4,000	-33.33%
30 Commodities Costs	7,103	5,670	9,730	9,730	0.00%
31 Dues, Subscriptions & Ads	5,057	8,244	3,240	3,240	0.00%
32 Elderly Services	-	-	-	20,700	100.00%
33 HCC Janitorial & Maintenance	4,121	-	1,100	1,100	0.00%
34 HCC Programs	-	4,044	6,500	6,500	0.00%
35 Insurance - Hosp, Dntl, Life	-	-	-	108,151	100.00%
36 Insurance - Workmans Compensation	-	-	-	961	100.00%
37 IT Expense	-	47	15,000	15,000	0.00%
38 Janitorial Services	442	442	2,000	2,000	0.00%
39 Mileage	(34)	106	700	700	0.00%
40 Miscellaneous	884	(7,372)	2,500	2,500	0.00%
41 Rent Equipment	-	6,444	8,200	8,200	0.00%
42 Summer Food Program	-	171,416	164,000	164,000	0.00%
43 Supplies - Operating	13,632	7,545	13,650	13,650	0.00%
44 Telephone	2,977	5,433	7,000	7,000	0.00%
45 Travel - Conferences	1,844	235	1,500	1,500	0.00%
46 Travel Expense	-	-	1,000	1,000	0.00%
47 United Way Emerg Serv Food Program	8,922	10,000	10,000	10,000	0.00%
48 United Way Grass Cutting Grant	-	50	5,000	5,000	0.00%
49 United Way STEM Program	15,450	640	15,000	15,000	0.00%
50 Utilities	5,236	6,100	6,100	6,100	0.00%
51 VITA Other Costs	255	105	2,000	2,000	0.00%
52 TOTAL EXPENDITURES	88,815	229,945	320,820	829,979	158.71%
53					
54 Excess (Deficiency) of Revenues	(63,728)	(11,520)	(122,770)	(621,979)	406.62%
55					
56 Operating Transfers In (Out)					
57 Trans In - General Fund	85,000	70,000	123,000	580,676	372.09%
58 Trans In - Community Services CSBG (Salaries Reimb)	-	-	-	56,637	100.00%
59 Total Operating Transfers In (Out)	85,000	70,000	123,000	637,313	418.14%
60					
61 Excess Revenue/(Expense)	21,272	58,480	230	15,334	6567.06%
62					
63 Beginning Fund Balance	429,195	441,186	499,666	499,896	0.05%
64					
65 Ending Fund Balance	450,467	499,666	499,896	515,231	3.07%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Grant - Fed CSBG CARES Act (Adm. Assistance)	-	39,836	5,000	-	-100.00%
3 Grant - Fed CSBG CARES (Direct Program Activities)	-	18,807	115,000	-	-100.00%
4 Grant - Fed Reg CSBG Funds (Program Activities)	20,166	44,721	39,566	66,686	68.54%
5 Grant - Fed Reg CSBG Funds (Adm. Assistance)	101,412	95,597	90,430	64,438	-28.74%
6 TOTAL REVENUES	121,579	198,960	249,996	131,124	-47.55%
7					
8 EXPENDITURES					
9 CSBG Adm. Assistance	110,708	95,597	90,430	7,801	-91.37%
10 CSBG CARES Act Adm. Assistance	-	39,836	5,000	-	-100.00%
11 CSBG CARES Act Direct Program Activities	-	21,382	115,000	-	-100.00%
12 CSBG Direct Program Activities	20,166	45,671	39,566	66,686	68.54%
13 TOTAL EXPENDITURES	130,874	202,485	249,996	74,487	-70.20%
14					
15 Excess (Deficiency) of Revenues	(9,295)	(3,525)	-	56,637	0.00%
16					
17 Operating Transfers In (Out)					
18 Transfer In - General Fund	-	-	12,820	-	-100.00%
19 Transfer Out - Community Services (CSBG Salaries)	-	-	-	(56,637)	-100.00%
20 Total Operating Transfers In (Out)	-	-	12,820	(56,637)	-541.79%
21					
22 Excess Revenue/(Expense)	(9,295)	(3,525)	12,820	-	-100.00%
23					
24 Beginning Fund Balance	-	(9,295)	(12,820)	(0)	-100.00%
25					
26 Ending Fund Balance	(9,295)	(12,820)	(0)	(0)	0.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Grant - Fed LIHEAP CARES Supplemental	-	4,773	49,636	49,636	0.00%
3 Grant - Fed LIHEAP Administrative Assistance	31,198	30,382	25,000	25,000	0.00%
4 LIHEAP Client Education (Supplies)	10,587	8,415	16,683	16,683	0.00%
5 Interest	15	13	30	30	0.00%
6 TOTAL REVENUES	41,799	43,583	91,349	91,349	0.00%
7					
8 EXPENDITURES					
9 LIHEAP Administrative Assistance Remiburse	31,198	30,382	25,000	25,000	0.00%
10 LIHEAP Client Education (Supplies)	10,587	8,415	16,683	16,683	0.00%
11 LIHEAP CARES Supplemental	-	4,773	49,636	49,665	0.06%
12 TOTAL EXPENDITURES	41,784	43,570	91,319	91,348	0.03%
13					
14 Excess Revenue/(Expense)	15	13	30	1	-98.31%
15					
16 Beginning Fund Balance	-	15	28	57	107.12%
17					
18 Ending Fund Balance	15	28	57	58	0.88%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Business Development-Fast Trac	4,000	8,000	10,000	10,000	0.00%
3 Donations	6,000	2,700	-	-	0.00%
4 Grant - State - Other	-	11,000	-	-	0.00%
5 Festival Income	35,594	250	185,000	185,000	0.00%
6 Homebuyer Program	429	5,891	6,000	8,000	33.33%
7 Interest Income	8,457	5,785	10,000	10,000	0.00%
8 Other income	165	169	180	500	177.78%
9 Pageant Revenues	-	450	5,500	5,500	0.00%
10 Sales Tax	3,858,104	4,242,651	3,652,000	4,017,200	10.00%
11 Total Revenues	3,912,748	4,276,896	3,868,680	4,236,200	9.50%
12					
13 EXPENDITURES					
14 Salaries	177,365	92,984	105,694	117,090	10.78%
15 Salaries - Car Allowance	4,400	4,800	4,800	4,800	0.00%
16 Salary - Director	5,321	96,566	97,850	100,785	3.00%
17 Retirement Contributions	14,949	25,608	22,060	23,710	7.48%
18 Medicare / Social Security	3,213	1,530	3,679	3,885	5.60%
19 Advertising / Marketing	10,725	35,404	60,000	40,000	-33.33%
20 Amoritization Expense	-	3,652	-	-	0.00%
21 Bank Charges	-	662	-	500	100.00%
22 Beautification	6,954	7,956	20,000	20,000	0.00%
23 Business Development	79,828	134,655	170,000	170,000	0.00%
24 Capital Outlay - Leases	13,581	-	-	-	0.00%
25 County Agent - Supplies	4,834	5,286	6,000	6,000	0.00%
26 County Agent - Salary	22,374	37,290	30,000	30,000	0.00%
27 County Agent - Telephone	4,123	2,439	4,000	4,000	0.00%
28 Dues & Subscriptions	52,967	87,471	70,000	60,000	-14.29%
29 Events	34,369	108,324	135,000	225,000	66.67%
30 Festival Expenses	923	17,421	255,000	255,000	0.00%
31 Grass Cutting	1,240	1,000	1,500	1,500	0.00%
32 Insurance - Flood	446	2,462	2,250	2,600	15.56%
33 Insurance - Hosp, Dntl, Life	34,220	65,272	80,700	62,550	-22.49%
34 Insurance - Workmans Compensation	290	588	498	535	7.43%
35 Interest Expense	350	250	-	-	0.00%
36 IT Expense	4,123	13,140	6,000	6,000	0.00%
37 Janitorial Services	8,700	8,700	8,700	8,700	0.00%
38 Miscellaneous	2,321	1,479	2,000	2,000	0.00%
39 Office Supplies	4,424	65	-	-	0.00%
40 Pageant Expense	2,900	3,249	16,000	20,000	25.00%
41 Prof Serv - Audit	2,000	5,200	5,400	5,400	0.00%
42 Prof Serv - Other	1,605	35,108	40,000	30,000	-25.00%
43 Rent - Equipment	-	3,801	4,000	4,000	0.00%
44 Rent - Storage	14,015	8,746	12,000	12,000	0.00%
45 Reserve Interchange	8,056	5,988	10,000	30,000	200.00%
46 River Parishes Transit Authority	125,000	114,583	125,000	125,000	0.00%
47 Sales Tax Commissions	79,872	103,006	109,600	109,600	0.00%
48 St. John Theatre	20,992	(5,934)	5,000	5,000	0.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
49 Special Projects	3,909	-	-	-	0.00%
50 Supplies - Operating	8,053	4,532	23,000	15,000	-34.78%
51 Telephone	3,080	5,104	5,200	7,000	34.62%
52 Travel / Training	2,720	339	12,000	15,000	25.00%
53 Utilities	2,792	2,342	4,000	2,500	-37.50%
54 CIP - I-10 Beautification					
55 Engineering	-	2,495	-	-	0.00%
56 Construction	-	269	-	-	0.00%
57 Total Expenditures	<u>767,032</u>	<u>1,043,834</u>	<u>1,456,931</u>	<u>1,525,155</u>	<u>4.68%</u>
58					
59 Excess(Deficiency) of Revenues	<u>3,145,716</u>	<u>3,233,062</u>	<u>2,411,749</u>	<u>2,711,045</u>	<u>12.41%</u>
60					
61 Operating Transfers In (Out)					
62 Transfer Out - Gen Fund (Adm.Fees)	(222,052)	(240,792)	(281,450)	(282,470)	0.36%
63 Transfer Out - General Fund	(2,000,000)	(2,600,000)	(2,125,000)	(1,900,000)	-10.59%
64 Transfer Out - Public Safety	(20,000)	(30,000)	-	-	0.00%
65 Total Operating Transfers In (Out)	<u>(2,242,052)</u>	<u>(2,870,792)</u>	<u>(2,406,450)</u>	<u>(2,182,470)</u>	<u>-9.31%</u>
66					
67 Excess Revenue/(Expense)	903,664	362,270	5,299	528,575	9874.99%
68					
69 Beginning Fund Balance	<u>3,039,747</u>	<u>3,943,411</u>	<u>4,305,681</u>	<u>4,310,980</u>	<u>0.12%</u>
70					
71 Ending Fund Balance	<u><u>3,943,411</u></u>	<u><u>4,305,681</u></u>	<u><u>4,310,980</u></u>	<u><u>4,839,555</u></u>	<u><u>12.26%</u></u>

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 2% Fire Insurance Rebate	165,499	164,660	165,000	165,000	0.00%
3 Interest Income	10,416	3,941	6,000	3,500	-41.67%
4 Other Income	177,182	213,735	175,000	175,000	0.00%
5 Sales Tax	5,144,137	5,656,864	4,850,000	5,335,000	10.00%
6 Sheriff's Office (Sub Station)	339,097	537,709	-	-	0.00%
7 Fed - HMGP Grant - Safe Room	109,275	5,625	-	-	0.00%
8 Total Revenues	5,945,606	6,582,535	5,196,000	5,678,500	9.29%
9					
10 EXPENDITURES					
11 Salaries - Firefighters	2,383,329	2,574,308	2,250,000	2,500,000	11.11%
12 Retirement	662,565	761,936	720,000	775,000	7.64%
13 Medicare	40,376	40,981	38,250	40,000	4.58%
14 Bank Charges	-	277	-	500	100.00%
15 Capital Outlay	-	-	-	-	0.00%
16 Capital Outlay - Equipment	48,331	1,487,433	625,000	50,000	-92.00%
17 Salaries - Dispatchers	144,362	151,762	150,000	150,000	0.00%
18 Dues, Subscriptions, Memberships	717	5,160	3,000	3,000	0.00%
19 Fire Prevention	9,463	6,049	10,000	10,000	0.00%
20 Gasoline & Fuel	60,514	67,514	65,000	70,000	7.69%
21 Insurance - General Liability	304,104	262,852	305,000	300,000	-1.64%
22 Insurance - Health,Dental,Life	465,702	562,257	575,000	575,000	0.00%
23 Insurance - Workman's Compensation	254,988	273,216	250,000	275,000	10.00%
24 IT Expense	10,848	21,752	2,500	9,000	260.00%
25 Loan Payments	86,091	86,091	86,091	-	-100.00%
26 Office Supplies	17,537	8,388	20,000	15,000	-25.00%
27 Personal Reimbursement	15,605	11,590	25,000	20,000	-20.00%
28 Prof Serv - Audit	8,000	8,863	-	8,000	0.00%
29 Prof Serv - Other	18,831	29,248	20,000	20,000	0.00%
30 Prof Serv - PMI	78,693	84,534	81,000	82,000	1.23%
31 R&M - Buidlings & Facilities	45,584	48,934	50,000	50,000	0.00%
32 R&M - Vehicles	134,272	133,347	130,000	130,000	0.00%
33 Rent - Equipment	-	-	-	2,400	0.00%
34 Sales Tax Commission	106,434	137,365	100,000	125,000	25.00%
35 Settlements - Other	-	690	-	-	0.00%
36 Supplies - Equipment, Operating	138,827	110,358	115,000	100,000	-13.04%
37 Telephone	-	12,419	12,000	13,000	8.33%
38 Training, Seminars, Conferences	20,020	47,727	50,000	45,000	-10.00%
39 Uniforms	19,042	16,548	20,000	20,000	0.00%
40 Utilities	110,397	110,779	115,000	110,000	-4.35%
41 Capital Outlay - Safe Room (Exterior)					0.00%
42 Construction	-	-	-	-	0.00%
43 Engineering	5,407	-	-	-	0.00%
44 Miscellaneous Expense	10,145	-	-	-	0.00%
45 Capital Outlay - Safe Room (Interior)					0.00%
46 Construction	-	-	-	-	0.00%
47 Engineering	1,648	-	-	-	0.00%

Fire Departments Fund

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
48 Capital Outlay - Building -WB Substation					0.00%
49 Construction	631,746	1,073,866	-	-	0.00%
50 Engineering	9,072	14,682	-	-	0.00%
51 Miscellaneous Expense	8,089	4,722	-	-	0.00%
52 Total Expenditures	5,850,738	8,155,649	5,817,841	5,497,900	-5.50%
53					
54 Excess(Deficiency) of Revenues	94,868	(1,573,114)	(621,841)	180,600	-129.04%
55					
56 Operating Transfers In (Out)					
57 Transfer In - Water District Fund	79,800	-	-	-	0.00%
58 Transfer In - General Fund	-	433,734	-	-	0.00%
59 Transfer In - Health Unit				210,000	0.00%
60 Transfer In - Street Lights (Warehouse)	-	-	-	210,000	0.00%
61 Transfer Out - Pub Wks (Vehicle Foreman)	(93,125)	(96,451)	(100,338)	(105,941)	5.58%
62 Transfer Out - Public Safety (Acct II Salary)	(51,933)	(53,225)	(55,707)	-	-100.00%
63 Transfer Out - General Fund (Adm Fees)	(11,340)	(12,704)	(13,226)	(30,028)	127.04%
64 Transfer Out - Sinking fund 2015	(247,988)	(451,108)	(446,209)	(451,230)	1.13%
65 Transfer Out - Sinking fund (G)	(56,778)	-	-	-	0.00%
66 Transfer Out - Sinking fund (R)	(146,147)	-	-	-	0.00%
67 Transfer Out - General Fund (DA Salary)	(11,100)	(11,100)	(11,100)	(13,276)	19.60%
68 Total Operating Transfers In (Out)	(538,611)	(190,854)	(626,580)	(180,475)	-71.20%
69					
70 Excess Revenue/(Expense)	(443,743)	(1,763,968)	(1,248,421)	125	-100.01%
71					
72 Beginning Fund Balance	4,936,429	4,492,686	2,728,718	1,480,297	-45.75%
73					
74 Ending Fund Balance	4,492,686	2,728,718	1,480,297	1,480,422	0.01%

	Actual 2020	Actual 2021	Adotped Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 GOMESA Revenues	474,212	563,424	1,020,000	800,000	-21.57%
3 Interest Income	2,917	2,008	3,000	3,500	16.67%
4 Total Revenues	477,129	565,431	1,023,000	803,500	-21.46%
5					
6 EXPENDITURES					
7 Bond Agent Fees	-	1,500	-	2,300	100.00%
8 Prof Serv - Other	5,014	1,650	15,000	12,000	-20.00%
9 CIP - Lake Pontchartrain	-	-	1,008,000	789,200	-21.71%
10 Engineering	469,198	235,155	-	-	0.00%
11 Construction	-	-	-	-	0.00%
12 Total Expenditures	474,212	238,305	1,023,000	803,500	-21.46%
13					
14 Excess (Deficiency) of Revenues	2,917	327,127	-	-	0.00%
15					
16 Operating Transfers In (Out)					
17	-	-	-	-	0.00%
18 Total Operating Transfers In (Out)	-	-	-	-	0.00%
19					
20 Excess Revenue/(Expense)	2,917	327,127	-	-	0.00%
21					
22 Beginning Fund Balance	1,195,643	1,198,560	1,525,687	1,525,687	0.00%
23					
24 Ending Fund Balance	1,198,560	1,525,687	1,525,687	1,525,687	0.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem Tax	796,591	778,333	744,445	821,537	10.36%
3 In Lieu Payments	2,437	4,602	2,200	2,200	0.00%
4 Interest Income	4,598	3,546	10,700	5,000	-53.27%
5 Other Revenues	58	59	100	100	0.00%
6 State Revenue Sharing	5,867	16,768	16,000	16,000	0.00%
7 Total Revenues	809,551	803,309	773,445	844,837	9.23%
8					
9 EXPENDITURES					
10 Salaries	29,857	27,640	32,993	33,983	3.00%
11 Retirement	2,485	1,168	3,795	3,910	3.03%
12 Medicare	476	213	479	495	3.34%
13 Ad Val Pension	29,694	28,956	29,700	31,218	5.11%
14 Bank Charges		72	-	-	0.00%
15 Grass Cutting	1,080	360	1,080	1,080	0.00%
16 Insurance - Hosp, Dntl, Life	12,390	(2,445)	13,406	13,500	0.70%
17 Insurance - Workmans Compensation	52	176	85	85	0.00%
18 IT Expense	1,319	2,702	2,500	2,500	0.00%
19 Janitorial Services	12,012	12,012	18,000	18,000	0.00%
20 Miscellaneous	(1,539)	-	-	-	0.00%
21 Office Supplies	1,017	1,838	3,000	3,000	0.00%
22 Prof Serv - Audit	2,600	2,600	2,600	2,600	0.00%
23 Prof Serv - Other	130	245	10,000	5,000	-50.00%
24 R&M - Bldg & Facilities	6,644	18,760	10,000	10,000	0.00%
25 Rent - Equipment	10,471	10,213	15,500	11,000	-29.03%
26 State Health Services - DHH	52,500	70,000	70,000	70,000	0.00%
27 Telephone Services	-	3,679	3,500	3,500	0.00%
28 Travel	-	-	300	300	0.00%
29 Utilities	18,942	20,327	25,000	25,000	0.00%
30 Total Expenditures	180,130	198,516	241,938	235,171	-2.80%
31					
32 Excess (Deficiency) of Revenues	629,421	604,793	531,507	609,666	14.71%
33					
34 Operating Transfers In (Out)					
35 Transfer Out-GF (Admin)	(63,200)	(67,115)	(75,142)	(71,425)	-4.95%
36 Transfer Out - Fire	-	-	-	(210,000)	100.00%
37 Transfer Out-Mosquito	(60,000)	(45,000)	(45,000)	(45,000)	0.00%
38 Transfer Out-GF (Coroner)	(50,000)	(115,000)	(115,000)	(150,000)	30.43%
39 Total Operating Transfers In (Out)	(173,200)	(227,115)	(235,142)	(476,425)	102.61%
40					
41 Excess Revenue/(Expense)	456,221	377,678	296,365	133,241	-55.04%
42					
43 Beginning Fund Balance	1,368,008	1,824,229	2,201,907	2,498,272	13.46%
44					
45 Ending Fund Balance	1,824,229	2,201,907	2,498,272	2,631,512	5.33%

	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES				
2 Donations	250,000	-	-	0.00%
3 Grant - Fed - FEMA	5,956,802	-	20,000,000	100.00%
4 Insurance Proceeds	1,371,563	-	-	0.00%
5 Interest	-	-	10,000	100.00%
6 Recovery Loan	-	-	-	0.00%
7 Total Revenues	7,578,365	-	20,010,000	100.00%
8				
9 EXPENDITURES				
10 Capital Outlay	14,899	-	-	0.00%
11 Debris Removal & Demolition	24,943,944	-	-	0.00%
12 Drainage Expense	24,805	-	5,000,000	100.00%
13 Gasoline & Fuel	279,302	-	-	0.00%
14 Interest Expense	-	-	481,667	100.00%
15 Miscellaneous Expense	17,378	-	25,000	100.00%
16 Parts & Supplies - Machine & Equipment	254,224	-	2,000,000	100.00%
17 Professional Services	1,020,850	-	1,000,000	100.00%
18 R&M - Buildings & Facilities	2,831,946	-	6,500,000	100.00%
19 R&M - Streets	28,138	-	1,000,000	0.00%
20 R&M - Streets Signs	6,770	-	100,000	0.00%
21 R&M - Vehicles	5,085	-	-	0.00%
22 R&M - Water Services	447,041	-	-	0.00%
23 Rent - Equipment	587,116	-	-	0.00%
24 Salaries - Storm	860,207	-	-	0.00%
25 Supplies - Operating	227,360	-	-	0.00%
26 Total Expenditures	31,549,065	-	16,106,667	100.00%
27				
28 Excess (Deficiency) of Revenues	(23,970,701)	-	3,903,333	100.00%
29				
30 Operating Transfers In (Out)				
31	-	-	-	0.00%
32 Total Operating Transfers In (Out)	-	-	-	0.00%
33				
34 Excess Revenue/(Expense)	(23,970,701)	-	3,903,333	100.00%
35				
36 Beginning Fund Balance	-	-	-	0.00%
37				
38 Ending Fund Balance	(23,970,701)	-	3,903,333	100.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem taxes	829,782	810,764	775,460	855,767	10.36%
3 Grant - FINS	-	-	48,540	48,540	0.00%
4 In Lieu Payments	2,539	2,255	2,300	2,300	0.00%
5 Interest Income	2,314	2,108	3,000	3,500	16.67%
6 Total Revenues	834,635	815,127	829,300	910,107	9.74%
7					
8 EXPENDITURES					
9 Salaries - FINS	-	-	47,005	47,005	0.00%
10 Salaries - Probation Officers	-	-	107,785	114,361	6.10%
11 Unemployment Wages	-	-	-	-	0.00%
12 Retirement Contributions	-	-	17,801	18,560	4.26%
13 Medicare/SSN - Employer	-	-	2,245	2,340	4.23%
14 Ad Val Pension	30,931	30,162	30,950	32,519	5.07%
15 Bank Charges	-	70	-	300	100.00%
16 Gasoline & Fuel	3,520	3,598	6,000	3,000	-50.00%
17 Grass Cutting	1,125	1,035	1,710	1,710	0.00%
18 Insurance - General Liability	-	1,867	4,000	5,500	37.50%
19 Insurance - Hosp, Dntl, Life	-	-	48,903	48,975	0.15%
20 Insurance - Workmans Compensation	-	-	4,710	4,990	5.94%
21 IT Expense	3,553	12,479	5,000	5,000	0.00%
22 Janitorial Services	6,468	4,851	6,500	6,500	0.00%
23 Juvenile Housing	5,632	4,096	5,000	2,500	-50.00%
24 Miscellaneous	-	364	1,000	1,000	0.00%
25 Monitoring Services	-	-	50,000	50,000	0.00%
26 Prof Serv - Audit	1,400	4,200	5,200	5,200	0.00%
27 Prof Serv - Other	576	2,605	5,000	5,000	0.00%
28 R&M - Other	1,617	2,073	5,000	5,000	0.00%
29 R&M Vehicles	240	2,457	2,500	2,500	0.00%
30 Rent - Equipment	-	-	-	6,000	100.00%
31 Supplies - Operating	8,288	7,394	6,500	4,500	-30.77%
32 Telephone	2,822	2,740	4,500	4,500	0.00%
33 Training, Seminars	980	870	5,000	2,500	-50.00%
34 Utilities	3,483	5,610	4,100	4,100	0.00%
35 Total Expenditures	70,637	86,472	376,409	383,560	1.90%
36					
37 Excess (Deficiency) of Revenues	763,998	728,655	452,891	526,547	16.26%
38					
39 Operating Transfers In (Out)					
40 Transfer Out-GF (Admin)	(47,812)	(51,651)	(64,490)	(61,634)	-4.43%
41 Transfer Out- Criminal Court (Salaries& Ben)	(117,742)	(180,260)	(175,000)	(419,000)	139.43%
42 Transfer Out-GF (Prob Ofc Salary)	(116,136)	(175,292)	-	-	0.00%
43 Total Operating Transfers In (Out)	(281,690)	(407,203)	(239,490)	(480,634)	100.69%
44					
45 Excess Revenue/(Expense)	482,308	321,452	213,401	45,912	-78.49%
46					
47 Beginning Fund Balance	441,413	923,721	1,245,173	1,458,574	17.14%
48					
49 Ending Fund Balance	923,721	1,245,173	1,458,574	1,504,486	3.15%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 LASAFE Grant	543,093	136,012	889,810	3,790,500	325.99%
3 DOTD Grant	-	-	-	4,500,000	100.00%
4 DOTD Road Swap Credits	-	-	628,000	-	-100.00%
5 Total Revenues	543,093	136,012	1,517,810	8,290,500	446.21%
6					
7 EXPENDITURES					
8 Bank Charges	-	29	-	500	0.00%
9 CIP - LASAFE	347,552	136,012	674,810	4,122,490	510.91%
10 Prof Serv - Other - Engineering	175,040	-	200,000	280,000	40.00%
11 Prof Serv - Other - Other	23,500	5,121	15,000	10,000	-33.33%
12 CIP - Highway 61 Improvements	-	-	-	5,300,000	0.00%
13 Prof Serv - Other - Engineering	-	-	-	460,000	0.00%
14 Prof Serv - Other - Other	-	-	-	10,000	0.00%
15 Total Expenditures	546,092	141,162	889,810	10,182,990	1044.40%
16					
17 Excess (Deficiency) of Revenues	(3,000)	(5,150)	628,000	(1,892,490)	-401.35%
18					
19 Operating Transfers In (Out)					
20 Transfer In- Public Works	2,640	-	-	-	0.00%
21 Transfer In- 2014 Bond	-	-	-	1,270,000	100.00%
22 Total Operating Transfers In (Out)	2,640	-	-	1,270,000	0.00%
23					
24 Excess Revenue/(Expense)	(360)	(5,150)	628,000	(622,490)	-199.12%
25					
26 Beginning Fund Balance	-	(360)	(5,510)	622,490	-11398.35%
27					
28 Ending Fund Balance	(360)	(5,510)	622,490	0	-100.00%

	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES				
2 LCDBG Grant	-	1,563	319,047	20312.48%
3 Total Revenues	-	1,563	319,047	20312.48%
4				
5 EXPENDITURES				
6 HVAC Project	-	-	319,047	100.00%
7 Total Expenditures	-	-	319,047	100.00%
8				
9 Excess (Deficiency) of Revenues	-	1,563	-	-100.00%
10				
11 Operating Transfers In (Out)				
11				
13 Total Operating Transfers In (Out)	-	-	-	0.00%
14				
15 Excess Revenue/(Expense)	-	1,563	-	-100.00%
16				
17 Beginning Fund Balance	-	-	1,563	100.00%
18				
19 Ending Fund Balance	-	1,563	1,563	0.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem taxes	5,808,825	5,675,345	5,428,230	5,990,371	10.36%
3 In Lieu Payments	17,773	33,557	16,000	16,000	0.00%
4 Interest Income	30,859	24,698	50,000	50,000	0.00%
5 Total Revenues	5,857,457	5,733,601	5,494,230	6,056,371	10.23%
6					
7 EXPENDITURES					
8 Ad Val Pension	216,520	211,134	226,861	227,634	0.34%
9 Ad Val Prop Tax Fees	-	-	-	-	0.00%
10 Bank Charges	-	280	-	300	100.00%
11 Drainage Expenses	-	1,321,318	2,000,000	2,000,000	0.00%
12 LERDs	-	2,000,000	-	-	0.00%
13 Operation & Maintenance	-	-	-	-	0.00%
14 Professional Services	-	2,470	-	2,500	100.00%
15 Total Expenditures	216,520	3,535,202	2,226,861	2,230,434	0.16%
16					
17 Excess (Deficiency) of Revenues	5,640,936	2,198,399	3,267,369	3,825,937	17.10%
18					
19 Operating Transfers In (Out)					
20	-	-	-	-	0.00%
21 Total Operating Transfers In (Out)	-	-	-	-	0.00%
22					
23 Excess Revenue/(Expense)	5,640,936	2,198,399	3,267,369	3,825,937	17.10%
24					
25 Beginning Fund Balance	8,405,668	14,046,604	16,245,003	19,512,372	20.11%
26					
27 Ending Fund Balance	14,046,604	16,245,003	19,512,372	23,338,309	19.61%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Cities Readiness Initiative (State Grant)	16,890	20,324	17,000	17,000	0.00%
3 Entergy Grant	160,000	160,000	160,000	160,000	0.00%
4 Grant - Fed - SHSP	-	33,585	2,500	2,500	0.00%
5 Grant - State - EMPG	27,871	491	30,000	30,000	0.00%
6 Interest Income	1,443	1,292	1,500	1,500	0.00%
7 Other Revenues	2,024	1,688	2,000	2,000	0.00%
8 Total Revenues	208,228	217,379	213,000	213,000	0.00%
9					
10 EXPENDITURES					
11 Salaries-Civil Defense	219,315	211,495	188,511	195,940	3.94%
12 Salary - Director	-	-	98,000	98,000	0.00%
13 Retirement-Civil Defense	18,336	30,240	32,374	33,230	2.64%
14 Medicare/SS-Civil Defense	3,270	3,197	4,155	4,270	2.77%
15 Advertising, Marketing, Printing	100	12,685	10,200	6,000	-41.18%
16 Bank Charges	-	211	-	-	0.00%
17 Capital Outlay	-	7,000	-	-	0.00%
18 Civil Defense Programs	3,406	5,793	7,600	6,000	-21.05%
19 Dues, Subscriptions, Memberships	1,754	5,109	1,500	1,500	0.00%
20 Gasonline & Fuel	680	816	2,200	2,200	0.00%
21 Insurance - General Liability	2,431	2,713	9,400	9,400	0.00%
22 Insurance - Hosp, Dntl, Life	52,257	60,246	118,620	103,010	-13.16%
23 Insurance - Workman's Comp	331	882	717	735	2.51%
24 IT Expense	7,460	2,419	7,000	7,000	0.00%
25 Janitorial Services	-	-	6,950	6,950	0.00%
26 Miscellaneous	1,312	-	-	-	0.00%
27 Prof Serv - Audit	2,600	2,600	2,600	2,600	0.00%
28 Prof Serv - Other	5,527	10,943	10,000	10,000	0.00%
29 R&M - Building/Grounds	3,471	3,775	5,000	4,750	-5.00%
30 R&M - Other	251	1,120	5,000	4,750	-5.00%
31 R&M - Vehicles	2,829	8,232	8,000	8,000	0.00%
32 Rent Equipment	-	3,938	-	4,400	100.00%
33 Supplies - Operating	11,313	9,168	10,000	10,000	0.00%
34 Telephone	-	6,336	11,100	8,500	-23.42%
35 Training & Travel	1,910	5,320	8,500	10,500	23.53%
36 Uniforms	-	-	-	-	0.00%
37 Utilities	18,695	12,517	11,000	20,000	81.82%
38 Total Expenditures	357,249	406,753	558,427	557,735	-0.12%
39					
40 Excess (Deficiency) of Revenues	(149,021)	(189,374)	(345,427)	(344,735)	-0.20%
41					
42 Operating Transfers In (Out)					
43 Transfer Out-General Fund - Reim DA Sal	(3,700)	(3,700)	(3,700)	(4,425)	19.60%
44 Transfer Out - General Fund (Admin Fees)	-	(10,838)	(11,332)	(22,531)	98.83%
45 Transfer In - Public Works (Admin Fees)	15,841	18,222	19,693	19,285	-2.07%
46 Transfer In - 911 (Admin Fees)	81,679	86,141	35,610	52,130	46.39%
47 Transfer In - Utilities (Admin Fees)	15,841	18,222	19,963	19,285	-3.40%
48 Transfer In - Street Lights (Admin Fees)	22,190	24,614	19,963	19,285	-3.40%
49 Transfer In - Wastewater (Admin Fees)	15,841	18,222	19,963	19,285	-3.40%
50 Transfer In - Fire Dept (Acct Sal)	51,933	53,225	55,707	-	-100.00%
51 Transfer In - Animal Shelter	4,746	5,915	9,847	9,642	-2.08%
52 Transfer In - 911	100,000	130,000	180,000	233,000	29.44%
53 Transfer In - Economic Development	20,000	30,000	-	-	0.00%
54 Total Operating Transfers In (Out)	324,371	370,023	345,714	344,955	-0.22%
55					
56 Excess Revenue/(Expense)	175,350	180,649	287	220	-23.35%
57					
58 Beginning Fund Balance	511,697	687,047	867,696	867,983	0.03%
59					
60 Ending Fund Balance	687,047	867,696	867,983	868,203	0.03%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem - Grass Leins	49,625	76,016	40,000	42,000	5.00%
3 Culvert Inspection Fees	17,905	10,630	6,000	8,500	41.67%
4 Demolition Liens	-	5,599	36,000	10,000	-72.22%
5 Donations	-	2,000	-	-	0.00%
6 DOPS Settlement Fees	27,738	22,815	64,500	25,000	-61.24%
7 Expressway Commission	50,000	50,000	50,000	50,000	0.00%
8 Grant - Fed - Cares	264,800	-	-	-	0.00%
9 Grant - FEMA - Backwater Event	-	19,394	-	-	0.00%
10 Grant - FEMA - Sally	-	40,652	-	-	0.00%
11 Grant - FEMA - Laura	-	75,262	-	-	0.00%
12 Grant - HMGP Reserve Drainage -Phase II	1,549,874	1,216,652	-	-	0.00%
13 Grant - Fed - Stormwater Sampler Equipment	-	-	11,210	11,210	0.00%
14 Grass Violations Liens	17,356	9,014	83,300	8,500	-89.80%
15 Interest Income	7,182	5,403	6,000	6,000	0.00%
16 Judgement Liens	(912)	8,014	2,100	2,100	0.00%
17 Other Income	92,758	122,396	200,000	200,000	0.00%
18 Parish Transportation	464,755	475,973	500,000	500,000	0.00%
19 Rents	373	598	-	-	0.00%
20 Sales Tax Revenue	3,858,104	4,242,651	3,652,000	4,017,200	10.00%
21 Vehicle Liens	-	1,247	-	-	0.00%
22 Total Revenues	6,399,560	6,384,315	4,651,110	4,880,510	4.93%
23					
24 EXPENDITURES					
25 Salaries	2,355,092	2,471,526	2,880,684	2,717,530	-5.66%
26 Salaries - Code Enforcement	90,105	92,088	203,615	450,335	121.17%
27 Salary - Director	120,114	116,520	117,420	120,942	3.00%
28 Retirement Contributions	304,028	315,688	344,782	354,385	2.79%
29 Medicare / Social Security	50,191	56,800	59,050	60,535	2.51%
30 Amortization Expense	-	122,191	-	-	0.00%
31 Advertising / Marketing	457	808	5,000	1,500	-70.00%
32 Bank Charges	6,280	1,453	-	-	0.00%
33 Canal Spraying	111,608	112,000	112,000	112,000	0.00%
34 Capital Outlay	573,148	596,509	350,000	1,300,000	271.43%
35 Capital Outlay - STREETS	1,373,289	439,534	2,200,000	300,000	-86.36%
36 Capital Outlay - Leases	358,640	-	-	-	0.00%
37 Concrete Contract	258,880	236,622	200,000	400,000	100.00%
38 Culverts	28,460	8,569	45,000	45,000	0.00%
39 Demolition (P&Z)	56,663	40,769	100,000	250,000	150.00%
40 Drainage Expense	170,134	292,393	250,000	145,000	-42.00%
41 Dues. Subscrip, Memberships	24,272	26,195	-	-	0.00%
42 Emerg - Corona Virus	264,800	171,071	-	-	0.00%
43 Emerg - Cristobal	31,196	-	-	-	0.00%
44 Emerg - Hur Aug 2020	51,798	-	-	-	0.00%
45 Emerg - Hur Sally 2020	50,344	-	-	-	0.00%
46 Gas & Fuel	143,179	275,257	270,000	325,000	20.37%
47 Grant - HMGP Reserve Drainage -Phase II	2,306,362	-	-	-	0.00%
48 Grass Cutting	274,358	267,288	260,000	260,000	0.00%
49 Insurance - General Liability	236,637	317,361	310,000	310,000	0.00%
50 Insurance - Hosp, Dntl, Life	889,049	1,138,131	1,385,805	1,397,470	0.84%
51 Insurance - Workers Compensation	165,593	339,000	273,054	281,230	2.99%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
52 Interest Expense	9,847	20,451	5,800	5,800	0.00%
53 IT Expense	17,144	26,423	20,000	20,000	0.00%
54 Janitorial Services	5,295	10,590	33,000	33,000	0.00%
55 Miscellaneous	14,959	762	5,000	5,000	0.00%
56 Office Supplies	15,435	23,383	32,000	25,000	-21.88%
57 Parts & Supplies - Machinery & Equip	265,117	204,547	200,000	250,000	25.00%
58 Prof Serv - Audit	13,800	2,400	24,700	24,700	0.00%
59 Prof Serv - Engineering	2,135	76,194	50,000	50,000	0.00%
60 Prof Serv - Other	82,637	61,869	100,000	100,000	0.00%
61 R&M - Buildings	142,196	80,429	75,000	75,000	0.00%
62 R&M - Streets	159,067	156,615	175,000	935,000	434.29%
63 R&M - Street Signs	130	13,365	20,000	20,000	0.00%
64 R&M - Vehicles	5,955	106,036	75,000	105,000	40.00%
65 Recording Fees	-	110	-	-	0.00%
66 Rent - Equipment	68,846	37,193	75,000	60,000	-20.00%
67 Sales Tax Commission	79,872	103,006	80,000	80,000	0.00%
68 Settlements	22,767	101,246	40,000	40,000	0.00%
69 Street Striping	-	-	20,000	20,000	0.00%
70 Telephone	33,992	9,319	45,000	30,000	-33.33%
71 Travel & Training	-	2,841	3,000	3,000	0.00%
72 Uniform	35,544	29,190	40,000	40,000	0.00%
73 Utilities	59,639	68,784	75,000	70,000	-6.67%
74 Zoning Violations (P&Z)	74,821	75,390	75,000	100,000	33.33%
75 Total Expenditures	11,403,875	8,647,915	10,634,910	10,922,427	2.70%
76					
77 Excess (Deficiency) of Revenues	(5,004,316)	(2,263,600)	(5,983,800)	(6,041,917)	0.97%
78					
79 Operating Transfers In (Out)					
80 Transfer In - Sales Tax District	5,300,000	4,000,000	6,400,000	6,430,000	0.47%
81 Transfer In - Utilities (Mechanic's Salary)	179,625	151,004	143,437	148,415	3.47%
82 Transfer In - Street Lights (Dir/Asst Dir Salary)	74,484	80,968	72,949	80,120	9.83%
83 Transfer In - WasteWater (Mechanic's Salary)	179,625	151,004	143,437	148,415	3.47%
84 Transfer In - Fire Services (Vehicle Foreman Salary)	93,125	96,451	100,338	105,941	5.58%
85 Transfer Out - General Fund (Admin Fees)	(702,630)	(750,131)	(812,744)	(811,987)	-0.09%
86 Transfer Out - Public Safety (Admin)	(15,841)	(18,222)	(19,693)	(19,285)	-2.07%
87 Transfer Out - Street Lights	-	-	(14,649)	(15,530)	6.01%
88 Transfer Out - General Fund-DA Sal reim	(18,600)	(18,600)	(18,600)	(22,246)	19.60%
89 Transfer Out - Animal Shelter	(60,000)	-	-	-	0.00%
90 Transfer Out - LASAFE	(2,640)	-	-	-	0.00%
91 Transfer Out - Restore	-	(10,000)	-	-	0.00%
92 Total Operating Transfers In (Out)	5,027,148	3,682,474	5,994,475	6,043,844	0.82%
93					
94 Excess Revenue/(Expense)	22,832	1,418,874	10,675	1,927	-81.95%
95					
96 Beginning Fund Balance	987,222	1,010,054	2,428,928	2,439,603	0.44%
97					
98 Ending Fund Balance	1,010,054	2,428,928	2,439,603	2,441,530	0.08%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem Tax	1,867,085	1,824,218	1,745,000	1,925,476	10.34%
3 Admission Gym & Fields	-	-	6,000	6,000	0.00%
4 Admission Pool	-	-	1,500	1,500	0.00%
5 Concession Sales	3,998	4,218	4,000	7,500	87.50%
6 Donations	-	260,000	-	-	0.00%
7 Facility Rentals - Building	400	8,477	10,000	15,000	50.00%
8 Grant - DOTD - Miss River Ph IV	884,201	-	-	-	0.00%
9 DOTD Road Swap Credit	231,427	-	600,000	-	-100.00%
10 Grant - FHWA Rec Trails-Lucy Levee Trail	74,704	121,664	-	-	0.00%
11 In Lieu Payments	5,713	5,074	5,150	5,150	0.00%
12 Interest Income	5,524	4,723	5,000	5,000	0.00%
13 Other Revenues	8,190	9,119	11,000	11,000	0.00%
14 Registration - Other	110	5,235	3,800	3,800	0.00%
15 Sports Programs	920	19,985	25,370	25,370	0.00%
16 Summer Camp Fees	1,385	15	30,000	30,000	0.00%
17 Video Poker	536,595	693,799	625,000	625,000	0.00%
18 Total Revenues	3,620,251	2,956,526	3,071,820	2,660,796	-13.38%
19					
20 EXPENDITURES					
21 Salaries	276,173	375,187	419,578	447,100	6.56%
22 Salary - Director	72,646	96,677	95,507	98,372	3.00%
23 Salaries - Payouts	17,195	-	-	-	0.00%
24 Salaries - Car Allowance	164	-	-	-	0.00%
25 Salaries - Summer Recreation	2,570	167	40,000	40,000	0.00%
26 Insurance - Health,Dental,Life	59,578	69,964	131,999	113,900	-13.71%
27 Retirement Contributions	26,333	43,377	58,738	57,630	-1.89%
28 Medicare	3,884	-	7,106	7,365	3.64%
29 Social Security	1,941	9,937	2,825	2,825	0.00%
30 Activities	4,130	1,627	10,000	10,000	0.00%
31 Ad Valorem Pension Expense	69,596	67,864	69,600	73,168	5.13%
32 Advertising / Marketing	-	983	20,000	15,000	-25.00%
33 Amortization	-	12,360	-	-	0.00%
34 Bank Charges	-	1,562	700	700	0.00%
35 Capital Outlay	44,236	43,274	100,000	400,000	300.00%
36 Capital Outlay - Leases	49,436	-	-	-	0.00%
37 Concession Products	1,707	1,550	2,000	3,000	50.00%
38 Dues, Subscriptions, Memberships	3,136	5,669	500	500	0.00%
39 Gasoline & Fuel	4,502	13,708	5,000	7,500	50.00%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
40 Grass Cutting	265,178	221,833	254,000	254,000	0.00%
41 Insurance - General Liability	55,681	77,390	75,000	75,000	0.00%
42 Insurance - Workmen's Comp./Unempl.	7,088	12,174	11,706	11,970	2.26%
43 Interest Expense	947	2,361	620	620	0.00%
44 IT Expense	10,480	16,989	8,000	15,000	87.50%
45 Janitorial Services	20,876	23,339	26,000	26,000	0.00%
46 Miscellaneous	4,753	(2,587)	-	1,000	100.00%
47 Prof Serv - Audit	5,200	5,200	5,200	5,200	0.00%
48 Prof Serv - Other	42,154	53,690	65,000	65,000	0.00%
49 R&M - Other	94,175	113,546	519,000	519,000	0.00%
50 R&M - Pools	20,715	8,317	35,000	35,000	0.00%
51 R&M - Vehicle	876	4,358	4,200	12,000	185.71%
52 Recording Fees	215	-	-	-	0.00%
53 Rent Equipment	-	4,566	5,000	5,000	0.00%
54 Senior Program	-	-	2,500	2,500	0.00%
55 Settlements	-	-	5,000	5,000	0.00%
56 Special Needs	-	4,546	5,000	5,000	0.00%
57 Sports Programs	33,373	60,289	92,500	92,500	0.00%
58 Summer Camp	1,079	355	40,000	40,000	0.00%
59 Supplies - Operating	25,843	23,729	25,000	25,000	0.00%
60 Telephone	8,216	10,791	10,300	10,300	0.00%
61 Travel & Training	104	787	500	2,500	400.00%
62 Uniforms	-	3,260	3,000	5,000	66.67%
63 Utilities	70,764	76,878	110,000	110,000	0.00%
64 CIP Miss Trail Ph IV					
65 Construction	1,115,627	381,208	600,000	-	-100.00%
66 Engineering	78,348	57,371	-	-	0.00%
67 CIP Lucy Levee Trail Phase II					
68 Construction	185,165	49,693	609,000	609,000	0.00%
69 Engineering	-	-	-	60,000	100.00%
70 Total Expenditures	2,684,084	1,953,988	3,475,079	3,268,650	-5.94%
71					
72 Excess (Deficiency) of Revenues	936,168	1,002,538	(403,259)	(607,854)	50.74%
73					
74 Operating Transfers In (Out)					
75 Transfer Out - General Fund -Admin.	(188,680)	(204,344)	(237,061)	(244,315)	3.06%
76 Total Operating Transfers In (Out)	(188,680)	(204,344)	(237,061)	(244,315)	3.06%
77					
78 Excess Revenue/(Expense)	747,488	798,194	(640,320)	(852,169)	33.08%
79					
80 Beginning Fund Balance	1,207,968	1,955,455	2,753,649	2,113,329	-23.25%
81					
82 Ending Fund Balance	1,955,456	2,753,649	2,113,329	1,261,160	-40.32%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 RESTORE Revenues	25,718	17,110	480,000	250,000	-47.92%
3					
4 Total Revenues	25,718	17,110	480,000	250,000	-47.92%
5					
6 EXPENDITURES					
7 CIP - Belle Terre Streetscape	25,718	156,621	323,830	168,500	-47.97%
8 Prof Serv - Other - Engineering	-	11,223	146,170	76,500	-47.66%
9 Prof Serv - Other	-	-	10,000	5,000	-50.00%
10					
11 Total Expenditures	25,718	167,844	480,000	250,000	-47.92%
12					
13 Excess (Deficiency) of Revenues	0	(150,733)	-	-	0.00%
14					
15 Operating Transfers In (Out)					
16 Transfer In- Public Works		10,000			
17					
18 Total Operating Transfers In (Out)	-	10,000	-	-	0.00%
19					
20 Excess Revenue/(Expense)	0	(140,733)	-	-	0.00%
21					
22 Beginning Fund Balance	-	-	(140,733)	(140,733)	0.00%
23					
24 Ending Fund Balance	0	(140,733)	(140,733)	(140,733)	0.00%

St. John the Baptist Parish

**Special Revenue
Sales Tax District Fund**

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest Income	27,872	14,910	68,700	45,000	-34.50%
3 Sales Tax	9,267,902	10,424,742	9,142,250	10,056,475	10.00%
4 Total Revenues	9,295,774	10,439,652	9,210,950	10,101,475	9.67%
5					
6 EXPENDITURES					
7 Bank Charges	-	63	-	350	100.00%
8 Professional Services	-	-	2,200	2,200	0.00%
9 Sales Tax Commissions	190,420	254,845	274,300	301,730	10.00%
10 Total Expenditures	190,420	254,908	276,500	304,280	10.05%
11					
12 Excess (Deficiency) of Revenues	9,105,354	10,184,744	8,934,450	9,797,195	9.66%
13					
14 Operating Transfers In (Out)					
15 Transfer Out - Roads & Bridges	(5,300,000)	(4,000,000)	(6,400,000)	(6,430,000)	0.47%
16 Transfer Out - Utilities	(3,700,000)	(3,700,000)	(2,700,000)	(2,700,000)	0.00%
17 Transfer Out - PWS Construction	-	(120,000)	(73,500)	(82,497)	12.24%
18 Transfer Out - Wastewater	(1,500,000)	(1,700,000)	(1,700,000)	(1,700,000)	0.00%
19 Transfer Out - Pub. Imp. Bonds - STD	(1,334,556)	(1,344,006)	(1,054,250)	(562,550)	-46.64%
20 Total Operating Transfers In (Out)	(11,834,556)	(10,864,006)	(11,927,750)	(11,475,047)	-3.80%
21					
22 Excess Revenue/(Expense)	(2,729,202)	(679,262)	(2,993,300)	(1,677,852)	-43.95%
23					
24 Beginning Fund Balance	15,182,826	12,453,624	11,774,362	8,781,062	-25.42%
25					
26 Ending Fund Balance	12,453,624	11,774,362	8,781,062	7,103,210	-19.11%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem Tax	821,484	802,656	767,710	847,210	10.36%
3 In Lieu Payments	2,514	2,232	2,200	2,200	0.00%
4 Interest Income	1,359	909	500	500	0.00%
5 Total Revenues	825,357	805,797	770,410	849,910	10.32%
6					
7 EXPENDITURES					
8 Ad Val Pension	30,622	29,860	44,500	32,194	-27.65%
9 Bank Charges	-	65	-	300	100.00%
10 Council of Aging	613,607	631,000	650,000	675,000	3.85%
11 Insurance - Flood	5,825	5,855	6,200	6,200	0.00%
12 Janitorial Services	-	450	-	-	0.00%
13 Misc Property Tax	-	-	7,500	7,500	0.00%
14 Professional Services	-	-	-	-	0.00%
15 R&M - Buildings	293	28,622	30,000	30,000	0.00%
16 CIP - Edgard Canopy	-	6,750	-	-	0.00%
17 Total Expenditures	650,346	702,602	738,200	751,194	1.76%
18					
19 Excess (Deficiency) of Revenues	175,010	103,195	32,210	98,716	206.48%
20					
21 Beginning Fund Balance	412,674	587,684	690,879	723,089	4.66%
22					
23 Ending Fund Balance	587,684	690,879	723,089	821,805	13.65%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
REVENUES					
1 Ad Valorem Tax	3,158,786	3,086,147	2,970,020	3,277,589	10.36%
2 In lieu Payments	9,724	8,636	9,000	9,000	0.00%
3 Interest Income	11,629	9,426	17,300	13,000	-24.86%
4 Other Revenue	3,219	3,780	2,000	3,500	75.00%
5 State Revenue Sharing	7,444	21,273	15,000	15,000	0.00%
6 Total Revenues	3,190,803	3,129,262	3,013,320	3,318,089	10.11%
7					
EXPENDITURES					
9 Salaries	145,595	144,478	137,220	190,441	38.79%
10 Retirement Contributions	8,549	19,566	10,645	16,455	54.58%
11 Medicare / Social Security	6,559	5,464	4,760	5,700	19.75%
12 Ad Valorem Pension Expense	117,728	114,783	119,000	124,548	4.66%
13 Bank Charges	-	93	-	350	100.00%
14 Capital Outlay - Equipment	32,969	16,249	420,000	350,000	-16.67%
15 Capital Outlay - Buildings	-	-	-	600,000	100.00%
16 Dues, Subscriptions, Memberships	1,037	895	250	1,000	300.00%
17 Insurance - Hosp, Dntl, Life	31,387	46,020	42,145	43,975	4.34%
18 Insurance - Workmans Compensation	3,938	5,528	4,550	6,975	53.30%
19 Interest Expense	21	-	1,300	1,300	0.00%
20 IT Expense	1,606	5,364	2,500	5,000	100.00%
21 Janitorial Services	13,200	13,232	13,000	13,250	1.92%
22 Miscellaneous	(2,385)	1,136	3,000	3,000	0.00%
23 Prof Serv - Audit	5,200	5,200	5,200	5,200	0.00%
24 Prof Serv - Other	1,980	1,537	10,000	10,000	0.00%
25 R&M - Other	227,335	91,496	280,000	280,000	0.00%
26 R&M - Vehicles	964	709	2,000	15,000	650.00%
27 Supplies - Operating	-	705	-	5,000	100.00%
28 Uniforms	-	-	-	2,500	100.00%
29 Utilities	772,932	759,635	680,000	680,000	0.00%
30 Total Expenditures	1,368,617	1,232,089	1,735,570	2,359,694	35.96%
31					
32 Excess (Deficiency) of Revenues	1,822,185	1,897,173	1,277,750	958,395	-24.99%
33					
Operating Transfers In (Out)					
35 Transfer In - Public Works	-	-	14,649	15,530	6.01%
36 Transfer Out-Gen Fund (Admin Fees)	(261,506)	(280,647)	(313,956)	(289,563)	-7.77%
37 Transfer Out - Public Works (Dir/Asst Dir Sal)	(74,484)	(80,968)	(72,949)	(80,120)	9.83%
38 Transfer Out - Public Safety (Admin Fees)	(22,190)	(24,614)	(19,963)	(19,285)	-3.40%
39 Transfer Out - Fire (Warehouse)	-	-	-	(210,000)	100.00%
40 Transfer Out-Gen Fund	-	(320,686)	-	-	0.00%
41 Total Operating Transfers In (Out)	(358,180)	(706,915)	(392,219)	(583,437)	48.75%
42					
43 Excess Revenue/(Expense)	1,464,005	1,190,258	885,531	374,957	-57.66%
44					
45 Beginning Fund Balance	3,256,983	4,720,988	5,911,246	6,796,777	14.98%
46					
47 Ending Fund Balance	4,720,988	5,911,246	6,796,777	7,171,735	5.52%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem Taxes	394,883	406,344	372,220	410,768	10.36%
3 In Lieu Payments	1,219	2,301	1,200	1,200	0.00%
4 Interest Income	899	653	1,000	1,000	0.00%
5 Mosquito Control Fee Revenue	513,523	460,019	520,000	520,000	0.00%
6 Total Revenues	910,523	869,317	894,420	932,968	4.31%
7					
8 EXPENDITURES					
9 Ad Val Pension	14,847	14,478	15,000	15,609	4.06%
10 Bank Charges	-	64	-	300	100.00%
11 Contractual Agreements	797,737	800,123	820,000	844,600	3.00%
12 Total Expenditures	812,584	814,665	835,000	860,509	3.05%
13					
14 Excess (Deficiency) of Revenues	97,939	54,652	59,420	72,459	21.94%
15					
16 Operating Transfers In (Out)					
17 Transfer In - Gen Fund	40,000	-	-	-	0.00%
18 Transfer In-Health Unit	60,000	45,000	45,000	45,000	0.00%
19 Transfer Out-GF (Administration)	(22,760)	(24,259)	(26,595)	(32,075)	20.61%
20 Total Operating Transfers In (Out)	77,240	20,741	18,405	12,925	-29.78%
21					
22 Excess Revenue/(Expense)	175,179	75,393	77,825	85,383	9.71%
23					
24 Beginning Fund Balance	473,405	648,584	723,977	801,802	10.75%
25					
26 Ending Fund Balance	648,584	723,977	801,802	887,186	10.65%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest Income	1,810	340	3,000	3,000	0.00%
3 Solid Waste Collection Fees	3,769,631	3,422,976	4,170,700	4,170,700	0.00%
4 Total Revenues	3,771,441	3,423,316	4,173,700	4,173,700	0.00%
5					
6 EXPENDITURES					
7 Bank Charges	-	63	-	350	100.00%
8 Bio-Mass Incinerator Expense	192,000	192,000	192,000	192,000	0.00%
9 Commission Dues	23,313	23,136	23,200	23,200	0.00%
10 Contractual Agreement	3,768,608	3,393,093	3,680,000	3,680,000	0.00%
11 Prof Serv - Audit	1,700	4,750	3,600	3,600	0.00%
12 Prof Serv - Other	-	410	-	-	0.00%
13 Total Expenditures	3,985,621	3,613,452	3,898,800	3,899,150	0.01%
14					
15 Excess (Deficiency) of Revenues	(214,181)	(190,137)	274,900	274,550	-0.13%
16					
17 Operating Transfers In (Out)					
18 Transfer Out - General Fund (Admin)	(38,133)	(41,453)	(40,832)	(53,868)	31.93%
19 Transfer In - General Fund	-	440,000	-	-	0.00%
20 Total Operating Transfers In (Out)	(38,133)	398,547	(40,832)	(53,868)	31.93%
21					
22 Excess Revenue/(Expense)	(252,314)	208,410	234,068	220,682	-5.72%
23					
24 Beginning Fund Balance	3,202,335	2,950,021	3,158,431	3,392,499	7.41%
25					
26 Ending Fund Balance	2,950,021	3,158,431	3,392,499	3,613,181	6.50%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest Income	1,614	1,112	5,000	2,000	-60.00%
3 NCE Revenue (Pension)	20,009	-	-	-	0.00%
4 Other Revenue	96,314	119,476	113,400	113,400	0.00%
5 Sewer Permit Fees	148,250	151,139	154,500	154,500	0.00%
6 Sewer System Fees	5,122,088	4,357,113	5,656,300	5,670,000	0.24%
7 Sewer Charges - Non-Domestic	826,908	691,783	1,284,000	1,284,000	0.00%
8 Total Revenues	6,215,183	5,320,623	7,213,200	7,223,900	0.15%
9					
10 EXPENDITURES					
11 General & Administrative					
12 Salaries - Admin & Clerical	365,064	221,276	291,875	298,870	2.40%
13 Salary - Director	-	-	115,000	115,000	0.00%
14 Salaries - Plant	635,665	594,811	739,741	682,175	-7.78%
15 Salaries - Servicemen	787,603	890,447	918,332	946,505	3.07%
16 Retirement Contributions	212,767	231,080	237,469	234,900	-1.08%
17 Medicare	25,407	28,696	26,852	26,510	-1.27%
18 Social Security	2,445	-	3,090	3,110	0.65%
19 Advertising / Marketing	-	1,200	5,000	2,500	-50.00%
20 Amortization Expense	-	37,562	-	-	0.00%
21 Bank Service Charges	6,280	981	7,200	7,200	0.00%
22 Commission Utilities	37,570	37,511	41,100	41,100	0.00%
23 GASB 68 & 71 Pension Exp	(3,674)	-	60,200	60,200	0.00%
24 Dues, Subscrip, Memberships	15,260	16,758	-	-	0.00%
25 Gasoline & Fuel	29,806	67,956	40,000	60,000	50.00%
26 Grass Cutting	48,240	44,520	41,800	50,000	19.62%
27 Insurance - General Liability	173,571	203,607	201,000	201,000	0.00%
28 Insurance - Hosp, Dntl, Life	1,158,557	846,253	942,960	828,795	-12.11%
29 Insurance - Workman's Compensation	165,156	109,452	93,737	92,300	-1.53%
30 Interest Expense	2,787	6,740	5,800	5,800	0.00%
31 IT Expense	15,907	26,913	17,000	17,000	0.00%
32 Janitorial Services	15,300	15,300	15,900	15,900	0.00%
33 Miscellaneous	4,909	1,229	5,000	5,000	0.00%
34 Office Supplies	5,708	3,143	12,000	8,500	-29.17%
35 Postage	6,909	7,899	8,200	8,200	0.00%
36 Prof Serv - Audit	20,000	38,250	24,700	24,700	0.00%
37 Prof Serv - Engineering	-	11,970	34,020	34,020	0.00%
38 Prof Serv - Other	292,696	291,685	520,000	350,000	-32.69%
39 R&M - Machinery & Equipment	-	54,488	80,000	105,000	31.25%
40 R&M - Vehicle	58,405	19,219	20,000	40,000	100.00%
41 Settlements	2,440	-	20,000	20,000	0.00%
42 Telemetry	-	93,093	100,000	50,000	-50.00%
43 Telephone	25,350	7,443	12,100	12,100	0.00%
44 Training, Seminars	6,761	1,214	15,000	10,000	-33.33%
45 Uniforms	17,589	18,550	19,000	19,000	0.00%
46 Total General & Administrative	4,134,478	3,707,969	4,674,076	4,375,385	-6.39%
47					

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
48	Reserve Oxidation Pond (4510)				
49	20,080	32,232	50,000	65,000	30.00%
50	8,453	10,895	8,500	8,500	0.00%
51	-	-	5,000	7,500	50.00%
52	11,408	72,382	20,000	40,000	100.00%
53	1,134	12,686	15,000	15,000	0.00%
54	-	-	96,000	96,000	0.00%
55	41,075	128,195	194,500	232,000	19.28%
56					
57	River Road Plant (4520)				
58	73,174	53,326	123,000	159,900	30.00%
59	12,197	14,497	12,200	15,000	22.95%
60	-	-	-	12,000	100.00%
61	12,254	19,386	32,500	32,500	0.00%
62	57,380	73,421	75,000	75,000	0.00%
63	33,964	26,356	60,000	60,000	0.00%
64	23,012	32,591	24,000	24,000	0.00%
65	375,415	397,027	408,000	400,000	-1.96%
66	587,396	616,603	734,700	778,400	5.95%
67					
68	Belle Point Plant (4530)				
69	491	1,633	1,500	-	-100.00%
70	1,045	1,425	1,100	600	-45.45%
71	-	-	1,000	-	-100.00%
72	1,646	4,400	4,000	-	-100.00%
73	-	-	1,200	-	-100.00%
74	2,278	1,818	2,000	-	-100.00%
75	14,956	18,232	10,000	-	-100.00%
76	20,416	27,509	20,800	600	-97.12%
77					
78	Edgard Central Plant (4540)				
79	3,194	2,722	5,000	6,500	30.00%
80	456	456	840	840	0.00%
81	-	-	1,500	1,500	0.00%
82	2,879	7,197	6,500	6,500	0.00%
83	-	-	1,000	1,000	0.00%
84	469	-	5,000	5,000	0.00%
85	17,344	20,843	23,000	23,000	0.00%
86	24,341	31,217	42,840	44,340	3.50%
87					
88	Garyville Plant (4550)				
89	5,960	6,124	10,500	13,650	30.00%
90	6,141	6,141	6,200	6,200	0.00%
91	3,704	1,421	5,000	5,000	0.00%
92	29,770	10,260	30,000	27,000	-10.00%
93	6,445	20	-	-	0.00%
94	-	-	6,500	6,500	0.00%
95	9,767	1,903	16,000	16,000	0.00%
96	22,620	29,155	33,500	33,500	0.00%
97	84,407	55,023	107,700	107,850	0.14%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
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	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
153					
154 Operating Transfers In (Out)					
155 Transfer In - Sales Tax District	1,500,000	1,700,000	1,700,000	1,700,000	0.00%
156 Transfer In - Water (Dir & Billing Clerk Sal reimb)	314,631	334,861	268,035	269,470	0.54%
157 Transfer Out - Gen. Fund (Admin)	(603,362)	(648,305)	(675,431)	(719,320)	6.50%
158 Transfer Out - Public Works (Mechanic's Sal)	(179,625)	(151,004)	(143,437)	(148,415)	3.47%
159 Transfer Out - Public Safety (Admin Fees)	(15,841)	(18,222)	(19,963)	(19,285)	-3.40%
160 Transfer Out - Utilities (Billing Clerks Salary)	(199,080)	(214,717)	(224,134)	(223,128)	-0.45%
161 Transfer Out - ARPA (LDEQ Loan)	-	-	(2,453,215)	(2,453,215)	0.00%
162 Transfer Out - Gen. Fund DA reimb	(18,600)	(18,600)	(18,600)	(22,246)	19.60%
163 Total Operating Transfers In (Out)	798,123	984,013	(1,566,745)	(1,616,139)	3.15%
164					
165 Excess Revenue/(Expense)	(2,445,270)	(2,996,590)	(5,218,011)	(2,912,299)	-44.19%
166					
167 Beginning Net Assets	71,729,270	69,284,000	66,287,410	61,069,399	-7.87%
168					
169 Ending Net Assets	69,284,000	66,287,410	61,069,399	58,157,100	-4.77%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Commissions on Billings -Sewer Collections	37,570	37,510	38,000	38,000	0.00%
3 Commissions on Billings -Refuse Collections	23,313	23,136	23,700	23,700	0.00%
4 Discounts Forfeited	66,748	-	322,800	322,800	0.00%
5 Interest Income	7,991	6,551	8,000	8,000	0.00%
6 Grant - Fed - FEMA - Laura	25,698	-	-	-	0.00%
7 Grant - Fed - FEMA - Sally	3,039	-	-	-	0.00%
8 Grant - Forgive-LDHH WAT Loan	51,663	-	-	-	0.00%
9 Grant - State - CWEF	132,131	90,069	-	-	0.00%
10 NCE Revenue (Pension)	21,165	-	-	-	0.00%
11 NSF Charged Back	2,724	3,350	3,200	3,200	0.00%
12 Other Income	75,468	133,053	130,000	130,000	0.00%
13 Rental Fees	82,817	74,011	80,000	80,000	0.00%
14 Tapping Fees	91,576	66,855	98,000	98,000	0.00%
15 Tech Fees - FR Perm Clearing	18,710	19,620	25,000	25,000	0.00%
16 Water System Fees	6,901,186	6,263,961	7,270,300	7,300,000	0.41%
17 TOTAL REVENUES	7,541,798	6,718,116	7,999,000	8,028,700	0.37%
18					
19 EXPENDITURES					
20 Water Purchase					
21 From St. Charles Parish	40	37	1,000	1,000	0.00%
22 From St. James Parish	378	63,615	2,000	2,000	0.00%
23 Total Water Purchase	418	63,652	3,000	3,000	0.00%
24					
25 Billing & Collections					
26 Salaries - Billing	562,692	540,744	461,056	474,270	2.87%
27 Cash Over/Short	319	198	2,000	2,000	0.00%
28 Provision for Uncollectable	2,512,171	-	500,000	500,000	0.00%
29 Total Billing & Collections	3,075,183	540,942	963,056	976,270	1.37%
30					
31 Purification Expense					
32 Salaries - Operators	742,779	670,372	754,339	765,750	1.51%
33 Interest LDHH Loan	56,264	82,577	75,000	75,000	0.00%
34 R&M Water Plants	251,959	263,557	285,500	285,500	0.00%
35 Supplies - Purification	712,769	762,813	650,000	650,000	0.00%
36 Trainings/Seminars	315	-	12,000	12,000	0.00%
37 Uniforms	-	-	-	-	0.00%
38 Utilities	697,455	790,320	620,000	800,000	29.03%
39 Water Analysis	79,598	-	-	-	0.00%
40 Total Purification Expense	2,541,140	2,569,640	2,396,839	2,588,250	7.99%
41					
42 Transmission & Distribution					
43 Salaries - Servicemen	675,811	626,838	834,473	784,980	-5.93%
44 R&M - Fire Hydrants	35,095	29,292	35,000	50,000	42.86%
45 R&M - Machinery & Equipment	-	3,144	91,000	98,000	7.69%
46 R&M - Water Service	560,528	493,019	400,000	500,000	25.00%
47 Total Transmission & Distribution	1,271,433	1,152,293	1,360,473	1,432,980	5.33%
48					

Water Distribution System Fund

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
49 General & Administrative					
50 Retirement Contributions	225,058	202,021	234,521	231,660	-1.22%
51 Medicare	30,587	45,902	19,151	19,095	-0.29%
52 Social Security	12,901	-	11,227	10,925	-2.69%
53 GASB 68 & 71 Pension Expense	28,113	-	54,800	54,800	0.00%
54 Bank Service Charges	127,580	89,772	116,000	95,000	-18.10%
55 Dues, Subscrip, Memberships	18,767	24,523	-	-	0.00%
56 Gasoline & Fuel	41,165	52,826	40,000	60,000	50.00%
57 Grass Cutting	51,690	51,980	55,000	55,000	0.00%
58 Insurance - Flood	446	2,462	2,500	2,500	0.00%
59 Insurance - General Liability	210,297	326,374	220,000	220,000	0.00%
60 Insurance - Hosp, Dntl, Life	467,942	865,947	1,134,575	954,540	-15.87%
61 Insurance - Workman's Compensation	165,156	114,862	92,318	90,580	-1.88%
62 Interest Expense	74,674	(7,373)	5,200	5,200	0.00%
63 IT Expense	25,865	119,786	85,000	85,000	0.00%
64 Janitorial Services	4,884	1,807	16,500	16,500	0.00%
65 LDHH Administrative Fees	-	31,441	14,000	22,000	57.14%
66 Mileage	1,187	179	2,500	2,500	0.00%
67 Miscellaneous	27,134	13,038	5,000	5,000	0.00%
68 Office Supplies	54,759	2,850	-	-	0.00%
69 Postage	97,886	67,478	109,000	109,000	0.00%
70 Prof Serv - Audit	15,000	24,085	25,400	25,400	0.00%
71 Prof Serv - Engineering	-	23,940	34,020	34,020	0.00%
72 Prof Serv - Other	341,671	394,126	500,000	500,000	0.00%
73 Prof Serv - Utility Meter Reading	62,006	28,401	35,000	45,000	28.57%
74 R & M Buildings & Facilities	7,565	13,427	8,500	11,000	29.41%
75 R & M Machinery & Equipment	8,103	-	-	15,000	0.00%
76 R & M Vehicles	81,407	64,652	60,000	80,000	33.33%
77 Rent - Equipment	7,350	14,622	30,000	45,000	50.00%
78 Settlements	8,742	4,853	20,000	20,000	0.00%
79 Supplies - Operating	4,726	68,647	90,000	75,000	-16.67%
80 Telephone	49,128	26,736	66,600	35,000	-47.45%
81 Telemetry	-	-	-	50,000	100.00%
82 Uniforms	20,075	21,954	27,500	27,500	0.00%
83 Utilities	2,164	2,151	4,000	4,000	0.00%
84 Total General & Administrative	2,274,027	2,693,469	3,118,312	3,006,220	-3.59%
85					
86 Total Expenditures	9,162,200	7,019,996	7,841,680	8,006,720	2.10%
87					
88 Excess (Deficiency) of Revenues	(1,620,402)	(301,879)	157,320	21,980	-86.03%
89					
90 NON-OPERATING REVENUES (EXPENSES)					
91 Amortization Expense	-	(75,462)	-	(75,462)	
92 Depreciation Expense	(2,614,568)	(2,570,754)	(2,700,000)	(2,700,000)	0.00%
93 2012 Water Revenue Bonds Interest	-	(72,708)	(86,823)	(57,068)	-34.27%
94 LDHH Admin Fees	(12,467)	-	-	-	0.00%
95 LDHH Interest Loan	(852)	-	-	-	0.00%
96 NET NON-OPERATING INCOME(EXPENSES)	(2,627,888)	(2,718,923)	(2,786,823)	(2,832,530)	1.64%

Water Distribution System Fund

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
97					
98 Operating Transfers In (Out)					
99 Transfer IN - Sales Tax District	3,700,000	3,700,000	2,700,000	2,700,000	0.00%
100 Transfer IN - Waste Water (Billing Clerks Sal)	199,080	214,717	224,134	223,128	-0.45%
101 Transfer IN - General Fund	-	1,000,000	-	-	0.00%
102 Transfer Out - General fund (Admin Fees)	(634,020)	(682,587)	(741,042)	(814,016)	9.85%
103 Transfer Out - Fire Services	(79,800)	-	-	-	0.00%
104 Transfer Out - Public Works (Mechanic's Sal)	(179,625)	(151,004)	(143,437)	(148,415)	3.47%
105 Transfer Out - Public Safety (Admin Fees)	(15,841)	(18,222)	(19,963)	(19,285)	-3.40%
106 Transfer Out -WasteWater (Dir & Billing Clk Sal)	(314,631)	(334,861)	(268,035)	(269,470)	0.54%
107 Transfer Out - Ambulance	-	-	-	(10,000)	100.00%
108 Transfer Out - General fund - (DA Sal Reim)	(18,600)	(18,600)	(18,600)	(22,246)	19.60%
109 Total Operating Transfers In (Out)	2,656,563	3,709,443	1,733,057	1,639,697	-5.39%
110					
111 Excess Revenue/(Expense)	(1,591,727)	688,641	(896,446)	(1,170,852)	30.61%
112					
113 Beginning Net Assets	38,313,989	36,722,262	37,410,903	36,514,457	-2.40%
114					
115 Ending Net Assets	36,722,262	37,410,903	36,514,457	35,343,604	-3.21%

St. John the Baptist Parish

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

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest Income	654	87	-	-	0.00%
3 Total Revenues	654	87	-	-	0.00%
4					
5 EXPENDITURES					
6 Bank Charges	-	156	-	-	0.00%
7 DEQ loan-Admin.Fees	4,400	4,620	5,000	5,000	0.00%
8 Misc Sewer Projects	70,038	-	-	-	0.00%
9 Infiltration Repairs	70,038	-	-	-	0.00%
10 Telemetry	77,085	78,021	-	-	0.00%
11 Total Expenditures	221,560	82,797	5,000	5,000	0.00%
12					
13 Excess (Deficiency) of Revenues	(220,906)	(82,709)	(5,000)	(5,000)	0.00%
14					
15 NON-OPERATING REVENUES (EXPENSES)					
16 DEQ Loan Proceeds	(261,814)	-	-	-	0.00%
17 DEQ loan-Interest	(3,960)	(4,158)	(4,500)	(3,497)	-22.30%
18 DEQ loan-Principal	(72,000)	(73,000)	(64,000)	(74,000)	15.63%
19 NET NON-OPERATING INCOME(EXPEN	(337,774)	(77,158)	(68,500)	(77,497)	13.13%
20					
21 Operating Transfers In (Out)					
22 Trans In - Sales Tax District	-	120,000	73,500	82,497	12.24%
23 Total Operating Transfers In (Out)	-	120,000	73,500	82,497	12.24%
24					
25 Excess Revenue/(Expense)	(558,680)	(39,867)	-	1	0.00%
26					
27 Beginning Fund Balance	85,923	50,871	11,004	11,004	0.00%
28					
29 Ending Fund Balance	(472,757)	11,004	11,004	11,004	0.00%

ties to audit report

St. John the Baptist Parish

Capital Projects
2010 Sewer Construction Bonds Fund

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 EPA Grant	33,910	37,000	-	40,000	100.00%
3 Grant - Fed - HMGP	34,640	-	-	-	0.00%
4 FEMA WWC Generators	-	13,928	-	310,860	100.00%
5 FED DRA MAIN WW Pump Station Grant	5,000	-	-	-	0.00%
6 Interest Income	8,232	4,808	5,000	5,000	0.00%
7 Total Revenues	81,782	55,736	5,000	355,860	7017.20%
8					
9 EXPENDITURES					
10 Bank Charges	-	62	-	-	0.00%
11 Prof Serv - Other	5,000	1,680	-	-	0.00%
12 Cambridge Pump Station Modification	-	119,990	-	-	0.00%
13 Belle Pointe Sewer Reroute	66,350	1,131,429	699,275	-	-100.00%
14 Woodland Regional Pump Station	-	23,292	50,000	36,595	-26.81%
15 Laplace Main Lift					
16 Engineering	15,062	-	-	-	0.00%
17 Construction	331,922	-	-	-	0.00%
18 WWC Permanent Generator					
19 Engineering	10,019	7,672	-	-	0.00%
20 Construction	4,725	45,799	41,500	-	-100.00%
21 River Road WWTP Headworks & Clarifier Rehab					
22 Engineering	-	-	1,200,000	1,200,000	0.00%
23 Construction	-	-	120,000	120,000	0.00%
21 Effluent Pump Station Controls					
25 Engineering	10,921	-	-	-	0.00%
26 Construction	76,806	-	-	-	0.00%
27					0.00%
28 Total Expenditures	520,804	1,329,924	2,110,775	1,356,595	-35.73%
29					
30 Excess (Deficiency) of Revenues	(439,022)	(1,274,188)	(2,105,775)	(1,000,735)	-52.48%
31					
32 Operating Transfers In (Out)					
33	-	-	-	-	0.00%
34 Total Operating Transfers In (Out)	-	-	-	-	0.00%
35					
36 Excess Revenue/(Expense)	(439,022)	(1,274,188)	(2,105,775)	(1,000,735)	-52.48%
37					
38 Beginning Fund Balance	3,791,062	3,352,040	2,077,852	(27,923)	-101.34%
39					
40 Ending Fund Balance	3,352,040	2,077,852	(27,923)	(1,028,658)	3583.90%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 HMGP - Electrical Components - Ruddock	840	6,750	1,735,400	1,735,400	0.00%
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	5,847	-	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	17,497	11,969	15,000	10,000	-33.33%
11 Total Revenues	24,184	33,367	8,855,201	8,850,201	-0.06%
12					
13 EXPENDITURES					
14 Agent Fees	1,500	-	-	-	0.00%
15 Bank Charges	-	61	-	300	0.00%
16 Drainage	-	-	4,104,500	2,000,000	-51.27%
17 Professional Services	-	50,174	-	-	0.00%
18 Vicknair Canal					0.00%
19 Construction	-	-	-	-	0.00%
20 Engineering	-	-	-	-	0.00%
21 Total Vicknair Canal	-	50,235	4,104,500	2,000,300	-51.27%
22					
23 Haydel Canal					
24 Construction	-	-	786,000	-	-100.00%
25 Engineering	-	-	-	-	0.00%
26 Total Haydel Canal	-	-	786,000	-	-100.00%
27					
28 HMPG Projects:					
29 HMGP Electrical Components - Ruddock					
30 Construction	-	240,042	2,095,013	420,000	-79.95%
31 Engineering	-	-	86,136	17,225	-80.00%
32 Total HMGP Electrical Components - Ruddock	-	240,042	2,181,149	437,225	-79.95%
33					
34 HMGP Bar Screen Cleaners					
35 Construction	-	-	4,025,899	4,025,899	0.00%
36 Engineering	14,289	-	171,063	171,063	0.00%
37 Total HMGP Bar Screen Cleaners	14,289	-	4,196,962	4,196,962	0.00%
38					
39 HMGP Airport Pump Station					
40 Construction	-	-	404,515	404,515	0.00%

St. John the Baptist Parish

Capital Projects
2014 General Obligation Bonds Fund

	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Change (2023-2022)
41 Engineering	1,962	-	52,686	52,686	0.00%
42 Total HMGP Airport Pump Station	1,962	-	457,201	457,201	0.00%
43					
44 HMGP River Forest Canal					
45 Construction	-	-	445,969	445,969	0.00%
46 Engineering	-	-	75,753	75,753	0.00%
47 Total HMGP River Forest Canal	-	-	521,722	521,722	0.00%
48					
49 HMGP Laplace Heights					
50 Construction	-	-	1,299,880	1,299,880	0.00%
51 Engineering	-	-	86,901	86,901	0.00%
52 Total HMGP Laplace Heights	-	-	1,386,781	1,386,781	0.00%
53					
54 HMGP Belle Pointe Drainage					
55 Construction	-	-	1,301,828	1,301,828	0.00%
56 Engineering	-	-	125,508	125,508	0.00%
57 Total HMGP Belle Pointe Drainage	-	-	1,427,336	1,427,336	0.00%
58					
59 HMGP Marigold Drainage					
60 Construction	-	-	1,003,898	1,003,898	0.00%
61 Engineering	-	-	49,130	49,130	0.00%
62 Total HMGP Marigold Drainage	-	-	1,053,028	1,053,028	0.00%
63					
64 Total Expenditures	17,751	290,276	16,114,679	11,480,555	-28.76%
65					
66 Excess (Deficiency) of Revenues	6,433	(256,909)	(7,259,478)	(2,630,354)	-63.77%
67					
68 Operating Transfers In (Out)					
69 Transfers In - 2015 GO Bond (Elec Comp)	-	300,000	-	-	0.00%
70 Transfer Out - LASAFE	-	-	-	(1,270,000)	100.00%
71 Total Operating Transfers In (Out)	-	300,000	-	(1,270,000)	100.00%
72					
73 Excess Revenue/(Expense)	6,433	43,091	(7,259,478)	(3,900,354)	-46.27%
74					
75 Beginning Fund Balance	7,248,562	7,254,995	7,298,086	38,608	-99.47%
76					
77 Ending Fund Balance	7,254,995	7,298,086	38,608	(3,861,746)	-10102.38%

St. John the Baptist Parish

Capital Projects
2015 General Obligation Bonds Fund

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest Income	12,018	7,580	8,500	8,500	0.00%
3 Total Revenues	12,018	7,580	8,500	8,500	0.00%
4					
5 EXPENDITURES					
6 Bank Charges	-	60	-	300	100.00%
7 Parishwide Drainage	-	-	1,500,000	800,000	-46.67%
8 Professional Services	-	16,180	-	400,000	100.00%
9 Water Property Acquisition	-	37,310	-	1,700,000	100.00%
10 Lions/Laplace RO Pilot	12,000	-	-	-	0.00%
11 Capital Outlay - Equipment	-	164,365	-	-	0.00%
12 Capital Outlay - Building	-	-	-	-	0.00%
13 Supplies - Operating	18,249	-	-	-	0.00%
14 CIP-Lions Electrical Room	-	-	-	1,200,000	100.00%
15 Water Tank Inspection & Rehab	-	47,625	-	-	0.00%
16 Total Expenditures	30,249	265,540	1,500,000	4,100,300	173.35%
17					
18 Excess (Deficiency) of Revenues	(18,231)	(257,960)	(1,491,500)	(4,091,800)	174.34%
19					
20 Operating Transfers In (Out)					
Transfer out - 2014 GO Bond HMGP Elec Comp -					
21 Ruddock	-	(300,000)	-	-	0.00%
22					0.00%
23 Total Operating Transfers In (Out)	-	(300,000)	-	-	0.00%
24					
25 Excess Revenue/(Expense)	(18,231)	(557,960)	(1,491,500)	(4,091,800)	174.34%
26					
27 Beginning Fund Balance	4,998,504	4,980,273	4,422,313	2,930,813	-33.73%
28					
29 Ending Fund Balance	4,980,273	4,422,313	2,930,813	(1,160,987)	-139.61%

	2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES			
2 Interest Income	-	25,000	100.00%
3 Total Revenues	-	25,000	100.00%
4			
5 EXPENDITURES			
6 Agent Fees - Bond Trustee	116,250	5,000	-95.70%
7 Bank Charges	-	500	100.00%
8 Professional Services	-	50,000	100.00%
9 CIP - Intake Pump Station, Pre-Treatment of Raw Water , Sludge Return & Transmission Pump Station	-	2,015,000	100.00%
10 CIP - Transmission Main from MS River to Woodland CIP - Water Treatment at Reverse Osmosis Unit Site on Woodland	-	2,865,000	100.00%
11 CIP - Decomission Rudock Well System	-	1,230,000	100.00%
12 CIP - 1 MGD Filter, Sludge Return, Existing Media Filter Replacement	-	120,000	100.00%
13 CIP - 15,00- Gallon Clearwell, 3 MGD Membrane Filtration, Clarrifier Control Valve, Piping	-	1,750,000	100.00%
14 CIP - WB Multipurpose Complex	-	220,000	100.00%
15	-	2,500,000	100.00%
16 Total Expenditures	116,250	10,755,500	9152.04%
17			
18 Excess (Deficiency) of Revenues	(116,250)	(10,730,500)	9130.54%
19			
20 Non-Operating Revenues (Expenses)			
21 Bond Proceeds	15,000,000	-	-100.00%
22 Bond Premium	1,011,733	-	-100.00%
23 Net Non-Operating Revenues (Expenses)	16,011,733	-	-100.00%
24			
25 Operating Transfers In (Out)			
26	-	-	0.00%
27 Total Operating Transfers In (Out)	-	-	0.00%
28			
29 Excess Revenue/(Expense)	15,895,483	(10,730,500)	-167.51%
30			
31 Beginning Fund Balance	-	15,895,483	100.00%
32			
33 Ending Fund Balance	15,895,483	5,164,983	-67.51%

St. John the Baptist Parish

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

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest	2,128	1,432	6,000	3,000	-50.00%
3 Total Revenues	2,128	1,432	6,000	3,000	-50.00%
4					
5 EXPENDITURES					
6 Agent Fees	17,150	1,200	500	500	0.00%
7 Bank Charges	-	63.54	-	300	0.00%
8 Bond Costs	57,252	-	-	-	0.00%
9 Principal	2,269,151	770,000	800,000	835,000	4.38%
10 Interest	448,756	276,850	253,750	229,750	-9.46%
11 Miscellaneous Expense	5,407	-	-	-	0.00%
12 Prof Serv - Legal	84,122	1,775	-	-	0.00%
13 Total Expenditures	2,881,839	1,049,889	1,054,250	1,065,550	1.07%
14					
15 Excess (Deficiency) of Revenues	(2,879,711)	(1,048,457)	(1,048,250)	(1,062,550)	1.36%
16					
17 Operating Transfers In (Out)					
18 Trans In - Sales Tax District	1,334,556	1,344,006	1,054,250	562,550	-46.64%
19 Trans In - 1989 Reserve Fun	10,533,331	-	-	-	0.00%
20 Trans Out - PI Reserve	(8,968,349)	-	-	-	0.00%
21 Total Operating Transfers In (Out)	2,899,538	1,344,006	1,054,250	562,550	-46.64%
22					
23 Excess Revenue/(Expense)	19,828	295,550	6,000	(500,000)	-8433.33%
24					
25 Beginning Fund Balance	383,668	403,495	699,045	705,045	0.86%
26					
27 Ending Fund Balance	403,495	699,045	705,045	205,045	-70.92%

St. John the Baptist Parish

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

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest	1,127	754	3,500	3,500	0.00%
3					
4 Total Revenues	1,127	754	3,500	3,500	0.00%
5					
6 Expenditures					
7 Debt Service	-	-	-	-	0.00%
8 Agent Fees	-	-	-	-	0.00%
9 Bond Principal	-	-	-	-	0.00%
10 Interest Expense	-	-	-	-	0.00%
11					
12 Total Expenditures	-	-	-	-	0.00%
13					
14 Excess (Deficiency) of Revenues	1,127	754	3,500	3,500	0.00%
15					
16 Operating Transfers In (Out)					0.00%
17	-	-			
18 Total Operating Transfers In (Out)	-	-	-	-	0.00%
19					
20 Excess Revenue/(Expense)	1,127	754	3,500	3,500	0.00%
21					
22 Beginning Fund Balance	466,993	468,120	471,620	475,120	0.74%
23					
24 Ending Fund Balance	468,120	468,874	475,120	478,620	0.74%

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Interest	475	307	1,850	850	-54.05%
3 Total Revenues	475	307	1,850	850	-54.05%
4					
5 EXPENDITURES					
6 Agent Fees	900	400	1,400	400	-71.43%
7 Total Expenditures	900	400	1,400	400	-71.43%
8					
9 Excess (Deficiency) of Revenues	(425)	(93)	450	450	0.00%
10					
11 NON-OPERATING REVENUES (EXPENSES)					
12 Bond Principal	(385,000)	(400,000)	(400,000)	(425,000)	6.25%
13 Interest Expense	(57,216)	(45,888)	(46,209)	(26,230)	-43.24%
14 NET NON-OPERATING INCOME(EXPENSE)	(442,216)	(445,888)	(446,209)	(451,230)	1.13%
15					
16 Operating Transfers In (Out)					
17 Transfer In - Fire	450,913	451,108	446,209	451,230	1.13%
18 Total Operating Transfers In (Out)	450,913	451,108	446,209	451,230	1.13%
19					
20 Excess Revenue/(Expense)	8,271	5,127	450	450	-0.06%
21					
22 Beginning Fund Balance	388,336	396,607	401,734	402,184	0.11%
23					
24 Ending Fund Balance	396,607	401,734	402,184	402,634	0.11%

St. John the Baptist Parish

Debt Service
1992 General Obligation Bonds
Sinking Fund

	Actual 2020	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Percentage Change (2023-2022)
1 REVENUES					
2 Ad Valorem	10,922,343	10,080,379	9,693,300	9,627,382	-0.68%
3 In Lieu Payments	31,737	59,924	20,000	20,000	0.00%
4 Interest	22,266	18,533	16,500	18,000	9.09%
5 Total Revenues	10,976,346	10,158,836	9,729,800	9,665,382	-0.66%
6					
7 EXPENDITURES					
8 Ad Valorem Pension Expense	386,644	377,025	390,000	365,841	-6.19%
9 Agent Fees	3,550	6,950	4,100	4,100	0.00%
10 Bank Charges	-	179	-	300	100.00%
11 Miscellaneous Expense	-	500	2,700	2,700	0.00%
12 Professional Services - Legal	-	975	-	-	0.00%
13 Total Expenditures	390,194	385,629	396,800	372,941	-6.01%
14					
15 Excess (Deficiency) of Revenues	10,586,152	9,773,207	9,333,000	9,292,441	-0.43%
16					
17 NON-OPERATING REVENUES (EXPENSES)					
18 Bond Principal	(4,700,000)	(4,840,000)	(5,010,000)	(8,145,000)	62.57%
19 Interest Expense	(1,331,667)	(1,197,939)	(1,051,761)	(1,617,078)	53.75%
20 NET NON-OPERATING INCOME(EXPENSES)	(6,031,667)	(6,037,939)	(6,061,761)	(9,762,078)	61.04%
21					
22 Operating Transfers In (Out)					
23	-	-	-	-	0.00%
24 Total Operating Transfers In (Out)	-	-	-	-	0.00%
25					
26 Excess Revenue/(Expense)	4,554,485	3,735,268	3,271,239	(469,636)	-114.36%
27					
28 Beginning Fund Balance	5,125,740	9,680,225	13,415,493	16,686,732	24.38%
29					
30 Ending Fund Balance	9,680,225	13,415,493	16,686,732	16,217,096	-2.81%