

OFFICE OF THE PARISH PRESIDENT



**FISCAL YEAR 2025
BUDGET PRESENTATION**

OCTOBER 22, 2024

SUBMITTED TO THE COUNCIL:

Lennix Madere, Jr.	Councilman At Large, Division A
Michael Wright	Councilman At Large, Division B
Virgie Johnson	Councilman, District I
Warren "Bosco" Torres, Jr.	Councilman, District II
Tammy Houston	Councilwoman, District III
Tyra Duhe-Griffin	Councilwoman, District IV
Robert J. Arcuri	Councilman, District V
Vernon Bailey, Sr.	Councilwoman, District VI
Dixie Ramirez	Councilwoman, District VII

PREPARED AND SUBMITTED BY:

Jaclyn Hotard
Parish President

Robert Figuero, Jr.
Chief Financial Officer

All Departmental Heads

<u>Budget Message from Parish President</u>	3
<u>Overview of Fund Types</u>	7
<u>Overview of the Budget Process</u>	8
<u>Current Year's Financial Overview</u>	13
<u>General Fund</u>	14
<u>Special Revenue Funds</u>	
<u>Ambulance Fund</u>	20
<u>Animal Shelter Fund</u>	21
<u>ARC Maintenance Fund</u>	22
<u>American Recovery Plan Act Fund</u>	23
<u>911 Communications District Fund</u>	24
<u>Community Center Fund</u>	25
<u>Criminal Court Fund</u>	26
<u>Community Services Funds:</u>	
<u>Community Services Fund</u>	27
<u>Community Services – CSBG Fund</u>	29
<u>Community Services – LiHEAP Fund</u>	30
<u>Economic Development Fund</u>	31
<u>Fire Departments Fund</u>	33
<u>GOMESA Fund</u>	35
<u>Health Unit Fund</u>	36
<u>Hurricane Funds:</u>	
<u>Ida Recovery Fund</u>	37
<u>Ida Fund</u>	38
<u>Isaac Fund</u>	39
<u>Isaac Recovery Fund</u>	40
<u>Juvenile Detention Fund</u>	41
<u>LA SAFE Fund</u>	42
<u>LCDBG Grant Fund</u>	43
<u>Levee Protection Fund</u>	44
<u>Public Safety Fund</u>	45
<u>Public Works Fund</u>	47
<u>Recreation Fund</u>	49
<u>RESTORE Fund</u>	51
<u>Sales Tax District Fund</u>	52
<u>Senior Citizens Fund</u>	53
<u>Street Lighting Fund</u>	54
<u>Enterprise Funds</u>	
<u>Mosquito Abatement Fund</u>	55
<u>Solid Waste Fund</u>	56
<u>Wastewater Operating Fund</u>	57
<u>Water Distribution System Fund</u>	61

Budget Message 2025

Capital Project Funds

<u>Parish-wide (PW) Sewerage Construction</u>	64
<u>2010 Sewer Construction Bond Series Fund</u>	65
<u>2014 General Obligation Bond Series Fund</u>	66
<u>2015 General Obligation Bond Series Fund</u>	68
<u>2022 General Obligation Bond Series Fund</u>	69

Debt Service Funds

<u>Parish-Wide (PW) Sewerage Sales Tax Sinking Fund</u>	70
<u>1992 General Obligation Bonds Sinking Fund</u>	71

Budget Summaries **72**

Overall Summary: 2022 - 2025

<u>Summarized Data – Overall Parish</u>	73
<u>Summarized Data – General Fund</u>	74
<u>Summarized Data – Special Revenue Funds</u>	75
<u>Summarized Data – Enterprise Funds</u>	76
<u>Summarized Data – Capital Project Funds</u>	77
<u>Summarized Data – Debt Service Funds</u>	78

2025 Summary (Proposed)

<u>2024 Summarized Budget</u>	79
<u>2024 Special Revenue Funds Budget</u>	80
<u>2024 Enterprise Funds Budget</u>	82
<u>2024 Capital Project Funds Budget</u>	83
<u>2024 Debt Service Funds Budget</u>	84

2024 Summary (Projected)

<u>2023 Summarized Budget</u>	85
<u>2023 Special Revenue Funds Budget</u>	86
<u>2023 Enterprise Funds Budget</u>	88
<u>2023 Capital Project Funds Budget</u>	89
<u>2023 Debt Service Funds Budget</u>	90

2023 Summary (Actual)

<u>2022 Summarized Budget</u>	91
<u>2022 Special Revenue Funds Budget</u>	92
<u>2022 Enterprise Funds Budget</u>	95
<u>2022 Capital Project Funds Budget</u>	96
<u>2022 Debt Service Funds Budget</u>	97

2022 Summary (Actual)

<u>2021 Summarized Budget</u>	98
<u>2021 Special Revenue Funds Budget</u>	99
<u>2021 Enterprise Funds Budget</u>	102
<u>2021 Capital Project Funds Budget</u>	103
<u>2021 Debt Service Funds Budget</u>	104



ST. JOHN THE BAPTIST PARISH

From the Office of Parish President Jaclyn Hotard

October 22, 2024

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, 2025. 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 2025 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 2024 budgets, as amended to date.

This 2025 Budget Presentation contains a vast amount of financial and historical information involving all budgets for St. John the Baptist Parish. This Presentation is designed to provide our citizens, taxpayers, customers, investors, and creditors a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. The Parish has five different fund types which are: General, Special Revenue, Enterprise, Capital Projects and Debt Service funds.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2025 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized, especially considering the uncertainties surrounding the current economy, the ongoing recovery efforts necessitating from Hurricane Ida and recently Hurricane Francine. 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. We are incorporating a \$3.00 per garbage can increase beginning January 1, 2025, to help offset the deficits in the Solid Waste fund. Another recommendation would be the re-dedication of certain millages to help some of the funds to meet their regular operating needs.

Despite the many challenges faced, the Parish continued to work on multiple projects, the following projects were either continued or completed during 2024:

- Completed repairs of various buildings damaged by Hurricane Ida, including the Community Center, Edgard courthouse, Street Lights warehouse, Public Works office, several sewer lift stations, and wastewater treatment plants.
- Completed installation of synthetic turf at Regala Parks.
- Completed \$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 added 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.
- Completed HVAC upgrades for both Council on Aging buildings.
- Completed approximately \$1.2 million of asphalt improvements during this year's annual Asphalt Road Improvement Project.
- Completed more than \$900 thousand in concrete repairs.
- Continuing improvements to the water intake, treatment, and distribution systems throughout the Parish.
- Acquisition of land for the new Water plant Project which will allow the Parish to treat water more effectively and efficiently.
- Began the Water Tank Inspection and Rehabilitation project, completing several water towers.
- Continuing to clean, dredge, and spray canals throughout the Parish.
- Restriping roads, which will include bike path sections.
- Blight removals across the Parish.

The following new projects began during 2024 and are still underway and will continue into 2025 and beyond:

- Hurricane Ida HMGP Elevation program.
- Began construction on the Regala Park concession stand building.
- Phase II of the Hurricane Ida Community Center repairs.
- The design and construction of the Mississippi River Lucy trail.

- 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.
- Began the construction phase of the \$9.5 million Shoreline Protection project along Lake Pontchartrain funded with GOMESA funds.
- Continuing with the construction on the West Shore Lake Pontchartrain Levee. The \$1.2 billion hurricane protection levee, fully funded by Federal dollars, will help protect St. John Parish from future flood issues.
- Continuing the Maurepas Diversion Project, which will construct a gated structure on the Mississippi River and five miles of conveyance channel near Hope Canal, to reconnect the river to the swamp. This \$14.2 million-dollar project will improve the health and longevity of this ecosystem.
- Utilizing the American Recovery Plan Act (ARPA) funding for the expansion of the Reserve Oxidation Pond.
- Constructing a Westbank Multipurpose Complex.
- Performing a Storm Water Master Plan Survey.
- Began the construction phase for the repairs and upgrade to the Animal Shelter.
- Continuation of the massive wastewater consolidation plan which will ensure the Parish operates its wastewater facilities at a very efficient rate.
- Continuing improvements to the water intake, treatment, and distribution systems throughout the Parish.
- Spending millions of dollars on several drainage projects throughout the Parish.
- Design and construction of St. John sidewalks: LA 628 – Main Street to Emily C. Watkins.

The past four years have been challenging for the Parish with unforeseen events. In 2020 the state-wide lock-down due to the world-wide Pandemic began, followed by high river causing months-long delays in construction projects, multiple hurricanes and tropical storms, other weather events and the devastation left in Hurricane Ida's wake, and most recently Hurricane Francine, setting our Hurricane Ida recovery efforts back a bit. These events caused delays in construction projects, increased costs to maintaining facilities and programs, and decreased revenues and increased costs, the repercussion of which are still felt today and will continue into the next fiscal year. All these factors have been taken into account while composing the 2025 fiscal year's budget.

In closing, I would like to state, that while my first five 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 2025 budget and am excited for the growth and recovery these figures represent. If there are any questions, concerns, or suggestions, please do not hesitate to contact me.

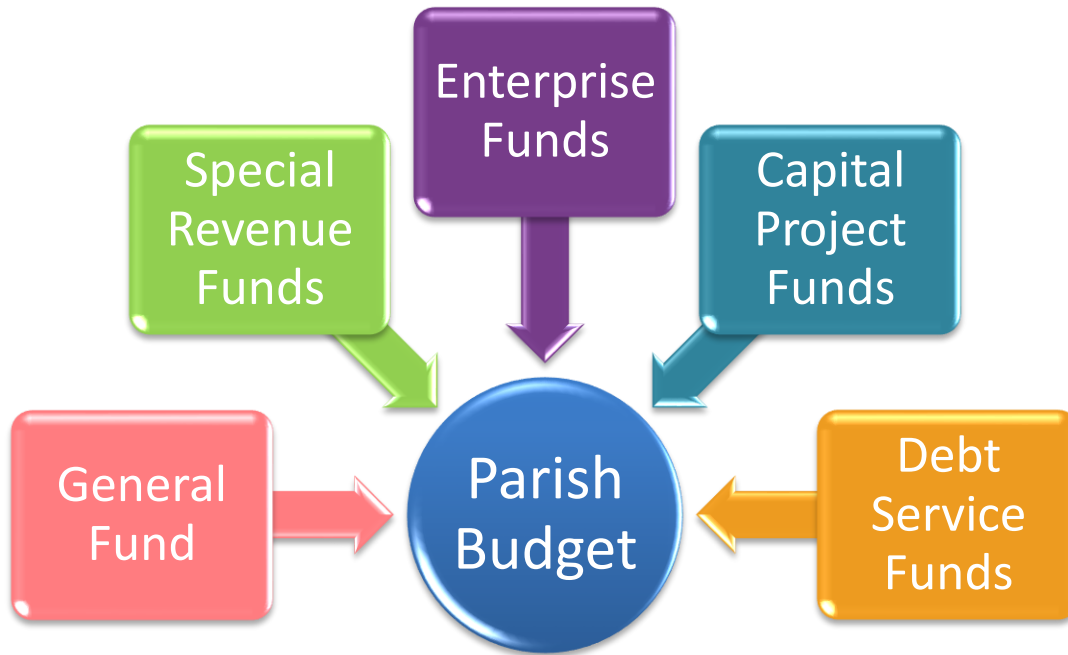
Respectfully Submitted,



Jaclyn Hotard
Parish President

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

Fund Overview



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

OVERVIEW OF THE BUDGET PROCESS

ST. JOHN THE BAPTIST PARISH

OVERVIEW OF THE BUDGET PROCESS

Budget Purpose

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

Budgetary Structure

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

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

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

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

- Enterprise Funds

Budgetary Accounting

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

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

Each individual fund budget must consider long-range planning. Annually, each funds' budget will be looked at a minimum of five (5) years in advance to determine the long-range effects and feasibility of anticipated revenues, and especially expenditures. Such long-range planning includes budgeting for the ongoing financial commitments for lease payments, continual repairs and maintenance and replacement or upgrade costs. Summaries of the five-year budgets begin on page 72.

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

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

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

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

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

Budgeting Methodology

When developing the annual budget, the Chief Financial Officer (CFO) begins by reviewing the historical data for each fund. Each fund's revenues and expenditures are looked at over the past five (5) years, with more weight (or importance) being put upon the figures for the past two (2) and the current actual year-to-date numbers. For example, when developing the 2025 budget, the actual audited numbers for the years 2019 through 2023 and the year-to-date actual figures, plus any significant changes, for the current 2024 year are analyzed. Trend analysis is utilized to determine how much one account has changed over the multi-year period. This is calculated by taking one year (2023) and subtracting it by the earlier year (2022) and dividing that difference by the earlier year's amount (2022). These percentages are then analyzed, and any unusual or unanticipated changes are explained. The annual percentage of change provides the starting point for the current year's budget (2024). For example, if a revenue is steadily increasing through the years, the average percentage of increase would provide the starting point. The average percentage would be multiplied against the prior year's (2023) budget to determine the starting dollar value for the revenue line item. Other factors are then looked at and their effect on this beginning point is considered. Such questions considered include:

- How does the change over the past two (2) actual years (2023 - 2022) and the actual year-to-date for the current year (2024) compare to the five (5) year trend? If more growth occurred during this time, or if the growth seems to be tapering off, utilizing an average percentage of just this shorter time frame would then be used as it is perceived to be more indicative of current events.

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

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

Based upon these answers, and the strategic factors identified as summarized on page 6, the starting budget dollar is adjusted up or down accordingly. Then this preliminary budget is sent to the various department heads in September. The Department Heads meet individually with the Chief Financial Officer (CFO), Parish Accountant and Chief Administrative Officer to discuss the preliminary budget and any changes they deem necessary. Once all modifications have been made, the budget is submitted to the Parish President for her review and approval. After the President's approval, the budget is then presented to the Council for their comments and approval. The Budget presented to the Council includes a budget message and this entire budget presentation.

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

Budget Calendar

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

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

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

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

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

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

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

CURRENT YEAR'S FINANCIAL OVERVIEW



	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 ACT 258 - State Racing	-	5,507	2,000	25,000	1150.00%
3 ACT 453 - State Sports Wagering	-	70,346	9,600	42,000	337.50%
4 Ad Valorem-1Mill-Court & Jail	746,501	980,840	938,491	939,993	0.16%
5 Ad Valorem- General Alimony 4.09 mils	3,053,190	4,011,724	3,838,427	3,864,417	0.68%
6 Alcoholic Beverages License	4,750	4,635	7,500	7,500	0.00%
7 Beer Tax	34,914	30,414	38,000	38,000	0.00%
8 Building Permits	294,708	341,264	300,000	-	-100.00%
9 Cable Television	247,653	235,790	330,000	300,000	-9.09%
10 Chain Store	18,440	19,395	23,000	30,000	30.43%
11 Coroner Fees	4,352	4,307	5,000	5,000	0.00%
12 Fair Grounds OTB	54,480	42,379	70,000	50,000	-28.57%
13 Grant-Local Coastal Program	21,244	26,555	24,244	21,244	-12.37%
14 Grant - CPRA	-	-	56,250	56,250	0.00%
15 Grant - GNOF	-	-	100,000	-	-100.00%
16 Grant - Historic District	-	-	40,000	-	-100.00%
17 Grant-Resilient Housing	-	20,000	-	-	0.00%
18 In Lieu Payments	11,592	11,592	11,600	11,600	0.00%
19 Interest Income	15,356	64,966	65,000	65,000	0.00%
20 Occupational License	1,369,872	1,445,331	2,000,000	2,200,000	10.00%
21 Other Revenues	43,881	85,976	50,000	75,000	50.00%
22 Permit / Zoning Fees	-	-	-	350,000	100.00%
23 Rents & Leases Income	61,034	60,484	25,000	25,000	0.00%
24 Severance Tax	22,405	25,964	35,000	35,000	0.00%
25 State Rev. Sharing	58,658	56,445	60,000	60,000	0.00%
26 Steno Fees	16,830	23,150	14,500	14,500	0.00%
27 Tech Fees - FR Perm	2,740	13,850	2,000	8,000	300.00%
28 Zoning/Subdiv. Fees	25,655	28,900	35,000	-	-100.00%
29 Total Revenues	6,115,558	7,609,816	8,080,612	8,223,504	1.77%
30					
31 EXPENDITURES:					
32					
33 GENERAL ADMINISTRATION (1002)					
34 Salaries - Parish Pres.	144,192	143,554	160,606	160,606	0.00%
35 Salaries - Car Allowance - Par Pres	9,600	9,600	9,600	-	-100.00%
36 Salaries - Admin & Clerical	1,170,489	1,235,275	1,314,350	1,401,809	6.65%
37 Salaries - CAO	122,120	118,072	121,580	125,227	3.00%
38 Salaries - Car Allowance - Adm	10,800	10,800	10,800	10,800	0.00%
39 Salaries - CFO	115,642	118,664	122,188	134,407	10.00%
40 Ad Val Pensions	153,742	188,101	181,523	182,568	0.58%
41 Bank Charges	9,557	9,101	18,000	25,000	38.89%
42 Capital Outlay	-	74,678	100,000	100,000	0.00%
43 Capital Leases	103,310	57,088	105,000	105,000	0.00%
44 Commission Dues	241,150	255,076	260,000	300,000	15.38%
45 Contract Agreements	-	8,056	10,000	10,000	0.00%
46 Dues & Subscriptions	44,256	20,485	15,000	15,000	0.00%
47 Employee Related Fees	20,222	10,189	20,000	10,000	-50.00%
48 Gasoline & Fuel	7,628	6,888	8,000	6,000	-25.00%
49 Grass Cutting	6,400	20,462	30,000	30,300	1.00%
50 Insurance - Flood	-	-	-	75,000	100.00%
51 Insurance - General Liability	372,274	393,827	295,000	330,000	11.86%
52 Interest Expense	11,980	283	15,000	10,000	-33.33%
53 Interest Expense - Leases	-	11,275	-	11,500	0.00%
54 Lease Clearing	-	(17,361)	-	-	0.00%
55 Lease Principle	-	99,604	-	100,000	0.00%
56 IT Expense	18,586	130,430	110,000	125,000	13.64%
57 IT Subscription Clearing	-	16,750	-	17,000	0.00%
58 Janitorial	35,913	50,925	106,200	70,000	-34.09%
59 Meetings & Conferences	3,279	4,051	7,000	5,000	-28.57%
60 Miscellaneous	799	13,571	4,000	2,500	-37.50%
61 Office Supplies	58,482	55,121	60,000	60,000	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
61 Office Supplies	58,482	55,121	60,000	60,000	0.00%
62 Prof Serv: Auditing	26,475	49,516	28,600	36,700	28.32%
63 Prof Serv: Engineering	47,880	42,418	42,000	-	-100.00%
64 Prof Serv: Legal	(36,324)	48,309	30,000	30,000	0.00%
65 Prof Serv: Other	115,993	124,056	130,000	170,000	30.77%
66 R&M - Building	109,066	268,346	250,000	500,000	100.00%
67 R&M - Vehicles	(13,283)	21,570	20,000	10,000	-50.00%
68 Rent - Equipment	18,485	-	25,000	25,000	0.00%
69 Rent - Storage	-	-	7,000	1,500	-78.57%
70 RSVP Dues	25,000	25,000	30,000	30,000	0.00%
71 Security	45,877	-	36,000	-	-100.00%
72 Settlements	-	2,697	20,000	20,000	0.00%
73 Supplies - Operating	34,735	25,647	25,000	25,000	0.00%
74 Telephone	121,319	130,241	100,000	100,000	0.00%
75 Training, Seminars	3,433	2,209	10,000	10,000	0.00%
76 Travel	20,961	10,023	20,000	20,000	0.00%
77 Uniforms	2,375	886	2,500	3,000	20.00%
78 Utilities	238,514	246,127	190,000	160,000	-15.79%
79 Total General Administration	3,420,927	4,041,609	4,049,947	4,563,918	12.69%
80					
81 EAST BANK COMPLEX (1005)					
82 Grass Cutting	35,100	32,400	36,000	36,700	1.94%
83 Insurance - Flood	9,054	2,334	10,000	10,000	0.00%
84 Janitorial Services	121,812	149,596	165,000	165,000	0.00%
85 R&M - Building	51,477	68,632	65,000	200,000	207.69%
86 Security Services	80,000	93,434	95,000	95,000	0.00%
87 Supplies - Operating	11	850	10,000	10,000	0.00%
88 Utilities	183,732	155,069	125,000	160,000	28.00%
89 Total East Bank Complex	481,186	502,315	506,000	676,700	33.74%
90					
91 CIVIL SERVICE (1008)					
92 Salaries - Civil Service	45,303	48,555	61,750	63,605	3.00%
93 Dues & Subscriptions	833	1,060	300	300	0.00%
94 IT Expense	2,195	405	1,500	1,500	0.00%
95 Office Supplies	286	402	700	500	-28.57%
96 Total Civil Service	48,618	50,422	64,250	65,905	2.58%
97					
98 CLERK OF COURT (1012)					
99 Book Binding	6,205	6,231	8,000	8,000	0.00%
100 Court Attendance	40,572	24,057	30,000	35,000	16.67%
101 IT Services	572	220	10,000	5,000	-50.00%
102 Miscellaneous	15,105	15,000	15,000	15,000	0.00%
103 Total Clerk of Court	62,454	45,508	63,000	63,000	0.00%
104					
105 COMMUNICATION (1016)					
106 Salaries	127,197	48,192	191,135	171,087	-10.49%
107 Salaries - Car Allowance	4,800	4,800	4,800	4,800	0.00%
108 Salary - Director	89,290	91,570	94,316	97,146	3.00%
109 Advertising/Marketing	49,514	52,781	50,000	70,000	40.00%
110 Dues, Subscrip, Memberships	2,332	3,241	5,000	3,000	-40.00%
111 IT Expense	5,200	1,532	5,500	5,500	0.00%
112 Miscellaneous	1,871	2,361	2,000	2,000	0.00%
113 Office Supplies	2,181	2,677	3,000	3,000	0.00%
114 Travel & Training	307	-	2,500	2,500	0.00%
115 Total Communication	282,691	207,153	358,251	359,033	0.22%
116					

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
117	CORONER (1019)				
118	62,600	44,054	56,000	56,000	0.00%
119	61,255	114,353	70,000	90,000	28.57%
120	82,675	91,300	70,000	70,000	0.00%
121	-	-	5,000	3,000	-40.00%
122	19,843	20,367	21,000	21,000	0.00%
123	-	8,250	9,000	12,400	37.78%
124	1,518	2,946	3,000	3,500	16.67%
125	18,000	20,500	22,200	22,800	2.70%
126	74,250	88,650	75,000	85,000	13.33%
127	28,250	28,625	30,000	25,000	-16.67%
128	348,391	419,045	361,200	388,700	7.61%
129					
130	DISTRICT ATTORNEY (1022)				
131	284,584	230,051	300,000	318,000	6.00%
132	162,779	151,473	250,000	265,000	6.00%
133	63,150	56,339	57,200	60,630	6.00%
134	-	-	3,000	7,000	133.33%
135	510,513	437,864	610,200	650,630	6.63%
136					
137	DISTRICT COURT (1025)				
138	63,000	63,000	63,000	63,000	0.00%
139	-	91,667	50,000	50,000	0.00%
140	287	9,204	6,100	6,100	0.00%
141	13,511	-	12,000	12,000	0.00%
142	91,499	164,403	131,100	131,100	0.00%
143					
144	EMPLOYEE BENEFITS (1032)				
145	2,410	-	-	-	0.00%
146	455,952	316,214	432,641	431,195	-0.33%
147	86,676	81,774	78,230	80,852	3.35%
148	1,357,887	1,230,398	1,723,770	1,597,595	-7.32%
149	49,367	36,868	34,902	35,927	2.94%
150	1,952,293	1,665,255	2,269,543	2,145,569	-5.46%
151					
152	HUMAN RESOURCES (1054)				
153	153,775	168,751	227,982	241,993	6.15%
154	3,600	3,600	3,600	3,600	0.00%
155	99,800	102,613	105,497	108,661	3.00%
156	18,000	18,000	18,000	18,000	0.00%
157	2,915	4,051	500	500	0.00%
158	6,230	1,325	11,000	6,000	-45.45%
159	307	527	1,500	500	-66.67%
160	10,181	8,587	10,000	10,000	0.00%
161	128	120	10,000	7,500	-25.00%
162	-	-	7,200	7,200	0.00%
163	3,704	3,921	4,200	4,000	-4.76%
164	94	890	5,000	5,000	0.00%
165	64	-	5,000	5,000	0.00%
166	298,799	312,385	409,478	417,954	2.07%
167					
168	J.P. & CONSTABLES (1058)				
169	48,436	55,520	54,600	54,600	0.00%
170	54,600	52,789	54,600	54,600	0.00%
171	-	-	1,000	2,000	100.00%
172	4,061	4,529	8,500	7,500	-11.76%
173	107,097	112,839	118,700	118,700	0.00%
174					

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
175	LEGISLATIVE (1062)				
176	74,066	73,746	74,070	74,070	0.00%
177	65,888	76,075	83,297	85,798	3.00%
178	87,608	90,186	94,574	97,413	3.00%
179	14,289	14,097	14,000	15,000	7.14%
180	10,447	9,575	14,000	14,000	0.00%
181	-	8,675	5,000	5,000	0.00%
182	3,213	-	2,000	2,000	0.00%
183	12,770	9,593	15,000	15,000	0.00%
184	26,873	26,888	20,000	20,000	0.00%
185	40,475	30,835	45,000	35,000	-22.22%
186	9,248	-	12,000	12,000	0.00%
187	9,975	15,396	15,000	14,000	-6.67%
188	27,884	18,887	25,000	35,000	40.00%
189	382,736	373,953	418,941	424,281	1.27%
190	PLANNING & ZONING (1066)				
191	PLANNING & ZONING (1066)				
192	539,026	667,630	774,083	808,278	4.42%
193	4,800	4,050	4,800	4,800	0.00%
194	119,411	102,070	104,286	107,415	3.00%
195	2,174	2,753	4,000	6,000	50.00%
196	7,434	10,846	2,000	2,000	0.00%
197	-	-	75,000	56,250	-25.00%
198	-	-	100,000	-	-100.00%
199	-	-	40,000	-	-100.00%
200	3,891	16,109	-	-	0.00%
201	27,996	29,438	24,244	21,244	-12.37%
202	15,450	-	-	-	0.00%
203	6,453	14,958	-	-	0.00%
204	31,809	24,092	32,000	32,000	0.00%
205	70,721	11,669	50,000	25,000	-50.00%
206	353,116	339,547	425,000	430,000	1.18%
207	4,574	2,121	7,500	3,000	-60.00%
208	12,840	16,545	20,000	15,000	-25.00%
209	552	786	10,000	10,000	0.00%
210	28,249	40,091	35,000	35,000	0.00%
211	13,736	15,771	13,500	13,500	0.00%
212	5,665	9,556	12,000	10,000	-16.67%
213	3,204	1,706	6,000	6,500	8.33%
214	1,251,101	1,309,738	1,739,413	1,585,988	-8.82%
215	PURCHASING DEPARTMENT (1074)				
216	PURCHASING DEPARTMENT (1074)				
217	130,519	171,795	190,089	197,030	3.65%
218	3,600	-	3,600	3,600	0.00%
219	82,395	-	95,000	95,000	0.00%
220	4,133	4,706	1,200	1,000	-16.67%
221	11,398	8,009	8,000	6,000	-25.00%
222	465	1,442	2,000	1,500	-25.00%
223	5,852	6,567	6,500	10,000	53.85%
224	-	-	1,500	1,500	0.00%
225	2,537	3,642	3,200	3,200	0.00%
226	13	526	3,000	3,000	0.00%
227	2,477	2,039	1,000	1,000	0.00%
228	617	634	1,000	1,000	0.00%
229	244,006	199,360	316,089	323,830	2.45%
230					

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
231	REGISTRAR OF VOTERS (1080)				
232	107,539	112,115	103,789	118,561	14.23%
233	19,357	20,181	18,682	21,341	14.23%
234	2,600	2,600	2,000	3,000	50.00%
235	38,111	31,298	60,000	100,000	66.67%
236	3,981	1,839	4,500	2,500	-44.44%
237	1,320	1,232	2,000	1,000	-50.00%
238	12,310	11,406	8,000	7,000	-12.50%
239	179	-	4,000	4,000	0.00%
240	-	-	750	750	0.00%
241	1,170	-	1,700	1,700	0.00%
242	2,490	2,821	3,100	3,100	0.00%
243	2,485	36,097	21,000	15,000	-28.57%
244	191,543	219,590	229,521	277,952	21.10%
245	PUBLIC SAFETY - SHERIFF (1086)				
246	33,939	-	14,000	14,000	0.00%
247	792,399	403,021	550,000	550,000	0.00%
248	40,709	121,249	75,000	75,000	0.00%
249	46,541	70,637	60,000	60,000	0.00%
250	913,588	594,907	699,000	699,000	0.00%
251	Total Sheriff				
252					
253					
254	10,959,428	10,656,346	12,344,634	12,895,375	4.46%
255	TOTAL EXPENDITURES				
256	(4,843,870)	(3,046,530)	(4,264,022)	(4,671,871)	9.56%
257	Excess (Deficiency) of Revenues				
258	Other Financial Sources Received				
259	Administrative Fees				
260	75,142	71,425	74,536	78,768	5.68%
261	64,490	61,634	64,423	68,400	6.17%
262	26,595	32,075	32,810	34,020	3.69%
263	40,832	53,868	52,129	55,760	6.97%
264	26,595	32,075	32,810	34,020	3.69%
265	86,129	73,673	79,857	84,062	5.27%
266	812,744	811,987	835,090	880,097	5.39%
267	281,450	282,470	283,814	298,497	5.17%
268	11,332	28,133	28,824	29,321	1.72%
269	11,332	22,531	23,657	25,546	7.98%
270	741,042	814,016	836,960	874,297	4.46%
271	313,956	289,563	291,525	310,793	6.61%
272	675,431	719,320	737,847	771,281	4.53%
273	13,226	30,028	28,082	30,254	7.73%
274	237,061	244,315	252,799	262,907	4.00%
275	4,292	20,853	23,969	28,619	19.40%
276	3,421,649	3,587,966	3,679,133	3,866,642	5.10%
277	Total Administrative Fees				

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
278					
279	DA Salary Reimbursement				
280	18,600	22,246	22,913	23,600	3.00%
281	3,500	4,186	4,312	4,441	3.00%
282	3,700	4,425	4,558	4,695	3.00%
283	18,600	22,246	22,913	23,600	3.00%
284	18,600	22,246	22,913	23,600	3.00%
285	11,100	13,276	13,674	14,084	3.00%
286	74,100	88,625	91,282	94,021	3.00%
287					
288	Operating Transfers In (Out)				
289	4,125,000	500,000	1,900,000	2,100,000	10.53%
290	115,000	150,000	150,000	150,000	0.00%
291	-	-	-	-	0.00%
292	-	-	-	-	0.00%
293	-	57,088	-	-	0.00%
294	(631,732)	138,859	(385,727)	(505,541)	31.06%
295	(123,000)	(580,676)	(637,000)	(711,500)	11.70%
296	3,481,447	265,271	1,027,273	1,032,959	0.55%
297					
298	6,977,196	3,941,862	4,797,688	4,993,622	4.08%
299					
300	2,133,326	895,332	533,666	321,751	-39.71%
301					
302	3,793,894	5,927,219	6,862,487	7,396,153	7.78%
303					
304	5,927,219	6,862,487	7,396,153	7,717,904	4.35%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ambulance Collections	277,533	329,303	330,000	350,000	6.06%
3 Interest Income	122	301	1,000	1,000	0.00%
4 Other Revenues	2,363	1,662	2,000	2,000	0.00%
5 Total Revenues	280,018	331,266	333,000	353,000	6.01%
6					
7 EXPENDITURES					
8 Bank Charges	96	96	75	75	0.00%
9 Contractual Service	379,191	459,069	423,756	436,500	3.01%
10 Total Expenditures	379,287	459,165	423,831	436,575	3.01%
11					
12 Excess (Deficiency) of Revenues	(99,269)	(127,899)	(90,831)	(83,575)	-7.99%
13					
14 Operating Transfers In (Out)					
15 Transfer Out - Gen.Fund (Admin)	(26,595)	(32,075)	(32,810)	(34,020)	3.69%
16 Transfer In - Health Unit	-	-	123,641	142,944	15.61%
17 Transfer In - Utilities	-	10,000	-	-	0.00%
18 Total Operating Transfers In (Out)	(26,595)	(22,075)	90,831	108,924	19.92%
19					
20 Excess Revenue/(Expense)	(125,864)	(149,974)	-	25,349	0.00%
21					
22 Beginning Fund Balance	250,567	124,703	(25,271)	(25,271)	0.00%
23					
24 Ending Fund Balance	124,703	(25,271)	(25,271)	78	-100.31%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem Taxes	559,876	735,623	703,868	712,116	1.17%
3 Donations	1,973	2,315	2,500	2,500	0.00%
4 In Lieu Payments	(196)	1,708	1,700	1,700	0.00%
5 Interest Income	8,495	30,549	27,000	27,000	0.00%
6 Mosquito Control Fees	38,017	-	54,300	54,300	0.00%
7 Other Revenue	2,693	2,930	3,050	3,050	0.00%
8 Shelter Fees	12,823	16,133	25,000	25,000	0.00%
9 Total Revenues	623,680	789,259	817,418	825,666	1.01%
10					
11 EXPENDITURES					
12 Salaries	152,205	159,701	266,419	270,661	1.59%
13 Retirement Contributions	15,234	19,673	30,638	29,773	-2.82%
14 Medicare / Social Security	3,083	2,440	4,131	4,192	1.49%
15 Ad Val Pension Expense	22,654	27,716	26,747	27,060	1.17%
16 Bank Charges	90	221	350	350	0.00%
17 Dues, Subscriptions, Memberships	3,090	5,462	2,000	2,000	0.00%
18 Gasoline & Fuel	2,911	1,649	2,000	2,000	0.00%
19 Grass Cutting	6,600	6,800	9,500	4,850	-48.95%
20 Insurance - Flood	-	-	-	6,000	100.00%
21 Insurance - General Liability	14,382	25,048	19,500	29,000	48.72%
22 Insurance - Hosp, Dntl, Life	61,575	56,450	130,054	137,590	5.79%
23 Insurance - Workers Comp	5,715	3,361	5,425	5,513	1.62%
24 Interest Expense - Leases	-	339	-	400	0.00%
25 IT Expense	7,990	7,905	8,000	6,000	-25.00%
26 Lease Clearing	-	457	-	-	0.00%
27 Lease Principal - Equipment	-	7,046	-	7,500	0.00%
28 Prof Serv - Audit	1,500	1,500	1,500	1,900	26.67%
29 Prof Serv - Other	44,278	33,203	35,000	35,000	0.00%
30 Prof Serv - Veterinary	15,472	16,209	40,000	40,000	0.00%
31 Prof Serv - Vet - Emergency	6,671	9,499	10,000	10,000	0.00%
32 R&M - Buildings & Facilities	5,020	6,497	20,000	20,000	0.00%
33 R&M - Vehicles	2,730	1,953	2,500	1,500	-40.00%
34 Rent Equipment	456	-	1,200	1,200	0.00%
35 Supplies - Operating	39,359	25,900	55,000	55,000	0.00%
36 Telephone	4,939	4,878	5,000	5,000	0.00%
37 Training	-	205	1,500	1,500	0.00%
38 Uniforms	100	772	2,800	2,800	0.00%
39 Utilities	112	-	14,000	14,000	0.00%
40 CIP - Animal Shelter	-	51,337	1,300,000	1,100,000	-15.38%
41 Total Expenditures	416,165	476,218	1,993,265	1,820,790	-8.65%
42					
43 Excess (Deficiency) of Revenues	200,131	313,041	(1,175,847)	(995,124)	-15.37%
44					
45 Operating Transfers In (Out)					
46 Transfer Out - Gen.Fund (Admin)	(4,292)	(20,853)	(23,969)	(28,619)	19.40%
47 Transfer Out - Public Safety (Admin)	(9,847)	(9,642)	(13,241)	(26,100)	97.11%
48 Total Operating Transfers In (Out)	(14,139)	(30,495)	(37,210)	(54,720)	47.06%
49					
50 Excess Revenue/(Expense)	185,992	282,546	(1,213,057)	(1,049,844)	-13.45%
51					
52 Beginning Fund Balance	978,729	1,164,720	1,447,266	234,209	-83.82%
53					
54 Ending Fund Balance	1,164,720	1,447,266	234,209	(815,635)	-448.25%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem Tax	724,106	951,415	910,336	911,509	0.13%
3 In Lieu Payments	2,209	2,209	2,300	2,300	0.00%
4 Interest Income	10,543	23,454	2,500	5,000	100.00%
5 Total Revenues	<u>736,859</u>	<u>977,078</u>	<u>915,136</u>	<u>918,809</u>	<u>0.40%</u>
6					
7 EXPENDITURES					
8 Salaries	89,625	28,715	-	-	0.00%
9 Payroll Taxes	76,370	16,483	-	-	0.00%
10 Ad Val Pension	29,299	35,846	34,593	34,637	0.13%
11 ARC	-	1,545,000	679,183	836,172	23.11%
12 Bank Charges	213	81	-	-	0.00%
13 Clients Training Supplies	261	44	-	-	0.00%
14 Insurance - Flood	-	32,632	-	6,000	100.00%
15 Insurance - General Liability	15,271	13,164	171,360	12,000	-93.00%
16 Insurance - Hosp, Dntl, Life	46,255	11,858	-	-	0.00%
17 Insurance - Workmans Compensation	7,198	2,282	-	-	0.00%
18 Office Supplies	10,922	1,802	-	-	0.00%
19 Prof Serv - Other	12,906	5,434	-	-	0.00%
20 R&M - Bldg & Facilities	21,082	19,033	30,000	30,000	0.00%
21 R&M - Vehicles	3,704	23,676	-	-	0.00%
22 Supplies - Operating	6,065	1,444	-	-	0.00%
23 Telephone	4,181	1,100	-	-	0.00%
24 Utilities	16,486	2,123	-	-	0.00%
25 Total Expenditures	<u>339,838</u>	<u>1,740,717</u>	<u>915,136</u>	<u>918,809</u>	<u>0.40%</u>
26					
27 Excess Revenue/(Expense)	397,021	(763,639)	-	-	0.00%
28					
29 Beginning Fund Balance	<u>1,222,349</u>	<u>1,619,369</u>	<u>855,733</u>	<u>855,733</u>	<u>0.00%</u>
30					
31 Ending Fund Balance	<u><u>1,619,369</u></u>	<u><u>855,733</u></u>	<u><u>855,733</u></u>	<u><u>855,733</u></u>	<u><u>0.00%</u></u>

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Grant - Fed- ARPA - SLFRF	-	-	8,320,585	8,320,585	0.00%
3 Grant - Fed- ARPA - LATCF	-	-	100,000	-	-100.00%
4 Interest	53,669	196,320	100,000	100,000	0.00%
5 Total Revenues	53,669	196,320	8,520,585	8,420,585	-1.17%
6					
7 EXPENDITURES					
8 CIP - Expansion Reserve Oxidation Pond	-	-	13,350,000	18,600,000	39.33%
9 Professional Services	8,280	3,415	-	10,000	100.00%
10					
11 Total Expenditures	8,280	3,415	13,350,000	18,610,000	39.40%
12					
13 Excess (Deficiency) of Revenues	45,389	192,905	(4,829,415)	(10,189,415)	110.99%
14					
15 Operating Transfers In (Out)					
16 Transfer In- Wastewater (LDEQ)	-	-	4,829,415	8,320,000	72.28%
17					
18 Total Operating Transfers In (Out)	-	-	4,829,415	8,320,000	72.28%
19					
20 Excess Revenue/(Expense)	45,389	192,905	-	(1,869,415)	100.00%
21					
22 Beginning Fund Balance	1,898	47,288	240,193	240,193	0.00%
23					
24 Ending Fund Balance	47,288	240,193	240,193	(1,629,222)	-778.30%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Interest Income	11,719	38,900	22,000	30,000	36.36%
3 Other Revenues	87	-	1,000	1,000	0.00%
4 Phone Co - Landline	113,741	138,152	165,000	130,000	-21.21%
5 Phone Co - Wireless	564,510	636,191	632,000	632,000	0.00%
6 Total Revenues	690,058	813,243	820,000	793,000	-3.29%
7					
8 EXPENDITURES					
9 911 Software Upgrade	44,444	43,881	47,250	47,250	0.00%
10 Bank Charges	126	109	300	300	0.00%
11 Capital Outlay	-	87,831	25,000	25,000	0.00%
12 Dues, Subscriptions, Memberships	2,070	135	2,000	2,000	0.00%
13 Insurance - General	56,016	65,663	66,000	55,000	-16.67%
14 Prof Serv - Audit	-	5,000	5,000	6,400	28.00%
15 Prof Serv - Other	-	16,112	10,000	10,000	0.00%
16 R&M - Other	1,612	13,715	10,500	10,500	0.00%
17 Service Agreements	115,503	118,065	100,000	105,000	5.00%
18 Supplies - Operating	5,777	3,399	6,500	6,500	0.00%
19 Telephone	63,151	64,575	60,000	60,000	0.00%
20 Training , Travel, Seminars	7,084	8,558	8,000	8,000	0.00%
21 Utilities	24,089	13,445	14,000	14,000	0.00%
22 Total Expenditures	319,871	440,488	354,550	349,950	-1.30%
23					
24 Excess (Deficiency) of Revenues	370,187	372,756	465,450	443,050	-4.81%
25					
26 Operating Transfers In (Out)					
27 Transfer Out - General Fund - (Admin Fees)	(11,332)	(28,133)	(28,824)	(29,321)	1.72%
28 Transfer Out - Public Safety (Admin Fees)	(35,610)	(52,130)	(26,482)	(99,045)	274.00%
29 Transfer Out - Public Safety	(180,000)	-	(327,000)	(241,000)	-26.30%
30 Transfer Out - General Fund - DA Salary	(3,500)	(4,186)	(4,312)	(4,441)	3.00%
31 Total Operating Transfers In (Out)	(230,442)	(84,449)	(386,618)	(373,807)	-3.31%
32					
33 Excess Revenue/(Expense)	139,745	288,307	78,832	69,243	-12.16%
34					
35 Beginning Fund Balance	1,453,253	1,592,998	1,881,305	1,960,137	4.19%
36					
37 Ending Fund Balance	1,592,998	1,881,305	1,960,137	2,029,381	3.53%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Facility Rental - Bldngs	700	-	-	25,000	100.00%
3 Hotel/Motel State Tax	329,036	329,036	330,000	330,000	0.00%
4 Interest Income	9,853	32,240	17,000	25,000	47.06%
5 Total Revenues	339,589	361,276	347,000	380,000	9.51%
6					
7 EXPENDITURES					
8 Advertising,Printing, Brochures	-	-	500	500	0.00%
9 Bank Charges	83	66	150	150	0.00%
10 Capital Outlay	18,350	-	10,000	10,000	0.00%
11 Dues, Subscriptions, Membership	534	3,334	-	-	0.00%
12 Grass Cutting	23,450	23,400	35,000	45,910	31.17%
13 Insurance - Flood	-	-	-	9,000	100.00%
14 Insurance - General Liability	-	-	34,000	34,000	0.00%
15 Janitorial Services	10,823	8,632	13,550	15,120	11.59%
16 Prof Serv - Audit	2,600	2,600	2,600	3,300	26.92%
17 Prof Serv - Other	10	1,905	4,500	4,500	0.00%
18 R&M - Building	37,613	45,493	80,000	350,000	337.50%
19 Rent	-	-	1,500	1,500	0.00%
20 Supplies - Operating	4,239	-	2,500	2,500	0.00%
21 Telephone	6,290	3,925	3,500	3,500	0.00%
22 Utilities	94,865	95,943	70,000	70,000	0.00%
23 Total Expenditures	198,857	185,299	257,800	549,980	113.34%
24					
25 Excess (Deficiency) of Revenues	140,732	175,977	89,200	(169,980)	-290.56%
26					
27 Operating Transfers In (Out)					
28 Transfer In - Economic Development	-	-	-	255,000	100.00%
29 Transfer Out - General Fund (Admin)	(86,129)	(73,673)	(79,857)	(84,062)	5.27%
30 Transfer Out - General Fund (Events)	(30,000)	-	-	-	0.00%
31 Total Operating Transfers In (Out)	(116,129)	(73,673)	(79,857)	170,938	-314.05%
32					
33 Excess Revenue/(Expense)	24,603	102,304	9,343	958	-89.75%
34					
35 Beginning Fund Balance	1,498,612	1,523,215	1,625,519	1,634,862	0.57%
36					
37 Ending Fund Balance	1,523,215	1,625,519	1,634,862	1,635,820	0.06%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Court Fee Act 582	30,817	30,530	46,000	46,000	0.00%
3 Fines, Forfeitures, Etc.	1,044,238	1,105,954	1,300,000	1,200,000	-7.69%
4 Interest Income	878	5,639	4,000	4,000	0.00%
5 Opioid Abatement	-	337,522	110,000	156,555	42.32%
6 Other Revenue	3,804	2,293	60,000	60,000	0.00%
7 Total Revenues	1,079,738	1,481,938	1,520,000	1,466,555	-3.52%
8					
9 EXPENDITURES					
10 Salaries - Court Reporters	251,899	256,151	260,341	260,889	0.21%
11 Salaries - DA Staff	486,463	555,639	610,000	646,600	6.00%
12 Salaries - Judicial Exec. Asst.	197,995	199,286	208,101	208,807	0.34%
13 Salaries - Law Clerk	123,685	120,771	127,667	128,167	0.39%
14 Retirement Contributions	41,529	41,344	53,871	51,667	-4.09%
15 Social Security	22,709	18,700	16,559	16,615	0.34%
16 Bank Charges	151	204	300	300	0.00%
17 Capital Litigation Expenses	11,250	17,025	30,000	20,000	-33.33%
18 Capital Outlay	18,732	-	15,000	15,000	0.00%
19 Commission Dues	120,050	133,915	130,000	130,000	0.00%
20 Court Filings Fees	7,075	4,300	2,500	5,000	100.00%
21 Court Testimony	23,305	18,985	20,000	25,000	25.00%
22 Ded. Fines	120,924	126,774	150,800	139,200	-7.69%
23 Insurance - Health	413,939	350,467	350,000	350,000	0.00%
24 Insurance - Workman's Comp	2,000	1,191	1,500	1,600	6.67%
25 Interpreters	19,359	20,955	10,000	20,000	100.00%
26 IT Expense	1,349	276	1,500	1,500	0.00%
27 Office Supplies & Equipment	15,152	5,840	10,000	10,000	0.00%
28 Opioid Abatement Outreach	-	-	110,000	156,555	42.32%
29 Professional Services	-	-	-	3,000	100.00%
30 Supplies - Operating	317,051	371,148	250,000	250,000	0.00%
31 Telephone	19,900	17,835	20,000	18,000	-10.00%
32 Transcripts	-	9,152	5,000	5,000	0.00%
33 Trial Expense	19,726	2,581	10,000	7,500	-25.00%
34 Utilities	713	1,262	1,000	1,000	0.00%
35 Total Expenditures	2,234,955	2,273,798	2,394,138	2,471,399	3.23%
36					
37 Excess (Deficiency) of Revenues	(1,155,218)	(791,860)	(874,138)	(1,004,844)	14.95%
38					
39 Operating Transfers In (Out)					
40 Transfer In - General Fund	631,732	(138,859)	385,727	505,541	31.06%
41 Transfer In - Juvenile Detention	175,000	419,000	488,411	499,303	2.23%
42 Total Operating Transfers In (Out)	806,732	280,141	874,138	1,004,844	14.95%
43					
44 Excess Revenue/(Expense)	(348,486)	(511,719)	-	-	0.00%
45					
46 Beginning Fund Balance	(205,456)	(553,941)	(1,065,658)	(1,065,658)	0.00%
47					
48 Ending Fund Balance	(553,941)	(1,065,658)	(1,065,658)	(1,065,658)	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Atmos Share the Warmth	10,232	5,269	10,000	20,000	100.00%
3 Entergy Grant	-	2,000	-	1,000	0.00%
4 Grant - State - Summer Food Program	-	-	164,000	164,000	0.00%
5 Interest	4,762	18,013	4,800	10,000	108.33%
6 Other Revenues	-	76	-	4,000	0.00%
7 United Way Emerg Serv Food Program	18,013	21,691	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	0.00%
10 Volunteer Income Tax Assistance (VITA)	1,350	2,600	3,000	3,000	0.00%
11 TOTAL REVENUES	34,356	49,650	211,800	232,000	9.54%
12 EXPENDITURES					
14 Salaries	-	227,954	236,209	252,559	6.92%
15 Salaries - Car Allowance	-	4,800	4,800	4,800	0.00%
16 Salary - Director	-	104,545	105,436	108,599	3.00%
17 Retirement Contributions	-	20,167	45,802	43,636	-4.73%
18 Medicare / SSN	-	3,764	9,622	5,752	-40.22%
19 Bank Charges	571	712	300	300	0.00%
20 Client Atmos Share Warmth	-	9,335	-	20,000	0.00%
21 Client Disaster Sheltering & Residential	5,828	13,541	22,500	15,000	-33.33%
22 Client Fire Victim Clothing	-	200	1,500	1,000	-33.33%
23 Client Fire Victim Housing	-	-	1,500	1,000	-33.33%
24 Client Education Fairs	1,942	3,748	2,000	4,000	100.00%
25 Client Food Vouchers	15,910	2,877	5,000	5,000	0.00%
26 Client Medication	(35)	-	1,000	1,000	0.00%
27 Client Other Education	3,000	2,900	2,000	4,000	100.00%
28 Client Training, Development and Linkages Programs	2,393	1,248	2,000	2,000	0.00%
29 Client Transportation Vouchers	-	-	800	800	0.00%
30 Client Utility Payments	5,279	4,171	4,000	4,000	0.00%
31 Commodities Costs	7,898	5,163	9,730	9,730	0.00%
32 Community Events	-	-	-	5,000	100.00%
33 Dues, Subscriptions & Ads	1,858	8,226	3,240	3,000	-7.41%
34 Grass Cutting	-	-	-	2,160	100.00%
35 HCC Programs	1,019	-	-	-	0.00%
36 Insurance - Hosp, Dntl, Life	-	23,180	160,043	208,129	30.05%
37 Insurance - Workmans Compensation	-	3,999	996	992	-0.40%
38 IT Expense	10,983	4,934	15,000	7,500	-50.00%
39 Janitorial Services	7,830	7,748	8,120	9,060	11.58%
40 Mileage	141	60	700	700	0.00%
41 Miscellaneous	2,706	2,109	2,500	2,500	0.00%
42 Prof Services - Other	-	1,406	1,500	2,000	33.33%
43 Rent Equipment	3,939	2,693	8,200	4,500	-45.12%
44 Senior Program	-	24,616	28,300	23,300	-17.67%
45 Summer Food Program	-	120	164,000	164,000	0.00%
46 Supplies - Operating	6,012	8,765	13,650	10,000	-26.74%
47 Telephone	8,843	9,466	7,000	9,000	28.57%
48 Travel - Conferences	1,241	3,420	1,500	5,000	233.33%
49 Travel Expense	969	687	2,000	-	-100.00%
50 United Way Emerg Serv Food Program	27,199	15,520	10,000	10,000	0.00%
51 United Way Grass Cutting Grant	-	-	5,000	5,000	0.00%
52 United Way STEM Program	-	-	15,000	15,000	0.00%
53 Utilities	6,041	7,097	6,100	6,100	0.00%
54 VITA Other Costs	105	936	2,000	2,000	0.00%
55 TOTAL EXPENDITURES	121,672	530,106	909,048	978,116	7.60%
57 Excess (Deficiency) of Revenues	(87,315)	(480,456)	(697,248)	(746,116)	7.01%
58					

St. John the Baptist Parish

Special Revenue
Department of Community Services Fund

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
59 Operating Transfers In (Out)					
60 Trans In - General Fund	123,000	580,676	637,000	711,500	11.70%
61 Trans In - Community Services CSBG (Salaries Reimb)	-	-	60,355	35,532	-41.13%
62 Total Operating Transfers In (Out)	<u>123,000</u>	<u>580,676</u>	<u>697,355</u>	<u>747,032</u>	<u>7.12%</u>
63					
64 Excess Revenue/(Expense)	35,685	100,220	107	916	757.36%
65					
66 Beginning Fund Balance	<u>517,410</u>	<u>553,095</u>	<u>653,315</u>	<u>653,421</u>	<u>0.02%</u>
67					
68 Ending Fund Balance	<u><u>553,095</u></u>	<u><u>653,315</u></u>	<u><u>653,421</u></u>	<u><u>654,337</u></u>	<u><u>0.14%</u></u>

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Grant - Fed CSBG CARES Act (Adm. Assistance)	5,225	-	-	-	0.00%
3 Grant - Fed CSBG CARES (Direct Program Activities)	126,719	-	-	-	0.00%
4 Grant - Fed Reg CSBG Funds (Program Activities)	40,071	59,101	62,080	85,465	37.67%
5 Grant - Fed Reg CSBG Funds (Adm. Assistance)	78,186	69,383	60,355	35,532	-41.13%
6 TOTAL REVENUES	<u>250,200</u>	<u>128,484</u>	<u>122,434</u>	<u>120,997</u>	<u>-1.17%</u>
7					
8 EXPENDITURES					
9 CSBG Adm. Assistance	85,827	61,742	-	-	0.00%
10 CSBG CARES Act Adm. Assistance	5,225	-	-	-	0.00%
11 CSBG CARES Act Direct Program Activities	126,719	-	-	-	0.00%
12 CSBG Direct Program Activities	40,071	59,101	62,080	85,465	37.67%
13 Miscellaneous	-	(3,525)	-	-	0.00%
14 TOTAL EXPENDITURES	<u>257,841</u>	<u>117,318</u>	<u>62,080</u>	<u>85,465</u>	<u>37.67%</u>
15					
16 Excess (Deficiency) of Revenues	(7,641)	11,166	60,355	35,532	-41.13%
17					
18 Operating Transfers In (Out)					
19 Transfer Out - Community Services (CSBG Salaries)	-	-	(60,355)	(35,532)	-41.13%
20 Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(60,355)</u>	<u>(35,532)</u>	<u>-41.13%</u>
21					
22 Excess Revenue/(Expense)	(7,641)	11,166	-	-	0.00%
23					
24 Beginning Fund Balance	<u>-</u>	<u>(7,641)</u>	<u>3,525</u>	<u>3,525</u>	<u>0.00%</u>
25					
26 Ending Fund Balance	<u>(7,641)</u>	<u>3,525</u>	<u>3,525</u>	<u>3,525</u>	<u>0.00%</u>

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Grant - Fed LIHEAP CARES Supplemental	-	-	49,636	49,636	0.00%
3 Grant - Fed LIHEAP Administrative Assistance	18,076	13,741	25,000	25,000	0.00%
4 LIHEAP Client Education (Supplies)	8,262	-	16,683	16,683	0.00%
5 Interest	123	283	100	100	0.00%
6 TOTAL REVENUES	<u>26,461</u>	<u>14,024</u>	<u>91,419</u>	<u>91,419</u>	<u>0.00%</u>
7					
8 EXPENDITURES					
9 LIHEAP Administrative Assistance Remiburse	18,076	13,741	25,000	25,000	0.00%
10 LIHEAP Client Education (Supplies)	8,262	16,674	16,683	16,683	0.00%
11 LIHEAP CARES Supplemental	-	-	49,665	49,665	0.00%
12 Miscellaneous	-	(5,589)			
13 TOTAL EXPENDITURES	<u>26,337</u>	<u>24,826</u>	<u>91,348</u>	<u>91,348</u>	<u>0.00%</u>
14					
15 Excess Revenue/(Expense)	123	(10,802)	71	71	0.00%
16					
17 Beginning Fund Balance	<u>28</u>	<u>151</u>	<u>(10,651)</u>	<u>(10,580)</u>	<u>-0.66%</u>
18					
19 Ending Fund Balance	<u><u>151</u></u>	<u><u>(10,651)</u></u>	<u><u>(10,580)</u></u>	<u><u>(10,510)</u></u>	<u><u>-0.67%</u></u>

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 ACT 170 State Revenue	-	25,000	-	-	0.00%
3 Business Development-Fast Trac	8,000	8,000	10,000	10,000	0.00%
4 Donations	10,500	10,100	-	-	0.00%
5 Festival Income	179,071	265,885	185,000	275,000	48.65%
6 Grant - State - Other	-	5,684	-	-	0.00%
7 Homebuyer Program	8,064	1,361	8,000	2,000	-75.00%
8 Interest Income	25,680	85,464	50,000	75,000	50.00%
9 Other income	310	367	500	500	0.00%
10 Pageant Revenues	4,401	6,633	5,500	-	-100.00%
11 Sales Tax	4,743,452	4,761,686	4,218,100	4,639,870	10.00%
12 Total Revenues	4,979,477	5,170,181	4,477,100	5,002,370	11.73%
13					
14 EXPENDITURES					
15 Salaries	121,369	91,270	272,364	250,845	-7.90%
16 Salaries - Car Allowance	4,800	4,800	4,800	4,800	0.00%
17 Salary - Director	88,521	102,888	103,809	106,923	3.00%
18 Retirement Contributions	21,405	20,001	41,912	38,065	-9.18%
19 Medicare / Social Security	3,881	3,105	6,181	5,914	-4.32%
20 Advertising / Marketing	25,639	39,604	40,000	40,000	0.00%
21 Bank Charges	583	974	500	500	0.00%
22 Beautification	2,230	300	10,000	10,000	0.00%
23 Business Development	55,541	327,878	225,000	225,000	0.00%
24 Capital Outlay - Leases	3,801	-	-	-	0.00%
25 County Agent - Supplies	4,277	1,420	6,000	6,000	0.00%
26 County Agent - Salary	29,832	29,832	30,000	30,000	0.00%
27 County Agent - Telephone	2,491	2,970	4,000	4,000	0.00%
28 Dues & Subscriptions	72,483	76,379	60,000	60,000	0.00%
29 Events	224,424	332,141	300,000	300,000	0.00%
30 Festival Expenses	363,992	442,801	350,000	550,000	57.14%
31 Grass Cutting	1,600	1,440	1,900	1,900	0.00%
32 Insurance - Flood	2,571	-	2,600	2,600	0.00%
33 Insurance - General Liability	31,600	55,696	45,000	68,000	51.11%
34 Insurance - Hosp, Dntl, Life	78,149	41,162	126,141	109,967	-12.82%
35 Insurance - Workmans Compensation	714	425	930	884	-4.95%
36 Interest Expense	-	129	-	130	100.00%
37 IT Expense	14,202	5,627	6,000	10,000	66.67%
38 Janitorial Services	8,700	8,509	8,120	10,440	28.57%
39 Lease Clearing	-	3,122	-	-	0.00%
40 Lease Principal	-	2,575	-	2,600	100.00%
41 Miscellaneous	154	1,359	2,000	1,000	-50.00%
42 Pageant Expense	22,245	19,893	20,000	5,000	-75.00%
43 Prof Serv - Audit	5,400	5,400	5,400	6,900	27.78%
44 Prof Serv - Other	5,183	21,123	10,000	10,000	0.00%
45 Rent - Equipment	-	-	4,000	4,000	0.00%
46 Rent - Storage	8,610	19,593	12,000	12,000	0.00%
47 Reserve Interchange	28,344	17,973	30,000	30,000	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
48 River Parishes Transit Authority	135,417	125,000	125,000	125,000	0.00%
49 Sales Tax Commissions	99,078	109,032	88,580	97,437	10.00%
50 St. John Theatre	2,097	1,886	5,000	125,000	2400.00%
51 Supplies - Operating	15,741	16,753	20,000	20,000	0.00%
52 Telephone	5,963	5,037	7,000	7,000	0.00%
53 Travel / Training	4,031	19,850	20,000	20,000	0.00%
54 Utilities	2,297	1,529	2,500	2,500	0.00%
55 Total Expenditures	1,513,529	1,959,476	1,996,737	2,304,406	15.41%
56					
57 Excess(Deficiency) of Revenues	3,465,948	3,210,705	2,480,363	2,697,964	8.77%
58					
59 Operating Transfers In (Out)					
60 Transfer Out - Community Center	-	-	-	(255,000)	100.00%
61 Transfer Out - Gen Fund (Adm.Fees)	(281,450)	(282,470)	(283,814)	(298,497)	5.17%
62 Transfer Out - General Fund	(4,125,000)	(500,000)	(1,900,000)	(2,100,000)	10.53%
63 Transfer Out - LA SAFE	(181,226)	-	-	-	0.00%
64 Transfer Out - Fire (Fire Truck Loan)	-	-	-	(1,800,000)	100.00%
65 Transfer Out - 2022 Bond (WB Multi Purpose)	-	-	(1,500,000)	-	-100.00%
66 Total Operating Transfers In (Out)	(4,587,676)	(782,470)	(3,683,814)	(4,453,497)	20.89%
67					
68 Excess Revenue/(Expense)	(1,121,728)	2,428,234	(1,203,451)	(1,755,534)	45.87%
69					
70 Beginning Fund Balance	4,244,274	3,122,547	5,550,781	4,347,330	-21.68%
71					
72 Ending Fund Balance	3,122,547	5,550,781	4,347,330	2,591,796	-40.38%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 ACT 170 State Revenue	-	233,347	-	-	0.00%
3 2% Fire Insurance Rebate	311,387	254,195	250,000	255,000	2.00%
4 Interest Income	15,549	40,750	25,000	35,000	40.00%
5 Insurance Proceeds	-	20,924	-	-	0.00%
6 Other Income	163,028	268,879	175,000	200,000	14.29%
7 Sales Tax	6,324,601	6,348,914	5,601,750	6,161,925	10.00%
8 Sheriff's Office (Sub Station)	50,978	-	-	-	0.00%
9 Fed - HMGP Grant - Safe Room	(7,224)	893	-	-	0.00%
10 Total Revenues	6,858,320	7,167,901	6,051,750	6,651,925	9.92%
11					
12 EXPENDITURES					
13 Salaries - Firefighters	2,523,157	2,881,351	2,700,000	2,775,000	2.78%
14 Retirement	782,556	871,979	925,000	925,000	0.00%
15 Medicare	49,106	38,700	45,000	50,000	11.11%
16 Bank Charges	327	435	350	350	0.00%
17 Capital Outlay - Building	-	21,819	-	250,000	100.00%
18 Capital Outlay - Equipment	562,852	193,204	80,000	3,300,000	4025.00%
19 Salaries - Dispatchers	87,491	297,484	150,000	150,000	0.00%
20 Dues, Subscriptions, Memberships	4,407	13,780	3,000	3,000	0.00%
21 Fire Prevention	5,276	8,218	10,000	10,000	0.00%
22 Gasoline & Fuel	120,058	113,120	80,000	80,000	0.00%
23 Insurance - Auto	-	59,694	-	60,000	100.00%
24 Insurance - General Liability	296,099	239,695	275,000	240,000	-12.73%
25 Insurance - Health,Dental,Life	569,177	586,282	615,000	680,000	10.57%
26 Insurance - Workman's Compensation	305,993	244,528	350,000	375,000	7.14%
27 IT Expense	27,156	32,667	25,000	35,000	40.00%
28 Lease Clearing	-	14,722	-	-	0.00%
29 Loan Payments	86,091	-	-	-	0.00%
30 Office Supplies	12,380	6,995	10,000	15,000	50.00%
31 Personal Reimbursement	3,844	3,870	15,000	10,000	-33.33%
32 Prof Serv - Audit	-	8,000	8,000	10,300	28.75%
33 Prof Serv - Other	11,669	33,954	20,000	20,000	0.00%
34 Prof Serv - PMI	82,113	93,677	90,000	90,000	0.00%
35 R&M - Buidlings & Facilities	39,493	85,968	50,000	60,000	20.00%
36 R&M - Vehicles	183,044	154,147	150,000	150,000	0.00%
37 Rent - Equipment	-	-	2,400	8,000	233.33%
38 Sales Tax Commission	132,144	145,371	117,637	129,400	10.00%
39 Supplies - Equipment, Operating	106,347	203,575	100,000	150,000	50.00%
40 Telephone	16,536	24,428	15,000	18,000	20.00%
41 Training, Seminars, Conferences	47,193	48,668	45,000	50,000	11.11%
42 Uniforms	20,812	25,138	20,000	25,000	25.00%
43 Utilities	124,656	114,134	90,000	90,000	0.00%
44 Total Expenditures	6,206,835	6,565,604	5,991,387	9,759,050	62.88%
45					
46 Excess(Deficiency) of Revnues	651,485	602,296	60,363	(3,107,125)	-5247.38%
47					

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
48 Operating Transfers In (Out)					
49 Transfer In - Economic Development (Fire Trucks)	-	-	-	1,800,000	100.00%
50 Transfer In - Health Unit	-	210,000	100,000	100,000	0.00%
51 Transfer In - Street Lights (Warehouse)	-	210,000	-	-	0.00%
52 Transfer In - FD Sinking	-	9,209	-	-	0.00%
53 Transfer In - WVFD Reserve	-	635	-	-	0.00%
54 Transfer Out - Pub Wks (Vehicle Foreman)	(100,338)	(105,941)	(114,178)	-	-100.00%
55 Transfer Out - Public Safety (Acct II Salary)	(55,707)	-	-	-	0.00%
56 Transfer Out - General Fund (Adm Fees)	(13,226)	(30,028)	(28,082)	(30,254)	7.73%
57 Transfer Out - Sinking fund 2015	(455,876)	(456,165)	-	-	0.00%
58 Transfer Out - General Fund (DA Salary)	(11,100)	(13,276)	(13,674)	(14,084)	3.00%
59 Total Operating Transfers In (Out)	(636,247)	(175,565)	(55,934)	1,855,662	-3417.61%
60					
61 Excess Revenue/(Expense)	15,239	426,731	4,430	(1,251,463)	-28352.70%
62					
63 Beginning Fund Balance	2,728,715	2,743,954	3,170,685	3,175,114	0.14%
64					
65 Ending Fund Balance	2,743,954	3,170,685	3,175,114	1,923,651	-39.41%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 GOMESA Revenues	38,791	41,783	8,129,848	7,900,000	-2.83%
3 Grant - Lake Pontchartrain Restoration	-	-	-	40,000	100.00%
4 Interest Income	84,075	366,403	100,000	45,000	-55.00%
5 Total Revenues	122,866	408,186	8,229,848	7,985,000	-2.98%
6					
7 EXPENDITURES					
8 Bond Agent Fees	4,000	1,500	2,300	250	-89.13%
9 Prof Serv - Other	4,177	1,105	12,000	12,000	0.00%
10 Lake Pontchartrain Restoration	-	-	-	40,000	100.00%
11 CIP - Lake Pontchartrain	38,791	41,783	9,169,451	8,900,000	-2.94%
12 Total Expenditures	46,968	44,388	9,183,751	8,952,250	-2.52%
13					
14 Excess (Deficiency) of Revenues	75,898	363,798	(953,903)	(967,250)	1.40%
15					
16 Operating Transfers In (Out)					
17	-	-	-	-	0.00%
18 Total Operating Transfers In (Out)	-	-	-	-	0.00%
19					
20 Excess Revenue/(Expense)	75,898	363,798	(953,903)	(967,250)	1.40%
21					
22 Beginning Fund Balance	1,525,686	1,601,584	1,965,382	1,011,479	-48.54%
23					
24 Ending Fund Balance	1,601,584	1,965,382	1,011,479	44,229	-95.63%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem Tax	716,641	941,607	900,951	902,013	0.12%
3 In Lieu Payments	(251)	2,186	2,200	2,200	0.00%
4 Interest Income	16,396	57,664	36,000	44,000	22.22%
5 Other Revenues	93	-	100	100	0.00%
6 State Revenue Sharing	15,261	14,685	16,000	16,000	0.00%
7 Total Revenues	748,140	1,016,142	955,251	964,313	0.95%
8					
9 EXPENDITURES					
10 Salaries	33,118	60,082	66,114	68,107	3.01%
11 Retirement	3,745	6,868	7,603	7,492	-1.47%
12 Medicare / Social Security	449	1,586	959	988	3.01%
13 Ad Val Pension	28,997	35,477	34,236	34,276	0.12%
14 Bank Charges	72	74	150	150	0.00%
15 Capital Outlay	-	28,471	-	-	0.00%
16 Grass Cutting	120	-	1,200	6,500	441.67%
17 Insurance - Flood	-	-	-	7,500	100.00%
18 Insurance - General Liability	7,774	13,668	-	18,000	100.00%
19 Insurance - Hosp, Dntl, Life	12,063	21,384	39,964	76,756	92.06%
20 Insurance - Workmans Compensation	-	85	165	170	3.01%
21 IT Expense	1,711	-	2,500	2,500	0.00%
22 Janitorial Services	11,011	11,182	11,000	15,900	44.55%
23 Office Supplies	3,521	5,826	6,000	6,000	0.00%
24 Prof Serv - Audit	-	2,600	2,600	3,300	26.92%
25 Prof Serv - Other	-	2,165	5,000	4,000	-20.00%
26 R&M - Bldg & Facilities	19,989	33,361	100,000	153,000	53.00%
27 Rent - Equipment	10,038	7,780	11,000	11,000	0.00%
28 State Health Services - DHH	70,000	70,000	70,000	70,000	0.00%
29 Telephone Services	3,261	3,466	3,500	3,500	0.00%
30 Travel	-	108	500	500	0.00%
31 Utilities	4,115	2,902	25,000	2,500	-90.00%
32 Total Expenditures	209,984	307,086	387,492	492,139	27.01%
33					
34 Excess (Deficiency) of Revenues	538,156	709,056	567,759	472,174	-16.84%
35					
36 Operating Transfers In (Out)					
37 Transfer Out-GF (Admin)	(75,142)	(71,425)	(74,536)	(78,768)	5.68%
38 Transfer Out - Fire	-	(210,000)	(100,000)	(100,000)	0.00%
39 Transfer Out - Ambulance	-	-	(123,641)	(142,944)	15.61%
40 Transfer Out-Mosquito	(45,000)	(45,000)	-	-	0.00%
41 Transfer Out-GF (Coroner)	(115,000)	(150,000)	(150,000)	(150,000)	0.00%
42 Total Operating Transfers In (Out)	(235,142)	(476,425)	(448,177)	(471,712)	5.25%
43					
44 Excess Revenue/(Expense)	303,014	232,631	119,582	462	-99.61%
45					
46 Beginning Fund Balance	2,196,184	2,499,198	2,731,829	2,851,412	4.38%
47					
48 Ending Fund Balance	2,499,198	2,731,829	2,851,412	2,851,873	0.02%

	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES				
2 Grant - Fed - Elevation	-	9,000,000	9,000,000	0.00%
3 Grant - Fed - HMGP	-	6,000,000	6,000,000	0.00%
4 Grant - Fed - HRP	-	2,800,000	2,800,000	0.00%
5 Grant - Fed - RCIP	-	4,000,000	4,000,000	0.00%
6 Total Revenues	-	21,800,000	21,800,000	0.00%
7				
8 EXPENDITURES				
9 Bank Charges	-	150	150	0.00%
10 CIP - Elevation	-	9,000,000	9,000,000	0.00%
11 CIP - HMGP	-	6,000,000	6,000,000	0.00%
12 CIP - HRP	-	2,800,000	2,800,000	0.00%
13 CIP - RCIP	-	4,000,000	4,000,000	0.00%
14 Prof Services - Other	56,729	100,000	100,000	0.00%
15				
16 Total Expenditures	56,729	21,900,150	21,900,150	0.00%
17				
18 Excess (Deficiency) of Revenues	(56,729)	(100,150)	(100,150)	0.00%
19				
20 Operating Transfers In (Out)				
21 Transfer In - IDA	100,000	-	-	
22 Total Operating Transfers In (Out)	100,000	-	-	0.00%
23				
24 Excess Revenue/(Expense)	43,271	(100,150)	(100,150)	0.00%
25				
26 Beginning Fund Balance	-	43,271	(56,879)	-231.45%
27				
28 Ending Fund Balance	43,271	(56,879)	(157,029)	176.08%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Grant - Fed - FEMA	13,275,355	7,619,607	36,000,000	30,000,000	-16.67%
3 Grant - Fed - NRCS	-	762,254	1,264,070	-	-100.00%
4 Insurance Proceeds	3,846,659	5,043,569	2,000,000	-	-100.00%
5 Interest	16,659	295,531	75,000	65,000	-13.33%
6 Total Revenues	17,138,673	13,720,961	39,339,070	30,065,000	-23.57%
7					
8 EXPENDITURES					
9 Agent Fees - Bond	-	3,000	1,500	1,500	0.00%
10 Bank Charges	430	730	600	600	0.00%
11 Bond Cost	-	15,275	-	-	0.00%
12 Capital Outlay	146,641	157,660	300,000	500,000	66.67%
13 CIP - Parish Buildings	1,221,514	4,740,523	7,247,000	3,000,000	-58.60%
14 Debris Removal & Demolition	23,351,084	1,325,677	1,000,000	800,000	-20.00%
15 Drainage Expense	9,359,962	1,543,394	100,000	-	-100.00%
16 Interest Expense	495,833	1,676,147	725,000	1,343,150	85.26%
17 Miscellaneous Expense	3,786	780	5,000	5,000	0.00%
18 Parts & Supplies - Machine & Equipment	170,833	3,929	10,000	-	-100.00%
19 Professional Services	7,195,326	3,816,501	1,500,000	250,000	-83.33%
20 R&M - Buildings & Facilities	2,046,822	66,376	100,000	-	-100.00%
21 R&M - Streets	18,646	1,200	-	-	0.00%
22 R&M - Streets Signs	-	213,041	200,000	-	-100.00%
23 R&M - Vehicles	101,469	(273)	-	-	0.00%
24 R&M - Water Services	19,925	-	-	-	0.00%
25 R&M - Waterwater Services	72,535	-	200,000	-	-100.00%
26 Rent - Equipment	375,331	199,333	25,000	-	-100.00%
27 Supplies - Operating	11,840	1,926	-	-	0.00%
28 NRCS Drainage Canals Phase 2	-	-	1,404,523	-	-100.00%
29 Total Expenditures	44,591,977	13,765,218	12,818,623	5,900,250	-53.97%
30					
31 Excess (Deficiency) of Revenues	(27,453,304)	(44,256)	26,520,447	24,164,750	-8.88%
32					
33 Non-Operating Revenues (Expenses)					
34 Loan Proceeds	30,000,000	30,000,000	-	-	0.00%
35 Principle Loan Payment	-	-	-	32,880,000	100.00%
36 Net Non-Operating Revenues (Expenses)	30,000,000	30,000,000	-	32,880,000	0.00%
37					
38 Operating Transfers In (Out)					
39 Transfer In - 2009 Bond	16,111	-	-	-	0.00%
40 Transfer In - 2014 Bond (Drainage)	1,891,789	-	-	-	0.00%
41 Transfer Out - IDA Recovery Programs	-	(100,000)	-	-	0.00%
42 Transfer Out - Utilities	(440,269)	(1,996,890)	-	-	0.00%
43 Transfer Out - Wastewater	(70,487)	(6,950)	-	-	0.00%
44 Total Operating Transfers In (Out)	1,397,144	(2,103,840)	-	-	0.00%
45					
46 Excess Revenue/(Expense)	3,943,839	27,851,904	26,520,447	(8,715,250)	-132.86%
47					
48 Beginning Fund Balance	(25,699,558)	(21,755,715)	6,096,189	32,616,636	435.03%
49					
50 Ending Fund Balance	(21,755,715)	6,096,189	32,616,636	23,901,386	-26.72%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 FEMA PW 65	-	57,422	409,175	300,000	100.00%
3 Total Revenues	-	57,422	409,175	300,000	100.00%
4					
5 EXPENDITURES					
6 Professional Services	1,103	-	-	-	0.00%
7					
8 Total Expenditures	1,103	-	-	-	0.00%
9					
10 Excess (Deficiency) of Revenues	(1,103)	57,422	409,175	300,000	100.00%
11					
12 Operating Transfers In (Out)					
13	-	-	-	-	0.00%
14 Total Operating Transfers In (Out)	-	-	-	-	0.00%
15					
16 Excess Revenue/(Expense)	(1,103)	57,422	409,175	300,000	100.00%
17					
18 Beginning Fund Balance	(408,072)	(409,175)	(351,752)	57,422	-116.32%
19					
20 Ending Fund Balance	(409,175)	(351,752)	57,422	357,422	522.44%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 CDBG Homeowners Rehabilitation	-	-	-	-	0.00%
3 FEMA - Non-Disaster Elevation	-	-	-	-	0.00%
4 CDBG - Non-Disaster Elevation	68,187	-	40,415	-	-100.00%
5 Total Revenues	<u>68,187</u>	<u>-</u>	<u>40,415</u>	<u>-</u>	<u>-100.00%</u>
6					
7 EXPENDITURES					
8 FEMA Non-Disaster Elevation					
9 Construction	-	-	-	-	0.00%
10 Miscellaneous	-	(50)	-	-	0.00%
11 Prof Serv - Consulting	-	-	-	-	0.00%
12 Prof Serv - Notary	-	-	-	-	0.00%
13 Salaries - Adm Assistant	-	-	-	-	0.00%
14 Total FEMA Non-Disaster Elevation	<u>-</u>	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
15					
16					
17 TOTAL EXPENDITURES	<u>-</u>	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
18					
19 Excess (Deficiency) of Revenues	68,187	50	40,415	-	-100.00%
20					
21 Operating Transfers In (Out)					
22					
23 Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
24					
25 Excess Revenue/(Expense)	68,187	50	40,415	-	-100.00%
26					
27 Beginning Fund Balance	<u>(108,602)</u>	<u>(40,415)</u>	<u>(40,365)</u>	50	-100.12%
28					
29 Ending Fund Balance	<u>(40,415)</u>	<u>(40,365)</u>	50	50	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem taxes	746,501	980,840	938,491	939,993	0.16%
3 Grant - FINS	48,540	-	48,540	48,540	0.00%
4 In Lieu Payments	2,277	2,277	2,300	2,300	0.00%
5 Interest Income	9,547	29,674	19,000	22,000	15.79%
6 JD Housing ACT 942	-	516	-	-	0.00%
7 Juvenile Fees	-	6,220	15,000	12,000	-20.00%
8 Other Revenues	-	4,400	5,000	5,000	0.00%
9 Total Revenues	806,866	1,023,928	1,028,331	1,029,833	0.15%
10					
11 EXPENDITURES					
12 Salaries - FINS	47,001	11,254	47,008	47,001	-0.01%
13 Salaries - Probation Officers	113,048	106,741	117,789	123,994	5.27%
14 Retirement Contributions	18,406	7,342	18,952	18,809	-0.75%
15 Medicare/SSN - Employer	2,140	888	2,390	2,479	3.76%
16 Ad Val Pension	30,180	36,955	35,663	35,720	0.16%
17 Bank Charges	72	74	150	150	0.00%
18 Gasoline & Fuel	1,473	504	1,500	1,000	-33.33%
19 Grass Cutting	1,395	1,260	2,000	2,340	17.00%
20 Insurance - General Liability	10,252	13,789	11,000	7,800	-29.09%
21 Insurance - Hosp, Dntl, Life	53,040	11,646	48,786	64,062	31.31%
22 Insurance - Workmans Compensation	-	-	5,135	5,400	5.15%
23 IT Expense	5,983	(253)	2,500	2,500	0.00%
24 Janitorial Services	17,637	12,484	8,120	7,800	-3.94%
25 Juvenile Housing	768	9,472	2,500	40,000	1500.00%
26 Lease Clearing	-	4,372	-	-	0.00%
27 Miscellaneous	-	-	1,000	500	-50.00%
28 Monitoring Services	-	-	50,000	5,000	-90.00%
29 Prof Serv - Audit	-	5,200	5,200	6,700	28.85%
30 Prof Serv - Other	4,013	19,019	12,000	7,500	-37.50%
31 R&M - Other	354	1,297	5,000	2,500	-50.00%
32 R&M Vehicles	1,312	4,404	2,500	2,500	0.00%
33 Rent - Equipment	4,106	-	6,000	6,000	0.00%
34 Settlements	-	37,500	20,000	10,000	-50.00%
35 Supplies - Operating	3,820	1,454	4,500	2,000	-55.56%
36 Telephone	4,201	4,074	4,500	3,800	-15.56%
37 Training, Seminars	25	1,223	2,500	2,500	0.00%
38 Utilities	-	-	2,000	2,000	0.00%
39 Total Expenditures	323,757	290,699	418,693	410,055	-2.06%
40					
41 Excess (Deficiency) of Revenues	483,109	733,229	609,638	619,778	1.66%
42					
43 Operating Transfers In (Out)					
44 Transfer Out-GF (Admin)	(64,490)	(61,634)	(64,423)	(68,400)	6.17%
45 Transfer Out- Criminal Court (Salaries& Ben)	(175,000)	(419,000)	(488,411)	(499,303)	2.23%
46 Total Operating Transfers In (Out)	(239,490)	(480,634)	(552,835)	(567,703)	2.69%
47					
48 Excess Revenue/(Expense)	243,619	252,595	56,804	52,075	-8.32%
49					
50 Beginning Fund Balance	1,239,215	1,482,834	1,735,429	1,792,233	3.27%
51					
52 Ending Fund Balance	1,482,834	1,735,429	1,792,233	1,844,308	2.91%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 LASAFE Grant	2,140,207	2,623,657	1,590,630	-	-100.00%
3 DOTD Grant	-	-	4,500,000	3,360,000	-25.33%
4 Total Revenues	2,140,207	2,623,657	6,090,630	3,360,000	-44.83%
5					
6 EXPENDITURES					
7 Bank Charges	-	-	500	500	0.00%
8 CIP - LASAFE	2,261,201	2,721,048	1,585,680	-	-100.00%
9 Prof Serv - Other - Engineering	-	-	-	-	0.00%
10 Prof Serv - Other - Other	1,508	1,025	-	-	0.00%
11 CIP - Highway 61 Improvements	-	31,449	5,250,000	4,200,000	-20.00%
12 Prof Serv - Other - Engineering	131,063	-	-	-	0.00%
13 Prof Serv - Other - Other	-	-	-	420,000	100.00%
14 Total Expenditures	2,393,772	2,753,522	6,836,180	4,620,500	-32.41%
15					
16 Excess (Deficiency) of Revenues	(253,565)	(129,865)	(745,550)	(1,260,500)	69.07%
17					
18 Operating Transfers In (Out)					
19 Transfer In- Economic Development	181,226	-	-	-	0.00%
20 Transfer In- 2014 Bond	-	200,000	1,070,000	-	-100.00%
21 Total Operating Transfers In (Out)	181,226	200,000	1,070,000	-	-100.00%
22					
23 Excess Revenue/(Expense)	(72,339)	70,135	324,450	(1,260,500)	-488.50%
24					
25 Beginning Fund Balance	(5,511)	(77,850)	(7,713)	316,737	-4206.53%
26					
27 Ending Fund Balance	(77,850)	(7,713)	316,737	(943,763)	-397.96%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 LCDBG Grant	-	-	319,047	-	-100.00%
3 Total Revenues	-	-	319,047	-	-100.00%
4					
5 EXPENDITURES					
6 Bank Charges	387	-	60	60	0.00%
7 Prof Services - Other	205	-	91,385	-	-100.00%
8 CIP - HVAC - CAO - Edgard	11,025	1,230	107,916	-	-100.00%
9 CIP - HVAC - CAO - Reserve	11,025	1,230	119,746	-	-100.00%
10 Total Expenditures	22,642	2,460	319,107	60	-99.98%
11					
12 Excess (Deficiency) of Revenues	(22,642)	(2,460)	(60)	(60)	0.00%
13					
14 Operating Transfers In (Out)					
15					
16 Total Operating Transfers In (Out)	-	-	-	-	0.00%
17					
18 Excess Revenue/(Expense)	(22,642)	(2,460)	(60)	(60)	0.00%
19					
20 Beginning Fund Balance	-	(22,642)	(25,102)	(25,162)	0.24%
21					
22 Ending Fund Balance	(22,642)	(25,102)	(25,162)	(25,222)	0.24%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem taxes	5,225,509	6,865,796	6,569,435	6,608,438	0.59%
3 Grant - CPRA	-	-	-	500,000	100.00%
4 Grant - FEMA-BRIC	-	-	-	203,296	100.00%
5 Grant - Fed - HUD	-	-	-	14,000,000	100.00%
6 Grant - State - LADOTD - St. John Side Walks	-	-	-	628,277	100.00%
7 In Lieu Payments	(1,830)	15,942	16,000	16,000	0.00%
8 Interest Income	74,100	369,966	150,000	200,000	33.33%
9 Total Revenues	5,297,780	7,251,704	6,735,435	22,156,011	228.95%
10					
11 EXPENDITURES					
12 Ad Val Pension	211,433	258,684	249,639	251,121	0.59%
13 Bank Charges	63	63	300	300	0.00%
14 Bond Costs	200	200	100	200	100.00%
15 Capital Outlay Equipment	-	-	-	1,000,000	100.00%
16 CPRA Grant	-	-	-	550,000	100.00%
17 FEMA BRIC Grant	-	-	-	287,876	100.00%
18 Professional Services	2,567	414,790	1,000,000	1,000,000	0.00%
19 Drainage Expenses	-	462,252	2,000,000	2,000,000	0.00%
20 CIP - Reserve Relief Homewood Pump Station Replace & Drainage Improvement	-	-	-	14,000,000	100.00%
21 CIP - St John Sidewalks and Drainage Imp	-	-	-	800,000	100.00%
22 CIP - Drainage Improvements - Main to Hemlock	-	-	-	750,000	100.00%
23 Total Expenditures	214,264	1,135,990	3,250,039	20,639,497	535.05%
24					
25 Excess (Deficiency) of Revenues	5,083,516	6,115,713	3,485,396	1,516,514	-56.49%
26					
27 Operating Transfers In (Out)					
28 Transfer Out to PW - Drainage	-	-	(3,000,000)	(6,500,000)	116.67%
29 Total Operating Transfers In (Out)	-	-	(3,000,000)	(6,500,000)	116.67%
30					
31 Excess Revenue/(Expense)	5,083,516	6,115,713	485,396	(4,983,486)	-1126.68%
32					
33 Beginning Fund Balance	16,205,692	21,286,738	27,402,451	27,887,848	1.77%
34 Restatement					
35					
36 Ending Fund Balance	21,286,738	27,402,451	27,887,848	22,904,361	-17.87%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Cities Readiness Initiative (State Grant)	19,866	19,866	20,000	19,866	-0.67%
3 Donations	-	275	-	-	0.00%
4 Entergy Grant	160,000	200,000	200,000	200,000	0.00%
5 Grant - Fed - SHSP	-	-	2,500	2,500	0.00%
6 Grant - State - EMPG	28,584	30,078	30,000	30,000	0.00%
7 Insurance Proceeds	47,445	-	-	-	0.00%
8 Interest Income	7,808	24,245	15,000	15,000	0.00%
9 Other Revenues	8,912	16,885	2,000	2,000	0.00%
10 Total Revenues	272,614	291,349	269,500	269,366	-0.05%
11					
12 EXPENDITURES					
13 Salaries-Civil Defense	193,329	190,957	247,616	248,663	0.42%
14 Salary - Director	-	-	115,000	115,000	0.00%
15 Retirement-Civil Defense	18,157	15,333	41,126	39,453	-4.07%
16 Medicare/Social Security	3,079	1,795	5,258	5,273	0.29%
17 Advertising, Marketing, Printing	2,815	-	1,500	1,500	0.00%
18 Bank Charges	73	294	100	100	0.00%
19 Capital Outlay	12,320	11,180	-	-	0.00%
20 Civil Defense Programs	2,385	2,664	6,000	2,700	-55.00%
21 Dues, Subscriptions, Memberships	2,836	8,441	2,500	10,000	300.00%
22 Gasonline & Fuel	2,433	2,108	2,200	2,200	0.00%
23 Insurance - General Liability	23,827	40,757	24,000	50,000	108.33%
24 Insurance - Hosp, Dntl, Life	24,087	26,039	163,481	188,537	15.33%
25 Insurance - Workman's Comp	1,000	596	907	909	0.29%
26 Interest Expense	-	11	-	-	0.00%
27 IT Expense	12,509	9,997	7,000	7,000	0.00%
28 Janitorial Services	28,720	38,846	12,000	41,976	249.80%
29 Lease Clearing	-	3536.19	-	-	0.00%
30 Prof Serv - Audit	-	2,600	2,600	3,300	26.92%
31 Prof Serv - Other	11,036	20,125	10,000	12,000	20.00%
32 R&M - Building/Grounds	7,639	883	4,750	4,750	0.00%
33 R&M - Other	4,329	221	-	-	0.00%
34 R&M - Vehicles	6,392	9,022	8,000	4,000	-50.00%
35 Rent Equipment	3,779	-	4,400	4,400	0.00%
36 Settlements - Other	140	-	-	-	0.00%
37 Supplies - Operating	10,276	9,029	12,000	8,000	-33.33%
38 Telephone	8,587	10,673	10,000	10,000	0.00%
39 Training & Travel	8,692	3,944	10,500	7,500	-28.57%
40 Uniforms	651	-	-	-	0.00%
41 Utilities	11,444	29,474	23,000	23,000	0.00%
42 CIP - EOC Bldg Repairs	140,867	22,370	-	-	0.00%
41 Total Expenditures	541,403	460,896	713,938	790,262	10.69%
44					
45 Excess (Deficiency) of Revenues	(268,789)	(169,547)	(444,438)	(520,896)	17.20%
46					

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
47 Operating Transfers In (Out)					
48 Transfer Out-General Fund - Reim DA Sal	(3,700)	(4,425)	(4,558)	(4,695)	3.00%
49 Transfer Out - General Fund (Admin Fees)	(11,332)	(22,531)	(23,657)	(25,546)	7.98%
50 Transfer In - Public Works (Admin Fees)	19,693	19,285	26,482	44,393	67.63%
51 Transfer In - 911 (Admin Fees)	35,610	52,130	26,482	99,045	274.00%
52 Transfer In - Utilities (Admin Fees)	19,963	19,285	26,482	44,393	67.63%
53 Transfer In - Street Lights (Admin Fees)	19,963	19,285	26,482	52,200	97.11%
54 Transfer In - Wastewater (Admin Fees)	19,963	19,285	26,482	44,393	67.63%
55 Transfer In - Fire Dept (Acct Sal)	55,707	-	-	-	0.00%
56 Transfer In - Animal Shelter	9,847	9,642	13,241	26,100	97.11%
57 Transfer In - 911	180,000	-	327,000	241,000	-26.30%
58 Total Operating Transfers In (Out)	345,714	111,956	444,438	521,283	17.29%
59					
60 Excess Revenue/(Expense)	76,925	(57,592)	-	387	100.00%
61					
62 Beginning Fund Balance	833,357	910,283	852,552	852,552	0.00%
63					
64 Ending Fund Balance	910,283	852,552	852,552	852,939	0.05%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 ACT 170 State Revenue	-	100,000	-	-	0.00%
3 Ad Valorem - Grass Leins	48,203	42,056	42,000	45,000	7.14%
4 Culvert Inspection Fees	21,072	8,695	8,500	8,500	0.00%
5 Demolition Liens	-	-	10,000	10,000	0.00%
6 DOPS Settlement Fees	2,577	16,035	25,000	25,000	0.00%
7 Expressway Commission	50,000	50,000	50,000	50,000	0.00%
8 Grant - FEMA	-	110,917	-	-	0.00%
9 Grant - Fed-FEMA-Gusta	1,620	92,321	-	-	0.00%
10 Grant - Fed - Stormwater Sampler Equipment	-	-	11,210	-	-100.00%
11 Grant - State - LADOTD - St. John Side Walks	-	-	628,277	-	-100.00%
12 Grant - State - Other	350,000	-	-	-	0.00%
13 Grass Violations Liens	8,892	16,683	8,500	8,500	0.00%
14 Insurance Proceeds	-	12,015	-	-	0.00%
15 Interest Income	9,066	38,396	6,000	25,000	316.67%
16 Judgement Liens	2,320	17,120	2,100	4,000	90.48%
17 Other Income	178,242	275,593	200,000	215,000	7.50%
18 Parish Transportation	536,532	562,601	500,000	500,000	0.00%
19 Rents	725	657	-	500	100.00%
20 Sales Tax Revenue	4,743,452	4,761,686	4,218,100	4,639,870	10.00%
21 Tech Fees	-	170	-	-	0.00%
22 Vehicle Liens	432	955	-	1,500	100.00%
23 Total Revenues	5,958,865	6,105,900	5,709,687	5,532,870	-3.10%
24 EXPENDITURES					
26 Salaries	2,630,561	2,697,083	2,933,209	2,948,247	0.51%
27 Salaries - Code Enforcement	285,630	450,348	464,984	495,184	6.49%
28 Salary - Director	118,299	121,839	124,571	128,308	3.00%
29 Retirement Contributions	344,449	211,761	379,830	368,515	-2.98%
30 Medicare / Social Security	58,772	51,965	64,713	65,530	1.26%
31 Advertising / Marketing	1,990	-	1,500	-	-100.00%
32 Bank Charges	1,503	1,275	1,500	1,500	0.00%
33 Canal Spraying	112,000	235,100	250,000	300,000	20.00%
34 Capital Outlay	767,493	1,472,568	500,000	500,000	0.00%
35 Capital Outlay - Leases	-	334,876	-	335,000	100.00%
36 Capital Outlay - STREETS	-	36,433	300,000	-	-100.00%
37 Concrete Contract	682,776	1,077,795	1,000,000	1,000,000	0.00%
38 Culverts	85,087	65,110	75,000	75,000	0.00%
39 Demolition (P&Z)	263,049	92,890	250,000	30,000	-88.00%
40 Drainage Expense	231,277	1,417,262	2,000,000	5,000,000	150.00%
41 Dues. Subscrip, Memberships	34,318	37,749	5,000	5,000	0.00%
42 Gas & Fuel	476,648	461,991	500,000	500,000	0.00%
43 Grass Cutting	254,565	295,591	315,000	360,000	14.29%
44 Insurance - General Liability	185,162	140,783	110,000	125,000	13.64%
45 Insurance - Hosp, Dntl, Life	1,173,019	972,903	1,676,965	1,524,221	-9.11%
46 Insurance - Workers Compensation	374,864	225,276	305,505	307,943	0.80%
47 Interest Expense	7,641	5,679	5,800	5,800	0.00%
48 Interest Expense - Lease	-	23,112	-	25,000	100.00%
49 IT Expense	39,080	37,944	30,000	30,000	0.00%
50 Janitorial Services	22,945	23,328	17,000	16,500	-2.94%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
51 Lease Clearing					
52 Miscellaneous	(80)	386	5,000	1,000	-80.00%
53 Office Supplies	27,362	25,129	30,000	30,000	0.00%
54 Parts & Supplies - Machinery & Equip	291,056	353,762	300,000	325,000	8.33%
55 Prof Serv - Audit	23,750	24,700	24,700	31,700	28.34%
56 Prof Serv - Engineering	108,545	44,336	50,000	-	-100.00%
57 Prof Serv - Other	202,845	158,092	150,000	300,000	100.00%
58 R&M - Buildings	107,096	128,295	75,000	75,000	0.00%
59 R&M - Streets	969,923	1,431,608	1,500,000	1,800,000	20.00%
60 R&M - Street Signs	41,295	26,302	40,000	40,000	0.00%
61 R&M - Vehicles	156,269	163,927	120,000	70,000	-41.67%
62 Rent - Equipment	80,466	24,663	60,000	60,000	0.00%
63 Sales Tax Commission	99,078	109,032	88,580	97,437	10.00%
64 Settlements	17,602	7,562	40,000	40,000	0.00%
65 Telephone	15,008	18,591	30,000	30,000	0.00%
66 Travel & Training	1,867	694	3,000	3,000	0.00%
67 Uniform	36,837	33,743	40,000	40,000	0.00%
68 Utilities	65,221	54,441	70,000	55,000	-21.43%
69 Zoning Violations (P&Z)	79,953	98,662	120,000	100,000	-16.67%
70 CIP - Carrolwood Restoration	1,205,988	1,335,950	-	-	0.00%
71 CIP - St. John Sidewalks	-	-	228,095	-	-100.00%
72 Total Expenditures	11,681,203	14,530,535	14,284,954	17,244,883	20.72%
73					
74 Excess (Deficiency) of Revenues	(5,722,339)	(8,424,635)	(8,575,267)	(11,712,013)	36.58%
75					
76 Lease Financing (Expenses)					
77 Lease Proceeds	24,505	334,876	-	335,000	100.00%
78 Lease Clearing	(971)	(117,660)	-	-	0.00%
79 Lease Principal - Equipment	(15,754)	(130,153)	-	(130,000)	100.00%
80 Lease Principal - Vehicle	(86,208)	-	-	-	0.00%
81 Total Non-Operating Revenues (Expenses)	(78,428)	87,063	-	205,000	100.00%
82					
83 Operating Transfers In (Out)					
84 Transfer In - Sales Tax District	4,900,000	1,000,000	6,000,000	6,000,000	0.00%
85 Transfer In - Levee (Drainage)	-	-	3,000,000	6,500,000	116.67%
86 Transfer In - Utilities (Mechanic's Salary)	143,437	148,415	162,151	162,264	0.07%
87 Transfer In - Street Lights (Dir/Asst Dir Salary)	72,949	80,120	74,432	78,736	5.78%
88 Transfer In - WasteWater (Mechanic's Salary)	143,437	148,415	162,151	162,264	0.07%
89 Transfer In - 2015 Bond (Drainage)	-	800,018	-	-	0.00%
90 Transfer In - Fire Services (Vehicle Foreman Salary)	100,338	105,941	114,178	-	100.00%
91 Transfer Out - General Fund (Admin Fees)	(812,744)	(811,987)	(835,090)	(880,097)	5.39%
92 Transfer Out - Public Safety (Admin)	(19,693)	(19,285)	(26,482)	(44,393)	67.63%
93 Transfer Out - Street Lights	(14,649)	(15,530)	(15,990)	(33,282)	108.14%
94 Transfer Out - General Fund-DA Sal reim	(18,600)	(22,246)	(22,913)	(23,600)	3.00%
95 Transfer Out - Solid Waste	-	-	-	(250,000)	100.00%
96 Transfer Out - Restore	(10,000)	(25,511)	-	-	0.00%
97 Total Operating Transfers In (Out)	4,484,475	1,388,351	8,612,437	11,671,893	35.52%
98					
99 Excess Revenue/(Expense)	(1,316,292)	(6,949,221)	37,170	164,879	343.58%
100					
101 Beginning Fund Balance	2,241,697	925,405	327,621	364,791	11.35%
102					
103 Ending Fund Balance	925,405	327,621	364,791	529,670	45.20%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem Tax	1,679,628	2,206,872	2,111,604	2,126,860	0.72%
3 Admission Gym & Fields	2,373	1,751	6,000	6,000	0.00%
4 Admission Pool	-	-	1,500	1,500	0.00%
5 Concession Sales	7,848	8,932	7,500	7,500	0.00%
6 Donations	8,000	126,000	-	-	0.00%
7 Facility Rentals - Building	14,965	12,870	15,000	17,000	13.33%
8 Grant - FHWA Rec Trails-Lucy Levee Trail	32,862	-	-	-	0.00%
9 In Lieu Payments	5,124	5,124	5,150	5,150	0.00%
10 Interest Income	27,265	93,802	75,000	77,000	2.67%
11 Other Revenues	6,408	25,188	11,000	11,000	0.00%
12 Registration - Other	6,875	3,080	3,800	3,800	0.00%
13 Sports Programs	25,787	36,098	26,000	26,000	0.00%
14 Video Poker	847,834	679,774	675,000	675,000	0.00%
15 Total Revenues	2,664,969	3,199,491	2,937,554	2,956,810	0.66%
16					
17 EXPENDITURES					
18 Salaries	354,613	376,487	451,308	521,781	15.62%
19 Salary - Director	96,340	99,271	101,323	104,363	3.00%
20 Salaries - Summer Recreation	-	-	27,000	-	-100.00%
21 Insurance - Health,Dental,Life	81,738	82,634	185,211	240,178	29.68%
22 Retirement Contributions	47,077	50,356	59,951	65,431	9.14%
23 Medicare/Social Security	12,232	9,922	9,302	10,368	11.46%
24 Ad Valorem Pension Expense	67,665	83,149	80,241	80,821	0.72%
25 Advertising / Marketing	390	-	2,500	2,500	0.00%
26 Bank Charges	1,722	1,933	1,600	1,600	0.00%
27 Capital Outlay	85,004	92,267	350,000	380,000	8.57%
28 Concession Products	2,988	4,280	5,000	8,000	60.00%
29 Dues, Subscriptions, Memberships	7,502	9,227	500	4,000	700.00%
30 Gasoline & Fuel	19,348	11,076	10,000	15,000	50.00%
31 Grass Cutting	227,140	241,140	285,000	255,500	-10.35%
32 Insurance - Flood	-	183	-	7,000	100.00%
33 Insurance - General Liability	66,306	86,491	75,000	90,000	20.00%
34 Insurance - Workmen's Comp./Unempl.	16,718	9,573	10,891	12,038	10.53%
35 Interest Expense	667	56	620	620	0.00%
36 Interest Expense - Leases	-	1,636	-	1,700	100.00%
37 IT Expense	28,398	7,600	15,000	30,000	100.00%
38 Janitorial Services	23,177	29,067	32,500	30,500	-6.15%
39 Lease Clearing	-	3,965	-	-	0.00%
40 Miscellaneous	140	4,425	1,000	1,000	0.00%
41 Other Programs	1,026	3,859	60,000	60,000	0.00%
42 Prof Serv - Audit	5,200	5,200	5,200	6,700	28.85%
43 Prof Serv - Other	24,777	78,510	40,000	80,000	100.00%
44 R&M - Other	115,559	166,880	475,000	300,000	-36.84%
45 R&M - Pools	3,878	54,131	50,000	50,000	0.00%
46 R&M - Vehicle	11,037	5,920	12,000	4,000	-66.67%
47 Rent Equipment	3,678	-	5,000	5,000	0.00%
48 Settlements	-	-	5,000	4,000	-20.00%
49 Sports Programs	62,939	84,659	115,000	115,000	0.00%
50 Supplies - Operating	26,026	13,387	25,000	40,000	60.00%
51 Telephone	10,712	10,562	10,300	10,300	0.00%
52 Travel & Training	919	4,004	7,500	7,500	0.00%
53 Uniforms	2,862	3,657	5,000	5,500	10.00%
54 Utilities	93,753	124,071	110,000	125,000	13.64%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
55 Construction in Progress	322,242	105,900	-	-	0.00%
56 CIP - Miss Trail Ph IV	134,649	-	-	-	0.00%
57 CIP - Lucy Levee Trail Phase II	-	47,146	669,000	500,000	-25.26%
58 CIP - EJP Airnasium	-	496,358	-	-	0.00%
59 CIP - F1 & F3 Synthetic Turf	-	557,886	-	-	0.00%
60 CIP - F2 Synthetic Turf	-	214,690	-	-	0.00%
61 CIP - Football Field Synthetic Turf	-	-	-	270,000	100.00%
62 Total Expenditures	1,958,422	3,181,556	3,297,947	3,445,400	4.47%
63					
64 Lease Financing (Expenditures)					
65 Lease Proceeds	90,118	-	-	-	0.00%
66 Lease Interest	(722)	-	-	-	0.00%
67 Lease Principal - Equipment	-	(18,331)	-	(18,500)	100.00%
68 Lease Principal - Vehicle	(14,144)	-	-	-	0.00%
69 Total Lease Revenues (Expenditures)	75,252	(18,331)	-	(18,500)	0.00%
70					
64 Excess (Deficiency) of Revenues	781,799	(396)	(360,393)	(507,090)	40.70%
72					
73 Operating Transfers In (Out)					
74 Transfer Out - General Fund -Admin.	(237,061)	(244,315)	(252,799)	(262,907)	4.00%
75 Transfer Out - 2022 Bond (WB Multi Purpose)	-	-	(1,400,000)	-	-100.00%
76 Total Operating Transfers In (Out)	(237,061)	(244,315)	(1,652,799)	(262,907)	-84.09%
77					
78 Excess Revenue/(Expense)	544,738	(244,711)	(2,013,193)	(769,998)	-61.75%
79					
80 Beginning Fund Balance	3,070,858	3,609,424	3,364,711	1,351,518	-59.83%
81					
82 Ending Fund Balance	3,609,424	3,364,711	1,351,518	581,521	-56.97%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 RESTORE Revenues	285,971	-	150,000	150,000	0.00%
3					
4 Total Revenues	285,971	-	150,000	150,000	0.00%
5					
6 EXPENDITURES					
7 CIP - Belle Terre Streetscape	159,208	-	-	-	0.00%
8 CIP - Manchac Greenway Master Plan	-	-	150,000	150,000	0.00%
9 Prof Serv - Other - Engineering	6,678	-	-	-	0.00%
10 Prof Serv - Other	8,908	7,154	-	-	0.00%
11 Supplies - Operating	213	-	-	-	0.00%
12 Total Expenditures	175,006	7,154	150,000	150,000	0.00%
13					
14 Excess (Deficiency) of Revenues	110,965	(7,154)	-	-	0.00%
15					
16 Operating Transfers In (Out)					
17 Transfer In- Public Works	10,000	25,511	-	1,500	100.00%
18					
19 Total Operating Transfers In (Out)	10,000	25,511	-	1,500	100.00%
20					
21 Excess Revenue/(Expense)	120,965	18,357	-	1,500	100.00%
22					
23 Beginning Fund Balance	(140,733)	(19,768)	(1,411)	(1,411)	0.00%
24					
25 Ending Fund Balance	(19,768)	(1,411)	(1,411)	89	-106.29%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Interest Income	62,784	148,965	78,000	47,000	-39.74%
3 Sales Tax	11,708,537	11,567,544	10,559,300	11,615,230	10.00%
4 Total Revenues	11,771,321	11,716,509	10,637,300	11,662,230	9.64%
5					
6 EXPENDITURES					
7 Bank Charges	64	63	350	350	0.00%
8 Professional Services	-	1,000	2,200	1,000	-54.55%
9 Sales Tax Commissions	244,294	264,968	221,745	243,920	10.00%
10 Total Expenditures	244,357	266,032	224,295	245,270	9.35%
11					
12 Excess (Deficiency) of Revenues	11,526,964	11,450,477	10,413,005	11,416,960	9.64%
13	-				
14 Operating Transfers In (Out)	-				
15 Transfer Out - Roads & Bridges	(4,900,000)	(1,000,000)	(6,000,000)	(6,000,000)	0.00%
16 Transfer Out - Utilities	(3,700,000)	(5,900,000)	(3,700,000)	(4,000,000)	8.11%
17 Transfer Out - PWS Construction	(73,500)	(82,497)	(100,000)	(81,966)	-18.03%
18 Transfer Out - Wastewater	(2,700,000)	(5,329,607)	(2,700,000)	(2,700,000)	0.00%
19 Transfer Out - Pub. Imp. Bonds - STD	(1,352,073)	(567,565)	(571,350)	(1,035,850)	81.30%
20 Total Operating Transfers In (Out)	(12,725,573)	(12,879,669)	(13,071,350)	(13,817,816)	5.71%
21	-				
22 Excess Revenue/(Expense)	(1,198,609)	(1,429,192)	(2,658,345)	(2,400,856)	-9.69%
23					
24 Beginning Fund Balance	11,774,362	10,575,753	9,146,561	6,488,216	-29.06%
25	-				
26 Ending Fund Balance	10,575,753	9,146,561	6,488,216	4,087,360	-37.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem Tax	739,036	970,913	929,106	939,993	1.17%
3 Grant - State - LGAP	-	58,800	-	-	0.00%
4 In Lieu Payments	2,255	2,255	2,200	2,200	0.00%
5 Interest Income	4,684	5,903	5,000	3,000	-40.00%
6 Total Revenues	745,975	1,037,871	936,306	945,193	0.95%
7					
8 EXPENDITURES					
9 Ad Val Pension	29,878	36,585	35,306	35,720	1.17%
10 Bank Charges	66	85	80	80	0.00%
11 Capital Outlay	-	24,550	-	-	0.00%
12 Council of Aging	650,000	675,000	798,915	699,533	-12.44%
13 Grass Cutting	4,530	9,180	19,010	16,608	-12.64%
14 Insurance - Flood	2,993	10,479	8,765	9,000	2.68%
15 Insurance - General	25,542	44,908	32,000	29,500	-7.81%
16 Janitorial Services	21,856	18,106	18,940	25,452	34.38%
17 Professional Services	217	1,999	3,290	3,000	-8.81%
18 R&M - Buildings	19,741	17,420	20,000	125,000	525.00%
19 Telephone Services	-	1,185	-	1,300	100.00%
20 CIP - Edgard Canopy	96,187	16,816	-	-	0.00%
21 Total Expenditures	851,011	856,314	936,306	945,193	0.95%
22					
23 Excess (Deficiency) of Revenues	(105,036)	181,557	-	-	0.00%
24					
25 Beginning Fund Balance	685,044	580,008	761,565	761,565	0.00%
26					
27 Ending Fund Balance	580,008	761,565	761,565	761,565	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
REVENUES					
1 Ad Valorem Tax	2,837,430	3,732,614	3,594,420	3,617,550	0.64%
2 In lieu Payments	8,723	8,723	9,000	9,000	0.00%
3 Interest Income	41,938	159,845	80,000	100,000	25.00%
4 Other Revenue	5,105	10,262	3,500	3,500	0.00%
5 State Revenue Sharing	32,042	6,029	15,000	15,000	0.00%
6 Total Revenues	2,925,238	3,917,473	3,701,920	3,745,050	1.17%
EXPENDITURES					
9 Salaries	195,017	177,897	252,253	206,706	-18.06%
10 Retirement Contributions	16,410	14,299	23,397	22,738	-2.82%
11 Medicare / Social Security	5,562	4,763	6,684	2,997	-55.15%
12 Ad Valorem Pension Expense	114,841	140,608	136,588	137,467	0.64%
13 Bank Charges	108	221	350	350	0.00%
14 Capital Outlay - Equipment	5,801	-	300,000	180,000	-40.00%
15 Capital Outlay - Buildings	-	104,625	250,000	100,000	-60.00%
16 Dues, Subscriptions, Memberships	1,634	1,379	1,000	1,000	0.00%
17 Equipment - Rent	-	-	-	12,000	100.00%
18 Insurance General	1,031	1,846	-	15,000	100.00%
19 Insurance - Hosp, Dntl, Life	54,200	39,316	119,410	106,810	-10.55%
20 Insurance - Workmans Compensation	9,288	5,573	9,867	9,901	0.34%
21 Interest Expense	-	1,081	1,300	1,300	0.00%
22 Interest Expense - Lease	-	1,868	-	2,000	100.00%
23 IT Expense	5,138	8,157	5,000	5,000	0.00%
24 Janitorial Services	15,936	11,950	9,150	15,840	73.11%
25 Lease Clearing	-	(12,990)	-	-	0.00%
26 Lease Principal	-	23,031	-	25,000	100.00%
27 Miscellaneous	594	102	3,000	1,000	-66.67%
28 Prof Serv - Audit	5,200	5,200	5,200	11,300	117.31%
29 Prof Serv - Other	3,234	4,978	10,000	10,000	0.00%
30 R&M - Other	251,398	271,149	500,000	800,000	60.00%
31 R&M Street Light	-	85,559	-	-	0.00%
32 R&M - Vehicles	11,648	42,625	25,000	125,000	400.00%
33 Supplies - Operating	-	44,102	5,000	15,000	200.00%
34 Uniforms	527	802	2,500	2,500	0.00%
35 Utilities	784,268	994,500	850,000	850,000	0.00%
36 CIP - LED Interstate	-	12,000	-	660,000	0.00%
37 Total Expenditures	1,481,833	1,984,642	2,515,698	3,318,908	31.93%
39 Excess (Deficiency) of Revenues	1,443,405	1,932,831	1,186,222	426,142	-64.08%
Operating Transfers In (Out)					
42 Transfer In - Public Works	14,649	15,530	15,990	33,282	108.14%
43 Transfer Out - Gen Fund (Admin Fees)	(313,956)	(289,563)	(291,525)	(310,793)	6.61%
44 Transfer Out - Public Works (Dir/Asst Dir Sal)	(72,949)	(80,120)	(74,432)	(78,736)	5.78%
45 Transfer Out - Public Safety (Admin Fees)	(19,963)	(19,285)	(26,482)	(52,200)	97.11%
46 Transfer Out - Fire (Warehouse)	-	(210,000)	-	-	0.00%
47 Transfer Out - 2022 Bond (WB Multi Purpose)	-	-	(3,000,000)	-	-100.00%
48 Total Operating Transfers In (Out)	(392,219)	(583,437)	(3,376,450)	(408,447)	-87.90%
50 Excess Revenue/(Expense)	1,051,186	1,349,394	(2,190,229)	17,695	-100.81%
52 Beginning Fund Balance	5,888,425	6,939,611	8,289,007	6,098,778	-26.42%
54 Ending Fund Balance	6,939,611	8,289,007	6,098,778	6,116,473	0.29%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem Taxes	361,016	475,615	450,476	455,754	1.17%
3 In Lieu Payments	(126)	1,093	1,200	1,200	0.00%
4 Interest Income	977	3,619	1,000	300	-70.00%
5 Mosquito Control Fee Revenue	365,649	540,413	490,600	510,000	3.95%
6 Total Revenues	<u>727,517</u>	<u>1,020,740</u>	<u>943,276</u>	<u>967,254</u>	<u>2.54%</u>
7					
8 EXPENDITURES					
9 Ad Val Pension	14,498	17,738	17,118	17,319	1.17%
10 Bank Charges	64	64	150	150	0.00%
11 Contractual Agreements	800,122	800,123	824,127	848,850	3.00%
12 Professional Services	205	-	-	-	0.00%
13 Total Expenditures	<u>814,889</u>	<u>817,925</u>	<u>841,395</u>	<u>866,319</u>	<u>2.96%</u>
14					
15 Excess (Deficiency) of Revenues	<u>(87,372)</u>	<u>202,816</u>	<u>101,881</u>	<u>100,935</u>	<u>-0.93%</u>
16					
17 Operating Transfers In (Out)					
18 Transfer In-Health Unit	45,000	45,000	-	-	0.00%
19 Transfer Out-GF (Administration)	(26,595)	(32,075)	(32,810)	(34,020)	3.69%
20 Total Operating Transfers In (Out)	<u>18,405</u>	<u>12,925</u>	<u>(32,810)</u>	<u>(34,020)</u>	<u>3.69%</u>
21					
22 Excess Revenue/(Expense)	(68,967)	215,740	69,071	66,916	-3.12%
23					
24 Beginning Fund Balance	<u>694,074</u>	<u>625,106</u>	<u>840,846</u>	<u>909,918</u>	<u>8.21%</u>
25					
26 Ending Fund Balance	<u><u>625,106</u></u>	<u><u>840,846</u></u>	<u><u>909,918</u></u>	<u><u>976,833</u></u>	<u><u>7.35%</u></u>

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Interest Income	1,296	4,299	3,000	3,000	0.00%
3 Solid Waste Collection Fees	2,657,107	3,578,888	3,520,000	4,480,000	27.27%
4 Total Revenues	2,658,404	3,583,187	3,523,000	4,483,000	27.25%
5					
6 EXPENDITURES					
7 Bank Charges	63	96	350	350	0.00%
8 Bio-Mass Incinerator Expense	192,000	192,000	96,000	-	-100.00%
9 Commission Dues	16,270	-	23,200	25,000	7.76%
10 Contractual Agreement	3,108,797	4,281,503	3,480,000	4,782,000	37.41%
11 Prof Serv - Audit	3,100	3,600	3,600	3,600	0.00%
12 Total Expenditures	3,320,230	4,477,199	3,603,150	4,810,950	33.52%
13					
14 Excess (Deficiency) of Revenues	(661,826)	(894,012)	(80,150)	(327,950)	309.17%
15					
16 Operating Transfers In (Out)					
17 Transfer In - Utilities	-	-	132,300	133,750	1.10%
18 Transfer In - Public Works	-	-	-	250,000	100.00%
19 Transfer Out - General Fund (Admin)	(40,832)	(53,868)	(52,129)	(55,760)	6.97%
20 Total Operating Transfers In (Out)	(40,832)	(53,868)	80,171	327,990	309.11%
21					
22 Excess Revenue/(Expense)	(702,658)	(947,880)	21	40	87.76%
23					
24 Beginning Fund Balance	3,158,431	2,455,773	1,507,893	1,507,915	0.00%
25					
26 Ending Fund Balance	2,455,773	1,507,893	1,507,915	1,507,954	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 ACT 170 State Revenue	-	250,000	-	-	0.00%
3 Interest Income	3,289	8,996	2,000	2,000	0.00%
4 Grant - State - LGAP	-	-	180,000	-	-100.00%
5 NCE Revenue	-	20,761	-	-	0.00%
6 Other Revenue	98,004	118,017	113,400	113,400	0.00%
7 Sewer Permit Fees	128,966	38,100	154,500	154,500	0.00%
8 Sewer System Fees	3,247,324	4,817,011	5,670,000	5,670,000	0.00%
9 Sewer Charges - Non-Domestic	491,724	115,531	995,000	995,000	0.00%
10 Total Revenues	3,969,307	5,368,415	7,114,900	6,934,900	-2.53%
11					
12 EXPENDITURES					
13 General & Administrative					
14 Salaries - Admin & Clerical	251,052	281,822	280,742	315,502	12.38%
15 Salary - Director	-	-	130,000	130,000	0.00%
16 Salaries - Plant	578,221	626,894	547,249	561,559	2.61%
17 Salaries - Servicemen	859,101	649,568	944,432	922,872	-2.28%
18 Retirement Contributions	160,880	172,630	221,914	212,293	-4.34%
19 Medicare / Social Security	23,963	16,750	27,980	27,984	0.01%
20 Compensated Absences	(30,216)	-	-	-	0.00%
21 Advertising / Marketing	1,078	1,888	2,500	2,500	0.00%
22 Bank Service Charges	1,096	1,119	7,200	7,200	0.00%
23 Commission Utilities	26,415	-	41,100	41,100	0.00%
24 Dues, Subscrip, Memberships	21,515	23,687	-	-	0.00%
25 GASB 68 & 71 Pension Exp	(406,447)	242,507	60,200	60,200	0.00%
26 Gasoline & Fuel	79,420	62,307	60,000	60,000	0.00%
27 Grass Cutting	43,020	45,020	58,000	45,500	-21.55%
28 Insurance - Flood	-	-	-	150,000	100.00%
29 Insrurance - General Liability	421,905	691,085	540,000	630,000	16.67%
30 Insurance - Hosp, Dntl, Life	612,224	(514,866)	1,056,351	1,049,668	-0.63%
31 Insurance - Workman's Compensation	129,308	73,816	85,259	84,990	-0.31%
32 Interest Expense	1,050	3,172	5,800	5,800	0.00%
33 Interest Expense - Leases	-	9,828	-	10,000	0.00%
34 IT Expense	49,345	48,575	50,000	50,000	0.00%
35 Janitorial Services	19,020	8,000	9,600	9,600	0.00%
36 Lease Clearing	-	2,080	-	-	0.00%
37 Miscellaneous	786	14,770	5,000	1,000	-80.00%
38 Office Supplies	274	4,448	8,500	6,500	-23.53%
39 Postage	9,203	5,180	8,200	8,200	0.00%
40 Prof Serv - Audit	10,505	24,700	24,700	31,700	28.34%
41 Prof Serv - Engineering	11,970	-	34,020	-	-100.00%
42 Prof Serv - Other	410,897	455,312	400,000	425,000	6.25%
43 R&M Infiltration	-	172,678	-	-	0.00%
44 R&M - Machinery & Equipment	94,582	4,159	105,000	50,000	-52.38%
45 R&M - Vehicle	26,888	49,329	40,000	20,000	-50.00%
46 Settlements	3,411	33,441	20,000	20,000	0.00%
47 Telemetry	109,342	(42,144)	50,000	50,000	0.00%
48 Telephone	10,899	11,754	12,100	15,000	23.97%
49 Training, Seminars	2,015	7,328	10,000	5,000	-50.00%
50 Uniforms	18,106	15,976	19,000	19,000	0.00%
51 Total General & Administrative	3,550,826	3,202,815	4,864,848	5,028,168	3.36%
52					

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
53 Reserve Oxidation Pond (4510)					
54 Chemicals	61,012	56,750	85,000	85,000	0.00%
55 Permits	8,453	13,622	13,700	12,360	-9.78%
56 R&M Electrical	7,413	7,149	7,500	7,500	0.00%
57 R&M Mechanical	31,648	103,296	100,000	100,000	0.00%
58 Supplies - Operating	10,152	2,363	15,000	15,000	0.00%
59 Utilities	-	58,008	160,000	160,000	0.00%
60 Total Reserve Oxidation Pond	118,677	241,188	381,200	379,860	-0.35%
61					
62 River Road Plant (4520)					
63 Chemicals	58,483	76,979	100,000	80,000	-20.00%
64 Permits	14,797	14,797	14,800	14,800	0.00%
65 R&M - Buildings	12,186	6,231	7,500	7,500	0.00%
66 R&M - Electrical	12,271	8,580	20,000	12,500	-37.50%
67 R&M - Mechanical	23,798	55,518	65,000	65,000	0.00%
68 Sludge Removal	30,380	56,487	60,000	60,000	0.00%
69 Supplies - Operating	24,663	26,807	27,000	27,000	0.00%
70 Utilities	294,825	267,213	300,000	300,000	0.00%
71 Total River Road Plant	471,402	512,612	594,300	566,800	-4.63%
72					
73 Belle Point Plant (4530)					
74 Permits	1,045	1,045	1,050	1,050	0.00%
75 Supplies - Operating	3,120	-	-	-	0.00%
76 Utilities	3,585	2,784	1,000	1,000	0.00%
77 Total Belle Point Plant	7,880	3,829	2,050	2,050	0.00%
78					
79 Edgard Central Plant (4540)					
80 Chemicals	4,759	8,231	7,500	7,500	0.00%
81 Permits	456	456	460	460	0.00%
82 R&M Electrical	-	-	1,000	1,000	0.00%
83 R&M Mechanical	844	-	3,500	5,000	42.86%
84 Sludge Removal	-	-	500	500	0.00%
85 Supplies - Operating	5,000	-	1,500	1,500	0.00%
86 Utilities	19,477	12,740	23,000	23,000	0.00%
87 Total Central Plant	30,535	21,427	37,460	38,960	4.00%
88					
89 Garyville Plant (4550)					
90 Chemicals	9,777	12,832	18,000	18,000	0.00%
91 Permits	6,141	7,339	6,150	6,150	0.00%
92 R&M Electrical	3,549	25,131	4,000	3,000	-25.00%
93 R&M Mechanical	11,309	64,612	25,000	15,000	-40.00%
94 Sludge Removal	-	-	1,500	1,500	0.00%
95 Supplies - Operating	12,880	2,744	8,000	5,000	-37.50%
96 Utilities	30,703	26,411	30,000	30,000	0.00%
97 Total Garyville Plant	74,453	139,069	92,650	78,650	-15.11%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
98					
99					
100	6,003	6,230	8,000	8,000	0.00%
101	1,045	1,425	1,425	1,425	0.00%
102	-	-	2,500	2,500	0.00%
103	8,440	2,799	15,000	10,000	-33.33%
104	5,256	4,525	6,000	3,000	-50.00%
105	46,535	53,637	42,000	42,000	0.00%
106	-	-	500	500	0.00%
107	67,280	68,616	75,425	67,425	-10.61%
108					
109					
110	4,640	5,804	7,500	7,500	0.00%
111	456	456	460	460	0.00%
112	-	-	2,500	2,500	0.00%
113	-	-	1,500	1,500	0.00%
114	-	-	500	500	0.00%
115	4,849	-	1,000	1,000	0.00%
116	7,958	15,642	14,000	14,000	0.00%
117	17,903	21,902	27,460	27,460	0.00%
118					
119					
120	10,521	17,542	20,000	10,000	-50.00%
121	7,860	7,860	7,860	6,925	-11.90%
122	512	2,112	1,000	1,000	0.00%
123	1,572	7,233	15,000	3,000	-80.00%
124	21,235	1,500	15,000	7,500	-50.00%
125	11,438	23,479	30,000	30,000	0.00%
126	23,778	8,481	14,000	7,000	-50.00%
127	97,610	81,671	100,000	100,000	0.00%
128	174,526	149,879	202,860	165,425	-18.45%
129					
130					
131	218,952	1,547,690	800,000	1,000,000	25.00%
132	550	550	550	550	0.00%
133	99,288	53,883	75,000	50,000	-33.33%
134	182,195	188,054	250,000	175,000	-30.00%
135	104,946	53,589	80,000	50,000	-37.50%
136	79,437	317,696	90,000	150,000	66.67%
137	410,738	531,426	405,000	405,000	0.00%
138	1,096,105	2,692,888	1,700,550	1,830,550	7.64%
139					
140	5,609,588	7,054,225	7,978,803	8,185,348	2.59%
141					
142	(1,640,281)	(1,685,810)	(863,903)	(1,250,448)	44.74%
143					

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
144 NON-OPERATING REVENUES (EXPENSES)					
145 Bond Issuance Cost	(105,900)	-	-	-	0.00%
146 Capital Contributions	-	2,072,493	-	-	0.00%
147 Depreciation Expense	(3,143,571)	(3,302,301)	-	(3,300,000)	100.00%
148 Amoritization Expense	-	(124,485)	-	(125,000)	100.00%
149 Loss on Asset Disposal	-	(114,379)	-	-	0.00%
150 Lease Interest Expense	(7,670)	-	-	-	0.00%
151 LDEQ Admin Fees	(1,167)	(5,056)	-	(6,000)	100.00%
152 LDEQ Loan Proceeds	-	-	4,829,415	8,320,000	72.28%
153 LDHH Interest Loan	-	(1,852)	-	(1,900)	100.00%
154 NET NON-OPERATING INCOME(EXPENSES)	(3,258,308)	(1,475,580)	4,829,415	4,887,100	1.19%
155					
156 Operating Transfers In (Out)					
157 Transfer In - Sales Tax District	2,700,000	5,329,607	2,700,000	2,700,000	0.00%
158 Transfer In - Water (Dir & Billing Clerk Sal reimb)	268,035	302,610	400,061	382,449	-4.40%
159 Transfer In - IDA	70,487	6,950	-	-	0.00%
160 Transfer In - 2010 Bond	-	172,678	-	-	0.00%
161 Transfer Out - Gen. Fund (Admin)	(675,431)	(719,320)	(737,847)	(771,281)	4.53%
162 Transfer Out - Public Works (Mechanic's Sal)	(143,437)	(148,415)	(162,151)	(162,264)	0.07%
163 Transfer Out - Public Safety (Admin Fees)	(19,963)	(19,285)	(26,482)	(44,393)	67.63%
164 Transfer Out - Utilities (Billing Clerks Salary)	(224,134)	(225,604)	(245,154)	(254,836)	3.95%
165 Transfer Out - ARPA (LDEQ Loan)	-	-	(4,829,415)	(8,320,000)	72.28%
166 Transfer Out - Gen. Fund DA reimb	(18,600)	(22,246)	(22,913)	(23,600)	3.00%
167 Total Operating Transfers In (Out)	1,956,957	4,676,975	(2,923,901)	(6,493,925)	122.10%
168					
169 Excess Revenue/(Expense)	(2,941,632)	1,515,585	1,041,611	(2,857,273)	-374.31%
170					
171 Beginning Net Assets	57,843,964	54,892,820	56,635,963	57,677,574	1.84%
172					
173 Ending Net Assets	54,892,820	56,635,963	57,677,574	54,820,301	-4.95%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Commissions on Billings -Sewer Collections	26,415	-	38,000	38,000	0.00%
3 Commissions on Billings -Refuse Collections	16,270	-	23,700	23,700	0.00%
4 Discounts Forfeited	-	-	322,800	322,800	0.00%
5 Interest Income	33,662	120,978	85,000	85,000	0.00%
5 Grant - Fed - FEMA - IDA	-	-	956,250	-	-100.00%
7 Grant - State - CWEF	(51,519)	150,010	180,000	75,000	-58.33%
8 Grant - State - LGAP	-	83,453	25,000	25,000	0.00%
9 NCE Revenue	-	22,432	-	-	0.00%
10 NSF Charged Back	4,700	6,000	3,200	3,200	0.00%
11 Other Income	33,379	35,953	130,000	130,000	0.00%
12 Rental Fees	75,188	79,953	80,000	80,000	0.00%
13 Tapping Fees	60,595	95,199	98,000	98,000	0.00%
14 Tech Fees - FR Perm Clearing	24,820	28,470	25,000	25,000	0.00%
15 Water System Fees	5,775,351	7,061,177	7,100,000	7,100,000	0.00%
16 TOTAL REVENUES	6,001,528	7,683,626	9,066,950	8,005,700	-11.70%
17					
18 EXPENDITURES					
19 Water Purchase					
20 From St. Charles Parish	40	36	1,000	1,000	0.00%
21 From St. James Parish	133,937	94,398	50,000	10,000	-80.00%
22 Total Water Purchase	133,977	94,434	51,000	11,000	-78.43%
23					
24 Billing & Collections					
25 Salaries - Billing	491,233	472,650	489,821	500,436	2.17%
26 Cash Over/Short	2,935	410	2,000	2,000	0.00%
27 Provision for Uncollectable	-	-	500,000	500,000	0.00%
28 Total Billing & Collections	494,168	473,060	991,821	1,002,436	1.07%
29					
30 Purification Expense					
31 Salaries - Operators	738,015	699,904	829,993	767,254	-7.56%
32 Interest LDHH Loan	84,377	94,588	75,000	75,000	0.00%
33 R&M Water Plants	193,289	358,364	500,000	500,000	0.00%
34 Supplies - Purification	886,207	972,732	800,000	700,000	-12.50%
35 Trainings/Seminars	795	2,010	8,000	5,000	-37.50%
36 Uniforms	1,480	-	-	-	0.00%
37 Utilities	870,076	655,107	550,000	550,000	0.00%
38 R&M - CWEF	-	156,452	75,000	75,000	0.00%
39 Total Purification Expense	2,774,238	2,939,156	2,837,993	2,672,254	-5.84%
40					
41 Transmission & Distribution					
42 Salaries - Servicemen	543,499	649,801	782,531	821,519	4.98%
43 R&M - Fire Hydrants	45,767	12,652	75,000	-	-100.00%
44 R&M - Machinery & Equipment	23,008	38,462	100,000	75,000	-25.00%
45 R&M - Water Service	427,124	1,252,742	750,000	1,000,000	33.33%
46 R&M - LGAP	-	91,641	25,000	25,000	0.00%
47 Total Transmission & Distribution	1,039,397	2,045,298	1,732,531	1,921,519	10.91%
48					

Water Distribution System Fund

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
49 General & Administrative					
50 Retirement Contributions	147,709	120,190	240,555	228,651	-4.95%
51 Medicare / Social Security	19,383	29,022	31,139	30,948	-0.61%
52 Unemployment Wages	-	1,044	-	-	0.00%
53 Compensated Absences	5,733	-	-	-	0.00%
54 GASB 68 & 71 Pension Expense	(177,820)	(11,945)	54,800	54,800	0.00%
55 Bank Service Charges	93,753	81,998	95,000	95,000	0.00%
56 Dues, Subscrip, Memberships	25,650	32,909	-	-	0.00%
57 Gasoline & Fuel	70,399	53,351	60,000	45,000	-25.00%
58 Grass Cutting	48,720	51,270	62,000	62,000	0.00%
59 Insurance - Flood	2,571	-	2,500	30,000	1100.00%
60 Insurance - General Liability	381,130	571,765	450,000	620,000	37.78%
61 Insurance - Hosp, Dntl, Life	1,008,054	1,470,452	1,131,633	1,212,778	7.17%
62 Insurance - Workman's Compensation	126,169	57,967	94,182	93,031	-1.22%
63 Interest Expense	25,973	28,478	5,200	5,200	0.00%
64 IT Expense	114,940	130,827	85,000	85,000	0.00%
65 Janitorial Services	350	12,675	10,900	10,800	-0.92%
66 LDHH Administrative Fees	37,444	37,571	22,000	22,000	0.00%
67 Lease Clearing	-	160,310	-	-	0.00%
68 Mileage	373	31	-	-	0.00%
69 Miscellaneous	7,368	11,337	5,000	2,500	-50.00%
70 Office Supplies	7,143	-	-	-	0.00%
71 Postage	96,344	107,791	109,000	109,000	0.00%
72 Prof Serv - Audit	25,400	25,400	25,400	32,600	28.35%
73 Prof Serv - Engineering	7,500	-	34,020	-	-100.00%
74 Prof Serv - Other	543,071	571,427	500,000	550,000	10.00%
75 Prof Serv - Utility Meter Reading	72,493	171,898	45,000	-	-100.00%
76 R & M Buildings & Facilities	13,932	7,839	11,000	11,000	0.00%
77 R & M Machinery & Equipment	14,735	44,461	-	50,000	100.00%
78 R & M Vehicles	116,288	40,567	30,000	15,000	-50.00%
79 Rent - Equipment	7,966	44,024	45,000	200,000	344.44%
80 Settlements	5,145	2,970	20,000	20,000	0.00%
81 Supplies - Operating	116,744	463,329	300,000	300,000	0.00%
82 Telephone	30,439	32,403	35,000	35,000	0.00%
83 Telemetry	-	118,840	50,000	75,000	50.00%
84 Uniforms	20,964	25,228	27,500	27,500	0.00%
85 Utilities	2,781	2,055	4,000	4,000	0.00%
86 Total General & Administrative	3,018,846	4,497,482	3,585,829	4,026,809	12.30%
87					
88 Total Expenditures	7,460,627	10,049,430	9,199,173	9,634,017	4.73%
89					
90 Excess (Deficiency) of Revenues	(1,459,099)	(2,365,805)	(132,223)	(1,628,317)	1131.49%
91					
92 NON-OPERATING REVENUES (EXPENSES)					
93 Capital Contributions	-	514,179	-	-	0.00%
94 Depreciation Expense	(2,918,776)	(3,012,511)	-	(3,000,000)	0.00%
95 Amoritization Expense	-	(108,250)	-	(110,000)	0.00%
96 Loss on Asset Disposal	(5,719)	(50,714)	-	-	0.00%
97 2012 Water Revenue Bonds Interest	(65,168)	(57,068)	(52,588)	(39,723)	-24.47%
98 NET NON-OPERATING INCOME(EXPENSES)	(2,989,662)	(2,714,364)	(52,588)	(3,149,723)	5889.40%

Water Distribution System Fund

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
99					
100 Operating Transfers In (Out)					
101 Transfer IN - Sales Tax District	3,700,000	5,900,000	3,700,000	4,000,000	8.11%
102 Transfer IN - Waste Water (Billing Clerks Sal)	224,134	225,604	245,154	254,836	3.95%
103 Transfer IN - IDA	440,269	1,978,472	-	-	0.00%
104 Transfer IN - 2015 Bond (Water Projects)	-	372,243	2,800,000	-	-100.00%
105 Transfer Out - General fund (Admin Fees)	(741,042)	(814,016)	(836,960)	(874,297)	4.46%
106 Transfer Out - Public Works (Mechanic's Sal)	(143,437)	(148,415)	(162,151)	(162,264)	0.07%
107 Transfer Out - Public Safety (Admin Fees)	(19,963)	(19,285)	(26,482)	(44,393)	67.63%
108 Transfer Out -WasteWater (Dir & Billing Clk Sal)	(268,035)	(302,610)	(400,061)	(382,449)	-4.40%
109 Transfer Out - Ambulance	-	(10,000)	-	-	0.00%
110 Transfer Out - Solid Waste	-	-	(132,300)	(133,750)	1.10%
111 Transfer Out - General fund - (DA Sal Reim)	(18,600)	(22,246)	(22,913)	(23,600)	3.00%
112 Total Operating Transfers In (Out)	3,173,326	7,159,748	5,164,287	2,634,082	-48.99%
113					
114 Excess Revenue/(Expense)	(1,275,435)	2,079,580	4,979,475	(2,143,958)	-143.06%
115					
116 Beginning Net Assets	47,885,380	46,710,097	48,788,475	53,767,950	10.21%
117					
118 Ending Net Assets	46,710,097	48,788,475	53,767,950	51,623,992	-3.99%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Interest Income	64	924	50	50	0.00%
3 Total Revenues	64	924	50	50	0.00%
4					
5 EXPENDITURES					
6 Bank Charges	120	120	-	50	0.00%
7 DEQ loan-Admin.Fees	4,255	3,885	5,000	3,140	-37.20%
8 Total Expenditures	4,375	4,005	5,000	3,190	-36.20%
9					
10 Excess (Deficiency) of Revenues	(4,311)	(3,081)	(4,950)	(3,140)	-36.57%
11					
12 NON-OPERATING REVENUES (EXPENSES)					
13 DEQ loan-Interest	(3,830)	(3,497)	(5,000)	(2,826)	-43.48%
14 DEQ loan-Principal	(74,000)	(74,000)	(90,000)	(76,000)	-15.56%
15 NET NON-OPERATING INCOME(EXPENSES)	(77,830)	(77,497)	(95,000)	(78,826)	-17.03%
16					
17 Operating Transfers In (Out)					
18 Trans In - Sales Tax District	73,500	82,497	100,000	81,966	-18.03%
19 Total Operating Transfers In (Out)	73,500	82,497	100,000	81,966	21.22%
20					
21 Excess Revenue/(Expense)	(8,640)	1,920	50	-	-100.00%
22					
23 Beginning Fund Balance	11,003	2,362	4,282	4,332	1.17%
24					
25 Ending Fund Balance	2,362	4,282	4,332	4,332	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 EPA Grant	68,843	8,206	40,000	-	-100.00%
3 Grant - State - Other	190,000	-	-	-	0.00%
4 FEMA WWC Generators	301,793	31,119	279,741	-	-100.00%
5 Interest Income	13,801	44,224	28,000	-	-100.00%
6 Total Revenues	574,438	83,549	347,741	-	-100.00%
7					
8 EXPENDITURES					
9 Bank Charges	62	111	300	-	-100.00%
10 Prof Serv - Other	995	-	200,000	-	-100.00%
11 CIP - Belle Pointe Sewer Reroute	106,839	1,304,618	-	-	0.00%
12 CIP - Woodland Regional Pump Station	77,790	-	36,595	-	-100.00%
13 CIP - WWC Permanent Generator	396,551	11,682	-	-	0.00%
14 CIP - River Road WWTP Headworks & Clarifier Rehab	-	-	1,320,000	-	0.00%
15 Total Expenditures	582,236	1,316,410	1,556,895	-	-100.00%
16					
17 Excess (Deficiency) of Revenues	(7,798)	(1,232,861)	(1,209,154)	-	-100.00%
18					
19 Operating Transfers In (Out)					
20 Transfer In - 2012 Reserve Bond	41,574	-	-	-	0.00%
21 Transfer In - Wastewater	-	1,142,810	-	-	0.00%
22 Total Operating Transfers In (Out)	41,574	1,142,810	-	-	0.00%
23					
24 Excess Revenue/(Expense)	33,776	(90,051)	(1,209,154)	-	-100.00%
25					
26 Beginning Fund Balance	2,077,852	2,111,626	2,021,575	812,421	-59.81%
27					
28 Ending Fund Balance	2,111,626	2,021,575	812,421	812,421	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 HMGP - Electrical Components - Ruddock	1,054,240	357,331	1,160,813	-	-100.00%
3 HMGP - Bar Screen Cleaners	-	-	3,327,285	-	-100.00%
4 HMGP - Airport Pump Station	-	-	366,000	-	-100.00%
5 HMGP - River Forest Canal	-	-	409,056	-	-100.00%
6 HMGP - LaPlace Heights	-	-	1,078,499	-	-100.00%
7 HMGP - Belle Pointe Drainage	-	-	1,097,879	-	-100.00%
8 HMGP - Marigold Drainage	-	-	826,082	-	-100.00%
9 Interest Income	35,554	62,795	40,000	-	-100.00%
10 Total Revenues	1,089,794	420,126	8,305,614	-	-100.00%
11					
12 EXPENDITURES					
13 Bank Charges	60	61	300	-	-100.00%
14 Drainage	1,036,481	692,854	-	-	0.00%
15 Professional Services	-	800	-	-	0.00%
16 Total	1,036,542	693,715	300	-	-100.00%
17					
18					
19 HMPG Projects:					
20 HMGP Electrical Components - Ruddock					
21 Construction	1,360,424	399,645	-	-	0.00%
22 Engineering	-	-	-	-	0.00%
23 Total HMGP Electrical Components - Ruddock	1,360,424	399,645	-	-	0.00%
24					
25 HMGP Bar Screen Cleaners					
26 Construction	-	-	4,025,899	-	-100.00%
27 Engineering	-	-	171,063	-	-100.00%
28 Total HMGP Bar Screen Cleaners	-	-	4,196,962	-	-100.00%
29					
30 HMGP Airport Pump Station					
31 Construction	-	-	404,515	-	-100.00%
32 Engineering	-	-	52,686	-	-100.00%
33 Total HMGP Airport Pump Station	-	-	457,201	-	-100.00%
34					
35 HMGP River Forest Canal					
36 Construction	-	-	445,969	-	-100.00%
37 Engineering	-	-	75,753	-	-100.00%
38 Total HMGP River Forest Canal	-	-	521,722	-	-100.00%
39					
40 HMGP Laplace Heights					
41 Construction	-	-	1,299,880	-	-100.00%
42 Engineering	-	-	86,901	-	-100.00%
43 Total HMGP Laplace Heights	-	-	1,386,781	-	-100.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
44					
45 HMGP Belle Pointe Drainage					
46 Construction	-	-	1,301,828	-	-100.00%
47 Engineering	-	-	125,508	-	-100.00%
48 Total HMGP Belle Pointe Drainage	-	-	1,427,336	-	-100.00%
49					
50 HMGP Marigold Drainage					
51 Construction	-	-	1,003,898	-	-100.00%
52 Engineering	-	-	49,130	-	-100.00%
53 Total HMGP Marigold Drainage	-	-	1,053,028	-	-100.00%
54					
55 Total Expenditures	2,396,966	1,093,360	9,043,330	-	-100.00%
56					
57 Excess (Deficiency) of Revenues	(1,307,172)	(673,234)	(737,716)	-	-100.00%
58					
59 Operating Transfers In (Out)					
60 Transfer Out - IDA (Drainage)	(1,891,789)	-	-	-	0.00%
61 Transfer Out - LASAFE	-	(200,000)	(1,070,000)	-	-100.00%
62 Total Operating Transfers In (Out)	(1,891,789)	(200,000)	(1,070,000)	-	-100.00%
63					
64 Excess Revenue/(Expense)	(3,198,960)	(873,234)	(1,807,716)	-	-100.00%
65					
66 Beginning Fund Balance	7,298,086	4,099,126	3,225,892	1,418,176	-56.04%
67					
68 Ending Fund Balance	4,099,126	3,225,892	1,418,176	1,418,176	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Interest Income	31,565	79,993	48,000	-	-100.00%
3 Total Revenues	31,565	79,993	48,000	-	-100.00%
4					
5 EXPENDITURES					
6 Bank Charges	78	61	300	-	-100.00%
7 Parishwide Drainage	552,836	-	-	-	0.00%
8 Professional Services	-	1,800	5,000	-	-100.00%
9 Capital Outlay - Equipment	-	15,142	-	-	0.00%
10 Capital Outlay - Building	5,574	-	-	-	0.00%
11 Supplies - Operating	-	22,241	-	-	0.00%
12 Water Tank Inspection & Rehab	37,576	-	-	-	0.00%
13 Total Expenditures	596,064	39,244	5,300	-	-100.00%
14					
15 Excess (Deficiency) of Revenues	(564,499)	40,748	42,700	-	-100.00%
16					
17 Operating Transfers In (Out)					
18 Transfer Out - Roads & Bridges (Drainage)	-	(800,000)	-	-	0.00%
19 Transfer Out - 2022 GO Bond - Water Improvements	(254,315)	(60,532)	-	-	0.00%
20 Transfer out - Utilities (Water Projects)	-	(372,243)	(2,800,000)	-	-100.00%
21 Total Operating Transfers In (Out)	(254,315)	(1,232,775)	(2,800,000)	-	-100.00%
22					
23 Excess Revenue/(Expense)	(818,814)	(1,192,027)	(2,757,300)	-	-100.00%
24					
25 Beginning Fund Balance	4,475,003	3,656,189	2,464,163	(293,137)	-111.90%
26					
27 Ending Fund Balance	3,656,189	2,464,163	(293,137)	(293,137)	0.00%

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Grant - State - Act 397	-	-	600,000	-	-100.00%
3 Interest Income	92,074	288,729	100,000	100,000	0.00%
4 Total Revenues	92,074	288,729	700,000	100,000	-85.71%
6 EXPENDITURES					
7 Agent Fees - Bond Trustee	118,750	838	5,000	3,000	-40.00%
8 Bank Charges	409	62	500	500	0.00%
9 Bond Costs	94,823	-	-	-	0.00%
10 Professional Services	582	1,100	50,000	50,000	0.00%
11 CIP - Land Acquisition	214,149	427,710	1,500,000	1,100,000	-26.67%
12 CIP - Water Improvement Program Management	109,221	103,808	125,000	125,000	0.00%
13 CIP - Intake Pump Station, Pre-Treatment of Raw Water , Sludge Return & Transmission Pump Station	-	54,322	12,680,000	12,300,000	-3.00%
14 CIP - Transmission Main from MS River to Woodland	-	259,141	12,250,000	11,800,000	-3.67%
15 CIP - 1 MGD Filter, Sludge Return, Existing Media Filter Replacement	49,031	152,378	4,176,000	4,176,000	0.00%
16 CIP - WB Multipurpose Complex	201,051	446,261	6,350,000	4,350,000	-31.50%
17 CIP - Water Treatment at Reverse Osmosis Unit Site on Woodland	-	2,093,131	17,150,000	16,300,000	-4.96%
18 CIP - Decomission Rudock Well System	-	-	1,320,000	1,320,000	0.00%
19 CIP - 15K- Gallon Clearwell, 3 MGD Membrane Filtration, Clarifier Control Valve, Piping	-	-	8,770,000	8,770,000	0.00%
20 Total Expenditures	788,016	3,538,750	64,376,500	60,294,500	-6.34%
22 Excess (Deficiency) of Revenues	(695,942)	(3,250,022)	(63,676,500)	(60,194,500)	-5.47%
24 Non-Operating Revenues (Expenses)					
25 Bond Proceeds	15,000,000	-	-	-	0.00%
26 Bond Premium	1,011,733	-	-	-	0.00%
27 Net Non-Operating Revenues (Expenses)	16,011,733	-	-	-	0.00%
29 Operating Transfers In (Out)					
30 Transfer In - 2015 GO Bond - Water Improvements	254,315	60,532	-	-	0.00%
31 Transfer In - ED (WB Multi Purpose)	-	-	1,500,000	-	-100.00%
32 Transfer In - Recreation (WB Multi Purpose)	-	-	1,400,000	-	-100.00%
33 Transfer In - Street Lights (WB Multi Purpose)	-	-	3,000,000	-	-100.00%
34 Total Operating Transfers In (Out)	254,315	60,532	5,900,000	-	-100.00%
36 Excess Revenue/(Expense)	15,570,106	(3,189,490)	(57,776,500)	(60,194,500)	4.19%
38 Beginning Fund Balance	(61,381)	15,508,725	12,319,235	(45,457,265)	-468.99%
40 Ending Fund Balance	15,508,725	12,319,235	(45,457,265)	(105,651,765)	132.42%

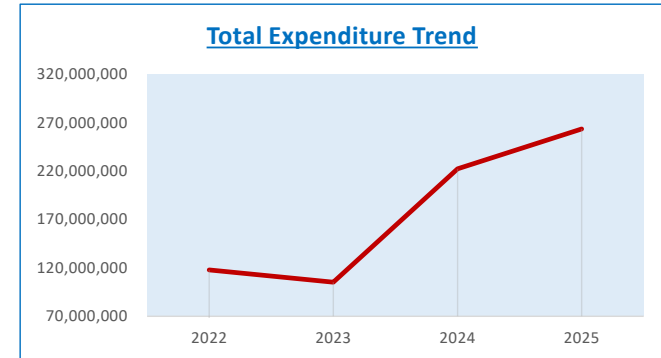
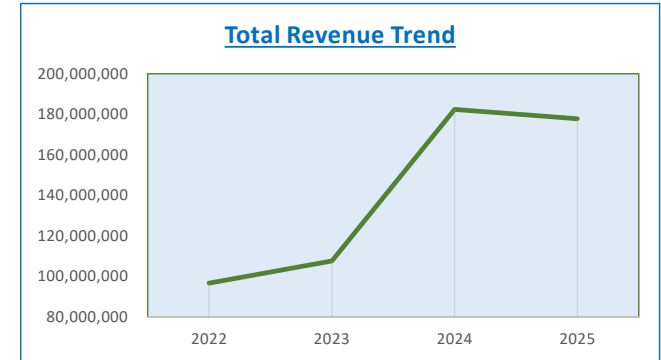
	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Interest	8,845	30,021	17,000	1,000	-94.12%
3 Total Revenues	<u>8,845</u>	<u>30,021</u>	<u>17,000</u>	<u>1,000</u>	<u>-94.12%</u>
4					
5 EXPENDITURES					
6 Agent Fees	400	200	500	400	-20.00%
7 Bank Charges	63	116	100	100	0.00%
8 Principal	800,000	835,000	875,000	925,000	5.71%
9 Interest	253,750	229,750	196,350	161,350	-17.83%
10 Prof Serv - Legal	1,950	-	-	-	0.00%
11 Total Expenditures	<u>1,056,163</u>	<u>1,065,066</u>	<u>1,071,950</u>	<u>1,086,850</u>	<u>1.39%</u>
12					
13 Excess (Deficiency) of Revenues	(1,047,318)	(1,035,045)	(1,054,950)	(1,085,850)	2.93%
14					
15 Operating Transfers In (Out)					
16 Trans In - Sales Tax District	1,352,073	567,595	571,350	1,035,850	81.30%
17 Total Operating Transfers In (Out)	<u>1,352,073</u>	<u>567,595</u>	<u>571,350</u>	<u>1,035,850</u>	<u>81.30%</u>
18					
19 Excess Revenue/(Expense)	304,755	(467,450)	(483,600)	(50,000)	-89.66%
20					
21 Beginning Fund Balance	699,045	1,003,800	536,350	52,750	-90.17%
22					
23 Ending Fund Balance	<u>1,003,800</u>	<u>536,350</u>	<u>52,750</u>	<u>2,750</u>	<u>-94.79%</u>

	Actual 2022	Actual 2023	Adopted Budget 2024	Proposed Budget 2025	Percentage Change (2025-2024)
1 REVENUES					
2 Ad Valorem	8,453,965	11,073,745	10,558,021	10,681,743	1.17%
3 In Lieu Payments	(6,116)	25,621	20,000	20,000	0.00%
4 Interest	73,240	243,726	170,000	175,000	2.94%
5 Total Revenues	<u>8,521,089</u>	<u>11,343,093</u>	<u>10,748,021</u>	<u>10,876,743</u>	<u>1.20%</u>
6					
7 EXPENDITURES					
8 Ad Valorem Pension Expense	339,803	415,743	401,205	405,906	1.17%
9 Agent Fees	7,450	6,500	4,100	1,500	-63.41%
10 Bank Charges	64	64	300	300	0.00%
11 Miscellaneous Expense	-	-	2,700	1,000	-62.96%
12 Total Expenditures	<u>347,317</u>	<u>422,307</u>	<u>408,305</u>	<u>408,706</u>	<u>0.10%</u>
13					
14 Excess (Deficiency) of Revenues	8,173,772	10,920,786	10,339,716	10,468,037	1.24%
15					
16 NON-OPERATING REVENUES (EXPENSES)					
17 Bond Principal	(5,010,000)	(8,145,000)	(8,525,000)	(3,985,000)	-53.26%
18 Interest Expense	(1,377,111)	(1,584,468)	(1,270,113)	(1,047,485)	-17.53%
19 NET NON-OPERATING INCOME (EXPENSE)	<u>(6,387,111)</u>	<u>(9,729,468)</u>	<u>(9,795,113)</u>	<u>(5,032,485)</u>	<u>-48.62%</u>
20					
21 Operating Transfers In (Out)					
22	-	-	-	-	
23 Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
24					
25 Excess Revenue/(Expense)	1,786,661	1,191,318	544,603	5,435,552	898.08%
26					
27 Beginning Fund Balance	<u>13,395,157</u>	<u>15,181,818</u>	<u>16,373,135</u>	<u>16,917,739</u>	3.33%
28					
29 Ending Fund Balance	<u>15,181,818</u>	<u>16,373,135</u>	<u>16,917,739</u>	<u>22,353,290</u>	32.13%

OVERALL BUDGET SUMMARY

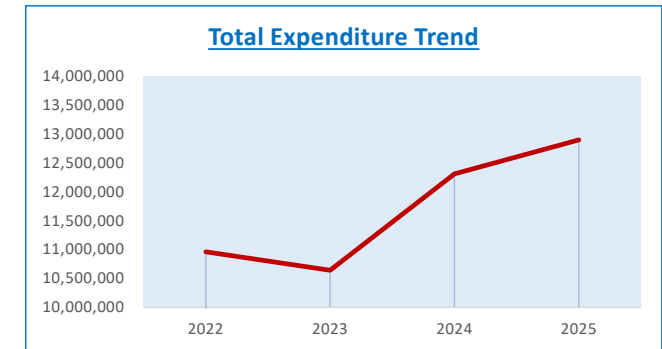
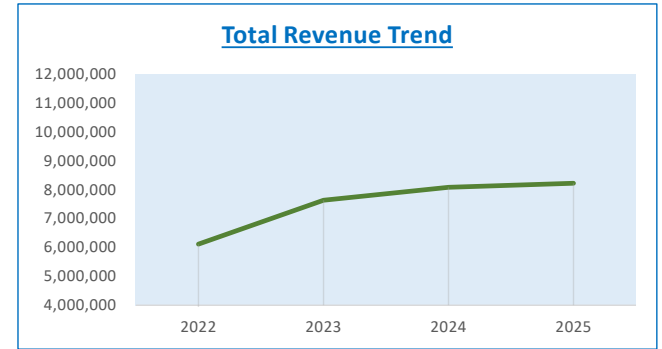
**St. John the Baptist Parish
Summarized Data - Overall Parish
2022 - 2025**

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected Budget 2024</u>	<u>Proposed Budget 2025</u>
REVENUES				
AD VALOREM	17,437,638	34,032,448	21,927,605	22,063,636
SALES & USES	36,662,495	28,448,640	35,958,271	38,068,638
LICENSES & PERMITS	1,837,808	2,046,416	2,493,500	2,916,000
STATE GRANTS	3,129,001	4,659,415	8,830,048	4,925,637
FEDERAL GRANTS	19,173,355	9,618,788	87,019,601	83,287,337
LOCAL GRANTS	188,245	-	240,000	233,000
SERVICE FEES	13,692,939	17,779,611	19,189,600	20,549,900
FINES & FORFEITURES	1,086,700	1,478,234	1,366,600	1,224,000
INTEREST INCOME	794,872	2,923,816	1,376,450	1,383,550
OTHER REVENUE	2,693,318	6,612,072	4,019,290	3,118,455
TOTAL REVENUE	<u>96,696,372</u>	<u>107,599,440</u>	<u>182,420,965</u>	<u>177,770,153</u>
EXPENDITURES				
SALARIES	15,429,390	16,492,864	18,103,544	14,907,663
EMPLOYEE BENEFITS	7,746,983	8,976,891	9,404,763	13,589,800
GENERAL GOVERNMENT	4,628,482	4,966,494	5,810,334	5,477,265
PUBLIC SAFETY	48,005,786	12,191,024	9,765,963	6,442,310
HEALTH & WELFARE	2,862,101	4,346,570	4,066,448	4,076,455
ECONOMIC DEVELOPMENT	1,437,897	1,878,420	1,819,220	2,331,787
PUBLIC TRANSPORTATION	7,226,607	8,315,364	9,174,276	13,596,694
CAPITAL OUTLAY	10,226,372	17,046,283	137,665,318	127,444,000
DEBT SERVICE	8,627,050	14,079,622	11,739,151	39,117,384
RECREATION	749,275	1,017,630	1,432,789	1,601,241
PUBLIC UTILITIES	10,879,200	15,499,716	13,337,524	35,022,173
OTHER EXPENSES	6,519	429,248	500	500
TOTAL EXPENDITURES	<u>117,825,663</u>	<u>105,240,126</u>	<u>222,319,830</u>	<u>263,607,272</u>
Other financing sources(uses)				
Capital Contributions	-	2,586,672	6,944,850	-
Debt Issued	46,011,733	30,000,000	-	282,623
Lease Proceeds	-	391,964	-	-
Lease Expenditures	-	547,247	-	-
Transfers In	26,147,359	24,706,856	40,009,679	37,826,456
Transfers Out	26,189,246	24,706,858	40,022,093	32,563,806
Net Other	45,969,846	32,586,670	6,932,436	5,545,273
Depreciation	<u>6,062,347</u>	<u>6,547,547</u>	<u>6,125,462</u>	<u>6,300,000</u>
Net change in fund balances	18,778,208	28,398,437	(39,091,891)	(86,591,847)
Beginning Fund Balance	173,938,789	199,459,721	229,073,679	186,680,693
Audit Adjustment to Fund Balance	-	-	-	-
Ending Fund Balance	<u>192,716,997</u>	<u>227,858,158</u>	<u>189,981,788</u>	<u>100,088,847</u>



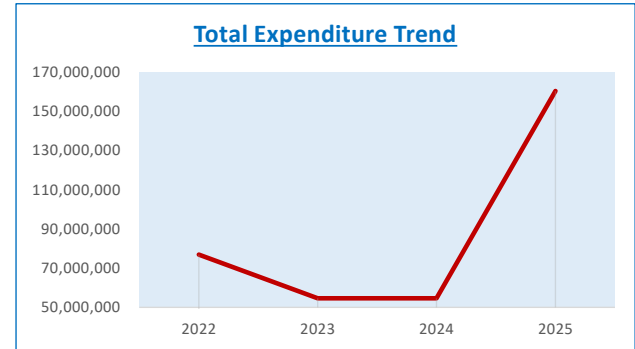
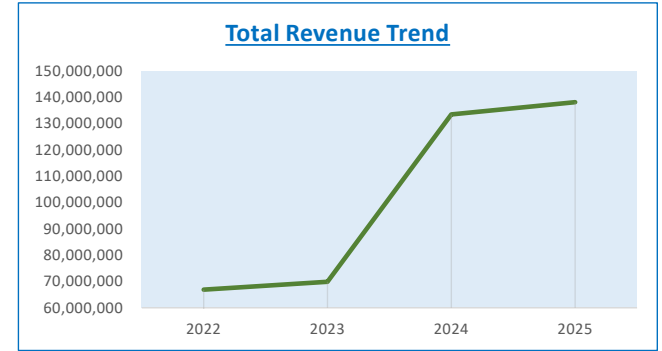
**St. John the Baptist Parish
Summarized Data - General Fund
2022 - 2025**

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected Budget 2024</u>	<u>Proposed Budget 2025</u>
REVENUES				
AD VALOREM	3,799,692	5,004,156	4,776,918	4,804,410
SALES & USES	359,452	-	473,000	-
LICENSES & PERMITS	1,687,770	2,046,416	2,330,500	2,550,000
STATE GRANTS	21,244	188,676	192,094	137,494
FEDERAL GRANTS	1,112	46,555	40,000	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	55,768	173,070	56,500	591,600
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	15,356	89,284	65,000	65,000
OTHER REVENUE	175,165	85,976	146,600	75,000
TOTAL REVENUE	<u>6,115,559</u>	<u>7,634,133</u>	<u>8,080,612</u>	<u>8,223,504</u>
EXPENDITURES				
SALARIES	3,957,820	4,075,362	4,304,642	4,293,718
EMPLOYEE BENEFITS	2,015,442	1,741,774	2,276,897	2,145,569
GENERAL GOVERNMENT	3,622,308	2,851,890	4,517,850	4,467,958
PUBLIC SAFETY	1,361,404	1,729,056	1,207,500	1,988,130
HEALTH & WELFARE	2,455	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	131,766	-	-
DEBT SERVICE	-	-	-	-
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	110,879	-	-
TOTAL EXPENDITURES	<u>10,959,430</u>	<u>10,640,727</u>	<u>12,306,889</u>	<u>12,895,375</u>
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Lease Proceeds	-	57,088	-	-
Lease Expenditures	-	-	-	-
Transfers In	7,765,749	4,465,450	5,781,670	6,210,663
Transfers Out	788,553	580,676	1,021,727	1,217,041
Net Transfers	6,977,196	3,941,862	4,759,943	4,993,622
Depreciation	-	-	-	-
Net change in fund balances	2,133,325	935,268	533,666	321,751
Beginning Fund Balance	3,793,894	5,927,219	6,862,487	4,993,622
Audit Adjustment to Fund Balance	-	-	-	-
Ending Fund Balance	<u>5,927,219</u>	<u>6,862,487</u>	<u>7,396,153</u>	<u>5,315,373</u>



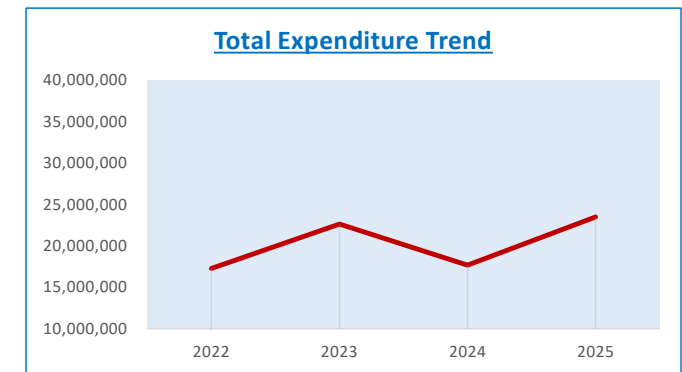
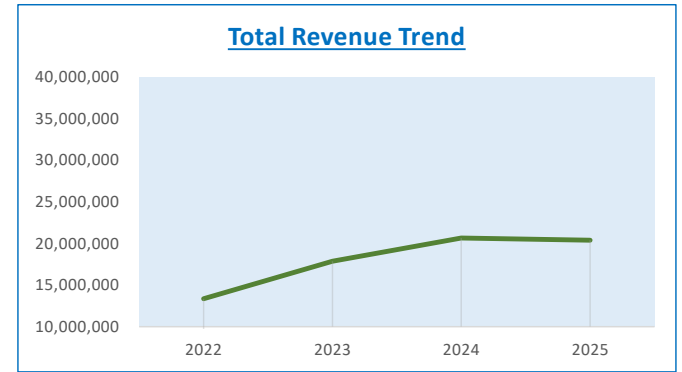
**St. John the Baptist Parish
Summarized Data - Special Revenue Funds
2022 - 2025**

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected Budget 2024</u>	<u>Proposed Budget 2025</u>
REVENUES				
AD VALOREM	13,276,930	17,452,218	16,700,211	16,803,472
SALES & USES	27,849,078	28,448,640	24,927,250	27,386,895
LICENSES & PERMITS	21,072	-	8,500	8,500
STATE GRANTS	3,159,276	3,987,276	7,677,954	4,688,143
FEDERAL GRANTS	17,554,699	9,175,577	78,394,246	83,287,337
LOCAL GRANTS	188,245	-	240,000	233,000
SERVICE FEES	1,009,902	1,245,408	1,231,300	1,203,300
FINES & FORFEITURES	1,086,700	1,478,234	1,366,600	1,224,000
INTEREST INCOME	479,056	1,734,536	817,400	952,200
OTHER REVENUE	2,275,140	6,329,323	2,162,340	2,391,155
TOTAL REVENUE	<u><u>66,900,098</u></u>	<u><u>69,851,212</u></u>	<u><u>133,525,801</u></u>	<u><u>138,178,002</u></u>
EXPENDITURES				
SALARIES	8,010,449	9,036,862	9,801,911	6,594,803
EMPLOYEE BENEFITS	3,675,939	4,122,820	4,677,823	8,503,888
GENERAL GOVERNMENT	538,642	972,140	678,379	597,101
PUBLIC SAFETY	46,644,382	10,461,968	8,558,463	4,454,180
HEALTH & WELFARE	2,044,757	3,528,645	3,224,642	3,210,136
ECONOMIC DEVELOPMENT	1,437,897	1,878,420	1,819,220	2,331,787
PUBLIC TRANSPORTATION	7,226,607	8,315,364	9,174,276	13,596,694
CAPITAL OUTLAY	5,960,517	12,943,764	62,889,093	67,153,000
DEBT SERVICE	581,924	1,677,647	725,000	32,880,000
RECREATION	749,275	1,017,630	1,432,789	1,601,241
PUBLIC UTILITIES	1,103	522,396	3,000,000	19,387,876
OTHER EXPENSES	-	153,276	-	-
TOTAL EXPENDITURES	<u><u>76,871,492</u></u>	<u><u>54,630,932</u></u>	<u><u>105,981,596</u></u>	<u><u>160,310,706</u></u>
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	30,000,000	30,000,000	-	-
Lease Proceeds	114,623	334,876	-	335,000
Lease Expenditures	14,866	54,955	20,000	148,500
Transfers In	8,764,414	4,259,035	17,682,989	25,859,391
Transfers Out	20,856,836	19,509,435	27,453,310	28,403,455
Net Transfers	<u>18,007,335</u>	<u>14,749,600</u>	<u>(9,790,321)</u>	<u>(2,357,564)</u>
Depreciation	-	-	-	-
Net change in fund balances	8,035,941	29,969,880	17,753,884	(24,490,269)
Beginning Fund Balance	32,011,394	46,365,066	76,614,817	94,368,701
Audit Adjustment to Fund Balance	-	-	-	-
Ending Fund Balance	<u><u>40,047,335</u></u>	<u><u>76,334,946</u></u>	<u><u>94,368,701</u></u>	<u><u>69,878,432</u></u>



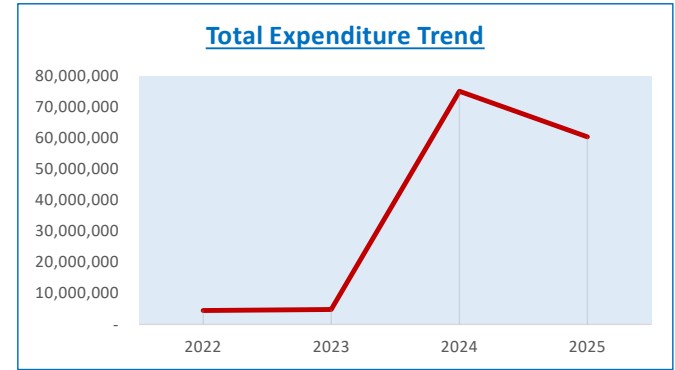
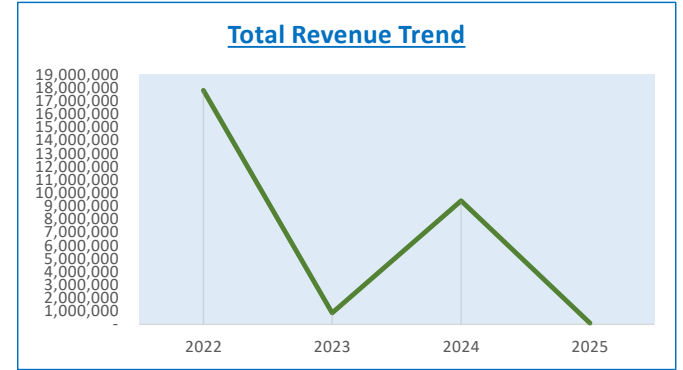
**St. John the Baptist Parish
Summarized Data - Enterprise Funds
2022 - 2025**

	Actual 2022	Actual 2023	Projected Budget 2024	Proposed Budget 2025
REVENUES				
AD VALOREM	361,016	476,708	450,476	455,754
SALES & USES	-	-	-	-
LICENSES & PERMITS	128,966	-	154,500	357,500
STATE GRANTS	(51,519)	483,463	360,000	100,000
FEDERAL GRANTS	2,667	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	12,627,269	16,361,133	17,901,800	18,755,000
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	39,224	334,212	91,000	90,300
OTHER REVENUE	249,130	196,773	1,690,350	632,300
TOTAL REVENUE	13,356,753	17,852,289	20,648,126	20,390,854
EXPENDITURES				
SALARIES	3,461,121	3,380,640	3,996,991	4,019,142
EMPLOYEE BENEFITS	2,055,602	3,112,297	2,450,043	2,940,343
GENERAL GOVERNMENT	-	-	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	814,889	817,925	841,806	866,319
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	65,168	191,814	52,588	39,723
RECREATION	-	-	-	-
PUBLIC UTILITIES	10,873,721	14,977,320	10,332,524	15,631,107
OTHER EXPENSES	5,719	165,093	-	-
TOTAL EXPENDITURES	17,276,220	22,645,089	17,673,952	23,496,634
Other financing sources(uses)				
Capital Contributions	-	2,586,672	6,944,850	-
Debt Issued	-	-	-	282,623
Lease Proceeds	-	-	-	8,320,000
Lease Expenditures	8,837	-	-	-
Transfers In	7,447,925	14,333,164	9,973,670	4,638,586
Transfers Out	2,340,069	2,537,385	7,677,054	2,943,308
Net Transfers	5,099,019	14,382,451	9,241,466	10,297,901
Depreciation	6,062,347	6,547,547	6,125,462	6,300,000
Net change in fund balances	(4,882,795)	3,042,104	6,090,178	892,122
Beginning Fund Balance	109,581,849	104,731,073	107,773,177	113,863,356
Ending Fund Balance	104,699,054	107,773,177	113,863,355	114,755,478



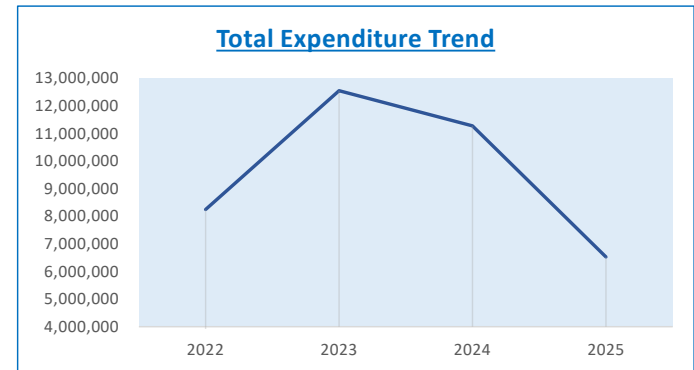
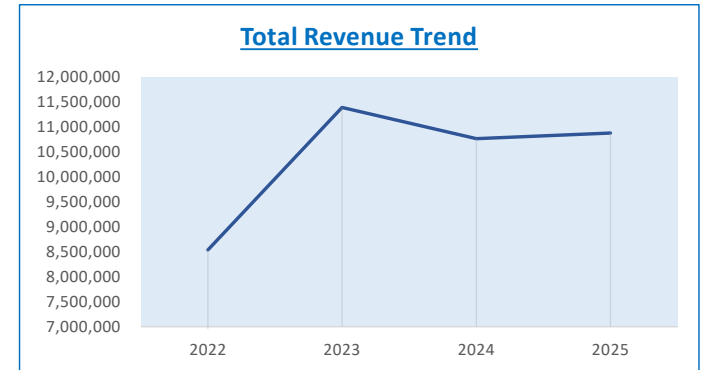
**St. John the Baptist Parish
Summarized Data - Capital Project Funds
2022 - 2025**

	Actual 2022	Actual 2023	Projected Budget 2024	Proposed Budget 2025
REVENUES				
AD VALOREM	-	-	-	-
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	600,000	-
FEDERAL GRANTS	1,614,877	396,656	8,585,355	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	173,175	476,665	216,050	100,050
OTHER REVENUE	16,011,733	-	-	-
TOTAL REVENUE	17,799,785	873,321	9,401,405	100,050
EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	120,154	720,042	205,800	3,500
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	4,265,855	3,970,753	74,776,225	60,291,000
DEBT SERVICE	77,830	81,382	95,000	78,826
RECREATION	-	-	-	-
PUBLIC UTILITIES	4,376	-	5,000	3,190
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	4,468,215	4,772,177	75,082,025	60,376,516
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	369,389	143,029	6,000,000	81,966
Transfers Out	2,162,215	1,587,068	3,870,000	-
Net Transfers	(1,792,826)	(1,444,039)	2,130,000	81,966
Depreciation	-	-	-	-
Net change in fund balances	11,538,744	(5,342,895)	(63,550,620)	(60,194,500)
Beginning Fund Balance	13,839,304	25,378,046	20,035,147	(43,515,474)
Ending Fund Balance	25,378,048	20,035,151	(43,515,473)	(103,709,974)



**St. John the Baptist Parish
Summarized Data - Debt Service Funds
2022 - 2025**

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected Budget 2024</u>	<u>Proposed Budget 2025</u>
REVENUES				
AD VALOREM	-	11,099,366	-	-
SALES & USES	8,453,965	-	10,558,021	10,681,743
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	-	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	88,061	289,119	187,000	176,000
OTHER REVENUE	(6,116)	-	20,000	20,000
TOTAL REVENUE	<u>8,535,910</u>	<u>11,388,485</u>	<u>10,765,021</u>	<u>10,877,743</u>
EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	347,378	422,422	408,305	408,706
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	7,902,128	12,128,779	10,866,563	6,118,835
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	800	-	500	500
TOTAL EXPENDITURES	<u>8,250,306</u>	<u>12,551,201</u>	<u>11,275,368</u>	<u>6,528,041</u>
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	1,799,882	1,506,178	571,350	1,035,850
Transfers Out	41,574	492,292	-	-
Net Transfers	<u>1,758,308</u>	<u>1,013,886</u>	<u>571,350</u>	<u>1,035,850</u>
Depreciation	-	-	-	-
Net change in fund balances	2,043,912	(148,830)	61,003	5,385,552
Beginning Fund Balance	14,712,348	17,058,317	17,788,051	16,970,489
Audit Adjustment to Fund Balance	-	-	-	-
Ending Fund Balance	<u>16,756,260</u>	<u>16,909,487</u>	<u>17,849,054</u>	<u>22,356,040</u>



**St. John the Baptist Parish
Proposed Budget
2025**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL</u>
REVENUES						
AD VALOREM	4,804,410	16,803,472	455,754	-	-	22,063,636
SALES & USES	-	27,386,895	-	-	10,681,743	38,068,638
LICENSES & PERMITS	2,550,000	8,500	357,500	-	-	2,916,000
STATE GRANTS	137,494	4,688,143	100,000	-	-	4,925,637
FEDERAL GRANTS	-	83,287,337	-	-	-	83,287,337
LOCAL GRANTS	-	233,000	-	-	-	233,000
SERVICE FEES	591,600	1,203,300	18,755,000	-	-	20,549,900
FINES & FORFEITURES	-	1,224,000	-	-	-	1,224,000
INTEREST INCOME	65,000	952,200	90,300	100,050	176,000	1,383,550
OTHER REVENUE	75,000	2,391,155	632,300	-	20,000	3,118,455
TOTAL REVENUE	<u>8,223,504</u>	<u>138,178,002</u>	<u>20,390,854</u>	<u>100,050</u>	<u>10,877,743</u>	<u>177,770,153</u>
EXPENDITURES						
SALARIES	4,293,718	6,594,803	4,019,142	-	-	14,907,663
EMPLOYEE BENEFITS	2,145,569	8,503,888	2,940,343	-	-	13,589,800
GENERAL GOVERNMENT	4,467,958	597,101	-	3,500	408,706	5,477,265
PUBLIC SAFETY	1,988,130	4,454,180	-	-	-	6,442,310
HEALTH & WELFARE	-	3,210,136	866,319	-	-	4,076,455
ECONOMIC DEVELOPMENT	-	2,331,787	-	-	-	2,331,787
PUBLIC TRANSPORTATION	-	13,596,694	-	-	-	13,596,694
CAPITAL OUTLAY	-	67,153,000	-	60,291,000	-	127,444,000
DEBT SERVICE	-	32,880,000	39,723	78,826	6,118,835	39,117,384
RECREATION	-	1,601,241	-	-	-	1,601,241
PUBLIC UTILITIES	-	19,387,876	15,631,107	3,190	-	35,022,173
OTHER EXPENSES	-	-	-	-	500	500
TOTAL EXPENDITURES	<u>12,895,375</u>	<u>160,310,706</u>	<u>23,496,634</u>	<u>60,376,516</u>	<u>6,528,041</u>	<u>263,607,272</u>
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	282,623	-	-	282,623
Lease Proceeds	-	335,000	8,320,000	-	-	-
Lease Expenditures	-	148,500	-	-	-	-
Transfers In	6,210,663	25,859,391	4,638,586	81,966	1,035,850	37,826,456
Transfers Out	1,217,041	28,403,455	2,943,308	-	-	32,563,806
Net Transfers	4,993,622	(2,357,564)	10,297,901	81,966	1,035,850	5,545,273
Depreciation	-	-	6,300,000	-	-	6,300,000
Net change in fund balances	321,751	(24,490,269)	892,122	(60,194,500)	5,385,552	(86,591,847)
Beginning Fund Balance	4,993,622	94,368,701	113,863,356	(43,515,474)	16,970,489	186,680,693
Ending Fund Balance	<u>5,315,373</u>	<u>69,878,432</u>	<u>114,755,478</u>	<u>(103,709,974)</u>	<u>22,356,040</u>	<u>100,088,847</u>

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

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF COMMUNITY SERVICES	DEPARTMENT OF COMMUNITY SERVICES - CSBG	DEPARTMENT OF COMMUNITY SERVICES - LIHEAP	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT
REVENUES														
AD VALOREM	-	712,116	911,509	-	-	-	-	-	-	-	-	-	-	902,013
SALES & USES	-	-	-	-	-	330,000	-	-	-	-	4,639,870	6,161,925	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	164,000	-	-	10,000	255,000	40,000	16,000
FEDERAL GRANTS	-	-	-	8,320,585	-	-	-	-	120,997	91,419	-	-	7,900,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	33,000	-	-	-	-	-	-
SERVICE FEES	350,000	54,300	-	-	762,000	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,200,000	-	-	-	-	-	-	-
INTEREST INCOME	1,000	27,000	5,000	100,000	30,000	25,000	4,000	10,000	-	-	75,000	35,000	45,000	44,000
OTHER REVENUE	2,000	32,250	2,300	-	1,000	25,000	262,555	25,000	-	-	277,500	200,000	-	2,300
TOTAL REVENUE	353,000	825,666	918,809	8,420,585	793,000	380,000	1,466,555	232,000	120,997	91,419	5,002,370	6,651,925	7,985,000	964,313
EXPENDITURES														
SALARIES	-	270,661	-	-	-	-	597,862	361,158	-	-	357,769	-	-	68,107
EMPLOYEE BENEFITS	-	177,068	-	-	-	-	182,153	258,508	-	-	154,830	4,620,000	-	49,736
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	273,060	-	-	324,950	-	1,676,384	-	-	-	-	1,839,050	-	-
HEALTH & WELFARE	436,575	-	918,809	-	-	-	-	358,450	85,465	91,348	-	-	-	374,296
ECONOMIC DEVELOPMENT	-	-	-	-	-	539,980	-	-	-	-	1,791,807	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	1,100,000	-	18,610,000	25,000	10,000	15,000	-	-	-	-	3,300,000	8,952,250	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	436,575	1,820,790	918,809	18,610,000	349,950	549,980	2,471,399	978,116	85,465	91,348	2,304,406	9,759,050	8,952,250	492,139
Other financing sources(uses)														
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	142,944	-	-	8,320,000	-	255,000	1,004,844	747,032	-	-	-	1,900,000	-	-
Transfers Out	34,020	54,720	-	-	373,807	84,062	-	-	35,532	-	4,453,497	44,338	-	471,712
Net Transfers	108,924	(54,720)	-	8,320,000	(373,807)	170,938	1,004,844	747,032	(35,532)	-	(4,453,497)	1,855,662	-	(471,712)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	25,349	(1,049,844)	(0)	(1,869,415)	69,243	958	0	916	-	71	(1,755,534)	(1,251,463)	(967,250)	462
Beginning Fund Balance	(25,271)	234,209	855,733	240,193	1,960,137	1,634,862	(1,065,658)	653,421	3,525	(10,580)	4,347,330	3,175,114	1,011,479	2,851,412
Ending Fund Balance	80	(815,636)	855,733	(1,629,222)	2,029,381	1,635,820	(1,065,658)	654,337	3,525	(10,510)	2,591,796	1,923,651	44,229	2,851,873

**St. John the Baptist Parish
Special Revenue Funds
Proposed Budget 2025**

	IDA DISASTER RECOVERY	HURRICANE IDA	HURRICANE ISAAC	Isaac CDGC Recovery	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEEVE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES																
AD VALOREM	-	-	-	-	939,993	-	-	6,608,438	-	45,000	2,126,860	-	-	939,993	3,617,550	16,803,472
SALES & USES	-	-	-	-	-	-	-	-	-	4,639,870	-	-	11,615,230	-	-	27,386,895
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	8,500	-	-	-	-	-	8,500
STATE GRANTS/REVENUE	-	-	-	-	-	3,360,000	-	628,277	49,866	-	-	150,000	-	-	15,000	4,688,143
FEDERAL GRANTS	21,800,000	30,000,000	300,000	-	48,540	-	-	14,703,296	2,500	-	-	-	-	-	-	83,287,337
LOCAL GRANTS	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	233,000
SERVICE FEES	-	-	-	-	12,000	-	-	-	-	25,000	-	-	-	-	-	1,203,300
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	24,000	-	-	-	-	-	1,224,000
INTEREST INCOME	-	65,000	-	-	22,000	-	-	200,000	15,000	25,000	75,000	-	47,000	2,200	100,000	952,200
OTHER REVENUE	-	-	-	-	7,300	-	-	16,000	2,000	765,500	754,950	-	-	3,000	12,500	2,391,155
TOTAL REVENUE	21,800,000	30,065,000	300,000	-	1,029,833	3,360,000	-	22,156,011	269,366	5,532,870	2,956,810	150,000	11,662,230	945,193	3,745,050	138,178,002
EXPENDITURES																
SALARIES	-	-	-	-	170,995	-	-	-	363,663	3,571,738	626,144	-	-	-	206,706	6,594,803
EMPLOYEE BENEFITS	-	-	-	-	90,750	-	-	-	234,172	2,266,208	328,016	-	-	-	142,446	8,503,888
GENERAL GOVERNMENT	100,150	-	-	-	-	-	60	251,621	-	-	-	-	245,270	-	-	597,101
PUBLIC SAFETY	-	-	-	-	148,310	-	-	-	192,426	-	-	-	-	-	-	4,454,180
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	945,193	-	3,210,136
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,331,787
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	10,906,937	-	-	-	-	2,689,757	13,596,694
CAPITAL OUTLAY	21,800,000	5,900,250	-	-	-	4,620,500	-	1,000,000	-	500,000	890,000	150,000	-	-	280,000	67,153,000
DEBT SERVICE	-	32,880,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32,880,000
RECREATION	-	-	-	-	-	-	-	-	-	-	1,601,241	-	-	-	-	1,601,241
PUBLIC UTILITIES	-	-	-	-	-	-	-	19,387,876	-	-	-	-	-	-	-	19,387,876
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,900,150	38,780,250	-	-	410,055	4,620,500	60	20,639,497	790,262	17,244,883	3,445,400	150,000	245,270	945,193	3,318,908	160,310,706
Other financing sources(uses)																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	335,000	-	-	-	-	-	335,000
Lease Expenditures	-	-	-	-	-	-	-	-	-	130,000	18,500	-	-	-	-	148,500
Transfers In	-	-	-	-	-	-	-	-	551,524	12,903,264	-	1,500	-	-	33,282	25,859,391
Transfers Out	-	-	-	-	567,703	-	-	6,500,000	30,241	1,231,372	262,907	-	13,817,816	-	441,729	28,403,455
Net Transfers	-	-	-	-	(567,703)	-	-	(6,500,000)	521,283	11,876,892	(281,407)	1,500	(13,817,816)	-	(408,447)	(2,357,564)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(100,150)	(8,715,250)	300,000	-	52,075	(1,260,500)	(60)	(4,983,486)	387	164,879	(769,997)	1,500	(2,400,856)	0	17,695	(24,490,269)
Beginning Fund Balance	(56,879)	32,616,636	57,422	50	1,792,233	316,737	(25,162)	27,887,848	852,552	364,791	1,351,518	(1,411)	6,488,216	761,565	6,098,778	94,368,701
Ending Fund Balance	(157,029)	23,901,386	357,422	50	1,844,308	(943,763)	(25,222)	22,904,362	852,939	529,669	581,520	89	4,087,360	761,566	6,116,473	69,878,432

**St. John the Baptist Parish
Enterprise Funds
Proposed Budget 2025**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	455,754	-	-	-	455,754
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	154,500	203,000	357,500
STATE GRANTS	-	-	-	100,000	100,000
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	510,000	4,480,000	6,665,000	7,100,000	18,755,000
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	300	3,000	2,000	85,000	90,300
OTHER REVENUE	1,200	-	113,400	517,700	632,300
TOTAL REVENUE	967,254	4,483,000	6,934,900	8,005,700	20,390,854
EXPENDITURES					
SALARIES	-	-	1,929,933	2,089,209	4,019,142
EMPLOYEE BENEFITS	-	-	1,374,935	1,565,409	2,940,343
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	866,319	-	-	-	866,319
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	39,723	39,723
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	4,810,950	4,880,480	5,939,677	15,631,107
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	866,319	4,810,950	8,185,348	9,634,017	23,496,634
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Interest Expense	-	-	132,900	149,723	282,623
Loan Proceeds	-	-	8,320,000	-	8,320,000
Lease Expenditures	-	-	-	-	-
Transfers In	-	383,750	-	4,254,836	4,638,586
Transfers Out	34,020	55,760	1,232,774	1,620,754	2,943,308
Net Transfers	(34,020)	327,990	8,187,100	2,783,805	10,297,901
Depreciation	-	-	3,300,000	3,000,000	6,300,000
Net change in fund balances	66,916	40	(2,857,273)	(2,143,958)	892,122
Beginning Fund Balance	909,918	1,507,915	57,677,574	53,767,950	113,863,356
Ending Fund Balance	976,833	1,507,955	54,820,301	51,623,993	114,755,478

**St. John the Baptist Parish
Capital Project Funds
Proposed Budget 2025**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	50	-	-	-	100,000	100,050
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	50	-	-	-	100,000	100,050
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	3,500	3,500
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	60,291,000	60,291,000
DEBT SERVICE	78,826	-	-	-	-	78,826
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	3,190	-	-	-	-	3,190
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	82,016	-	-	-	60,294,500	60,376,516
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	81,966	-	-	-	-	81,966
Transfers Out	-	-	-	-	-	-
Net Transfers	81,966	-	-	-	-	81,966
Depreciation	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	(60,194,500)	(60,194,500)
Beginning Fund Balance	4,332	812,421	1,418,176	(293,137)	(45,457,265)	(43,515,474)
Ending Fund Balance	4,332	812,421	1,418,176	(293,137)	(105,651,765)	(103,709,974)

**St. John the Baptist Parish
Debt Service Funds
Proposed Budget 2025**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	10,681,743	10,681,743
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	-	1,000	-	-	175,000	176,000
OTHER REVENUE	-	-	-	-	20,000	20,000
TOTAL REVENUE	-	1,000	-	-	10,876,743	10,877,743
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	408,706	408,706
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,086,350	-	-	5,032,485	6,118,835
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	-	-	-	500
TOTAL EXPENDITURES	-	1,086,850	-	-	5,441,191	6,528,041
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,035,850	-	-	-	1,035,850
Transfers Out	-	-	-	-	-	-
Net Transfers	-	1,035,850	-	-	-	1,035,850
Depreciation	-	-	-	-	-	-
Net change in fund balances	-	(50,000)	-	-	5,435,552	5,385,552
Beginning Fund Balance	-	52,750	-	-	16,917,739	16,970,489
Ending Fund Balance	-	2,750	-	-	22,353,290	22,356,040

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL</u>
REVENUES						
AD VALOREM	4,776,918	16,700,211	450,476	-	-	21,927,605
SALES & USES	473,000	24,927,250	-	-	10,558,021	35,958,271
LICENSES & PERMITS	2,330,500	8,500	154,500	-	-	2,493,500
STATE GRANTS	192,094	7,677,954	360,000	600,000	-	8,830,048
FEDERAL GRANTS	40,000	78,394,246	-	8,585,355	-	87,019,601
LOCAL GRANTS	-	240,000	-	-	-	240,000
SERVICE FEES	56,500	1,231,300	17,901,800	-	-	19,189,600
FINES & FORFEITURES	-	1,366,600	-	-	-	1,366,600
INTEREST INCOME	65,000	817,400	91,000	216,050	187,000	1,376,450
OTHER REVENUE	146,600	2,162,340	1,690,350	-	20,000	4,019,290
TOTAL REVENUE	<u>8,080,612</u>	<u>133,525,801</u>	<u>20,648,126</u>	<u>9,401,405</u>	<u>10,765,021</u>	<u>182,420,965</u>
EXPENDITURES						
SALARIES	4,304,642	9,801,911	3,996,991	-	-	18,103,544
EMPLOYEE BENEFITS	2,276,897	4,677,823	2,450,043	-	-	9,404,763
GENERAL GOVERNMENT	4,517,850	678,379	-	205,800	408,305	5,810,334
PUBLIC SAFETY	1,207,500	8,558,463	-	-	-	9,765,963
HEALTH & WELFARE	-	3,224,642	841,806	-	-	4,066,448
ECONOMIC DEVELOPMENT	-	1,819,220	-	-	-	1,819,220
PUBLIC TRANSPORTATION	-	9,174,276	-	-	-	9,174,276
CAPITAL OUTLAY	-	62,889,093	-	74,776,225	-	137,665,318
DEBT SERVICE	-	725,000	52,588	95,000	10,866,563	11,739,151
RECREATION	-	1,432,789	-	-	-	1,432,789
PUBLIC UTILITIES	-	3,000,000	10,332,524	5,000	-	13,337,524
OTHER EXPENSES	-	-	-	-	500	500
TOTAL EXPENDITURES	<u>12,306,889</u>	<u>105,981,596</u>	<u>17,673,952</u>	<u>75,082,025</u>	<u>11,275,368</u>	<u>222,319,830</u>
Other financing sources(uses)						
Capital Contributions	-	-	6,944,850	-	-	6,944,850
Debt Issued	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-
Lease Expenditures	-	20,000	-	-	-	-
Transfers In	5,781,670	17,682,989	9,973,670	6,000,000	571,350	40,009,679
Transfers Out	1,021,727	27,453,310	7,677,054	3,870,000	-	40,022,093
Net Transfers	4,759,943	(9,790,321)	9,241,466	2,130,000	571,350	6,932,436
Depreciation	-	-	6,125,462	-	-	6,125,462
Net change in fund balances	533,666	17,753,884	6,090,178	(63,550,620)	61,003	(39,091,891)
Beginning Fund Balance	6,862,487	76,614,817	107,773,177	20,035,147	17,788,051	229,073,679
Ending Fund Balance	<u>7,396,153</u>	<u>94,368,701</u>	<u>113,863,355</u>	<u>(43,515,473)</u>	<u>17,849,054</u>	<u>189,981,788</u>

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

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF COMMUNITY SERVICES	DEPARTMENT OF COMMUNITY SERVICES - CSBG	DEPARTMENT OF COMMUNITY SERVICES - LIHEAP	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT
REVENUES														
AD VALOREM	-	703,868	910,336	-	-	-	-	-	-	-	-	-	-	900,951
SALES & USES	-	-	-	-	-	330,000	-	-	-	-	4,218,100	5,601,750	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	164,000	-	-	10,000	250,000	-	16,000
FEDERAL GRANTS	-	-	-	8,420,585	-	-	-	3,000	131,124	91,319	-	-	8,129,848	-
LOCAL GRANTS	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-
SERVICE FEES	330,000	79,300	-	-	797,000	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,346,000	-	-	-	-	-	-	-
INTEREST INCOME	1,000	27,000	2,500	100,000	22,000	17,000	4,000	4,800	-	100	50,000	25,000	100,000	36,000
OTHER REVENUE	2,000	7,250	2,300	-	1,000	-	170,000	-	-	-	199,000	175,000	-	2,300
TOTAL REVENUE	333,000	817,418	915,136	8,520,585	820,000	347,000	1,520,000	211,800	131,124	91,419	4,477,100	6,051,750	8,229,848	955,251
EXPENDITURES														
SALARIES	-	266,419	-	-	-	-	998,007	346,445	7,801	25,000	380,973	2,850,000	-	66,114
EMPLOYEE BENEFITS	-	166,361	-	-	-	-	421,930	55,424	-	-	48,093	970,000	-	8,562
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	12,000	-
PUBLIC SAFETY	-	252,705	-	-	332,930	-	959,201	-	-	-	-	2,092,622	-	-
HEALTH & WELFARE	423,831	-	915,136	-	-	-	-	502,461	66,686	66,348	-	-	-	313,874
ECONOMIC DEVELOPMENT	-	-	-	-	-	248,451	-	-	-	-	1,570,769	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	1,308,000	-	13,350,000	25,000	10,000	15,000	-	-	-	-	80,000	9,171,751	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	423,831	1,993,485	915,136	13,350,000	357,930	258,451	2,394,138	904,330	74,487	91,348	1,999,835	5,992,622	9,183,751	388,550
Other financing sources(uses)														
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	123,230	-	-	4,829,415	-	-	874,138	692,637	-	-	-	100,000	-	-
Transfers Out	32,399	36,990	-	-	383,238	79,206	-	-	56,637	-	3,680,716	154,698	-	447,119
Net Transfers	90,831	(36,990)	-	4,829,415	(383,238)	(79,206)	874,138	692,637	(56,637)	-	(3,680,716)	(54,698)	-	(447,119)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	(1,213,057)	-	-	78,832	9,343	-	107	-	70	(1,203,451)	4,430	(953,903)	119,582
Beginning Fund Balance	(25,271)	1,447,266	855,733	240,193	1,881,305	1,625,519	(1,065,658)	653,315	3,525	(10,651)	5,550,781	3,170,685	1,965,382	2,731,829
Ending Fund Balance	(25,271)	234,208	855,733	240,193	1,960,137	1,634,862	(1,065,658)	653,421	3,525	(10,581)	4,347,330	3,175,115	1,011,479	2,851,411

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

	IDA DISASTER RECOVERY	HURRICANE IDA	HURRICANE ISAAC	Isaac CDGC Recovery	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEEVE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES																
AD VALOREM	-	-	-	-	938,491	-	-	6,569,435	-	42,000	2,111,604	-	-	929,106	3,594,420	16,700,211
SALES & USES	-	-	-	-	-	-	-	-	-	4,218,100	-	-	10,559,300	-	-	24,927,250
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	8,500	-	-	-	-	-	8,500
STATE GRANTS/REVENUE	-	-	-	-	-	6,090,630	319,047	-	50,000	628,277	-	150,000	-	-	-	7,677,954
FEDERAL GRANTS	21,800,000	39,339,070	409,175	40,415	-	-	-	16,000	2,500	11,210	-	-	-	-	-	78,394,246
LOCAL GRANTS	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	240,000
SERVICE FEES	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	1,231,300
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	20,600	-	-	-	-	-	1,366,600
INTEREST INCOME	-	-	-	-	19,000	-	-	150,000	15,000	6,000	75,000	-	78,000	5,000	80,000	817,400
OTHER REVENUE	-	-	-	-	70,840	-	-	-	2,000	750,000	750,950	-	-	2,200	27,500	2,162,340
TOTAL REVENUE	21,800,000	39,339,070	409,175	40,415	1,028,331	6,090,630	319,047	6,735,435	269,500	5,709,687	2,937,554	150,000	10,637,300	936,306	3,701,920	133,525,801
EXPENDITURES																
SALARIES	-	-	-	-	164,797	-	-	-	362,616	3,501,855	579,631	-	-	-	252,253	9,801,911
EMPLOYEE BENEFITS	-	-	-	-	21,341	-	-	-	206,275	2,374,910	249,039	-	-	-	155,888	4,677,823
GENERAL GOVERNMENT	100,150	-	-	(50)	-	500	91,445	250,039	-	-	-	-	224,295	-	-	678,379
PUBLIC SAFETY	-	4,546,623	-	-	233,163	-	-	-	141,219	-	-	-	-	-	-	8,558,463
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	936,306	-	3,224,642
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,819,220
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	7,613,316	-	-	-	-	1,560,960	9,174,276
CAPITAL OUTLAY	21,800,000	7,547,000	-	-	-	6,835,680	227,662	-	-	800,000	1,019,000	150,000	-	-	550,000	62,889,093
DEBT SERVICE	-	725,000	-	-	-	-	-	-	-	-	-	-	-	-	-	725,000
RECREATION	-	-	-	-	-	-	-	-	-	-	1,432,789	-	-	-	-	1,432,789
PUBLIC UTILITIES	-	-	-	-	-	-	-	3,000,000	-	-	-	-	-	-	-	3,000,000
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,900,150	12,818,623	-	(50)	419,301	6,836,180	319,107	3,250,039	710,110	14,290,081	3,280,459	150,000	224,295	936,306	2,519,101	105,981,596
Other financing sources(uses)																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000
Transfers In	-	-	-	-	-	1,070,000	-	-	468,685	9,508,894	-	-	-	-	15,990	17,682,989
Transfers Out	-	-	-	-	552,226	-	-	3,000,000	28,075	891,330	1,650,288	-	13,071,350	-	3,389,038	27,453,310
Net Transfers	-	-	-	-	(552,226)	1,070,000	-	(3,000,000)	440,610	8,617,564	(1,670,288)	-	(13,071,350)	-	(3,373,048)	(9,790,321)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(100,150)	26,520,447	409,175	40,465	56,804	324,450	(60)	485,396	-	37,170	(2,013,193)	-	(2,658,345)	-	(2,190,229)	17,753,884
Beginning Fund Balance	43,271	6,096,189	(351,752)	(40,415)	1,735,429	(7,713)	(25,102)	27,402,451	852,552	327,621	3,364,711	(1,411)	9,146,561	761,565	8,289,007	76,614,817
Ending Fund Balance	(56,879)	32,616,636	57,423	50	1,792,233	316,737	(25,162)	27,887,847	852,552	364,790	1,351,517	(1,411)	6,488,216	761,565	6,098,778	94,368,701

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

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	450,476	-	-	-	450,476
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	154,500	-	154,500
STATE GRANTS	-	-	180,000	180,000	360,000
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	490,600	3,520,000	6,665,000	7,226,200	17,901,800
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,000	3,000	2,000	85,000	91,000
OTHER REVENUE	1,200	-	113,400	1,575,750	1,690,350
TOTAL REVENUE	943,276	3,523,000	7,114,900	9,066,950	20,648,126
EXPENDITURES					
SALARIES	-	-	1,902,424	2,094,567	3,996,991
EMPLOYEE BENEFITS	-	-	1,365,419	1,084,624	2,450,043
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	841,806	-	-	-	841,806
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	52,588	52,588
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,603,129	3,684,875	3,044,520	10,332,524
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	841,806	3,603,129	6,952,718	6,276,299	17,673,952
Other financing sources(uses)					
Capital Contributions	-	-	6,944,850	-	6,944,850
Debt Issued	-	-	-	-	-
Lease Proceeds	-	-	-	-	-
Lease Expenditures	-	-	-	-	-
Transfers In	-	131,770	3,096,746	6,745,154	9,973,670
Transfers Out	32,399	51,620	6,012,167	1,580,868	7,677,054
Net Transfers	(32,399)	80,150	4,029,429	5,164,286	9,241,466
Depreciation	-	-	3,150,000	2,975,462	6,125,462
Net change in fund balances	69,071	21	1,041,611	4,979,475	6,090,178
Beginning Fund Balance	840,846	1,507,893	56,635,963	48,788,475	107,773,177
Ending Fund Balance	909,917	1,507,914	57,677,574	53,767,951	113,863,355

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

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	600,000	600,000
FEDERAL GRANTS	-	319,741	8,265,614	-	-	8,585,355
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	50	28,000	40,000	48,000	100,000	216,050
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	50	347,741	8,305,614	48,000	700,000	9,401,405
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	200,300	-	-	5,500	205,800
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	1,356,595	9,043,330	5,300	64,371,000	74,776,225
DEBT SERVICE	95,000	-	-	-	-	95,000
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	5,000	-	-	-	-	5,000
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	100,000	1,556,895	9,043,330	5,300	64,376,500	75,082,025
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	100,000	-	-	-	5,900,000	6,000,000
Transfers Out	-	-	1,070,000	2,800,000	-	3,870,000
Net Transfers	100,000	-	(1,070,000)	(2,800,000)	5,900,000	2,130,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	50	(1,209,154)	(1,807,716)	(2,757,300)	(57,776,500)	(63,550,620)
Beginning Fund Balance	4,282	2,021,575	3,225,892	2,464,163	12,319,235	20,035,147
Ending Fund Balance	4,332	812,421	1,418,177	(293,137)	(45,457,265)	(43,515,473)

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

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	10,558,021	10,558,021
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	-	17,000	-	-	170,000	187,000
OTHER REVENUE	-	-	-	-	20,000	20,000
TOTAL REVENUE	-	17,000	-	-	10,748,021	10,765,021
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	408,305	408,305
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,071,450	-	-	9,795,113	10,866,563
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	-	-	-	500
TOTAL EXPENDITURES	-	1,071,950	-	-	10,203,418	11,275,368
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	571,350	-	-	-	571,350
Transfers Out	-	-	-	-	-	-
Net Transfers	-	571,350	-	-	-	571,350
Depreciation	-	-	-	-	-	-
Net change in fund balances	-	(483,600)	-	-	544,603	61,003
Beginning Fund Balance	30	536,350	475,902	402,634	16,373,135	17,788,051
Ending Fund Balance	30	52,750	475,902	402,634	16,917,738	17,849,054

**St. John the Baptist Parish
Actual
2023**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL</u>
REVENUES						
AD VALOREM	5,004,156	17,452,218	476,708	-	11,099,366	34,032,448
SALES & USES	-	28,448,640	-	-	-	28,448,640
LICENSES & PERMITS	2,046,416	-	-	-	-	2,046,416
STATE GRANTS	188,676	3,987,276	483,463	-	-	4,659,415
FEDERAL GRANTS	46,555	9,175,577	-	396,656	-	9,618,788
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	173,070	1,245,408	16,361,133	-	-	17,779,611
FINES & FORFEITURES	-	1,478,234	-	-	-	1,478,234
INTEREST INCOME	89,284	1,734,536	334,212	476,665	289,119	2,923,816
OTHER REVENUE	85,976	6,329,323	196,773	-	-	6,612,072
TOTAL REVENUE	<u>7,634,133</u>	<u>69,851,212</u>	<u>17,852,289</u>	<u>873,321</u>	<u>11,388,485</u>	<u>107,599,440</u>
EXPENDITURES						
SALARIES	4,075,362	9,036,862	3,380,640	-	-	16,492,864
EMPLOYEE BENEFITS	1,741,774	4,122,820	3,112,297	-	-	8,976,891
GENERAL GOVERNMENT	2,851,890	972,140	-	720,042	422,422	4,966,494
PUBLIC SAFETY	1,729,056	10,461,968	-	-	-	12,191,024
HEALTH & WELFARE	-	3,528,645	817,925	-	-	4,346,570
ECONOMIC DEVELOPMENT	-	1,878,420	-	-	-	1,878,420
PUBLIC TRANSPORTATION	-	8,315,364	-	-	-	8,315,364
CAPITAL OUTLAY	131,766	12,943,764	-	3,970,753	-	17,046,283
DEBT SERVICE	-	1,677,647	191,814	81,382	12,128,779	14,079,622
RECREATION	-	1,017,630	-	-	-	1,017,630
PUBLIC UTILITIES	-	522,396	14,977,320	-	-	15,499,716
OTHER EXPENSES	110,879	153,276	165,093	-	-	429,248
TOTAL EXPENDITURES	<u>10,640,727</u>	<u>54,630,932</u>	<u>22,645,089</u>	<u>4,772,177</u>	<u>12,551,201</u>	<u>105,240,126</u>
Other financing sources(uses)						
Capital Contributions	-	-	2,586,672	-	-	2,586,672
Debt Issued	-	30,000,000	-	-	-	30,000,000
Lease Proceeds	57,088	334,876	-	-	-	391,964
Lease Expenditures	-	54,955	-	-	492,292	547,247
Transfers In	4,465,450	4,259,035	14,333,164	143,029	1,506,178	24,706,856
Transfers Out	580,676	19,509,435	2,537,385	1,587,068	492,292	24,706,858
Net Transfers	3,941,862	14,749,600	14,382,451	(1,444,039)	1,013,886	32,586,670
Depreciation	-	-	6,547,547	-	-	6,547,547
Net change in fund balances	935,268	29,969,880	3,042,104	(5,342,895)	(148,830)	28,398,437
Beginning Fund Balance	5,927,219	46,365,066	104,731,073	25,378,046	17,058,317	199,459,721
Ending Fund Balance	<u>6,862,487</u>	<u>76,334,946</u>	<u>107,773,177</u>	<u>20,035,151</u>	<u>16,909,487</u>	<u>227,858,158</u>

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

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF COMMUNITY SERVICES	DEPARTMENT OF COMMUNITY SERVICES - CSBG	DEPARTMENT OF COMMUNITY SERVICES - LIHEAP	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT
REVENUES														
AD VALOREM	-	737,331	953,624	-	-	-	-	-	-	-	-	-	-	943,793
SALES & USES	-	-	-	-	-	329,036	-	-	-	-	4,761,686	6,348,914	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	-	38,684	502,742	-	14,685
FEDERAL GRANTS	-	-	-	-	-	-	-	-	142,225	-	-	893	369,555	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	329,303	16,133	-	-	774,343	-	30,530	-	-	-	591	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,443,476	-	-	-	-	-	-	-
INTEREST INCOME	301	30,549	23,454	196,320	38,900	32,241	5,639	18,296	-	-	85,464	40,750	38,631	57,664
OTHER REVENUE	1,662	5,245	-	-	-	-	2,293	-	-	31,636	283,755	274,603	-	-
TOTAL REVENUE	331,266	789,258	977,078	196,320	813,243	361,277	1,481,938	18,296	142,225	31,636	5,170,180	7,167,902	408,186	1,016,142
EXPENDITURES														
SALARIES	-	159,701	-	-	-	-	1,131,847	337,299	-	-	198,958	2,881,351	-	60,082
EMPLOYEE BENEFITS	-	81,924	-	-	-	-	411,702	51,110	-	-	64,693	1,741,489	-	29,923
GENERAL GOVERNMENT	-	25,266	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	150,605	-	-	352,656	-	730,247	-	-	-	-	1,727,740	-	-
HEALTH & WELFARE	459,166	-	1,740,714	-	-	-	-	283,841	-	-	-	-	-	188,611
ECONOMIC DEVELOPMENT	-	-	-	-	-	185,299	-	-	-	-	1,693,121	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	51,337	-	-	87,831	-	-	-	-	-	-	215,023	42,888	28,471
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	1,500	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	3,415	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	459,166	468,833	1,740,714	3,415	440,487	185,299	2,273,796	672,250	-	-	1,956,772	6,565,603	44,388	307,087
Other financing sources(uses)														
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	7,385	-	-	-	-	-	-	-	-	2,704	-	-	-
Transfers In	10,000	-	-	-	-	-	419,000	637,313	-	-	-	429,844	-	-
Transfers Out	32,075	30,495	-	-	84,449	73,673	138,859	-	56,637	-	782,470	605,410	-	476,425
Net Transfers	(22,075)	(37,880)	-	-	(84,449)	(73,673)	280,141	637,313	(56,637)	-	(785,174)	(175,566)	-	(476,425)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(149,975)	282,545	(763,636)	192,905	288,307	102,305	(511,717)	(16,641)	85,588	31,635	2,428,234	426,733	363,798	232,630
Beginning Fund Balance	124,703	1,164,720	1,619,369	47,288	1,592,998	1,523,215	(553,941)	553,095	(7,641)	152	3,122,547	2,743,953	1,601,584	2,499,198
Ending Fund Balance	(25,271)	1,447,264	855,733	240,193	1,881,305	1,625,520	(1,065,658)	536,454	77,947	31,787	5,550,781	3,170,686	1,965,382	2,731,828

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

	HURRICANE IDA	IDA DISASTER RECOVERY	HURRICANE ISAAC	Isaac CDBG RECOVERY	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT	LEEVE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES																
AD VALOREM	-	-	-	-	983,117	-	-	6,865,796	-	42,056	2,211,996	-	-	973,168	3,741,337	17,452,218
SALES & USES	-	-	-	-	-	-	-	-	-	4,761,686	679,774	-	11,567,544	-	-	28,448,640
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	2,623,657	-	-	30,078	712,601	-	-	-	58,800	6,029	3,987,276
FEDERAL GRANTS	8,381,861	-	57,423	-	516	-	-	-	19,866	203,238	-	-	-	-	-	9,175,577
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	6,220	-	-	-	-	25,557	62,731	-	-	-	-	1,245,408
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	34,758	-	-	-	-	-	1,478,234
INTEREST INCOME	295,531	-	-	-	29,674	-	-	369,966	24,245	38,396	93,802	-	148,965	5,903	159,845	1,734,536
OTHER REVENUE	5,043,569	-	-	-	4,400	-	-	15,942	217,160	287,608	151,188	-	-	-	10,262	6,329,323
TOTAL REVENUE	13,720,961	-	57,423	-	1,023,927	2,623,657	-	7,251,704	291,349	6,105,900	3,199,491	-	11,716,509	1,037,871	3,917,473	69,851,212
EXPENDITURES																
SALARIES	-	-	-	-	153,742	-	-	-	190,957	3,269,270	475,758	-	-	-	177,897	9,036,862
EMPLOYEE BENEFITS	-	-	-	-	19,876	-	-	-	43,763	1,461,904	152,485	-	-	-	63,951	4,122,820
GENERAL GOVERNMENT	-	-	-	(50)	-	-	-	673,739	-	-	-	7,154	266,031	-	-	972,140
PUBLIC SAFETY	7,190,886	-	-	-	117,079	-	-	-	192,755	-	-	-	-	-	-	10,461,968
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	856,313	-	3,528,645
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,878,420
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	6,714,097	-	-	-	-	1,601,267	8,315,364
CAPITAL OUTLAY	4,898,183	-	-	-	-	2,753,520	2,460	-	33,550	3,179,827	1,534,049	-	-	-	116,625	12,943,764
DEBT SERVICE	1,676,147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,677,647
RECREATION	-	-	-	-	-	-	-	-	-	-	1,017,630	-	-	-	-	1,017,630
PUBLIC UTILITIES	-	56,729	-	-	-	-	-	462,252	-	-	-	-	-	-	-	522,396
OTHER EXPENSES	-	-	-	-	-	-	-	-	11	153,265	-	-	-	-	-	153,276
TOTAL EXPENDITURES	13,765,216	56,729	-	(50)	290,697	2,753,520	2,460	1,135,991	461,036	14,778,363	3,179,922	7,154	266,031	856,313	1,959,740	54,630,932
Other financing sources(uses)																
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	30,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000,000
Lease Proceeds	-	-	-	-	-	-	-	-	-	334,876	-	-	-	-	-	334,876
Lease Expenditures	-	-	-	-	-	-	-	-	-	-	19,967	-	-	-	24,899	54,955
Transfers In	-	100,000	-	-	-	200,000	-	-	138,912	2,282,925	-	25,511	-	-	15,530	4,259,035
Transfers Out	2,103,841	-	-	-	480,634	-	-	-	26,956	894,559	244,315	-	12,879,669	-	598,968	19,509,435
Net Transfers	27,896,159	100,000	-	-	(480,634)	200,000	-	-	111,956	1,723,242	(264,282)	25,511	(12,879,669)	-	(608,337)	14,749,600
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	27,851,904	43,271	57,423	50	252,596	70,137	(2,460)	6,115,713	(57,731)	(6,949,221)	(244,713)	18,357	(1,429,191)	181,558	1,349,396	29,969,880
Beginning Fund Balance	(21,755,715)	-	(409,175)	(40,415)	1,482,832	(77,850)	(22,642)	21,286,738	910,283	7,276,842	3,609,424	(19,769)	10,575,753	580,009	6,939,611	46,365,066
Ending Fund Balance	6,096,189	43,271	(351,752)	(40,365)	1,735,428	(7,713)	(25,102)	27,402,451	852,552	327,620	3,364,710	(1,412)	9,146,562	761,567	8,289,007	76,334,946

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

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	476,708	-	-	-	476,708
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
STATE GRANTS	-	-	250,000	233,463	483,463
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	540,413	3,578,889	4,970,982	7,270,849	16,361,133
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	3,619	4,299	205,316	120,978	334,212
OTHER REVENUE	-	-	138,438	58,335	196,773
TOTAL REVENUE	1,020,740	3,583,188	5,564,736	7,683,625	17,852,289
EXPENDITURES					
SALARIES	-	-	1,558,285	1,822,355	3,380,640
EMPLOYEE BENEFITS	-	-	1,433,622	1,678,675	3,112,297
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	817,925	-	-	-	817,925
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	11,680	180,134	191,814
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	4,477,199	4,073,586	6,426,535	14,977,320
OTHER EXPENSES	-	-	114,379	50,714	165,093
TOTAL EXPENDITURES	817,925	4,477,199	7,191,552	10,158,413	22,645,089
Other financing sources(uses)					
Capital Contributions	-	-	2,072,493	514,179	2,586,672
Debt Issued	-	-	-	-	-
Lease Proceeds	-	-	-	-	-
Lease Expenditures	-	-	-	-	-
Transfers In	45,000	-	5,811,845	8,476,319	14,333,164
Transfers Out	32,075	53,868	1,134,870	1,316,572	2,537,385
Net Transfers	12,925	(53,868)	6,749,468	7,673,926	14,382,451
Depreciation	-	-	3,426,786	3,120,761	6,547,547
Net change in fund balances	215,740	(947,879)	1,695,866	2,078,377	3,042,104
Beginning Fund Balance	625,106	2,455,773	54,940,097	46,710,097	104,731,073
Ending Fund Balance	840,846	1,507,894	56,635,963	48,788,475	107,773,177

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

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
REVENUES							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	39,325	357,331	-	-	396,656
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	924	-	44,224	62,795	79,993	288,729	476,665
OTHER REVENUE	-	-	-	-	-	-	-
TOTAL REVENUE	924	-	83,549	420,126	79,993	288,729	873,321
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	118	-	109	693,714	24,102	1,999	720,042
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	19,215	399,645	15,142	3,536,751	3,970,753
DEBT SERVICE	81,382	-	-	-	-	-	81,382
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	81,500	-	19,324	1,093,359	39,244	3,538,750	4,772,177
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	82,497	-	-	-	-	60,532	143,029
Transfers Out	-	18	154,275	200,000	1,232,775	-	1,587,068
Net Transfers	82,497	(18)	(154,275)	(200,000)	(1,232,775)	60,532	(1,444,039)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	1,921	(18)	(90,050)	(873,233)	(1,192,026)	(3,189,489)	(5,342,895)
Beginning Fund Balance	2,362	18	2,111,626	4,099,125	3,656,190	15,508,725	25,378,046
Ending Fund Balance	4,283	-	2,021,576	3,225,893	2,464,164	12,319,236	20,035,151

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

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	11,099,366	11,099,366
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	-	30,021	10,651	4,721	243,726	289,119
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	-	30,021	10,651	4,721	11,343,092	11,388,485
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	115	-	-	422,307	422,422
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,064,950	-	1,334,361	9,729,468	12,128,779
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,065,065	-	1,334,361	10,151,775	12,551,201
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	567,595	-	938,583	-	1,506,178
Transfers Out	30	-	483,053	9,209	-	492,292
Net Transfers	(30)	567,595	(483,053)	929,374	-	1,013,886
Depreciation	-	-	-	-	-	-
Net change in fund balances	(30)	(467,449)	(472,402)	(400,266)	1,191,317	(148,830)
Beginning Fund Balance	30	1,003,800	472,402	400,266	15,181,819	17,058,317
Ending Fund Balance	-	536,351	-	-	16,373,136	16,909,487

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

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

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

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	ARPA FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF COMMUNITY SERVICES FUND	COMMUNITY SERVICES FUND CSBG	COMMUNITY SERVICES FUND LIHEAP
REVENUES										
AD VALOREM	-	559,876	724,106	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	329,036	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	1,350	250,200	26,337
LOCAL GRANTS	-	-	-	-	-	-	-	28,245	-	-
SERVICE FEES	277,533	50,840	-	-	678,252	700	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,075,056	-	-	-
INTEREST INCOME	122	8,494	10,543	53,670	11,719	9,853	878	4,762	-	123
OTHER REVENUE	2,363	4,470	2,209	-	87	-	3,804	-	-	-
TOTAL REVENUE	280,018	623,680	736,858	53,670	690,058	339,589	1,079,738	34,357	250,200	26,460
EXPENDITURES										
SALARIES	-	152,205	-	-	-	-	862,046	-	85,827	18,076
EMPLOYEE BENEFITS	-	85,607	-	-	-	-	480,177	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	185,737	-	-	319,871	-	874,000	-	-	-
HEALTH & WELFARE	379,287	-	339,838	-	-	-	-	121,672	172,015	8,262
ECONOMIC DEVELOPMENT	-	-	-	-	-	180,507	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	8,280	-	18,350	18,732	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	379,287	423,549	339,838	8,280	319,871	198,857	2,234,955	121,672	257,842	26,338
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-	-
Lease Expenditures	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	806,732	123,000	-	-
Transfers Out	26,595	14,139	-	-	230,442	116,129	-	-	-	-
Net Transfers	(26,595)	(14,139)	-	-	(230,442)	(116,129)	806,732	123,000	-	-
Net change in fund balances	(125,864)	185,991	397,021	45,390	139,745	24,603	(348,485)	35,685	(7,642)	122
Beginning Fund Balance	250,567	978,729	1,222,349	1,898	1,453,253	1,498,612	(205,456)	517,410	-	28
Audit Adjustment to Fund Balance	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	124,703	1,164,720	1,619,370	47,288	1,592,998	1,523,215	(553,941)	553,095	(7,642)	150

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

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

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

	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES									
AD VALOREM	5,225,509	-	48,203	1,679,628	-	-	739,036	2,837,430	13,276,930
SALES & USES	-	-	4,743,452	-	-	11,708,537	-	-	27,849,078
LICENSES & PERMITS	-	-	21,072	-	-	-	-	-	21,072
STATE GRANTS/REVENUE	-	48,450	350,000	-	285,971	-	-	-	3,159,276
FEDERAL GRANTS	(1,830)	-	7,353	32,862	-	-	-	-	17,554,699
LOCAL GRANTS	-	160,000	-	-	-	-	-	-	188,245
SERVICE FEES	-	-	2,577	-	-	-	-	-	1,009,902
FINES & FORFEITURES	-	-	11,644	-	-	-	-	-	1,086,700
INTEREST INCOME	74,100	7,808	9,066	27,265	-	62,784	4,684	41,938	479,056
OTHER REVENUE	-	56,358	765,499	925,214	-	-	2,255	45,870	2,275,140
TOTAL REVENUE	5,297,779	272,616	5,958,866	2,664,969	285,971	11,771,321	745,975	2,925,238	66,900,098
EXPENDITURES									
SALARIES	-	193,329	3,034,490	450,953	-	-	-	195,017	8,010,449
EMPLOYEE BENEFITS	-	46,324	1,951,104	141,047	-	-	-	85,459	3,675,939
GENERAL GOVERNMENT	214,264	-	-	75,252	-	244,357	-	-	538,642
PUBLIC SAFETY	-	289,431	-	-	-	-	-	-	46,644,382
HEALTH & WELFARE	-	-	-	-	-	-	851,011	-	2,044,757
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	1,437,897
PUBLIC TRANSPORTATION	-	-	6,031,050	-	-	-	-	1,195,557	7,226,607
CAPITAL OUTLAY	-	12,320	767,493	541,895	175,006	-	-	5,800	5,960,517
DEBT SERVICE	-	-	-	-	-	-	-	-	581,924
RECREATION	-	-	-	749,275	-	-	-	-	749,275
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	1,103
OTHER EXPENSES	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	214,264	541,404	11,784,137	1,958,422	175,006	244,357	851,011	1,481,833	76,871,492
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	24,505	90,118	-	-	-	-	114,623
Lease Expenditures	-	-	-	14,866	-	-	-	-	14,866
Debt Issued	-	-	-	-	-	-	-	-	30,000,000
Transfers In	-	360,746	5,360,161	-	10,000	-	-	14,649	8,764,414
Transfers Out	-	15,032	875,686	237,061	-	12,725,573	-	406,868	20,856,836
Net Transfers	-	345,714	4,508,980	(161,809)	10,000	(12,725,573)	-	(392,219)	18,007,335
Net change in fund balances	5,083,515	76,926	(1,316,291)	544,738	120,965	(1,198,609)	(105,036)	1,051,186	8,035,941
Beginning Fund Balance	16,203,223	833,357	2,241,697	3,064,686	(140,733)	11,774,362	685,044	5,888,425	32,011,394
Ending Fund Balance	21,286,738	910,283	925,406	3,609,424	(19,768)	10,575,753	580,008	6,939,611	40,047,335

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

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

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

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2022 GENERAL OBLIGATION BOND	TOTAL
REVENUES							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	560,637	1,054,240	-	-	1,614,877
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	64	117	13,801	35,554	31,565	92,074	173,175
OTHER REVENUE	-	-	-	-	-	-	-
TOTAL REVENUE	64	117	574,438	1,089,794	31,565	92,074	1,788,052
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	995	-	-	119,159	120,154
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	22,727	581,241	2,396,966	596,064	668,857	4,265,855
DEBT SERVICE	77,830	-	-	-	-	-	77,830
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES	4,376	-	-	-	-	-	4,376
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	82,206	22,727	582,236	2,396,966	596,064	788,016	4,468,215
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	16,011,733	16,011,733
Transfers In	73,500	-	41,574	-	-	254,315	369,389
Transfers Out	-	16,111	-	1,891,789	254,315	-	2,162,215
Net Transfers	73,500	(16,111)	41,574	(1,891,789)	(254,315)	16,266,048	14,218,907
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(8,642)	(38,721)	33,776	(3,198,961)	(818,814)	15,570,106	11,538,744
Beginning Fund Balance	11,004	38,739	2,077,852	7,298,086	4,475,004	(61,381)	13,839,304
Ending Fund Balance	2,362	18	2,111,628	4,099,125	3,656,190	15,508,725	25,378,048

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

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