



ST. TAMMANY PARISH

MICHAEL B. COOPER
PARISH PRESIDENT

DATE: March 27, 2024
TO: St. Tammany Parish Finance Committee
FROM: Leslie Long, CFO
RE: March 2024 Monthly Reports

Please find attached the following:

1. Sales Tax Collections through January 2024
2. Budget to Actual Revenue and Expenditure report as of February 29, 2024

**2023 SALES TAX COLLECTIONS
ACTUAL VS. LAST 2 FISCAL YEARS**

St. Tammany Parish Sales Tax District #3

| <u>Revenues by Period</u> | <u>Actual 2022</u> | <u>Actual 2023</u> | <u>Actual 2024</u> | <u>2024 Actual vs 2023 Actual</u> | | <u>vs 2022</u> |
|---------------------------|--------------------|--------------------|--------------------|-----------------------------------|-----------------|-----------------|
| | | | | <u>\$ Change</u> | <u>% Change</u> | <u>% Change</u> |
| January | \$ 5,851,752.89 | \$ 5,944,290.85 | \$ 6,020,128.12 | \$ 75,837.27 | 1.28% | 2.88% |
| YTD | \$ 5,851,752.89 | \$ 5,944,290.85 | \$ 6,020,128.12 | | | |
| February | \$ 5,424,792.13 | \$ 5,405,412.80 | | | | |
| March | \$ 6,583,506.83 | \$ 6,743,768.59 | | | | |
| April | \$ 6,323,201.92 | \$ 6,076,837.32 | | | | |
| May | \$ 6,200,668.28 | \$ 6,258,000.99 | | | | |
| June | \$ 6,764,189.23 | \$ 6,551,686.48 | | | | |
| July | \$ 6,161,631.35 | \$ 6,186,258.43 | | | | |
| August | \$ 6,106,074.48 | \$ 6,033,999.06 | | | | |
| September | \$ 6,360,198.23 | \$ 6,473,861.42 | | | | |
| October | \$ 6,922,862.16 | \$ 6,306,843.36 | | | | |
| November | \$ 5,990,996.41 | \$ 6,265,196.22 | | | | |
| December | \$ 7,245,355.91 | \$ 7,376,403.58 | | | | |
| Total | \$ 75,935,229.82 | \$ 75,622,559.10 | \$ 6,020,128.12 | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|---|----------------------|----------------------|---------------------|--|-------------------------------|-----------------------|--|
| GENERAL FUND - Accounts for all financial resources except those required to be accounted for in another fund. | | | | | | | |
| 000 - GENERAL FUND | | | | | | | |
| Revenues | | | | | | | |
| Taxes | | | | | | | |
| Ad Valorem | 6,292,000.00 | 6,292,000.00 | - | | (6,292,000.00) | 0.0% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Sales Tax | - | - | - | | - | 0.0% | Back tax collected for the Justice Center Complex and the Jail |
| Other Taxes, Penalties and Interest | 2,459,000.00 | 2,459,000.00 | 4,533.41 | | (2,454,466.59) | 0.2% | Cable franchise tax received quarterly, due 45 days after the end of the quarter |
| Licenses and Permits | 4,749,000.00 | 4,749,000.00 | 810,412.18 | | (3,938,587.82) | 17.1% | Occupational license tax due annually by June 30th; other fees received quarterly |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | - | - | - | | - | 0.0% | |
| Other Federal Funds | 62,000.00 | 62,000.00 | - | | (62,000.00) | 0.0% | Payment for refuge revenue sharing received annually in June |
| State Revenue Sharing | 114,000.00 | 114,000.00 | - | | (114,000.00) | 0.0% | State revenue sharing received December, March, May |
| Other State Funds | - | - | 52,525.75 | | 52,525.75 | 0.0% | State wagering local allotment |
| Fees, Charges, and Commissions for Services | 120,450.00 | 120,450.00 | 15,781.53 | | (104,668.47) | 13.1% | |
| Program Revenues (PEG fees, rental income, fuel sales) | 394,470.00 | 394,470.00 | 64,134.54 | | (330,335.46) | 16.3% | PEG fees for STPG TV due 45 days after the end of the quarter, Rental income monthly, Airport fuel sales daily |
| Other Revenues | 203,060.00 | 203,060.00 | 65,051.48 | | (138,008.52) | 32.0% | Interest and miscellaneous income |
| Total Revenues | 14,393,980.00 | 14,393,980.00 | 1,012,438.89 | | (13,381,541.11) | 7.0% | |
| Less: Collection Fees and Assessments | (912,999.00) | (912,999.00) | (121,561.83) | | 791,437.17 | 13.3% | Sheriff collection fee on other taxes and licenses; state pension assessment at year-end |
| Net Revenues | 13,480,981.00 | 13,480,981.00 | 890,877.06 | | (12,590,103.94) | 6.6% | |
| Expenditures | | | | | | | |
| Administrative Departments | | | | | | | |
| Parish President | 811,781.22 | 811,781.22 | 98,137.37 | 6,026.38 | 707,617.47 | 12.1% | |
| Parish Council | 1,612,850.63 | 1,612,850.63 | 245,712.25 | 64,683.97 | 1,302,454.41 | 15.2% | |
| Chief Administrative Officer | 884,331.27 | 884,331.27 | 102,308.70 | 4,061.62 | 777,969.95 | 11.6% | |
| Facilities Management | 1,885,927.53 | 1,885,927.53 | 205,652.81 | 11,461.03 | 1,668,813.69 | 10.9% | |
| Department of Finance | 1,858,296.25 | 1,858,296.25 | 193,725.51 | 108,434.84 | 1,556,135.90 | 10.4% | |
| Grants Management | 634,368.59 | 634,368.59 | 50,549.41 | 63,190.13 | 520,629.05 | 8.0% | |
| Grants Reimbursable | (280,000.00) | (280,000.00) | - | - | (280,000.00) | 0.0% | |
| Human Resources | 748,421.14 | 748,421.14 | 97,267.77 | 11,483.69 | 639,669.68 | 13.0% | |
| Procurement | 624,937.95 | 624,937.95 | 68,090.42 | 12,047.59 | 544,799.94 | 10.9% | |
| Public Information | 633,851.34 | 633,851.34 | 108,395.05 | 11,654.26 | 513,802.03 | 17.1% | |
| Department of Technology | 4,940,376.52 | 4,940,376.52 | 1,285,799.64 | 805,004.09 | 2,849,572.79 | 26.0% | Annual licenses and services expended |
| Interfund Charges | (13,597,656.00) | (13,597,656.00) | (2,326,060.75) | - | (11,271,595.25) | 17.1% | Cost allocation plan charges based on expended to date; true up occurs after year end |
| Subtotal-Administrative Departments | 757,486.44 | 757,486.44 | 129,578.18 | 1,098,047.60 | (470,139.34) | | |
| Facilities and Other | | | | | | | |
| Bush Community Center | 47,219.66 | 47,219.66 | 6,449.72 | 5,334.63 | 35,435.31 | 13.7% | |
| Fairgrounds Arena | 480,837.93 | 480,837.93 | 57,359.54 | 50,123.74 | 373,354.65 | 11.9% | |
| Levee Board Building | 33,645.29 | 33,645.29 | 3,742.00 | 360.00 | 29,543.29 | 11.1% | |
| St. Tammany Regional Airport | 194,177.49 | 194,177.49 | 30,404.43 | 36,629.95 | 127,143.11 | 15.7% | |
| Reimbursement-Costs in Excess of Revenues | (518,815.42) | (518,815.42) | (73,008.83) | - | (445,806.59) | 14.1% | Costs in excess of revenues generated by facilities funded by EDD Fund 123-2025 |
| Subtotal - Facilities and Other | 237,064.95 | 237,064.95 | 24,946.86 | 92,448.32 | 119,669.77 | | |
| State Mandated Agencies | | | | | | | |
| St. Tammany Parish Sheriff | - | - | - | - | - | 0.0% | |
| St. Tammany Parish Sheriff-Jail | 7,465,872.49 | 7,465,872.49 | - | 7,337,358.39 | 128,514.10 | 0.0% | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|---|-----------------|----------------|----------------|--|-------------------------------|-----------------------|---|
| GENERAL FUND CONTINUED | | | | | | | |
| 22nd Judicial District Court | | | | | | | |
| 22nd Judicial District Court | 2,489,636.54 | 2,489,636.54 | 348,885.54 | 15,505.74 | 2,125,245.26 | 14.0% | |
| 22nd Judicial District Court-Reimbursable | 5,730.97 | 5,730.97 | - | - | 5,730.97 | 0.0% | Billed monthly in arrears |
| Assessor | 400,000.00 | 400,000.00 | 369,585.61 | - | 30,414.39 | 92.4% | |
| Reimbursement from other agencies | (392,520.00) | (392,520.00) | - | - | (392,520.00) | 0.0% | See RS 33:4713; costs recovered from other tax agencies at year-end; |
| Clerk of Court | 103,389.47 | 103,389.47 | 2,167.25 | 223.43 | 100,998.79 | 2.1% | |
| District Attorney of 22nd JD | | | | | | | |
| District Attorney of 22nd JD | 4,674,804.00 | 4,674,804.00 | 777,518.76 | - | 3,897,285.24 | 16.6% | |
| District Attorney - Civil Div | 2,035,533.88 | 2,035,533.88 | 390,122.96 | 35,319.31 | 1,610,091.61 | 19.2% | |
| Interfund Charges | (2,015,826.00) | (2,015,826.00) | (386,345.82) | | (1,629,480.18) | 19.2% | Cost allocation plan charges based on expended to date; true up occurs after year end |
| Elections | - | - | 288.20 | - | (288.20) | 0.0% | |
| Public Defender | - | - | - | - | - | 0.0% | |
| Registrar of Voters | 285,463.85 | 285,463.85 | 59,996.60 | 26,504.82 | 198,962.43 | 21.0% | Postage for absentee ballots for spring elections. |
| LA Dept of Veterans Affairs | 72,672.00 | 72,672.00 | - | 72,096.00 | 576.00 | 0.0% | |
| Ward Courts | 363,932.72 | 363,932.72 | 44,750.86 | - | 319,181.86 | 12.3% | |
| Justice Center Complex Courtrooms and Offices | 4,511,826.00 | 4,511,826.00 | 751,968.00 | | 3,759,858.00 | 16.7% | Charge based on budget; true-up occurs at year end |
| Interfund Charges-Agency Support | 606,749.00 | 606,749.00 | 101,124.00 | | 505,625.00 | 16.7% | Cost allocation plan charges based on budget; true up occurs after year end |
| Subtotal-State Mandated Agencies | 20,607,264.92 | 20,607,264.92 | 2,460,061.96 | 7,487,007.69 | 10,660,195.27 | 11.9% | |
| General Expenditures | 6,106.00 | 6,106.00 | 1,018.00 | - | 5,088.00 | 16.7% | |
| Total Expenditures | 21,607,922.31 | 21,607,922.31 | 2,615,605.00 | 8,677,503.61 | 10,314,813.70 | 12.1% | |
| Revenues over (under) expenditures before other sources | (8,126,941.31) | (8,126,941.31) | (1,724,727.94) | (8,677,503.61) | (2,275,290.24) | | |
| Other Sources of Funds: | | | | | | | |
| Transfers In | 7,275,000.00 | 7,275,000.00 | 7,275,000.00 | | - | 100.0% | |
| Revenue Over (Under) Expenditures | (851,941.31) | (851,941.31) | 5,550,272.06 | (8,677,503.61) | (2,275,290.24) | | |
| Beginning Fund Balance | 13,407,692.31 | 13,407,692.31 | | | | | |
| Less Minimum Fund Balance Policy: | | | | | | | |
| 1 Year of Gross Ad valorem | 6,292,000.00 | 6,292,000.00 | | | | | |
| 4.5 months of Other Taxes, Penalties | 1,000,875.00 | 1,000,875.00 | | | | | |
| 3 months of all other recurring revenue | 1,358,245.00 | 1,358,245.00 | | | | | |
| Cash flows for Assessor RS 33:4713, JDC and grants rein | 872,520.00 | 872,520.00 | | | | | |
| Cash Flow for Grants | 2,000,000.00 | 2,000,000.00 | | | | | |
| Cash Flow for Contingencies | 1,000,000.00 | 1,000,000.00 | | | | | |
| Ending Available Fund Balance | 32,111.00 | 32,111.00 | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|-----------------|-----------------|--|-------------------------------|-----------------------|--|
| SPECIAL REVENUE FUNDS - Account for the proceeds of specific revenue sources, other than those for major capital projects, that are restricted legally to expenditure for specified purposes. | | | | | | | |
| 100 - PUBLIC WORKS FUND | | | | | | | |
| Sales tax levy period is 12/01/2006-11/30/2031 | | | | | | | |
| Revenues | | | | | | | |
| Sales Tax | 75,999,850.00 | 75,999,850.00 | (37.97) | | (75,999,887.97) | 0.0% | Tax collector distributes sales tax in 2nd month after sales transaction. |
| Sales Tax for Capital | (40,200,000.00) | (69,519,000.00) | (35,011,612.14) | | 34,507,387.86 | 50.4% | Transfer from operating to capital made monthly based on budget, or as projects identified during year |
| Sales Tax for Debt | (6,744,704.56) | (6,744,704.56) | (1,124,388.58) | | 5,620,315.98 | 16.7% | Transfer from operating to debt service sinking fund made monthly |
| Other Revenues | 2,685,532.77 | 2,685,532.77 | 540,084.15 | | (2,145,448.62) | 20.1% | Interest, cell tower lease revenue, parish transportation funds from state |
| Less: Collection Fees and Assessments | (874,000.00) | (874,000.00) | - | | 874,000.00 | 0.0% | 1.15% of sales tax collections |
| Net Revenues | 30,866,678.21 | 1,547,678.21 | (35,595,954.54) | | (37,143,632.75) | | |
| Expenditures | | | | | | | |
| Department of Public Works | | | | | | | |
| Public Works Administration | 2,710,842.20 | 2,710,842.20 | 290,625.43 | 15,513.47 | 2,404,703.30 | 10.7% | |
| Maintenance Barns | 16,639,631.87 | 16,639,631.87 | 1,461,244.90 | 438,905.65 | 14,739,481.32 | 8.8% | |
| Fleet Management | 4,571,045.09 | 4,571,045.09 | 627,898.37 | 1,815,643.66 | 2,127,503.06 | 13.7% | |
| Tammany Trace Maintenance | 1,584,583.15 | 1,584,583.15 | 177,403.92 | 73,979.87 | 1,333,199.36 | 11.2% | |
| Geographical Information Systems | 372,027.30 | 372,027.30 | 35,754.05 | 2,198.97 | 334,074.28 | 9.6% | |
| Tammany Trace Administration | 176,247.39 | 176,247.39 | 18,228.87 | 5,635.77 | 152,382.75 | 10.3% | |
| Development-Coastal Environmental | 939,336.78 | 939,336.78 | 73,194.45 | 219,432.92 | 646,709.41 | 7.8% | |
| Engineering | 3,350,714.83 | 3,350,714.83 | 291,195.91 | 222,234.84 | 2,837,284.08 | 8.7% | |
| Homeland Security & Emergency Operations | 878,740.80 | 878,740.80 | 108,559.63 | 16,184.78 | 753,996.39 | 12.4% | |
| General Expenditures | 6,111,273.00 | 6,111,273.00 | 1,018,548.00 | - | 5,092,725.00 | 16.7% | Cost allocation plan charges based on budget; true up occurs after year end |
| Total Expenditures | 37,334,442.41 | 37,334,442.41 | 4,102,653.53 | 2,809,729.93 | 30,422,058.95 | 11.0% | |
| Revenue Over (Under) Expenditures | (6,467,764.20) | (35,786,764.20) | (39,698,608.07) | | | | |
| Beginning Fund Balance | 73,612,606.23 | 73,612,606.23 | | | | | |
| Less Minimum Fund Balance Policy: 3 months of revenue | 19,671,345.69 | 19,671,345.69 | | | | | |
| Ending Available Fund Balance | 47,473,496.34 | 18,154,496.34 | | | | | |
| 101 - DRAINAGE MAINTENANCE FUND | | | | | | | |
| Ad valorem tax levy period is 2021-2030 | | | | | | | |
| Revenues | | | | | | | |
| Ad Valorem Tax | 4,261,600.00 | 4,261,600.00 | - | | (4,261,600.00) | 0.0% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Ad Valorem Tax for Capital | (4,350,000.00) | (4,350,000.00) | (582,941.38) | | 3,767,058.62 | 13.4% | Transfer from operating to capital made monthly or as projects identified during year |
| Other Revenues | 203,180.00 | 203,180.00 | 30,952.00 | | (172,228.00) | 15.2% | Interest and State Revenue Sharing |
| Less: Collection Fees and Assessments | (153,402.00) | (153,402.00) | - | | 153,402.00 | 0.0% | |
| Net Revenues | (38,622.00) | (38,622.00) | (551,989.38) | | (513,367.38) | | |
| Expenditures | | | | | | | |
| | 987,299.84 | 987,299.84 | 90,629.12 | 94,366.38 | 802,304.34 | 9.2% | |
| Revenue Over (Under) Expenditures | (1,025,921.84) | (1,025,921.84) | (642,618.50) | | | | |
| Beginning Fund Balance | 6,632,643.68 | 6,632,643.68 | | | | | |
| Less Minimum Fund Balance Policy: 1 year of revenue | 4,261,600.00 | 4,261,600.00 | | | | | |
| Ending Available Fund Balance | 1,345,121.84 | 1,345,121.84 | | | | | |

ST. TAMMANY PARISH GOVERNMENT
 BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
 AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|---|-----------------|----------------|--------------|--|-------------------------------|-----------------------|--|
| SPECIAL REVENUE FUNDS CONTINUED | | | | | | | |
| 102 - ENVIRONMENTAL SERVICES FUND | | | | | | | |
| Revenues | 2,561,620.00 | 2,561,620.00 | 223,460.72 | | (2,338,159.28) | 8.7% | Inspection/permit fees received daily; other fees/licenses received quarterly |
| Swg Inspection Fees and Licenses for Capital | - | - | (6,360.00) | | | | Bon Temps Sewer Lift Station and Cross Gates WWTP, funds transferred on cost reimbursement basis |
| Total Revenues | 2,561,620.00 | 2,561,620.00 | 217,100.72 | | | | |
| Expenditures | 2,217,914.89 | 2,217,914.89 | 257,387.56 | 47,017.99 | 1,913,509.34 | 11.6% | |
| Revenue Over (Under) Expenditures | 343,705.11 | 343,705.11 | (40,286.84) | | | | |
| Beginning Fund Balance | 5,631,199.91 | 5,631,199.91 | | | | | |
| Less Minimum Fund Balance Policy: 4.5 months of revenue | 960,607.50 | 960,607.50 | | | | | |
| Ending Available Fund Balance | 5,014,297.52 | 5,014,297.52 | | | | | |
| 107 - JUDICIAL COURTS FUND | | | | | | | |
| Revenues | 852,420.00 | 852,420.00 | 39,394.70 | | (813,025.30) | 4.6% | Fees received monthly, 1-3 months in arrears |
| Expenditures | 808,874.00 | 808,874.00 | 2,264.50 | - | 806,609.50 | 0.3% | To fund JDC expenditures when General Fund allocation is exhausted. |
| Revenue Over (Under) Expenditures | 43,546.00 | 43,546.00 | 37,130.20 | | | | |
| Beginning Fund Balance | 170,333.30 | 170,333.30 | | | | | |
| Less Minimum Fund Balance Policy: 3 months of revenue | 213,105.00 | 213,105.00 | | | | | |
| Ending Available Fund Balance | 774.30 | 774.30 | | | | | |
| 111 - PUBLIC HEALTH FUND | | | | | | | |
| Revenues | 216,710.00 | 216,710.00 | 33,088.29 | | (183,621.71) | 15.3% | Ad valorem tax levy period is 2014-2023 |
| Expenditures | 5,078,103.09 | 5,078,103.09 | 343,515.90 | 2,659,545.02 | 2,075,042.17 | 6.8% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Revenue Over (Under) Expenditures | (4,861,393.09) | (4,861,393.09) | (310,427.61) | | | | |
| Beginning Fund Balance | 4,871,419.75 | 4,871,419.75 | | | | | |
| Less Minimum Fund Balance Policy: | - | - | | | | | |
| Ending Available Fund Balance | 10,026.66 | 10,026.66 | | | | | |
| 112 - ANIMAL SERVICES FUND | | | | | | | |
| Revenues | 2,935,460.00 | 2,935,460.00 | 69,786.88 | | (2,865,673.12) | 2.4% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Expenditures | 3,210,805.31 | 3,210,805.31 | 450,698.01 | 258,163.74 | 2,501,943.56 | 14.0% | |
| Revenue Over (Under) Expenditures | (275,345.31) | (275,345.31) | (380,911.13) | | | | |
| Beginning Fund Balance | 4,104,442.25 | 4,104,442.25 | | | | | |
| Less Minimum Fund Balance Policy: 1 year of revenue | 2,935,460.00 | 2,935,460.00 | | | | | |
| Ending Available Fund Balance | 893,636.94 | 893,636.94 | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|-------------|--|-------------------------------|-----------------------|---|
| SPECIAL REVENUE FUNDS CONTINUED | | | | | | | |
| 122 - CRT/ECONOMIC DEVELOPMENT FUND | | | | | | | |
| Revenues | 284,959.92 | 284,959.92 | 14,931.45 | | (270,028.47) | 5.2% | State allocation of hotel/motel tax received quarterly, 45 days in arrears |
| Hotel/Motel Taxes-Capital | - | - | - | | - | 0.0% | Fishing Pier FEMA match, funds transferred on cost reimbursement basis |
| Total Revenues | 284,959.92 | 284,959.92 | 14,931.45 | | | | |
| Expenditures | 252,274.90 | 252,274.90 | 30,347.99 | 24,789.78 | 197,137.13 | 12.0% | Camp Salmen, Fishing Pier, Kids Konnection at the Trace |
| Revenue Over (Under) Expenditures | 32,685.02 | 32,685.02 | (15,416.54) | | | | |
| Beginning Fund Balance | 1,243,204.13 | 1,243,204.13 | | | | | |
| Less Minimum Fund Balance Policy: 4.5 months of revenue | 106,859.97 | 106,859.97 | | | | | |
| Ending Available Fund Balance | 1,169,029.18 | 1,169,029.18 | | | | | |
| 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND | | | | | | | |
| 2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND | | | | | | | |
| Revenues | 753,860.00 | 753,860.00 | 32,615.38 | | (721,244.62) | 4.3% | Tax Collector distributes sales tax in 2nd month after sales transaction |
| Expenditures | 537,810.42 | 537,810.42 | 75,050.75 | 1,378.08 | 461,381.59 | 14.0% | Fund cost of General Fund facilities in excess of revenue airport and fairgrounds |
| Revenue Over (Under) Expenditures | 216,049.58 | 216,049.58 | (42,435.37) | | | | |
| Beginning Fund Balance | 2,084,282.86 | 2,084,282.86 | | | | | |
| Less Minimum Fund Balance Policy: 3 months of revenue | 188,465.00 | 188,465.00 | | | | | |
| Ending Available Fund Balance | 2,111,867.44 | 2,111,867.44 | | | | | |
| 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND | | | | | | | |
| 2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND | | | | | | | |
| Revenues | 590.00 | 590.00 | 293.69 | | (296.31) | 49.8% | Sales tax levy ceased 03/31/23; Funds received in excess of amount due to Rooms to Go |
| Expenditures | 931.00 | 931.00 | 156.00 | - | 775.00 | 16.8% | |
| Revenue Over (Under) Expenditures | (341.00) | (341.00) | 137.69 | | | | |
| Beginning Fund Balance | 55,729.56 | 55,729.56 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 55,388.56 | 55,388.56 | | | | | |
| 126 - ST. TAMMANY PARISH CORONER FUND | | | | | | | |
| Revenues | | | | | | | |
| Ad Valorem Tax | 7,817,100.00 | 7,817,100.00 | - | | (7,817,100.00) | 0.0% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Ad Valorem Tax for Debt | (61,000.00) | (61,000.00) | - | | 61,000.00 | 0.0% | Transfer from operating to debt service made at end of the year |
| Other Revenues | 184,340.00 | 184,340.00 | 5,587.28 | | (178,752.72) | 3.0% | Interest; State Revenue Sharing received December, March, May |
| Less: Collection Fees and Assessments | (269,841.00) | (269,841.00) | - | | 269,841.00 | 0.0% | Fees recorded in November after tax roll certified by LaTC |
| Net Revenues | 7,670,599.00 | 7,670,599.00 | 5,587.28 | | (7,665,011.72) | | |
| Expenditures | 6,727,969.82 | 6,727,969.82 | 5,587.28 | - | 6,722,382.54 | 0.1% | Transferred to Coroner's Office after receipt from tax collector |
| Revenue Over (Under) Expenditures | 942,629.18 | 942,629.18 | - | | | | |
| Beginning Fund Balance | - | - | | | | | |
| Less Minimum Fund Balance Policy: 1 year of revenue | - | - | | | | | |
| Ending Available Fund Balance | 942,629.18 | 942,629.18 | | | | | |

ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|------------|--|-------------------------------|-----------------------|---|
| SPECIAL REVENUE FUNDS CONTINUED | | | | | | | |
| 128 - ST. TAMMANY PARISH LIBRARY FUND | | | | | | | |
| Revenues | | | | | | | |
| Ad Valorem Tax | 14,575,000.00 | 14,575,000.00 | - | | (14,575,000.00) | 0.0% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Ad Valorem Tax for Capital | (1,600,000.00) | (1,600,000.00) | - | | 1,600,000.00 | 0.0% | Transfer from operating to capital made at end of the year |
| Ad Valorem Tax for Debt | (407,000.00) | (407,000.00) | - | | 407,000.00 | 0.0% | Transfer from operating to debt service made at end of the year |
| Other Revenues | 302,000.00 | 302,000.00 | 10,416.27 | | (291,583.73) | 3.4% | Interest, state revenue sharing received December, March, May |
| Less: Collection Fees and Assessments | (502,257.00) | (502,257.00) | - | | 502,257.00 | 0.0% | Fees recorded in November after tax roll certified by LaTC |
| Net Revenues | 12,367,743.00 | 12,367,743.00 | 10,416.27 | | (12,357,326.73) | | |
| Expenditures | | | | | | | |
| | 12,367,743.00 | 12,367,743.00 | 10,416.27 | - | 12,357,326.73 | 0.1% | Transferred to Library after receipt from Tax Collector |
| Revenue Over (Under) Expenditures | - | - | - | | | | |
| Beginning Fund Balance | - | - | - | | | | |
| Less Minimum Fund Balance Policy | - | - | - | | | | |
| Ending Available Fund Balance | - | - | - | | | | |
| 129 - STARC/COUNCIL ON AGING FUND | | | | | | | |
| Revenues | | | | | | | |
| | 4,709,600.00 | 4,709,600.00 | 3,297.62 | | (4,706,302.38) | 0.1% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Expenditures | | | | | | | |
| | 4,709,600.00 | 4,709,600.00 | 3,297.62 | - | 4,706,302.38 | 0.1% | Transferred to STARC/COAST after receipt from Tax Collector |
| Revenue Over (Under) Expenditures | - | - | - | | | | |
| Beginning Fund Balance | - | - | - | | | | |
| Less Minimum Fund Balance Policy | - | - | - | | | | |
| Ending Available Fund Balance | - | - | - | | | | |
| 134 - CRIMINAL COURT FUND | | | | | | | |
| Revenues | | | | | | | |
| | 1,211,770.00 | 1,211,770.00 | 90,943.49 | | (1,120,826.51) | 7.5% | Fines/court costs received monthly from STPSO as collector one month in arrears |
| Expenditures | | | | | | | |
| | 1,201,371.30 | 1,201,371.30 | 12,641.88 | - | 1,188,729.42 | 1.1% | Expended by joint motion of 22nd JDC and DA |
| Revenue Over (Under) Expenditures | 10,398.70 | 10,398.70 | 78,301.61 | | | | |
| Beginning Fund Balance | 12,298.63 | 12,298.63 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 22,697.33 | 22,697.33 | | | | | |
| 135 - 22ND JDC COMMISSIONER FUND | | | | | | | |
| Revenues | | | | | | | |
| | 96,470.00 | 96,470.00 | 9,154.49 | | (87,315.51) | 9.5% | Court costs received monthly, one month in arrears |
| Expenditures | | | | | | | |
| | 100,862.36 | 100,862.36 | 10,718.80 | - | 90,143.56 | 10.6% | |
| Revenue Over (Under) Expenditures | (4,392.36) | (4,392.36) | (1,564.31) | | | | |
| Beginning Fund Balance | 45,645.21 | 45,645.21 | | | | | |
| Less Minimum Fund Balance Policy: 3 months Operating Costs | 25,215.59 | 25,215.59 | | | | | |
| Ending Available Fund Balance | 16,037.26 | 16,037.26 | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|-------------|--|-------------------------------|-----------------------|--|
| SPECIAL REVENUE FUNDS CONTINUED | | | | | | | |
| 136 - JURY SERVICE FUND | | | | | | | |
| Revenues | 141,690.00 | 141,690.00 | 14,759.65 | | (126,930.35) | 10.4% | Court costs received monthly, one month in arrears |
| Expenditures | 193,100.00 | 193,100.00 | 4,170.44 | - | 188,929.56 | 2.2% | Budget amendment to be introduced in January |
| Revenue Over (Under) Expenditures | (51,410.00) | (51,410.00) | 10,589.21 | | | | |
| Beginning Fund Balance | 330,399.15 | 330,399.15 | | | | | |
| Less Minimum Fund Balance Policy: 3 months Operating Costs | 48,275.00 | 48,275.00 | | | | | |
| Ending Available Fund Balance | 230,714.15 | 230,714.15 | | | | | |
| 137 - LAW ENFORCEMENT WITNESS FUND | | | | | | | |
| Revenues | 37,880.00 | 37,880.00 | 5,292.00 | | (32,588.00) | 14.0% | Court costs received monthly, one month in arrears |
| Expenditures | 35,741.00 | 35,741.00 | 224.00 | - | 35,517.00 | 0.6% | |
| Revenue Over (Under) Expenditures | 2,139.00 | 2,139.00 | 5,068.00 | | | | |
| Beginning Fund Balance | 440,897.40 | 440,897.40 | | | | | |
| Less Minimum Fund Balance Policy: 3 months Operating Costs | 8,935.25 | 8,935.25 | | | | | |
| Ending Available Fund Balance | 434,101.15 | 434,101.15 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Ad valorem tax levy period is 2013-2022; Fund balance expected to cover expenditures through 2030 | | | | | | | |
| 4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND | | | | | | | |
| Revenues | 26,940.00 | 26,940.00 | 7,624.30 | | (19,315.70) | 28.3% | Interest only |
| Expenditures | 211,295.04 | 211,295.04 | 12,799.78 | 133,158.22 | 65,337.04 | 6.1% | |
| Revenue Over (Under) Expenditures | (184,355.04) | (184,355.04) | (5,175.48) | | | | |
| Beginning Fund Balance | 1,420,722.51 | 1,420,722.51 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 1,236,367.47 | 1,236,367.47 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Ad valorem tax levy period is 2013-2022; Fund balance expected to cover expenditures through mid 2026 | | | | | | | |
| 4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND | | | | | | | |
| Revenues | 23,510.00 | 23,510.00 | 5,952.94 | | (17,557.06) | 25.3% | Interest only |
| Expenditures | 444,336.65 | 444,336.65 | 48,276.58 | 267,253.42 | 128,806.65 | 10.9% | |
| Revenue Over (Under) Expenditures | (420,826.65) | (420,826.65) | (42,323.64) | | | | |
| Beginning Fund Balance | 1,097,413.17 | 1,097,413.17 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 676,586.52 | 676,586.52 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Ad valorem tax levy period expired in 2019; Fund balance expected to cover expenditures through mid 2032 | | | | | | | |
| 4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND | | | | | | | |
| Revenues | 2,160.00 | 2,160.00 | 608.18 | | (1,551.82) | 28.2% | Interest only |
| Expenditures | 12,204.96 | 12,204.96 | 1,028.98 | 10,597.02 | 578.96 | 8.4% | |
| Revenue Over (Under) Expenditures | (10,044.96) | (10,044.96) | (420.80) | | | | |
| Beginning Fund Balance | 114,992.90 | 114,992.90 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 104,947.94 | 104,947.94 | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|-------------|--|-------------------------------|-----------------------|---|
| SPECIAL REVENUE FUNDS CONTINUED | | | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Ad valorem tax levy period is 2018-2027; Fund balance expected to cover expenditures through mid 2028 | | | | | | | |
| 4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND | | | | | | | |
| Revenues | 126,340.00 | 126,340.00 | 1,768.43 | | (124,571.57) | 1.4% | Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Expenditures | 208,229.39 | 208,229.39 | 11,835.84 | 127,948.16 | 68,445.39 | 5.7% | |
| Revenue Over (Under) Expenditures | (81,889.39) | (81,889.39) | (10,067.41) | | | | |
| Beginning Fund Balance | 328,442.82 | 328,442.82 | | | | | |
| Less Minimum Fund Balance Policy: 1 year of revenue | 126,340.00 | 126,340.00 | | | | | |
| Ending Available Fund Balance | 120,213.43 | 120,213.43 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Ad valorem tax levy period is 2013-2022; Fund balance expected to cover expenditures through mid 2028 | | | | | | | |
| 4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND | | | | | | | |
| Revenues | 31,600.00 | 31,600.00 | 8,967.18 | | (22,632.82) | 28.4% | Interest only |
| Expenditures | 411,813.01 | 411,813.01 | 22,762.00 | 277,930.00 | 111,121.01 | 5.5% | |
| Revenue Over (Under) Expenditures | (380,213.01) | (380,213.01) | (13,794.82) | | | | |
| Beginning Fund Balance | 1,620,071.02 | 1,620,071.02 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 1,239,858.01 | 1,239,858.01 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Parcel fee levy period is 2016-2025; Fund balance expected to cover expenditures through mid 2026 | | | | | | | |
| 4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND | | | | | | | |
| Revenues | 83,860.00 | 83,860.00 | 635.52 | | (83,224.48) | 0.8% | Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Expenditures | 107,780.65 | 107,780.65 | 9,848.74 | 84,605.26 | 13,326.65 | 9.1% | |
| Revenue Over (Under) Expenditures | (23,920.65) | (23,920.65) | (9,213.22) | | | | |
| Beginning Fund Balance | 141,999.21 | 141,999.21 | | | | | |
| Less Minimum Fund Balance Policy: 1 year of revenue | 83,860.00 | 83,860.00 | | | | | |
| Ending Available Fund Balance | 34,218.56 | 34,218.56 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Parcel fee levy period is 2015-2024; Charges do not cover expenditures and there is minimal fund balance available | | | | | | | |
| 4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND | | | | | | | |
| Revenues | 1,600.00 | 1,600.00 | 0.71 | | (1,599.29) | 0.0% | Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Expenditures | 1,871.91 | 1,871.91 | 140.02 | 1,462.48 | 269.41 | 7.5% | |
| Revenue Over (Under) Expenditures | (271.91) | (271.91) | (139.31) | | | | |
| Beginning Fund Balance | 274.91 | 274.91 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 3.00 | 3.00 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Parcel fee levy period is 2017-2026; Fund balance expected to cover expenditures through mid 2032 | | | | | | | |
| 4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND | | | | | | | |
| Revenues | 5,863.00 | 5,863.00 | 258.86 | | (5,604.14) | 4.4% | Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Expenditures | 7,568.64 | 7,568.64 | 526.75 | 5,929.25 | 1,112.64 | 7.0% | |
| Revenue Over (Under) Expenditures | (1,705.64) | (1,705.64) | (267.89) | | | | |
| Beginning Fund Balance | 49,911.08 | 49,911.08 | | | | | |
| Less Minimum Fund Balance Policy: 1 year of revenue | 5,863.00 | 5,863.00 | | | | | |
| Ending Available Fund Balance | 42,342.44 | 42,342.44 | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|--------------|--|-------------------------------|-----------------------|---|
| SPECIAL REVENUE FUNDS CONTINUED | | | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Parcel fee levy period is 2017-2026; Fund balance expected to cover expenditures through mid 2030 | | | | | | | |
| 4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND | | | | | | | |
| Revenues | 23,010.00 | 23,010.00 | 310.25 | | (22,699.75) | 1.3% | Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector |
| Expenditures | 18,091.94 | 18,091.94 | 1,287.38 | 14,010.62 | 2,793.94 | 7.1% | |
| Revenue Over (Under) Expenditures | 4,918.06 | 4,918.06 | (977.13) | | | | |
| Beginning Fund Balance | 63,502.54 | 63,502.54 | | | | | |
| Less Minimum Fund Balance Policy: 1 year of revenue | 23,010.00 | 23,010.00 | | | | | |
| Ending Available Fund Balance | 45,410.60 | 45,410.60 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Parcel fee levy expired 2016; Fund balance expected to cover expenditures through mid 2029 | | | | | | | |
| 4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND | | | | | | | |
| Revenues | 380.00 | 380.00 | 100.87 | | (279.13) | 26.5% | Interest only |
| Expenditures | 3,914.99 | 3,914.99 | 259.22 | 3,388.78 | 266.99 | 6.6% | |
| Revenue Over (Under) Expenditures | (3,534.99) | (3,534.99) | (158.35) | | | | |
| Beginning Fund Balance | 18,594.23 | 18,594.23 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 15,059.24 | 15,059.24 | | | | | |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | | | | | |
| Ad valorem tax levy expired 2017; Fund balance expected to cover expenditures through mid 2026 | | | | | | | |
| 4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND | | | | | | | |
| Revenues | 2,340.00 | 2,340.00 | 548.56 | | (1,791.44) | 23.4% | Interest only |
| Expenditures | 38,726.87 | 38,726.87 | 3,047.84 | 33,390.16 | 2,288.87 | 7.9% | |
| Revenue Over (Under) Expenditures | (36,386.87) | (36,386.87) | (2,499.28) | | | | |
| Beginning Fund Balance | 108,732.63 | 108,732.63 | | | | | |
| Less Minimum Fund Balance Policy | - | - | | | | | |
| Ending Available Fund Balance | 72,345.76 | 72,345.76 | | | | | |
| DEBT SERVICE FUNDS - Account for the accumulation of resources for, and the retirement of, general long-term debt principal and interest. | | | | | | | |
| 300 - DEBT - SALES TAX DISTRICT NO. 3 | | | | | | | |
| Final payment is 06/01/2031 | | | | | | | |
| Revenues | 6,864,704.56 | 6,864,704.56 | 1,156,624.83 | | (5,708,079.73) | 16.8% | Transfer from operating to debt service sinking fund made monthly |
| Expenditures | 6,645,394.10 | 6,645,394.10 | - | - | 6,645,394.10 | 0.0% | Due semiannually - June (principal & interest) and December (interest) |
| Revenue Over (Under) Expenditures | 219,310.46 | 219,310.46 | 1,156,624.83 | | | | |
| Beginning Fund Balance | 3,773,037.93 | 3,773,037.93 | | | | | |
| Less Minimum Fund Balance Restricted | 3,992,348.39 | 3,992,348.39 | | | | | |
| Ending Available Fund Balance | - | - | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|--------------|--|-------------------------------|-----------------------|---|
| DEBT SERVICE FUNDS CONTINUED | | | | | | | |
| 302 - DEBT - UTILITY OPERATIONS | | | | | | | |
| Revenues | 305,890.00 | 305,890.00 | 301,553.13 | | (4,336.87) | 98.6% | Final payment is 05/01/2024; Revenue bond issued for purchase of Crossgates system Transfer from operating to debt service made at beginning of the year |
| Expenditures | 367,466.00 | 367,466.00 | - | - | 367,466.00 | 0.0% | Due semiannually - May (principal & interest) and November (interest) |
| Revenue Over (Under) Expenditures | (61,576.00) | (61,576.00) | 301,553.13 | | | | |
| Beginning Fund Balance | 72,807.08 | 72,807.08 | | | | | |
| Less Minimum Fund Balance Restricted | 11,231.08 | 11,231.08 | | | | | |
| Ending Available Fund Balance | - | - | | | | | |
| 303 - DEBT - GOMESA | | | | | | | |
| Revenues | 1,950,055.00 | 1,950,055.00 | 214,803.69 | | (1,735,251.31) | 11.0% | Final payment is 09/30/2046 Federal allocation is received in the spring |
| Expenditures | 1,468,912.50 | 1,468,912.50 | - | - | 1,468,912.50 | 0.0% | Interest is due May and November, principal due November |
| Revenue Over (Under) Expenditures | 481,142.50 | 481,142.50 | 214,803.69 | | | | |
| Beginning Fund Balance | 2,594,787.29 | 2,594,787.29 | | | | | |
| Less Minimum Fund Balance Restricted | 3,075,929.79 | 3,075,929.79 | | | | | |
| Ending Available Fund Balance | - | - | | | | | |
| 326 - DEBT - ST. TAMMANY PARISH CORONER | | | | | | | |
| Revenues | 77,000.00 | 77,000.00 | 6,373.49 | | (70,626.51) | 8.3% | Final payment 03/01/2025 Transfer from operating to debt service made at year end |
| Expenditures | 724,760.00 | 724,760.00 | 712,400.00 | - | 12,360.00 | 98.3% | Due semiannually - March (principal & interest) and September (interest) |
| Revenue Over (Under) Expenditures | (647,760.00) | (647,760.00) | (706,026.51) | | | | |
| Beginning Fund Balance | 1,380,858.51 | 1,380,858.51 | | | | | |
| Less Minimum Fund Balance Restricted | 733,098.51 | 733,098.51 | | | | | |
| Ending Available Fund Balance | - | - | | | | | |
| 328 - DEBT - ST. TAMMANY PARISH LIBRARY | | | | | | | |
| Revenues | 410,600.00 | 410,600.00 | 1,839.90 | | (408,760.10) | 0.4% | Final payment 03/01/2025 Transfer from operating to debt service made at year end |
| Expenditures | 426,080.00 | 426,080.00 | 418,280.00 | - | 7,800.00 | 98.2% | Due semiannually - March (principal & interest) and September (interest) |
| Revenue Over (Under) Expenditures | (15,480.00) | (15,480.00) | (416,440.10) | | | | |
| Beginning Fund Balance | 453,310.25 | 453,310.25 | | | | | |
| Less Minimum Fund Balance Restricted | 437,830.25 | 437,830.25 | | | | | |
| Ending Available Fund Balance | - | - | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|---|-----------------|----------------|------------|--|-------------------------------|-----------------------|--|
| INTERNAL SERVICE FUNDS - Account for the financing of goods or services provided by one fund, department or agency to other funds, departments, or agencies of the financial reporting entity, or to other governments, on a cost-reimbursement basis. | | | | | | | |
| 600 - TYLER STREET COMPLEX FUND | | | | | | | |
| Revenues | 377,125.00 | 377,125.00 | 66,836.42 | | (310,288.58) | 17.7% | Interfund charge for space allocation recorded monthly |
| Expenditures | | | | | | | |
| Operating | 332,543.18 | 332,543.18 | 26,913.43 | 167,325.05 | 138,304.70 | 8.1% | |
| Capital | - | - | - | - | - | 0.0% | |
| Depreciation | 114,767.19 | 114,767.19 | - | - | 114,767.19 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | 44,581.82 | 44,581.82 | 39,922.99 | | | | |
| Beginning Cash and Investments | 1,137,925.47 | 1,137,925.47 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 1,182,507.29 | 1,182,507.29 | | | | | |
| Ending Available Cash and Investments | - | - | | | | | |
| 606 - JUSTICE CENTER COMPLEX FUND | | | | | | | |
| Revenues | 4,255,321.00 | 4,255,321.00 | 711,171.32 | | (3,544,149.68) | 16.7% | Interfund charge for space allocation recorded monthly |
| Expenditures | | | | | | | |
| Operating | 4,243,016.76 | 4,426,516.76 | 570,690.35 | 2,181,159.08 | 1,674,667.33 | 12.9% | |
| Capital | 80,000.00 | 80,000.00 | - | 62,464.00 | 17,536.00 | 0.0% | |
| Depreciation | 1,729,951.61 | 1,729,951.61 | - | - | 1,729,951.61 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (67,695.76) | (251,195.76) | 140,480.97 | | | | |
| Beginning Cash and Investments | 977,307.78 | 977,307.78 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 909,612.02 | 726,112.02 | | | | | |
| Ending Available Cash and Investments | - | - | | | | | |
| 611 - WELLNESS CENTER BUILDING FUND | | | | | | | |
| Revenues | 80,511.00 | 80,511.00 | 13,962.35 | | (66,548.65) | 17.3% | Rental income recorded monthly |
| Expenditures | | | | | | | |
| Operating | 47,096.34 | 47,096.34 | 4,402.00 | 2,280.00 | 40,414.34 | 9.3% | |
| Capital | - | - | - | - | - | 0.0% | |
| Depreciation | 29,177.48 | 29,177.48 | - | - | 29,177.48 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | 33,414.66 | 33,414.66 | 9,560.35 | | | | |
| Beginning Cash and Investments | 247,439.35 | 247,439.35 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 280,854.01 | 280,854.01 | | | | | |
| Ending Available Cash and Investments | - | - | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|-------------|--|-------------------------------|-----------------------|--|
| INTERNAL SERVICE FUNDS CONTINUED | | | | | | | |
| 612 - SAFE HAVEN COMPLEX FUND | | | | | | | |
| Revenues | 1,799,887.39 | 1,799,887.39 | 315,702.98 | | (1,484,184.41) | 17.5% | Interfund charge for space allocation and rental income recorded monthly |
| Allowance for Leasehold Improvements | (85,034.00) | (85,034.00) | (14,173.08) | | 70,860.92 | 16.7% | St. Tammany Parish School Board Quad D |
| Expenditures | | | | | | | |
| Operating | 1,789,127.26 | 1,789,127.26 | 179,069.24 | 761,474.31 | 848,583.71 | 10.0% | |
| Capital | - | - | - | - | - | 0.0% | |
| Depreciation | 725,133.94 | 725,133.94 | - | - | 725,133.94 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (74,273.87) | (74,273.87) | 122,460.66 | | | | |
| Beginning Cash and Investments | 137,468.87 | 137,468.87 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 63,195.00 | 63,195.00 | | | | | |
| Ending Available Cash and Investments | (0.00) | (0.00) | | | | | |
| 613 - FAIRGROUNDS BUILDING FUND | | | | | | | |
| Revenues | 55,704.00 | 55,704.00 | 9,388.27 | | (46,315.73) | 16.9% | Interfund charge for space allocation recorded monthly |
| Expenditures | | | | | | | |
| Operating | 63,677.06 | 63,677.06 | 6,759.46 | 19,268.44 | 37,649.16 | 10.6% | Office building, not the arena |
| Capital | - | - | - | - | - | 0.0% | |
| Depreciation | 14,502.40 | 14,502.40 | - | - | 14,502.40 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (7,973.06) | (7,973.06) | 2,628.81 | | | | |
| Beginning Cash and Investments | 59,882.08 | 59,882.08 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 51,909.02 | 51,909.02 | | | | | |
| Ending Available Cash and Investments | - | - | | | | | |
| 650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX FUND | | | | | | | |
| Revenues | 1,512,157.00 | 1,512,157.00 | 260,085.87 | | (1,252,071.13) | 17.2% | Interfund charge for space allocation and rental income recorded monthly |
| Expenditures | | | | | | | |
| Operating | 1,493,385.77 | 1,493,385.77 | 170,541.56 | 692,217.64 | 630,626.57 | 11.4% | |
| Capital | 1,285,000.00 | 1,291,500.00 | - | - | 1,291,500.00 | 0.0% | |
| Depreciation | 436,183.93 | 436,183.93 | - | - | 436,183.93 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (1,266,228.77) | (1,272,728.77) | 89,544.31 | | | | |
| Beginning Cash and Investments | 4,447,675.98 | 4,447,675.98 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 3,181,447.21 | 3,174,947.21 | | | | | |
| Ending Available Cash and Investments | - | - | | | | | |
| 651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND | | | | | | | |
| Revenues | 657,110.92 | 657,110.92 | 116,238.78 | | (540,872.14) | 17.7% | Interfund charge for space allocation and rental income recorded monthly |
| Expenditures | | | | | | | |
| Operating | 732,354.34 | 739,654.34 | 88,559.47 | 360,185.63 | 290,909.24 | 12.0% | |
| Capital | - | - | - | - | - | 0.0% | |
| Depreciation | 242,424.58 | 242,424.58 | - | - | 242,424.58 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (75,243.42) | (82,543.42) | 27,679.31 | | | | |
| Beginning Cash and Investments | 2,763,531.89 | 2,763,531.89 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 2,688,288.47 | 2,680,988.47 | | | | | |
| Ending Available Cash and Investments | - | - | | | | | |

**ST. TAMMANY PARISH GOVERNMENT
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2024
AS OF FEBRUARY 29, 2024 1/6 YEAR OR 16.7%**

| | Original Budget | Revised Budget | Actual YTD | Encumbrances/ Open Purchase Orders | To Be Collected/ Available | % Collected/ Spent | Notes |
|--|-----------------|----------------|--------------|--|-------------------------------|-----------------------|---|
| INTERNAL SERVICE FUNDS CONTINUED | | | | | | | |
| 664 - EMERGENCY OPERATIONS CENTER FUND | | | | | | | |
| Revenues | 438,644.00 | 438,644.00 | 77,661.14 | | (360,982.86) | 17.7% | Interfund charge for space allocation recorded monthly |
| Expenditures | | | | | | | |
| Operating | 530,804.06 | 530,804.06 | 69,217.21 | 206,762.52 | 254,824.33 | 13.0% | |
| Capital | - | - | - | - | - | 0.0% | |
| Depreciation | 229,660.96 | 229,660.96 | - | - | 229,660.96 | 0.0% | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (92,160.06) | (92,160.06) | 8,443.93 | | | | |
| Beginning Cash and Investments | 2,651,512.95 | 2,651,512.95 | | | | | |
| Less Minimum Policy: 100% Restricted for Repairs | 2,559,352.89 | 2,559,352.89 | | | | | |
| Ending Available Cash and Investments | - | - | | | | | |
| ENTERPRISE FUNDS - Account for activities for which a fee is charged to external users for goods or services. | | | | | | | |
| 502 - UTILITY OPERATIONS FUND | | | | | | | |
| Revenues | 18,608,236.58 | 18,608,236.58 | 3,112,984.60 | | (15,495,251.98) | 16.7% | Water and sewer revenue; five billing cycles per month; includes capacity fees |
| Expenditures | | | | | | | |
| Operating | 16,655,657.09 | 16,655,657.09 | 1,580,079.42 | 3,745,691.65 | 11,329,886.02 | 9.5% | Salary and benefits paid biweekly; 3 pay periods March and August |
| Capital | 1,344,000.00 | 2,470,833.00 | 15,849.95 | 894,754.96 | 1,560,228.09 | 0.6% | |
| Debt | 2,874,596.27 | 2,874,596.27 | 1,101,747.33 | - | 1,772,848.94 | 38.3% | Due semiannually - February (interest) and August (principal & interest); Final payment due 08/01/2044; Principal is budgeted but recorded as a balance sheet item; Interest is accrued at year end |
| Depreciation | 3,165,667.02 | 3,165,667.02 | - | | | | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (2,266,016.78) | (3,392,849.78) | 415,307.90 | | | | |
| Beginning Cash and Investments | 8,969,036.71 | 9,574,036.71 | | | | | |
| Less Minimum Cash Policy: 3 Months Operating Costs | 4,238,914.27 | 4,238,914.27 | | | | | |
| Ending Available Cash and Investments | 2,464,105.66 | 1,942,272.66 | | | | | |
| 507 - DEVELOPMENT FUND | | | | | | | |
| Revenues | 4,891,280.00 | 4,891,280.00 | 795,740.49 | | (4,095,539.51) | 16.3% | Recorded daily |
| Expenditures | | | | | | | |
| Operating | 5,221,592.40 | 5,221,592.40 | 599,429.91 | 246,991.68 | 4,375,170.81 | | Salary and benefits paid biweekly; 3 pay periods March and August |
| Capital | 294,000.00 | 294,000.00 | - | 70,817.28 | 223,182.72 | 11.4% | |
| Depreciation | 16,986.12 | 16,986.12 | - | | 16,986.12 | | Depreciation recorded at year end |
| Cash Basis Revenue Over (Under) Expenditures | (624,312.40) | (624,312.40) | 196,310.58 | | | | |
| Beginning Cash and Investments | 2,952,417.82 | 2,952,417.82 | | | | | |
| Less Minimum Cash Policy: 3 Months Operating Costs | 1,378,898.10 | 1,378,898.10 | | | | | |
| Ending Available Cash and Investments | 949,207.32 | 949,207.32 | | | | | |