



## ST. TAMMANY PARISH

MICHAEL B. COOPER  
PARISH PRESIDENT

**DATE:** January 10, 2023  
**TO:** St. Tammany Parish Finance Committee  
**FROM:** Leslie Long, CFO  
**RE:** December 2022 Monthly Reports

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Please find attached the following:

1. HR Staffing Report as of December 28, 2022
2. Budget to Actual Revenue and Expenditure report as of November 30, 2022
3. Sales Tax Collections through October 2022

**St. Tammany Parish Gov. Department of Human Resources**  
**Staffing Report as of December 28, 2022**

			Active	Vacant
Parish Council - including District Councilman			19	1
Parish President - Executive Branch			5	0
Chief Administrative Office			6	0
Animal Services			29	1
Engineering			26	2
Environmental Services			14	2
Facilities Management			22	2
Finance			15	0
Grants			11	0
Health & Human Services			12	0
Homeland Security & Emergency Operations			4	0
Human Resources			6	0
Permits & Inspections			19	1
Planning & Development			22	0
Part-Time Planning Commissioners			10	1
Procurement			8	0
Public Information Office			6	0
Public Works – Administration	16	0	204	24
Public Works – Field	51	5		
Public Works – Area 1	55	6		
Public Works – Area 2	30	4		
Public Works – Area 3	33	4		
Temporary Public Works – Area 1, 2 & 3	0	4		
Public Works – Fleet Management	19	1		
Technology			17	0
Utilities Admin	14	2	70	12
Utilities Compliance Operations	17	4		
Utilities Field Operations	39	6		
			<b>525</b>	<b>46</b>
			<b>571</b>	

<b>22nd Judicial District Court</b>	<b>70</b>
<b>Justice Peace/Constable (Wards)</b>	<b>30</b>
<b>Jury Commissioners</b>	<b>5</b>
<b>Registrar of Voters</b>	<b>9</b>

<b>114</b>
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<b>Total Active</b>	<b>639</b>
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**ST. TAMMANY PARISH GOVERNMENT  
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022  
AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%**

	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>GENERAL FUND - Accounts for all financial resources except those required to be accounted for in another fund.</b>							
<b>000 - GENERAL FUND</b>							
Revenues							
Taxes							
Ad Valorem	5,719,000.00	6,011,560.00	191,824.68		(5,819,735.32)	3.2%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Sales Tax	-	-	24,296.76		24,296.76	0.0%	Back tax collected for the Justice Center Complex and the Jail
Other Taxes, Penalties and Interest	2,527,400.00	2,527,400.00	1,900,946.93		(626,453.07)	75.2%	Cable franchise tax received quarterly, due 45 days after the end of the quarter
Licenses and Permits	4,158,000.00	4,158,000.00	4,645,610.16		487,610.16	111.7%	Occupational license tax due annually by June 30th; other fees received quarterly
Intergovernmental Revenues							
Federal Grants	-	2,750,000.00	2,319,145.77		(430,854.23)	84.3%	ARPA grant funds from lost revenue; actual recorded monthly based on state mandated expenditures incurred
Other Federal Funds	60,000.00	60,000.00	61,499.00		1,499.00	102.5%	Payment in lieu of advalorem tax received annually in June (Received in May in 2022)
State Revenue Sharing	114,000.00	114,000.00	38,188.64		(75,811.36)	33.5%	State revenue sharing received December, March, May
Fees, Charges, and Commissions for Services	300,200.00	300,200.00	230,979.90		(69,220.10)	76.9%	Filing fee collected by Clerk received monthly
Program Revenues (PEG fees, rental income, fuel sales)	398,900.00	398,900.00	417,570.26		18,670.26	104.7%	PEG fees due 45 days after the end of the quarter, Rental income monthly, Fuel sales daily
Other Revenues	100,000.00	100,000.00	101,460.73		1,460.73	101.5%	Interest and miscellaneous income
Total Revenues	13,377,500.00	16,420,060.00	9,931,522.83		(6,076,353.20)	60.5%	
Less: Collection Fees and Assessments	(784,499.00)	(794,238.05)	(699,389.10)		94,848.95	88.1%	Sheriff collection fee on other taxes and licenses; pension assessment at year-end
Net Revenues	12,593,001.00	15,625,821.95	9,232,133.73		(6,171,202.15)	59.1%	
Expenditures							
Administrative Departments							
Parish President	776,424.21	767,185.21	630,233.82	36,058.32	100,893.07	82.1%	
Parish Council	1,565,014.29	1,574,759.29	1,213,107.58	64,385.47	297,266.24	77.0%	
Chief Administrative Officer	628,804.54	749,398.17	651,581.58	4,213.76	93,602.83	86.9%	
Facilities Management	1,741,377.80	1,721,863.47	1,197,271.77	30,541.20	494,050.50	69.5%	
Department of Finance	1,674,713.45	1,735,561.45	1,456,552.75	14,692.19	264,316.51	83.9%	
Grants Management	479,564.08	528,155.04	429,939.49	23,102.98	75,112.57	81.4%	
Grants Reimbursable	(280,000.00)	(280,000.00)	(192,610.17)	-	(87,389.83)	68.8%	
Human Resources	665,202.31	669,888.06	524,324.60	14,037.87	131,525.59	78.3%	
Procurement	569,284.39	562,510.39	489,438.30	3,252.50	69,819.59	87.0%	
Public Information	558,585.93	551,938.93	467,786.76	5,944.15	78,208.02	84.8%	
Department of Technology	3,397,497.22	3,357,397.22	2,610,842.54	296,440.31	450,114.37	77.8%	
Interfund Charges	(11,202,813.75)	(11,308,684.75)	(8,978,314.39)	-	(2,330,370.36)	79.4%	Cost allocation plan charges based on budget; true up occurs after year end
Subtotal-Administrative Departments	573,654.47	629,972.48	500,154.63	492,668.75	(362,850.90)		
Facilities and Other							
Bush Community Center	23,816.00	23,739.00	16,576.68	1,802.27	5,360.05	69.8%	
Fairgrounds Arena	179,786.00	196,906.46	131,797.97	20,711.17	44,397.32	66.9%	
Levee Board Building	29,555.00	29,430.00	17,553.76	25.00	11,851.24	59.6%	
St. Tammany Regional Airport	274,620.00	274,719.00	233,771.19	16,590.39	24,357.42	85.1%	
Reimbursement-Costs in Excess of Revenues	(350,877.00)	(367,894.46)	(263,977.38)	-	(103,917.08)	71.8%	Costs in excess of revenues generated by facilities funded by EDD Fund 123-2025
Subtotal - Facilities and Other	156,900.00	156,900.00	135,722.22	39,128.83	(17,951.05)		
State Mandated Agencies							
St. Tammany Parish Sheriff							
St. Tammany Parish Sheriff	-	-	-	-	-	0.0%	
St. Tammany Parish Sheriff-Jail	4,428,166.47	6,350,166.47	6,343,854.27	0.47	6,311.73	99.9%	Reimbursement is based on request rather than adopted budget.
22nd Judicial District Court							
22nd Judicial District Court	2,394,097.70	2,537,418.19	2,434,823.05	-	102,595.14	96.0%	
22nd Judicial District Court-Reimbursable	1,940.69	1,940.69	4,844.30	-	(2,903.61)	249.6%	Billed monthly in arrears
Assessor	500,000.00	500,000.00	500,000.00	-	-	100.0%	
Reimbursement from other agencies	(493,241.56)	(491,050.00)	(432,150.00)	-	(58,900.00)	88.0%	See RS 33:4713; costs recovered from other tax agencies at year-end

ST. TAMMANY PARISH GOVERNMENT  
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022  
AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%

		Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>GENERAL FUND CONTINUED</b>								
	Clerk of Court	56,530.83	94,622.51	56,187.28	668.94	37,766.29	59.4%	
	District Attorney of 22nd JD							
	District Attorney of 22nd JD	3,116,823.35	4,344,382.19	3,783,576.77	1,032.50	559,772.92	87.1%	Advanced 2 months for payroll cash flow, reimbursement based on request rather than adopted budget.
	District Attorney - Civil Div	1,707,586.02	1,707,586.02	1,501,949.03	12,128.31	193,508.68	88.0%	Advanced 2 months for payroll cash flow
	Interfund Charges	(1,678,949.00)	(1,678,949.00)	(1,539,043.00)		(139,906.00)	91.7%	Cost allocation plan charges based on budget; true up occurs after year end
	Elections	-	-	-	-	-	0.0%	
	Public Defender	-	-	-	-	-	0.0%	
	Registrar of Voters	188,677.41	234,000.95	190,121.23	10,574.74	33,304.98	81.2%	
	LA Dept of Veterans Affairs	53,950.99	72,101.00	-	-	72,101.00	0.0%	Pending CEA with LA DVA
	Ward Courts	258,756.84	346,933.08	294,165.45	-	52,767.63	84.8%	
	Justice Center Complex Courtrooms and Offices	2,782,211.72	2,945,441.23	2,672,782.81		272,658.42	90.7%	
	Interfund Charges	540,730.75	538,947.75	494,333.75		44,614.00	91.7%	
	Subtotal-State Mandated Agencies	13,857,282.21	17,503,541.08	16,305,444.94	24,404.96	1,173,691.18	93.2%	
	General Expenditures	5,165.00	5,346.00	5,418.42	-	(72.42)	101.4%	
Total Expenditures		14,593,001.68	18,295,759.56	16,946,740.21	556,202.54	792,816.81	92.6%	
<b>Other Sources of Funds</b>								
	Transfers In		600,000.00	600,000.00	-	-	100.0%	Return from Development Fund 507 funds originally transferred for start up of new fund
Revenue Over (Under) Expenditures		(2,000,000.68)	(2,069,937.61)	(7,114,606.48)	(556,202.54)	(6,964,018.96)		
Beginning Fund Balance		13,828,445.45	14,247,785.77					
Less Minimum Fund Balance Policy:								
	4 Months of Expenditures	8,715,564.14	9,074,112.93					
	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		112,880.63	103,735.23					



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BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022  
AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%**

	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>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.</b>							
<b>100 - PUBLIC WORKS FUND</b>							Sales tax levy period is 12/01/2006-11/30/2031
Revenues							
Sales Tax	58,699,500.00	74,000,000.00	55,775,931.88		(18,224,068.12)	75.4%	Tax collector distributes sales tax in 2nd month after sales transaction
Sales Tax for Capital	(33,460,000.00)	(33,460,000.00)	(33,460,000.00)		-	100.0%	Transfer from operating to capital made quarterly based on budget: Includes \$15M match for capital outlay
Sales Tax for Debt	(6,846,943.74)	(6,846,943.74)	(6,218,018.11)		628,925.63	90.8%	Transfer from operating to debt service sinking fund made monthly
Other Revenues	1,888,188.00	1,888,188.00	2,183,790.82		295,602.82	115.7%	Interest, cell tower lease revenue, parish transportation funds from state
Less: Collection Fees and Assessments	(675,050.00)	(851,005.75)	(638,780.49)		212,225.26	75.1%	1.15% of sales tax collections
Net Revenues	19,605,694.26	34,730,238.51	17,642,924.10		(17,087,314.41)		
Expenditures							
Department of Public Works							
Public Works Administration	2,298,671.08	2,455,666.08	1,988,812.61	19,155.21	447,698.26	81.0%	
Maintenance Barns	13,644,128.80	14,314,814.12	9,400,047.32	930,455.14	3,984,311.66	65.7%	
Fleet Management	4,156,958.40	4,881,963.29	3,352,064.39	936,021.05	593,877.85	68.7%	
Tammany Trace Maintenance	1,290,148.19	1,334,220.55	1,006,272.46	27,294.52	300,653.57	75.4%	
Geographical Information Systems	327,860.71	327,860.71	231,325.65	1,076.82	95,458.24	70.6%	
Tammany Trace Administration	170,111.80	170,821.80	132,863.23	4,366.42	33,592.15	77.8%	
Development	821,636.21	821,636.21	611,510.73	10,033.76	200,091.72	74.4%	
Engineering	2,761,316.94	2,789,239.08	1,988,200.09	173,699.58	627,339.41	71.3%	
Homeland Security & Emergency Operations	701,899.44	710,498.45	524,524.78	34,014.28	151,959.39	73.8%	
General Expenditures	5,494,546.00	5,568,521.00	5,092,150.25	-	476,370.75	91.4%	Cost allocation plan charges based on budget, true up occurs after year end
Total Expenditures	31,667,277.57	33,375,241.29	24,327,771.51	2,136,116.78	6,911,353.00	72.9%	
Revenue Over (Under) Expenditures	(12,061,583.31)	1,354,997.22	(6,684,847.41)				
Beginning Fund Balance	46,025,084.90	63,918,820.70					
Less Minimum Fund Balance Policy: 3 months of revenue	15,146,922.00	18,972,047.00					
Ending Available Fund Balance	18,816,579.59	46,301,770.92					
<b>101 - DRAINAGE MAINTENANCE FUND</b>							Ad valorem tax levy period is 2021-2030
Revenues							
Ad Valorem Tax	4,057,300.00	4,057,300.00	136,737.28		(3,920,562.72)	3.4%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Ad Valorem Tax for Capital	(3,600,000.00)	(3,600,000.00)	(3,600,000.00)		-	100.0%	Transfer from operating to capital made quarterly based on budget
Other Revenues	90,000.00	90,000.00	82,646.09		(7,353.91)	91.8%	Interest and State Revenue Sharing
Less: Collection Fees and Assessments	(143,152.00)	(143,152.00)	(1,506.66)		141,645.34	1.1%	
Net Revenues	404,148.00	404,148.00	(3,382,123.29)		(3,786,271.29)		
Expenditures	670,912.00	711,513.26	369,201.12	42,381.47	299,930.67	51.9%	
Revenue Over (Under) Expenditures	(266,764.00)	(307,365.26)	(3,751,324.41)				
Beginning Fund Balance	7,355,612.73	7,493,729.12					
Less Minimum Fund Balance Policy: 1 year of revenue	4,057,300.00	4,057,300.00					
Ending Available Fund Balance	3,031,548.73	3,129,063.86					

**ST. TAMMANY PARISH GOVERNMENT  
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022  
AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%**

	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>SPECIAL REVENUE FUNDS CONTINUED</b>							
<b>102 - ENVIRONMENTAL SERVICES FUND</b>							
Revenues	1,737,750.00	1,737,750.00	1,966,293.45		228,543.45	113.2%	Inspection/permit fees received daily; other fees/licenses received quarterly
Expenditures	1,744,617.02	1,748,618.82	874,099.15	312,623.06	561,896.61	50.0%	HHW day in November 22 was cancelled
Revenue Over (Under) Expenditures	(6,867.02)	(10,868.82)	1,092,194.30				
Beginning Fund Balance	7,158,944.74	7,990,837.78					
Less Minimum Fund Balance Policy: 3 months of revenue	434,437.50	434,437.50					
Ending Available Fund Balance	6,717,640.22	7,545,531.46					
<b>107 - JUDICIAL COURTS FUND</b>							New Fund created August 2022
Revenues	-	395,000.00	168,859.13		(226,140.87)	42.7%	Fees received monthly, 1-3 months in arrears; collected through August and October
Expenditures	-	296,250.00	8,423.60	-	287,826.40	2.8%	
Revenue Over (Under) Expenditures	-	98,750.00	160,435.53				
Beginning Fund Balance	-	-					
Less Minimum Fund Balance Policy: 3 months of revenue	-	98,750.00					
Ending Available Fund Balance	-	-					
<b>111 - PUBLIC HEALTH FUND</b>							Ad valorem tax levy period is 2014-2023
Revenues	4,147,200.00	4,147,200.00	215,022.74		(3,932,177.26)	5.2%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	4,911,862.40	5,012,531.02	4,000,391.49	561,567.89	450,571.64	79.8%	
Revenue Over (Under) Expenditures	(764,662.40)	(865,331.02)	(3,785,368.75)				
Beginning Fund Balance	5,853,391.23	5,903,700.14					
Less Minimum Fund Balance Policy: 1 year of revenue	4,147,200.00	4,147,200.00					
Ending Available Fund Balance	941,528.83	891,169.12					
<b>112 - ANIMAL SERVICES FUND</b>							Ad valorem tax levy period is 2019-2028
Revenues	2,073,500.00	2,073,500.00	417,047.20		(1,656,452.80)	20.1%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	2,655,119.15	2,769,610.44	2,145,406.32	144,087.41	480,116.71	77.5%	
Revenue Over (Under) Expenditures	(581,619.15)	(696,110.44)	(1,728,359.12)				
Beginning Fund Balance	3,481,627.43	3,785,958.43					
Less Minimum Fund Balance Policy: 1 year of revenue	2,073,500.00	2,073,500.00					
Ending Available Fund Balance	826,508.28	1,016,347.99					
<b>122 - ECONOMIC DEVELOPMENT FUND</b>							
Revenues	261,529.92	261,529.92	289,732.92		28,203.00	110.8%	State allocation of hotel/motel tax received quarterly, 45 days in arrears
Expenditures	536,357.09	535,158.09	313,238.76	3,060.60	218,858.73	58.5%	
Revenue Over (Under) Expenditures	(274,827.17)	(273,628.17)	(23,505.84)				
Beginning Fund Balance	979,932.14	1,166,878.06					
Less Minimum Fund Balance Policy: 3 months of revenue	65,382.48	65,382.48					
Ending Available Fund Balance	639,722.49	827,867.41					

**ST. TAMMANY PARISH GOVERNMENT**  
**BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022**  
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	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>SPECIAL REVENUE FUNDS CONTINUED</b>							
<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>							
<b>2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>							Sales tax collection period is 1/1/08-12/31/31
Revenues	672,800.00	672,800.00	512,805.33		(159,994.67)	76.2%	Tax Collector distributes sales tax in 2nd month after sales transaction
Expenditures	382,222.00	400,148.46	281,611.54	-	118,536.92	70.4%	Fund cost of General Fund facilities in excess of revenue
Revenue Over (Under) Expenditures	290,578.00	272,651.54	231,193.79				
Beginning Fund Balance	1,111,209.28	1,430,870.72					
Less Minimum Fund Balance Policy: 3 months of revenue	168,200.00	168,200.00					
Ending Available Fund Balance	1,233,587.28	1,535,322.26					
<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>							Sales tax levy 2008-2031 not to exceed \$1M due to RTG settled in October of 2022;
<b>2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>							Ord C.S. No. 22-5055 adopted on December 1st repealed the tax; tax collection to cease March 31, 2023
Revenues	67,010.00	67,010.00	57,922.49		(9,087.51)	86.4%	Tax Collector distributes sales tax in 2nd month after sales transaction
Expenditures	67,010.00	67,010.00	47,238.72	-	19,771.28	70.5%	
Revenue Over (Under) Expenditures	-	-	10,683.77				
Beginning Fund Balance	-	-					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	-	-					
<b>126 - ST. TAMMANY PARISH CORONER FUND</b>							Ad valorem tax levy period is 2005-2024
Revenues							
Ad Valorem Tax	7,442,400.00	7,442,400.00	250,743.12		(7,191,656.88)	3.4%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Ad Valorem Tax for Debt	(718,160.00)	(718,160.00)	-		718,160.00	0.0%	Transfer from operating to debt service made at end of the year
Other Revenues	163,500.00	163,500.00	74,850.06		(88,649.94)	45.8%	Interest; State Revenue Sharing received December, March, May
Less: Collection Fees and Assessments	(263,571.00)	(263,571.00)	(2,762.76)		260,808.24	1.0%	Fees recorded in November after tax roll certified by LaTC
Net Revenues	6,624,169.00	6,624,169.00	322,830.42		(6,301,338.58)		
Expenditures	6,624,169.00	6,721,228.30	323,109.77	-	6,398,118.53	4.8%	Transferred to Coroner's Office after receipt from tax collector
Revenue Over (Under) Expenditures	-	(97,059.30)	(279.35)				
Beginning Fund Balance	-	97,059.30					
Less Minimum Fund Balance Policy: 1 year of revenue	-	-					
Ending Available Fund Balance	-	0.00					
<b>128 - ST. TAMMANY PARISH LIBRARY FUND</b>							Ad valorem tax levy period is 2010-2024
Revenues							
Ad Valorem Tax	13,876,400.00	13,876,400.00	467,678.14		(13,408,721.86)	3.4%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Ad Valorem Tax for Capital	(1,500,000.00)	(1,500,000.00)	-		1,500,000.00	0.0%	Transfer from operating to capital made at end of the year
Ad Valorem Tax for Debt	(424,600.00)	(424,600.00)	-		424,600.00	0.0%	Transfer from operating to debt service made at end of the year
Other Revenues	295,000.00	295,000.00	125,542.24		(169,457.76)	42.6%	Interest; state revenue sharing received December, March, May
Less: Collection Fees and Assessments	(489,807.00)	(489,807.00)	(5,151.16)		484,655.84	1.1%	Fees recorded in November after tax roll certified by LaTC
Net Revenues	11,756,993.00	11,756,993.00	588,069.22		(11,168,923.78)		
Expenditures	11,756,993.00	11,756,993.00	588,069.22	-	11,168,923.78	5.0%	Transferred to Library after receipt from Tax Collector
Revenue Over (Under) Expenditures	-	-	-				
Beginning Fund Balance	-	-					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	-	-					

**ST. TAMMANY PARISH GOVERNMENT**  
**BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022**  
**AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%**

	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>SPECIAL REVENUE FUNDS CONTINUED</b>							
<b>129 - STARC/COUNCIL ON AGING FUND</b>							Ad valorem tax levy period is 2019-2028
Revenues	4,485,400.00	4,485,400.00	187,647.86		(4,297,752.14)	4.2%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	4,485,400.00	4,485,400.00	187,647.86	-	4,297,752.14	4.2%	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	-	-					
<b>134 - CRIMINAL COURT FUND</b>							
Revenues	1,628,100.00	1,628,100.00	921,997.76		(706,102.24)	56.6%	Fines/court costs received monthly from STPSO as collector one month in arrears
Expenditures	1,628,100.00	1,628,100.00	776,473.82	-	851,626.18	47.7%	Expended by joint motion of 22nd JDC and DA
Revenue Over (Under) Expenditures	-	-	145,523.94				
Beginning Fund Balance	-	47,918.88					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	-	47,918.88					
<b>135 - 22ND JDC COMMISSIONER FUND</b>							
Revenues	140,010.00	140,010.00	80,884.58		(59,125.42)	57.8%	Court costs received monthly, one month in arrears
Expenditures	127,361.44	127,427.44	86,569.59	-	40,857.85	67.9%	
Revenue Over (Under) Expenditures	12,648.56	12,582.56	(5,685.01)				
Beginning Fund Balance	33,048.30	26,366.95					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	45,696.86	38,949.51					
<b>136 - JURY SERVICE FUND</b>							
Revenues	150,250.00	150,250.00	117,442.47		(32,807.53)	78.2%	Court costs received monthly, one month in arrears
Expenditures	187,319.00	187,403.00	154,087.60	-	33,315.40	82.2%	
Revenue Over (Under) Expenditures	(37,069.00)	(37,153.00)	(36,645.13)				
Beginning Fund Balance	377,542.86	427,748.98					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	340,473.86	390,595.98					
<b>137 - LAW ENFORCEMENT WITNESS FUND</b>							
Revenues	45,220.00	45,220.00	27,963.12		(17,256.88)	61.8%	Court costs received monthly, one month in arrears
Expenditures	35,810.00	35,839.00	3,119.75	-	32,719.25	8.7%	
Revenue Over (Under) Expenditures	9,410.00	9,381.00	24,843.37				
Beginning Fund Balance	394,759.36	411,758.25					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	404,169.36	421,139.25					



**ST. TAMMANY PARISH GOVERNMENT**  
**BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022**  
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	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>SPECIAL REVENUE FUNDS CONTINUED</b>							
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Ad valorem tax levy period is 2013-2022; Fund balance expected to cover expenditures through mid 2029
<b>4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND</b>							
Revenues	203,150.00	203,150.00	22,340.34		(180,809.66)	11.0%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	216,832.00	217,051.00	122,590.85	35,187.63	59,272.52	56.5%	
Revenue Over (Under) Expenditures	(13,682.00)	(13,901.00)	(100,250.51)				
Beginning Fund Balance	1,385,436.94	1,475,892.41					
Less Minimum Fund Balance Policy: 1 year of revenue	203,150.00	203,150.00					
Ending Available Fund Balance	1,168,604.94	1,258,841.41					
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Ad valorem tax levy period is 2013-2022; Fund balance expected to cover expenditures through mid 2025
<b>4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND</b>							
Revenues	357,500.00	357,500.00	28,200.88		(329,299.12)	7.9%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	454,852.00	563,671.48	302,974.05	192,241.02	68,456.41	53.8%	
Revenue Over (Under) Expenditures	(97,352.00)	(206,171.48)	(274,773.17)				
Beginning Fund Balance	1,155,552.68	1,398,483.74					
Less Minimum Fund Balance Policy: 1 year of revenue	357,500.00	357,500.00					
Ending Available Fund Balance	700,700.68	834,812.26					
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Ad valorem tax levy period expired in 2019; Fund balance expected to cover expenditures through mid 2032
<b>4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND</b>							
Revenues	80.00	80.00	1,021.67		941.67	1277.1%	Interest only
Expenditures	12,554.00	12,580.00	9,237.95	931.04	2,411.01	73.4%	
Revenue Over (Under) Expenditures	(12,474.00)	(12,500.00)	(8,216.28)				
Beginning Fund Balance	129,314.17	132,246.40					
Less Minimum Fund Balance Policy: 1 year of revenue	-	-					
Ending Available Fund Balance	116,840.17	119,746.40					
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Ad valorem tax levy period is 2018-2027; Fund balance expected to cover expenditures through mid 2028
<b>4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND</b>							
Revenues	117,420.00	117,420.00	5,478.30		(111,941.70)	4.7%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	207,306.00	207,516.00	128,609.15	23,388.57	55,518.28	62.0%	
Revenue Over (Under) Expenditures	(89,886.00)	(90,096.00)	(123,130.85)				
Beginning Fund Balance	319,298.25	393,838.72					
Less Minimum Fund Balance Policy: 1 year of revenue	117,420.00	117,420.00					
Ending Available Fund Balance	111,992.25	186,322.72					

**ST. TAMMANY PARISH GOVERNMENT  
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022  
AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%**

	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>SPECIAL REVENUE FUNDS CONTINUED</b>							
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Ad valorem tax levy period is 2013-2022; Fund balance expected to cover expenditures through mid 2026
<b>4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND</b>							
Revenues	387,225.00	387,225.00	42,440.85		(344,784.15)	11.0%	Ad valorem revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	427,885.00	534,887.00	277,660.92	92,318.58	164,907.50	51.9%	
Revenue Over (Under) Expenditures	(40,660.00)	(147,662.00)	(235,220.07)				
Beginning Fund Balance	1,594,265.25	1,781,220.36					
Less Minimum Fund Balance Policy: 1 year of revenue	387,225.00	387,225.00					
Ending Available Fund Balance	1,166,380.25	1,246,333.36					
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Parcel fee levy period is 2016-2025; Fund balance expected to cover expenditures through mid 2026
<b>4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND</b>							
Revenues	84,810.00	84,810.00	2,313.46		(82,496.54)	2.7%	Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	107,887.00	108,002.00	76,356.98	8,249.82	23,395.20	70.7%	
Revenue Over (Under) Expenditures	(23,077.00)	(23,192.00)	(74,043.52)				
Beginning Fund Balance	147,434.05	166,176.96					
Less Minimum Fund Balance Policy: 1 year of revenue	84,810.00	84,810.00					
Ending Available Fund Balance	39,547.05	58,174.96					
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Parcel fee levy period is 2015-2024; Charges do not cover expenditures and there is minimal fund balance available
<b>4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND</b>							
Revenues	1,602.00	1,602.00	1.12		(1,600.88)	0.1%	Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	2,321.00	2,333.00	1,775.41	282.59	275.00	76.1%	
Revenue Over (Under) Expenditures	(719.00)	(731.00)	(1,774.29)				
Beginning Fund Balance	1,030.63	1,176.51					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	311.63	445.51					
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>							Parcel fee levy period is 2017-2026; Fund balance expected to cover expenditures through mid 2031
<b>4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND</b>							
Revenues	5,137.00	5,137.00	414.73		(4,722.27)	8.1%	Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	7,740.00	7,761.00	5,467.87	947.92	1,345.21	70.5%	
Revenue Over (Under) Expenditures	(2,603.00)	(2,624.00)	(5,053.14)				
Beginning Fund Balance	49,162.89	51,523.72					
Less Minimum Fund Balance Policy: 1 year of revenue	5,137.00	5,137.00					
Ending Available Fund Balance	41,422.89	43,762.72					

**ST. TAMMANY PARISH GOVERNMENT  
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	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>SPECIAL REVENUE FUNDS CONTINUED</b>							
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	22,154.00	22,154.00	457.57		(21,696.43)	2.1%	Parcel fee revenue accrued after tax roll certified by LaTC and billed by Tax Collector
Expenditures	18,103.00	18,131.00	12,940.30	2,374.56	2,816.14	71.4%	
Revenue Over (Under) Expenditures	4,051.00	4,023.00	(12,482.73)				
Beginning Fund Balance	46,910.64	50,867.59					
Less Minimum Fund Balance Policy: 1 year of revenue	22,154.00	22,154.00					
Ending Available Fund Balance	28,807.64	32,736.59					
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND							Parcel fee levy expired 2016; Fund balance expected to cover expenditures through mid 2028
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND							
Revenues	10.00	10.00	182.61		172.61	1826.1%	Interest only
Expenditures	3,952.00	3,959.00	2,639.56	692.65	626.79	66.7%	
Revenue Over (Under) Expenditures	(3,942.00)	(3,949.00)	(2,456.95)				
Beginning Fund Balance	23,105.63	24,308.19					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	19,163.63	20,359.19					
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	110.00	110.00	1,216.94		1,106.94	1106.3%	Interest only
Expenditures	37,714.00	37,748.00	29,005.13	7,895.57	847.30	76.8%	
Revenue Over (Under) Expenditures	(37,604.00)	(37,638.00)	(27,788.19)				
Beginning Fund Balance	163,981.63	169,752.54					
Less Minimum Fund Balance Policy	-	-					
Ending Available Fund Balance	126,377.63	132,114.54					
<b>DEBT SERVICE FUNDS - Account for the accumulation of resources for, and the retirement of, general long-term debt principal and interest.</b>							
300 - DEBT - SALES TAX DISTRICT NO. 3							Final payment is 06/01/2031
Revenues	6,848,143.74	6,848,143.74	6,236,341.63		(611,802.11)	91.1%	Transfer from operating to debt service sinking fund made monthly
Expenditures	6,716,544.70	6,716,544.70	6,715,494.72	-	1,049.98	100.0%	Due semiannually - June (principal & interest) and December (interest)
Revenue Over (Under) Expenditures	131,599.04	131,599.04	(479,153.09)				
Beginning Fund Balance	3,457,969.00	3,445,704.37					
Less Minimum Fund Balance Restricted	3,589,568.04	3,577,303.41					
Ending Available Fund Balance	-	-					



**ST. TAMMANY PARISH GOVERNMENT**  
**BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022**  
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	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>DEBT SERVICE FUNDS CONTINUED</b>							
<b>302 - DEBT - UTILITY OPERATIONS</b>							Final payment is 05/01/2024; Revenue bond issued for purchase of Crossgates system
Revenues	369,082.25	369,082.25	369,729.39		647.14	100.2%	Transfer from operating to debt service made at beginning of the year
Expenditures	368,922.25	368,922.25	368,922.25	-	-	100.0%	Due semiannually - May (principal & interest) and November (interest)
Revenue Over (Under) Expenditures	160.00	160.00	807.14				
Beginning Fund Balance	72,815.20	65,326.27					
Less Minimum Fund Balance Restricted	72,975.20	65,486.27					
Ending Available Fund Balance	-	-					
<b>303 - DEBT - GOMESA</b>							Final payment is 09/30/2046
Revenues	1,457,755.00	1,457,755.00	1,505,269.56		47,514.56	103.3%	Federal allocation is received in the spring
Expenditures	861,356.26	861,356.26	858,856.26	-	2,500.00	99.7%	Interest is due May and November, payments of principal begin in 2023
Revenue Over (Under) Expenditures	596,398.74	596,398.74	646,413.30				
Beginning Fund Balance	775,266.86	776,608.15					
Less Minimum Fund Balance Restricted	1,371,665.60	1,373,006.89					
Ending Available Fund Balance	-	-					
<b>326 - DEBT - ST. TAMMANY PARISH CORONER</b>							Final payment 03/01/2025
Revenues	718,960.00	718,960.00	5,568.25		(713,391.75)	0.8%	Transfer from operating to debt service made at year end
Expenditures	718,160.00	718,160.00	716,160.00	-	2,000.00	99.7%	Due semiannually - March (principal & interest) and September (interest)
Revenue Over (Under) Expenditures	800.00	800.00	(710,591.75)				
Beginning Fund Balance	1,342,877.34	1,344,882.37					
Less Minimum Fund Balance Restricted	1,343,677.34	1,345,682.37					
Ending Available Fund Balance	-	-					
<b>328 - DEBT - ST. TAMMANY PARISH LIBRARY</b>							Final payment 03/01/2025
Revenues	424,660.00	424,660.00	341.34		(424,318.66)	0.1%	Transfer from operating to debt service made at year end
Expenditures	421,840.00	421,840.00	420,040.00	-	1,800.00	99.6%	Due semiannually - March (principal & interest) and September (interest)
Revenue Over (Under) Expenditures	2,820.00	2,820.00	(419,698.66)				
Beginning Fund Balance	443,092.27	441,655.41					
Less Minimum Fund Balance Restricted	445,912.27	444,475.41					
Ending Available Fund Balance	-	-					

**ST. TAMMANY PARISH GOVERNMENT  
BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022  
AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%**

	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>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.</b>							
<b>600 - TYLER STREET COMPLEX FUND</b>							
Revenues	340,096.00	340,096.00	316,170.22		(23,925.78)	93.0%	Interfund charge for space allocation recorded monthly
Expenditures							
Operating	311,942.00	311,499.00	257,545.42	29,295.17	24,658.41	82.7%	
Capital	1,000,000.00	1,111,000.00	-	-	1,111,000.00	0.0%	
Depreciation	143,925.08	143,925.08	-	-	143,925.08	0.0%	Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	(971,846.00)	(1,082,403.00)	58,624.80				
Beginning Cash and Investments	2,137,878.05	2,160,821.94					
Less Minimum Policy: 100% Restricted for Repairs	1,166,032.05	1,078,418.94					
Ending Available Cash and Investments	-	-					
<b>606 - JUSTICE CENTER COMPLEX FUND</b>							
Revenues	2,560,679.72	2,723,909.23	2,490,900.65		(233,008.58)	91.4%	Interfund charge for space allocation recorded monthly
Expenditures							
Operating	2,604,931.70	3,305,719.21	2,825,010.19	262,996.12	217,712.90	85.5%	
Capital	10,000.00	10,000.00	-	-	10,000.00	0.0%	
Depreciation	1,757,631.13	1,757,631.13	-	-	1,757,631.13	0.0%	Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	(54,251.98)	(591,809.98)	(334,109.54)				
Beginning Cash and Investments	1,652,640.12	1,513,277.48					
Less Minimum Policy: 100% Restricted for Repairs	1,598,388.14	921,467.50					
Ending Available Cash and Investments	-	-					
<b>611 - WELLNESS CENTER BUILDING FUND</b>							
Revenues	77,961.00	77,961.00	72,236.28		(5,724.72)	92.7%	Rental income recorded monthly
Expenditures							
Operating	37,708.00	37,694.00	26,094.53	624.18	10,975.29	69.2%	
Capital	15,000.00	15,000.00	-	-	15,000.00	0.0%	
Depreciation	29,177.50	29,177.50	-	-	29,177.50	0.0%	Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	25,253.00	25,267.00	46,141.75				
Beginning Cash and Investments	183,002.07	199,085.85					
Less Minimum Policy: 100% Restricted for Repairs	208,255.07	224,352.85					
Ending Available Cash and Investments	-	-					

**ST. TAMMANY PARISH GOVERNMENT  
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	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>INTERNAL SERVICE FUNDS CONTINUED</b>							
<b>612 - SAFE HAVEN COMPLEX FUND</b>							
Revenues	1,503,136.20	1,463,471.20	1,347,567.34		(115,903.86)	92.1%	Interfund charge for space allocation and rental income recorded monthly
Allowance for Leasehold Improvements	(85,034.00)	(85,034.00)	(77,951.94)		7,082.06	91.7%	St. Tammany Parish School Board Quad D
Expenditures							
Operating	1,395,473.00	1,397,184.71	1,180,595.34	143,461.46	73,127.91	84.5%	
Capital	31,500.00	31,500.00	-	31,497.25	2.75	0.0%	
Depreciation	922,813.15	922,813.15	-	-	922,813.15	0.0%	Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	(8,870.80)	(50,247.51)	89,020.06				
Beginning Cash and Investments	14,040.08	97,589.26					
Less Minimum Policy: 100% Restricted for Repairs	5,169.28	47,341.75					
Ending Available Cash and Investments	(0.00)	-					
<b>613 - FAIRGROUNDS BUILDING FUND</b>							
Revenues	71,250.00	71,250.00	65,461.92		(5,788.08)	91.9%	Interfund charge for space allocation recorded monthly
Expenditures							
Operating	71,754.00	71,597.00	44,395.92	5,101.00	22,100.08	62.0%	
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	(504.00)	(347.00)	21,066.00				
Beginning Cash and Investments	39,291.91	38,193.27					
Less Minimum Policy: 100% Restricted for Repairs	38,787.91	37,846.27					
Ending Available Cash and Investments	-	-					
<b>650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX FUND</b>							
Revenues	1,160,364.59	1,160,364.59	1,069,567.07		(90,797.52)	92.2%	Interfund charge for space allocation and rental income recorded monthly
Expenditures							
Operating	1,082,745.00	1,106,520.00	877,788.15	127,651.67	101,080.18	79.3%	
Capital	765,000.00	1,335,000.00	753,186.92	77,811.00	504,002.08	56.4%	
Depreciation	471,764.95	471,764.95	-	-	471,764.95	0.0%	Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	(687,380.41)	(1,281,155.41)	(561,408.00)				
Beginning Cash and Investments	5,706,121.08	5,726,906.91					
Less Minimum Policy: 100% Restricted for Repairs	5,018,740.67	4,445,751.50					
Ending Available Cash and Investments	-	-					
<b>651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND</b>							
Revenues	531,312.92	531,312.92	476,201.26		(55,111.66)	89.6%	Interfund charge for space allocation and rental income recorded monthly
Expenditures							
Operating	603,547.00	625,231.00	542,847.27	46,068.26	36,315.47	86.8%	
Capital	85,000.00	381,000.00	93,493.86	-	287,506.14	24.5%	
Depreciation	250,357.02	250,357.02	-	-	250,357.02	0.0%	Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	(157,234.08)	(474,918.08)	(160,139.87)				
Beginning Cash and Investments	3,330,810.03	3,341,412.73					
Less Minimum Policy: 100% Restricted for Repairs	3,173,575.95	2,866,494.65					
Ending Available Cash and Investments	-	-					

**ST. TAMMANY PARISH GOVERNMENT**  
**BUDGET TO ACTUAL COMPARISON FOR FISCAL YEAR 2022**  
**AS OF NOVEMBER 30, 2022 - % OF YEAR IS 11/12 OR 92%**

	Original Budget	Revised Budget	Actual YTD	Encumbrances/ Open Purchase Orders	To Be Collected/ Available	% Collected/ Spent	Notes
<b>INTERNAL SERVICE FUNDS CONTINUED</b>							
<b>664 - EMERGENCY OPERATIONS CENTER FUND</b>							
Revenues	306,456.00	306,456.00	286,947.43		(19,508.57)	93.6%	Interfund charge for space allocation recorded monthly
Expenditures							
Operating	294,216.00	308,580.00	263,987.81	28,541.86	16,050.33	85.5%	
Capital	-	257,000.00	51,042.58	-	205,957.42	19.9%	
Depreciation	229,660.94	229,660.94	-	-	229,660.94	0.0%	Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	12,240.00	(259,124.00)	(28,082.96)				
Beginning Cash and Investments	3,011,756.60	3,009,532.49					
Less Minimum Policy: 100% Restricted for Repairs	3,023,996.60	2,750,408.49					
Ending Available Cash and Investments	-	-					
<b>ENTERPRISE FUNDS - Account for activities for which a fee is charged to external users for goods or services.</b>							
<b>502 - UTILITY OPERATIONS FUND</b>							
Revenues	16,304,708.00	16,375,028.00	16,213,315.93		(161,712.07)	99.0%	Water and sewer revenue; five billing cycles per month; includes capacity fees
Expenditures							
Operating	14,545,747.19	15,361,855.15	10,317,186.93	1,533,655.56	6,356,109.03	56.7%	Salary and benefits paid biweekly; 3 pay periods April and September
Capital	4,735,000.00	20,773,840.91	3,856,692.08	6,408,430.09	10,508,718.74	18.6%	
Debt	2,496,612.50	2,601,612.50	1,892,816.25	-	708,796.25	72.8%	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	2,845,096.37	2,845,096.37	-				Depreciation recorded at year end
Cash Basis Revenue Over (Under) Expenditures	(5,472,651.69)	(22,362,280.56)	146,620.67				
Beginning Cash and Investments	11,467,308.69	28,647,411.81					
Less Minimum Cash Policy: 3 Months Operating Costs	3,645,436.80	3,840,463.79					
Ending Available Cash and Investments	2,349,220.20	2,444,667.46					
<b>507 - DEVELOPMENT FUND</b>							
Revenues	4,072,890.00	4,372,890.00	4,530,399.18		157,509.18	103.6%	Recorded daily
Expenditures							
Operating	4,550,779.71	4,586,002.95	4,355,486.83	92,195.08	138,321.04	94.4%	Salary and benefits paid biweekly; 3 pay periods April and September
Capital	75,000.00	104,427.25	29,427.25	74,874.51	125.49		
Depreciation	26,109.93	26,109.93	-		26,109.93		Depreciation recorded at year end
Other Uses of Funds							
Transfers Out	-	600,000.00	600,000.00	-	-	100.0%	
Cash Basis Revenue Over (Under) Expenditures	(552,889.71)	(917,540.20)	(454,514.90)				
Beginning Cash and Investments	2,181,872.98	2,795,678.38					
Less Minimum Cash Policy: 3 Months Operating Costs	1,156,444.93	1,146,500.74					
Ending Available Cash and Investments	472,538.34	731,637.44					

**2022 SALES TAX COLLECTIONS  
ACTUAL VS. LAST 2 FISCAL YEARS**

**St. Tammany Parish Sales Tax District #3**

<u>Revenues by Period</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>2022 Actual vs 2021 Actual</u>	
				<u>\$ Variance</u>	<u>% Variance</u>
January	\$ 4,203,717.80	\$ 4,900,127.57	\$ 5,851,752.89	\$ 951,625.32	19.42%
February	\$ 3,759,675.93	\$ 4,431,575.23	\$ 5,424,792.13	\$ 993,216.90	22.41%
March	\$ 4,472,333.10	\$ 6,144,046.59	\$ 6,583,506.83	\$ 439,460.24	7.15%
April	\$ 3,985,511.96	\$ 5,764,397.62	\$ 6,323,201.92	\$ 558,804.30	9.69%
May	\$ 4,360,697.80	\$ 5,558,323.00	\$ 6,200,668.28	\$ 642,345.28	11.56%
June	\$ 5,173,892.18	\$ 6,272,408.98	\$ 6,764,189.23	\$ 491,780.25	7.84%
July	\$ 4,979,569.00	\$ 5,685,201.43	\$ 6,161,631.35	\$ 476,429.92	8.38%
August	\$ 4,681,001.18	\$ 5,145,049.66	\$ 6,106,074.48	\$ 961,024.82	18.68%
September	\$ 5,270,495.23	\$ 5,799,423.59	\$ 6,360,198.23	\$ 560,774.64	9.67%
October	\$ 4,915,613.91	\$ 6,150,318.15	\$ 6,922,862.16	\$ 772,544.01	12.56%
YTD	\$ 45,802,508.09	\$ 55,850,871.82	\$ 62,698,877.50	\$ 6,848,005.68	12.26%
November	\$ 4,965,473.72	\$ 6,122,576.09			
December	\$ 6,209,612.04	\$ 7,424,700.43			
Total	\$ 56,977,593.85	\$ 69,398,148.34	\$ 62,698,877.50		