



ST. TAMMANY PARISH GOVERNMENT

Michael B. Cooper

Parish President

REVENUE REVIEW COMMITTEE

December 2nd, 2020

1. 2021 SUMMARIES

- OPERATING AND CAPITAL BUDGETS
- OPERATING EXPENDITURES BY DEPARTMENT

2. STATE MANDATE AGENCY COSTS AND OTHER EXPENDITURES WITHOUT DEDICATED FUNDING

3. PROJECTED FUND BALANCE RUN OUT SCHEDULE

4. JUSTICE CENTER COMPLEX AND JAIL CAPITAL PROJECTS

5. ADDITIONAL INFORMATION

- SALES AND PROPERTY TAXES
 - TOTAL TAXES COLLECTED IN PARISH
 - TAXES COLLECTED BY ST. TAMMANY PARISH GOVERNMENT
 - SALES AND PROPERTY TAX PROPOSITIONS AND INFORMATION

ST. TAMMANY PARISH GOVERNMENT 2021 PROPOSED OPERATING AND CAPITAL BUDGETS SUMMARY

	OPERATING FUND TYPE					TOTAL OPERATING BUDGET	CAPITAL FUNDS	TOTAL PROPOSED BUDGETS
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	INTERNAL SERVICE	ENTERPRISE			
REVENUES								
TAXES								
PROPERTY TAXES	5,518,000.00	6,863,973.00	-	-	-	12,381,973.00	-	12,381,973.00
PROPERTY TAXES - PASS THROUGH FUNDS	-	22,087,040.00	1,132,960.00	-	-	23,220,000.00	1,700,000.00	24,920,000.00
SALES TAXES	16,000.00	35,304,422.93	6,873,077.07	-	-	42,193,500.00	9,000,000.00	51,193,500.00
SALES TAXES - PASS THROUGH FUNDS	-	-	-	-	-	-	-	-
OTHER TAXES	2,886,800.00	39,000.00	-	-	-	2,925,800.00	-	2,925,800.00
LICENSES & PERMITS	3,943,300.00	1,850,000.00	-	-	2,784,400.04	8,577,700.04	-	8,577,700.04
INTERGOVERNMENTAL REVENUES								
FEDERAL GOVERNMENT	65,000.00	-	-	-	-	65,000.00	-	65,000.00
STATE GOVERNMENT	114,224.00	2,197,065.00	-	-	-	2,311,289.00	-	2,311,289.00
CHARGES FOR SERVICES	276,300.00	587,350.00	-	-	16,057,880.00	16,921,530.00	-	16,921,530.00
FINES AND FORFEITURES	-	1,272,850.00	-	-	198,500.00	1,471,350.00	-	1,471,350.00
INVESTMENT EARNINGS	237,490.00	380,872.00	2,490.00	176,490.00	284,770.00	1,082,112.00	-	1,082,112.00
RENT & SALE REVENUE	131,200.00	226,365.43	-	798,958.71	14,784.60	1,171,308.74	-	1,171,308.74
CONTRIBUTION REVENUE	-	4,000.00	-	-	75,000.00	79,000.00	-	79,000.00
MISCELLANEOUS	-	-	-	-	-	-	-	-
TOTAL REVENUES	13,188,314.00	70,812,938.36	8,008,527.07	975,448.71	19,415,334.64	112,400,562.78	10,700,000.00	123,100,562.78
COLLECTION FEES AND ASSESSMENTS	(784,499.00)	(1,757,858.50)	-	-	-	(2,542,357.50)	-	(2,542,357.50)
NET REVENUES	12,403,815.00	69,055,079.86	8,008,527.07	975,448.71	19,415,334.64	109,858,205.28	10,700,000.00	120,558,205.28
EXPENDITURES								
PERSONNEL SERVICES	18,152,738.58	17,682,612.44	-	-	6,203,919.65	42,039,270.67	-	42,039,270.67
OPERATING	4,281,673.49	13,750,814.76	-	5,115,804.00	7,091,163.74	30,239,455.99	-	30,239,455.99
PASS THROUGH FUNDS	5,829,177.72	24,307,868.01	-	-	-	30,137,045.73	-	30,137,045.73
OTHER EXPENDITURES	-	463,010.00	-	-	35,000.00	498,010.00	-	498,010.00
REIMBURSEMENT-EXPENDITURES	(3,354,332.78)	(658,680.00)	-	-	-	(4,013,012.78)	-	(4,013,012.78)
DEBT	-	-	8,277,846.01	-	2,490,290.36	10,768,136.37	-	10,768,136.37
TOTAL OPERATING EXPENDITURES	24,909,257.01	55,545,625.21	8,277,846.01	5,115,804.00	15,820,373.75	109,668,905.98	-	109,668,905.98
CAPITAL								
ASSETS	-	2,105,815.00	-	30,000.00	442,800.00	2,578,615.00	237,000.00	2,815,615.00
INFRASTRUCTURE	-	-	-	-	3,065,000.00	3,065,000.00	9,000,000.00	12,065,000.00
TOTAL CAPITAL EXPENDITURES	-	2,105,815.00	-	30,000.00	3,507,800.00	5,643,615.00	9,237,000.00	14,880,615.00
TOTAL EXPENDITURES	24,909,257.01	57,651,440.21	8,277,846.01	5,145,804.00	19,328,173.75	115,312,520.98	9,237,000.00	124,549,520.98
OTHER FINANCING SOURCES/(USES)								
DEPRECIATION	-	-	-	(3,448,377.76)	(2,476,346.47)	(5,924,724.23)	-	(5,924,724.23)
FACILITY O&M CHARGES	(656,500.00)	(5,220,694.92)	-	-	(192,549.00)	(6,069,743.92)	-	(6,069,743.92)
INTERFUND CHARGES	11,880,707.00	(7,117,571.00)	-	4,274,017.00	(2,484,118.00)	6,553,035.00	(328,989.00)	6,224,046.00
TRANSFERS IN	-	1,845,725.84	361,499.75	-	-	2,207,225.59	-	2,207,225.59
TRANSFERS OUT	(1,845,725.84)	-	-	-	(361,499.75)	(2,207,225.59)	-	(2,207,225.59)
NET CHANGE	(3,126,960.85)	911,099.57	92,180.81	(3,344,716.05)	(5,427,352.33)	(10,895,748.85)	1,134,011.00	(9,761,737.85)

OPERATING BUDGET SUMMARY	1/1-12/31/19 2019 ACTUAL	1/1-12/31/20 2020 ORIGINAL BUDGET	1/1-12/31/20 2020 REVISED BUDGET	1/1-12/31/20 2020 ACTUAL YTD AS OF 08/31/2020	1/1-12/31/20 2020 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/21 2021 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
EXPENDITURES BY FUNDING SOURCE BEFORE OTHER FINANCING USES								
000 GENERAL FUND	22,155,783.18	23,479,998.65	24,346,583.04	14,609,776.90	23,951,735.83	-1.62%	24,909,257.01	4.00%
SPECIAL REVENUE FUNDS	48,809,918.02	57,622,743.59	61,035,055.71	23,469,062.98	57,632,653.69	-5.57%	57,651,440.21	0.03%
100 PUBLIC WORKS	20,078,183.19	26,091,450.06	27,948,483.29	12,219,955.63	26,108,357.72	-6.58%	25,202,448.60	-3.47%
101 DRAINAGE MAINTENANCE	113,807.22	512,450.00	572,118.20	31,023.75	287,582.23	-49.73%	394,090.00	37.04%
102 ENVIRONMENTAL SERVICES	1,192,130.93	1,250,086.06	1,276,792.93	488,299.72	1,011,899.37	-20.75%	1,248,623.48	23.39%
106 STP JUSTICE CENTER COMPLEX	238,882.66	304,799.40	564,799.40	279,968.12	545,809.44	-3.36%	586,755.75	7.50%
111 PUBLIC HEALTH	2,217,991.33	2,674,765.23	3,065,943.68	1,598,587.10	3,055,663.68	-0.34%	2,795,086.42	-8.53%
112 ANIMAL SERVICES	1,406,511.21	1,621,645.57	1,704,821.50	842,977.20	1,638,593.63	-3.88%	1,883,112.24	14.92%
122 ECONOMIC DEVELOPMENT	121,572.60	195,228.60	196,366.42	38,641.02	108,827.72	-44.58%	197,701.57	81.66%
123 ECONOMIC DEVELOPMENT DISTRICTS	1,154,631.65	1,389,567.00	1,400,084.81	612,882.28	1,147,466.03	-18.04%	960,318.50	-16.31%
126 ST TAMMANY PARISH CORONER	4,558,207.01	5,613,556.48	5,694,092.35	5,095,588.22	5,694,092.35	0.00%	5,661,719.55	-0.57%
127 ST TAMMANY PARISH JAIL	103,999.89	-	-	33,825.87	33,825.87	0.00%	-	-100.00%
128 ST TAMMANY PARISH LIBRARY	10,903,866.18	10,611,356.00	10,608,955.81	511,170.62	10,608,955.81	0.00%	11,330,132.00	6.80%
129 COAST/STARC	4,008,612.03	3,945,376.00	3,944,910.24	169,090.12	3,944,910.24	0.00%	4,177,002.00	5.88%
134 CRIMINAL COURT	1,518,780.16	1,530,406.65	1,540,805.83	581,002.95	1,354,267.20	-12.11%	1,498,110.00	10.62%
135 22ND JDC COMMISSIONER	148,098.93	175,196.54	177,128.97	107,399.78	176,128.20	-0.56%	126,940.10	-27.93%
136 JURY SERVICE	199,943.04	185,000.00	185,000.00	44,341.36	185,000.00	0.00%	185,000.00	0.00%
137 LAW ENFORCEMENT WITNESS	20,450.00	35,000.00	35,000.00	2,200.00	35,000.00	0.00%	35,000.00	0.00%
190 LIGHTING DISTRICTS	823,660.06	1,453,670.00	1,748,354.03	440,710.99	1,324,875.95	-24.22%	1,369,400.00	3.36%
199 SDD 1 OF DRAINAGE DISTRICT #3	589.93	33,190.00	371,398.25	371,398.25	371,398.25	0.00%	-	-100.00%
DEBT SERVICE FUNDS	6,019,587.68	8,303,903.76	8,303,903.76	7,037,062.36	8,303,903.76	0.00%	8,277,846.01	-0.31%
300 DEBT-SALES TAX DISTRICT 3	4,538,601.69	6,812,943.76	6,812,943.76	5,576,024.86	6,812,943.76	0.00%	6,784,506.26	-0.42%
302 DEBT-UTILITY OPERATIONS	359,816.50	358,400.00	358,400.00	332,277.50	358,400.00	0.00%	361,499.75	0.86%
306 DEBT-JUSTICE CENTER COMPLEX	-	-	-	-	-	0.00%	-	0.00%
326 DEBT-ST TAMMANY PARISH CORONER	706,433.50	712,600.00	712,600.00	710,600.00	712,600.00	0.00%	713,240.00	0.09%
327 DEBT-ST TAMMANY PARISH JAIL	-	-	-	-	-	0.00%	-	0.00%
328 DEBT-ST TAMMANY PARISH LIBRARY	414,735.99	419,960.00	419,960.00	418,160.00	419,960.00	0.00%	418,600.00	-0.32%
399 DEBT-SDD 1 OF DRAINAGE DIST 3	-	-	-	-	-	0.00%	-	0.00%
INTERNAL SERVICE FUNDS	3,805,244.49	4,680,648.60	4,720,999.73	2,434,533.45	4,595,030.41	-2.67%	5,145,804.00	11.99%
600 ISF-TYLER STREET COMPLEX	122,815.08	177,484.00	177,484.00	85,342.58	171,500.16	-3.37%	198,952.00	16.01%
606 ISF-STP JUSTICE CENTER COMPLEX	2,191,698.01	2,604,309.00	2,614,910.13	1,351,713.39	2,554,547.16	-2.31%	2,649,643.00	3.72%
611 ISF-WELLNESS CENTER BUILDING	15,999.66	27,993.00	27,993.00	13,565.01	26,782.02	-4.33%	28,251.00	5.48%
612 ISF-SAFE HAVEN FACILITY	502,004.27	638,421.60	638,421.60	395,058.82	625,746.47	-1.99%	917,941.00	46.70%
613 ISF-FAIRGROUNDS BUILDING	22,753.78	39,695.00	39,695.00	16,464.38	39,663.45	-0.08%	40,769.00	2.79%
650 ISF-KOOP DRIVE ADMIN COMPLEX	585,636.26	727,415.00	727,415.00	332,820.99	704,360.11	-3.17%	815,605.00	15.79%
651 ISF-ADMIN & JC COMPLEX EAST	232,809.35	304,696.00	304,696.00	151,624.59	297,751.04	-2.28%	321,418.00	7.95%
664 ISF-EMERG OPERATIONS CENTER	131,528.08	160,635.00	190,385.00	87,943.69	174,680.00	-8.25%	173,225.00	-0.83%
ENTERPRISE FUNDS	12,599,651.28	17,878,548.08	30,401,254.92	8,280,435.40	29,482,977.66	-3.02%	19,328,173.75	-34.44%
502 UTILITY OPERATIONS	10,468,697.74	15,484,897.63	27,664,930.81	7,019,491.58	26,956,367.10	-2.56%	16,748,109.77	-37.87%
507 DEVELOPMENT	2,130,953.54	2,393,650.45	2,736,324.11	1,260,943.82	2,526,610.56	-7.66%	2,580,063.98	2.12%
TOTAL EXPENDITURES BY FUNDING SOURCE BEFORE OTHER FINANCING USES	93,390,184.65	111,965,842.68	128,807,797.16	55,830,871.09	123,966,301.35	-3.76%	115,312,520.98	-6.98%

**ST. TAMMANY PARISH GOVERNMENT
GENERAL FUND AND STATE MANDATED EXPENDITURES
2021 PROPOSED BUDGET**

GENERAL FUND REVENUES BY SOURCE

Taxes		
General Property Taxes	\$	5,507,000
Gross Receipts Business Taxes		2,656,800
Other		27,000
Licenses And Permits		3,943,000
Intergovernmental Revenues		179,224
Charges For Services		100
Investment Earnings		299,200
TOTAL REVENUES	\$	12,612,324
Collection Fees and Assessments		(784,499)

GENERAL FUND RECURRING REVENUE

TO SUPPORT PARISH GOVERNMENT EXPENDITURES

\$ 11,827,825

EXPENDITURES

NET OF DEPARTMENT GENERATED REVENUES AND REIMBURSEMENTS

State Mandated Agencies	\$	19,668,335
Parish Departments		
Administrative Departments		457,090
Facilities		462,660
Election Support and Other		33,677

TOTAL EXPENDITURES

\$ 20,621,762

FUNDING DEFICIT FROM RECURRING REVENUE

\$ (8,793,937)

OTHER FUNDING SOURCES USED TO BALANCE BUDGET

ECONOMIC DEVELOPMENT DISTRICTS - AIRPORT & FAIRGROUNDS	\$	462,660
PUBLIC HEALTH - JAIL MEDICAL (recurring revenue until 2023)	\$	2,421,407
JUSTICE CENTER COMPLEX - FUND BALANCE	\$	2,782,909
GENERAL FUND - FUND BALANCE	\$	3,126,961

TOTAL SOURCES

\$ 8,793,937

STATE MANDATED AGENCIES		PERSONNEL	PROFESSIONAL	PROPERTY	OTHER	SUPPLIES	PASS THRU	JUDICIAL	FAC O&M	COST	REVENUES /
										ALLOCATION	REIMBURSEMENTS
22nd Judicial District Court	\$ 4,695,788	2,835,274	50,000	35,000	3,160	175,000	-	-	1,419,061	178,293	-
22nd Judicial District Court Reimbursable	42,131	2,365,344	-	-	2,570	-	-	-	-	39,561	(2,365,344)
Bailiffs	72,648	-	-	-	-	-	-	72,000	-	648	-
Clerk of Court	1,161,590	-	-	-	600	-	-	39,000	1,049,776	72,214	-
District Attorney	4,150,377	3,115,687	-	27,940	151,820	83,110	-	30,000	506,990	234,830	-
Juror Expense	41,799	10,525	-	-	10,190	15,000	-	-	-	6,084	-
Public Defender's Office	44,506	-	-	-	-	-	-	-	43,436	1,070	-
Registrar of Voters	384,487	191,114	-	6,530	23,732	42,563	-	-	88,534	46,093	(14,080)
St. Tammany Parish Sheriff-Jail	8,302,791	-	-	-	106,360	-	8,177,175	-	-	24,256	(5,000)
St. Tammany Parish Sheriff	399,629	-	-	-	-	-	-	-	399,629	-	-
Tax Assessor	199,464	-	500,000	-	-	-	-	-	164,930	25,584	(491,050)
Veterans Affairs	117,544	-	-	-	-	-	71,446	-	36,857	9,241	-
Justices of the Peace/Constables	304,201	281,415	-	-	17,220	-	-	-	-	40,444	(34,879)
Slidell City Court	21,380	16,638	-	-	270	-	-	-	-	4,472	-
	<u>\$ 19,938,335</u>	<u>10,310,989</u>	<u>565,850</u>	<u>81,870</u>	<u>358,137</u>	<u>385,592</u>	<u>8,248,621</u>	<u>141,000</u>	<u>3,762,778</u>	<u>682,790</u>	<u>(2,910,353)</u>
Less: Revenues / Reimbursements	(270,000)										
	<u>\$ 19,668,335</u>										

PARISH DEPARTMENTS

Administrative Departments		PERSONNEL	PROFESSIONAL	PROPERTY	OTHER	SUPPLIES	PASS THRU	JUDICIAL	FAC O&M	COST	REVENUES /
										ALLOCATION	REIMBURSEMENTS
Parish President	\$ 743,747	519,569	93,000	6,600	23,034	9,150	-	-	92,394	(726,518)	-
Parish Council	1,506,377	1,140,862	100,000	12,052	99,298	27,910	-	-	126,255	(1,420,391)	-
Archive Management	174,812	146,631	10,000	5,010	4,968	4,700	-	-	3,503	(174,811)	-
Chief Administrative Officer	516,090	463,682	-	2,655	13,611	1,978	-	-	34,164	(504,310)	-
Data Management	395,363	374,631	-	250	4,635	2,463	-	-	13,383	(395,363)	-
Facilities Management	1,710,589	1,425,643	125	73,032	39,465	73,570	-	-	98,753	(1,682,866)	-
Finance	1,281,071	1,070,300	96,512	6,602	30,886	27,936	-	-	48,834	(1,208,486)	(300)
Grants Department	428,748	383,148	-	4,872	7,280	3,250	-	-	30,198	(52,963)	(200,000)
Human Resources	554,287	423,970	32,025	4,512	46,594	14,201	-	-	32,985	(541,202)	(2,400)
Procurement	560,420	506,680	-	5,760	12,500	5,715	-	-	29,765	(545,916)	(500)
Public Information Office	545,482	471,788	20,000	5,200	6,270	17,796	-	-	24,428	(315,464)	(230,000)
Risk Management	104,310	97,038	-	-	885	150	-	-	6,237	(103,370)	-
Technology	3,165,297	1,028,331	61,280	325,853	591,287	1,133,367	-	-	25,179	(3,150,251)	-
District Attorney - Civil Division	1,688,939	1,494,991	15,850	12,400	42,215	69,918	-	-	53,565	(1,655,032)	(8,300)
	<u>\$ 13,375,532</u>	<u>9,547,266</u>	<u>428,792</u>	<u>464,799</u>	<u>922,928</u>	<u>1,392,105</u>	<u>-</u>	<u>-</u>	<u>619,643</u>	<u>(12,476,942)</u>	<u>(441,500)</u>
Less: Cost Allocation Plan Recovery	(12,476,942)										
Less: Revenues / Reimbursements	\$ (441,500)										
	<u>\$ 457,090</u>										

Facilities and Other		PERSONNEL	PROFESSIONAL	PROPERTY	OTHER	SUPPLIES	PASS THRU	JUDICIAL	FAC O&M	COST	REVENUES /
										ALLOCATION	REIMBURSEMENTS
Bush Community Center	25,056	-	-	7,440	1,840	6,400	-	-	-	9,376	(6,000)
Fairgrounds Arena	340,930	-	-	58,992	53,330	16,500	-	-	-	212,108	(8,000)
Levee Board Building	26,085	-	-	1,843	2,530	11,250	-	-	-	10,462	(6,000)
St. Tammany Regional Airport	190,789	-	-	40,260	15,060	55,450	-	-	-	80,019	(100,200)
Elections	33,284	-	-	-	-	-	-	-	-	33,284	-
Other	6,393	-	-	-	-	-	-	-	-	6,393	(6,000)
	<u>\$ 622,537</u>	<u>-</u>	<u>-</u>	<u>108,535</u>	<u>72,760</u>	<u>89,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,642</u>	<u>(126,200)</u>
Less: Revenues / Reimbursements	(126,200)										
	<u>\$ 496,337</u>										

Total Expenditures \$ 20,621,762

**ST. TAMMANY PARISH GOVERNMENT
GENERAL FUND AND STATE MANDATED COSTS
PROJECTED RUN OUT DATE AS OF OCTOBER 1, 2020**

	<u>General Fund</u>	<u>Justice Center Complex</u> Tax expired March 2018	<u>Public Health</u> Tax authorized to 2023
Fund Balance 01/01/2020, audited	\$ 17,681,319	\$ 7,239,596	\$ 5,994,176
<u>LESS Minimum Fund Balance Requirement</u>			
4 Months Expenditures, based on 2021 proposed budget	(9,490,126)		
1 Year of Gross Ad Valorem Tax Revenue			(4,013,809)
Cash Flow for Cost Reimbursement Grants	(2,000,000)		
Cash Reserve for Contingencies	(1,000,000)		
Available Fund Balance after reserve for MFB	5,191,193	7,239,596	1,980,367
2020 Revenues net of collection fees (Projected)	12,187,533	111,536	3,676,479
2020 Expenditures	(13,167,199)	(4,568,223)	(3,633,838)
2020 Revenues - Expenditures	(979,666)	(4,456,687)	42,641
Non-Recurring Expenditures (Start up costs for CRC)	-	-	(300,000)
Available Fund Balance 01/01/2021	\$ 4,211,527	\$ 2,782,909	\$ 1,723,008
2021 Revenue, net of collection fees	12,403,815	61,710	3,870,607
2021 Expenditures	(13,685,050)	(4,690,345)	3,960,207
2021 Revenues - Expenditures	(1,281,235)	(4,628,635)	(89,600)
2021 Transfer from GF to JCC	(1,845,726) ->	1,845,726	-
Projected Fund Balance 01/01/2022	\$ 1,084,566	\$ 0	\$ 1,633,408
2022 Revenue, net of collection fees	12,403,815		3,870,607
2022 Expenditures	(18,375,395)		(3,960,207)
2022 Revenues - Expenditures	(5,971,580)		(89,600)
Projected Fund Balance 01/01/2023	\$ (4,887,013)		\$ 1,543,808
2023 Revenue			3,870,607
2023 Expenditures			(3,960,207)
2023 Revenues - Expenditures			(89,600)
Projected Fund Balance 01/01/2024			\$ 1,454,208
Release Minimum Fund Balance if tax not renewed			4,013,809
2024 Revenue			-
2024 Expenditures			(3,960,207)
2024 Revenues - Expenditures			53,602
Projected Fund Balance 01/01/2025			\$ 1,507,809
Projected Run Out Date for Available Funding	March 2022	August 2021	May 2025

Assumptions:

Public Health recurring revenues used to fund Jail Medical cost for Parish Prisoners; \$2,421,407 annually
The Public Health minimum fund balance becomes available if the tax levy is not renewed.

**ST. TAMMANY PARISH GOVERNMENT
CAPITAL PROJECTS FUNDS - JUSTICE CENTER COMPLEX AND JAIL
AS OF SEPTEMBER 2020 WITH SELECTED 2021 PROPOSED BUDGET DATA**

Justice Center Complex Capital Projects Fund

Capital Projects Fund Balance includes 1/4 cent sales tax funds appropriated by Council as well as interest earnings on fund balance.

Available Fund Balance \$ 7,428,746.66

Council Authorized Projects - Budget:

JC NETWORK PHONES MNT UPGR	\$ 1,600,000.00
JC VIDEO PROJECT COURTROOMS	120,000.00
UPGRADE CAMERA & DVR SYSTEM	200,000.00
REPAINT INTERIOR IN SECTIONS	157,244.00
JC REPLACE CARPET	356,721.00
JC PARKING GARAGE ROOF REPAIR	50,000.00
JC WEST PARKING LOT OVERLAY	130,000.00
	<u><u>\$ 2,613,965.00</u></u>

Uncommitted Fund Balance Projected as of 12/31/2020 \$ 4,814,781.66

Future Major Repairs and Maintenance as identified by STPG Facilities Management and RC Lambert 2017 Study

<u>Per 2021-2025 Capital Improvement Plan, provided with the 2021 Budget</u>	\$	Units	Year
AUDIO AND VIDEO FOR 12 COURTROOMS	420,000.00	12	2022
SECURITY CAMERAS & DVRS	250,000.00	1	2022
GAS BOILER	225,000.00	1	2022
PUBLIC RESTROOMS	25,000.00	13	2022
TRASH COMPACTOR	35,000.00	1	2022
ULTRAVIOLET LIGHTS FOR HVAC UNITS	100,000.00	1	2022
X-RAY SCANNERS	200,000.00	5	2022
RESTRIPE PARKING LOTS	15,000.00	1	2023
SECURED LOT HANDICAP RAMP	40,000.00	1	2023
SODA BLAST PARKING GARAGE	45,000.00	1	2023
VETERANS MEMORIAL LED LIGHTS	10,000.00	1	2023
COOLING TOWERS	540,000.00	1	2024
<u>Per RC Lambert 2017 Study</u>	\$	Units	Year
REPLACE AIR HANDLING UNITS	920,000.00	18	2023
REPLACE MEMBRANE ROOFING AND ACCESSORIES - 3RD FLOOR	115,000.00	1	2023
REPLACE VARIABLE AIR VOLUME BOXES	1,100,000.00	312	2023-2025
RE-SEAL TRAFFIC COATING OF PARKING GARAGE 1	250,000.00	1	2024
REPLACE CENTRIFUGAL CHILLERS	1,400,000.00	2	2026
REPLACE STEEL FIRE TUBE BOILER	190,000.00	1	2028
REPOINT BRICK FAÇADE	120,000.00	1	2028
RE-FINISH METAL ROOFING AT ENTRIES AND 4TH FLOOR	75,000.00	1	2028
			<u><u>\$ 6,075,000.00</u></u>

FUNDING DEFICIT FOR CAPITAL NEEDS OVER THE NEXT 10 YEARS \$ (1,260,218.34)

**ST. TAMMANY PARISH GOVERNMENT
CAPITAL PROJECTS FUNDS - JUSTICE CENTER COMPLEX AND JAIL
AS OF SEPTEMBER 2020 WITH SELECTED 2021 PROPOSED BUDGET DATA**

Jail Capital Projects Fund

Capital Project Fund Balance includes 1/4 cent sales tax funds appropriated by Council as well as interest earnings on fund balance.

Available Fund Balance **\$ 1,466,197.74**

Council Authorized Projects - Budget:

KETTLE JAIL KITCHEN	\$ 30,000.00	
SKILLET JAIL KITCHEN	16,000.00	
JAIL CONTROL SYSTEM	700,000.00	
PLUMBING-BUILDING A	127,000.00	included on the proposed 2021 budget
PROPERTY CAROUSEL	110,000.00	included on the proposed 2021 budget
	\$ 983,000.00	

Uncommitted Fund Balance Projected as of 12/31/2020

\$ 483,197.74

Future Major Repairs and Maintenance as identified by STP Sheriff's Office (STPSO)

Per 2021-2025 Capital Improvement Plan, provided with the 2021 Budget

		Units	Year
KITCHEN FLOOR	\$ 100,000.00	1	2021
FLOORING-BUILDING A	100,000.00	1	2021
DOORS-BUILDING A	1,412,500.00	113	2022-2025
GENERATOR AUTOMATIC TRANSFER SWITCH	70,000.00	1	2022
ROOF-BUILDING B	400,000.00	1	2022
ROOF-BUILDING C	400,000.00	1	2023
AUXILIARY STORAGE	75,000.00	1	2023
ROOF-BUILDING D	400,000.00	1	2024
ROOF-BUILDING A	400,000.00	1	2025

Per 2025-2031 STPSO Schedule dated June 2020

GUARD TOWER	100,000.00	1	2026
CHILLED WATER LOOP PIPES-HVAC SYSTEM	500,000.00	1	2026
NEW MAIL ROOM	100,000.00	1	2027
NEW TRANSPORT/INVESTIGATIONS/CTU OFFICE	1,000,000.00	1	2028
DOORS-BUILDING C	300,000.00	1	2028
DOORS-BUILDING D	300,000.00	1	2029
EXPANSION OF IN-TAKE/SALLYPORT	1,000,000.00	1	2029
DOORS-BUILDING B, MEDICAL AND ISOLATION	400,000.00	1	2030
NEW PARKING LOT	1,000,000.00	1	2031

Equipment per STPSO Schedule dated June 2020

WATER HEATERS	125,500.00	3	2021
DISHWASHER	48,000.00	1	2021
TRANSPORT VANS	838,435.00	28	2021,2023,2024,2026,2027,2029
SERVERS	57,720.00	2	2021,2025
PHONES WITH SPEAKERS	65,000.00	2	2022,2028
WIRELESS AP AND CONTROLLER	45,000.00	50	2022
TABLETS	68,400.00	70	2023,2027
COMPUTERS	186,500.00	270	2023,2027
COMPRESSORS IN KITCHEN COOLERS	30,000.00	2	2024
BOILER	1,000,000.00	1	2025
SWITCHES	37,200.00		2027
WASHERS AND DRYERS IN LAUNDRY	200,000.00	10	2028
CHILLER	800,000.00	1	2030
AIR HANDLERS	150,000.00	47	2030

\$ 11,709,255.00

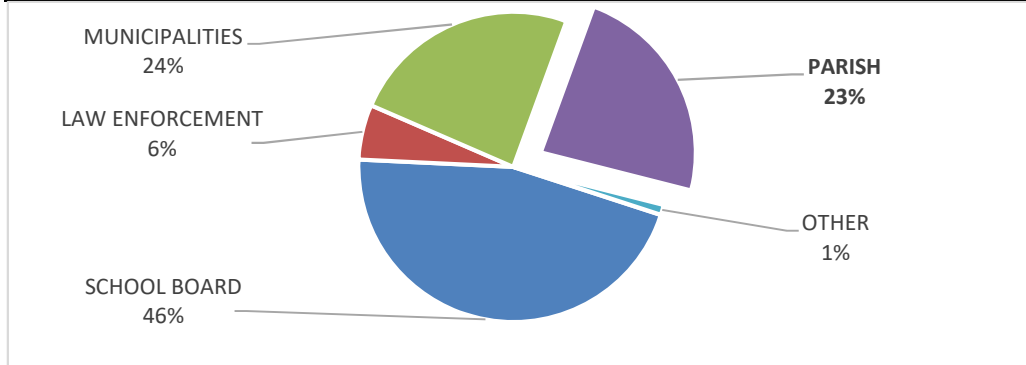
FUNDING DEFICIT FOR CAPITAL NEEDS OVER THE NEXT 10 YEARS

\$ (11,226,057.26)

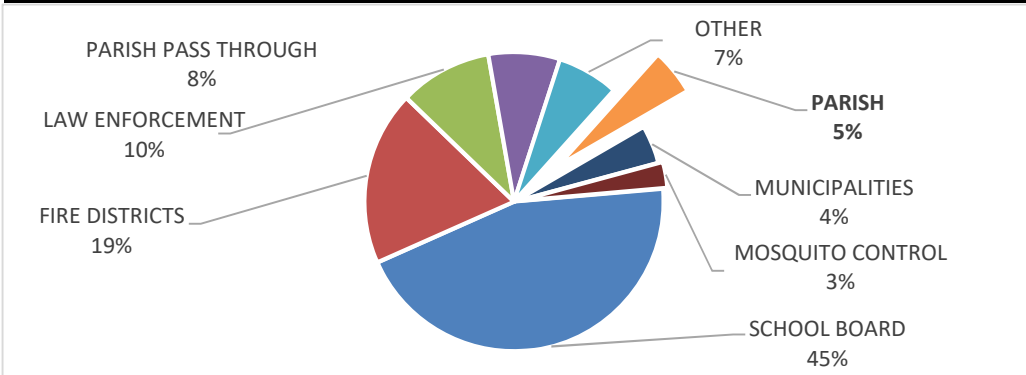
ADDITIONAL INFORMATION

**ST. TAMMANY PARISH GOVERNMENT
SALES AND PROPERTY TAX 2020 ESTIMATED COLLECTION**

TOTAL SALES TAXES COLLECTED IN ST. TAMMANY PARISH		
SUMMARIZED AGENCY	\$	%
SCHOOL BOARD	104,424,160	46%
MUNICIPALITIES	54,927,713	24%
PARISH	53,348,245	23%
LAW ENFORCEMENT	13,110,149	6%
OTHER (EDD, Recreation)	2,419,153	1%
	228,229,420	



TOTAL PROPERTY TAXES COLLECTED IN ST. TAMMANY PARISH		
SUMMARIZED AGENCY	\$	%
SCHOOL BOARD	147,620,455	45%
FIRE DISTRICTS	62,320,676	19%
LAW ENFORCEMENT	33,071,535	10%
PARISH PASS THROUGH	25,500,257	8%
OTHER (EDD, Recreation, Assessor)	22,002,471	7%
PARISH	16,586,857	5%
MUNICIPALITIES	13,645,185	4%
MOSQUITO CONTROL	9,285,813	3%
	330,033,248	



SOURCES:

Assessor's Certified Grand Recap dated 10/20/20

Sheriff's Sales Tax Collection report dated 6/18/20 through April Collection

**ST. TAMMANY PARISH GOVERNMENT
SALES AND PROPERTY TAX INFORMATION**

SALES TAX DISTRICT	AUTHORIZED LEVY PERIOD	2020 RATE LEVIED	2020 PROJECTED REVENUE	STATUTORY FEES	2020 PROJECTED REVENUE NET STATUTORY FEES	ADJUSTED MAXIMUM LEVY	POTENTIAL INCREASE IF ROLLED FORWARD TO LEGAL MAX
SALES TAX DISTRICT NO. 3 (UNINCORPORATED PARISH)	December 1, 2006 - November 30, 2031	2.00%	\$ 52,653,656	605,517	\$ 52,048,139		
HWY. 21 ECONOMIC DEVELOPMENT DISTRICT	January 1, 2008 - December 31, 2031	0.75%	\$ 567,140	6,522	\$ 560,618		
ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT	January 1, 2008 - January 1, 2038 (or until \$1m collected)	0.75%	\$ 64,346	740	\$ 63,606		
	TOTAL SALES TAX		\$ 53,285,141	\$ 612,779	\$ 52,672,362		
AD VALOREM & PARCEL FEES							
PARISH AD VALOREM							
PARISH ALIMONY (RURAL)	CONSTITUTIONAL	2.75	\$ 3,775,932	537,900	\$ 3,238,032	2.89	\$ 164,845
PARISH ALIMONY (CITIES)	CONSTITUTIONAL	1.37	\$ 1,881,100	267,972	\$ 1,613,129	1.44	\$ 82,423
DRAINAGE MAINTENANCE (1)	2011-2020	1.69	\$ 4,023,859	140,273	\$ 3,883,587	LEVY EXPIRES 2020	
PUBLIC HEALTH	2014-2023	1.69	\$ 4,023,859	140,273	\$ 3,883,587	1.78	\$ 206,818
ANIMAL SHELTER	2019-2028	0.78	\$ 1,857,168	64,924	\$ 1,792,244	1.00	\$ 505,505
	TOTAL PARISH AD VALOREM	8.28	\$ 15,561,919	\$ 1,151,341	\$ 14,410,578	7.11	\$ 959,591
PASS THROUGH AD VALOREM							
LIBRARY	2010-2024	5.78	\$ 13,762,038	479,936	\$ 13,282,102	6.07	\$ 666,403
CORONER	2005-2024	3.10	\$ 7,381,023	258,316	\$ 7,122,707	3.26	\$ 367,624
STARC	2019-2028	0.915	\$ 2,178,598	76,092	\$ 2,102,506	1.00	\$ 183,826
COUNCIL ON AGING	2019-2028	0.915	\$ 2,178,598	76,092	\$ 2,102,506	1.00	\$ 183,826
	TOTAL PASS THROUGH AD VALOREM	10.71	\$ 25,500,257	\$ 890,437	\$ 24,609,821	11.32	\$ 1,401,678
11 LIGHTING DISTRICTS (ad valorem & parcel fees)		VARIOUS	\$ 1,024,938	43,633	\$ 1,055,842		\$ 80,972
	TOTAL PROPERTY TAX		\$ 42,087,115	\$ 2,085,411	\$ 40,076,241		\$ 2,442,241
	TOTAL TAXES		\$ 95,372,256	\$ 2,698,190	\$ 92,748,603		\$ 2,442,241

(1) DRAINAGE MILLAGE CONTINUATION PROPOSITION ON MARCH 20, 2021 BALLOT

SOURCES:

Assessor's Certified Grand Recap dated 10/20/20

Sheriff's Sales Tax Collection report dated 6/18/20 through April Collection

**ST. TAMMANY PARISH GOVERNMENT
SALES AND PROPERTY TAX INFORMATION**

SALES TAX

SALES TAX DISTRICT NO. 3 (Unincorporated areas of St. Tammany Parish as of July 1986 **2% S&U - PARISH COUNCIL - 25 YRS.**
DECEMBER 1, 2006 - NOVEMBER 30, 2031

2% SALES TAX FOR THE PURPOSE OF CONSTRUCTING, ACQUIRING, EXTENDING, IMPROVING, MAINTAINING AND/OR OPERATING (i) ROADS, STREETS AND BRIDGES AND (ii) DRAINS AND DRAINAGE FACILITIES, INCLUDING ACQUIRING ALL NECESSARY LAND, EQUIPMENT AND FURNISHINGS FOR ANY OF SAID PUBLIC WORKS, IMPROVEMENTS AND FACILITIES, AND FURTHER INCLUDING ALLOCATIONS TO MUNICIPALITIES UNDER INTERGOVERNMENTAL AGREEMENTS RELATING TO ANNEXATIONS, REVENUE SHARING AREAS AND GROWTH MANAGEMENT AREAS.

HWY. 21 ECONOMIC DEVELOPMENT DISTRICT (FORMERLY COLONIAL PINNACLE NORD DU LAC EDD)
JANUARY 1, 2008 - DECEMBER 31, 2031

ORDINANCE LEVYING AN ADDITIONAL SALES TAX OF THREE-QUARTERS OF ONE CENT (0.75%) IN THE DISTRICT.

ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT

JANUARY 1, 2008 - JANUARY 1, 2038

ORDINANCE LEVYING A SALES TAX OF THREE-QUARTERS OF ONE CENT (0.75%) IN THE DISTRICT.

AD VALOREM

DRAINAGE PW PARISH COUNCIL -- **2.17 MILLS - PC - 10 YRS.**
JANUARY 1, 2011 - DECEMBER 31, 2021

2.17 MILLS PROPERTY TAX FOR IMPROVING, MAINTAINING, CONSTRUCTING, BULKHEADING AND BRIDGING DRAINAGE WAYS, DRAINAGE DITCHES, DRAINAGE CHANNELS, AND DRAINAGE CANALS WITHIN THE PARISH.

PUBLIC HEALTH PW PARISH COUNCIL -- **1.84 MILLS - PC - 10 YRS.**
JANUARY 1, 2014 - DECEMBER 31, 2023

1.84 MILLS PROPERTY TAX FOR SUPPORTING THE ST. TAMMANY PARISH HEALTH CENTER AND RELATED PUBLIC HEALTH ACTIVITIES, INCLUDING THE CONSTRUCTION OF NEW BUILDINGS AND/OR RENOVATION OF EXISTING HEALTH UNIT BUILDINGS.

ANIMAL SHELTER PW PROP. (ANIMAL SHELTER) -- **1 MILL RENEWAL - PC - 10 YRS.**
JANUARY 1, 2019 - DECEMBER 31, 2028

1 MILL PROPERTY TAX FOR THE PURPOSE OF ACQUIRING, CONSTRUCTING, IMPROVING, MAINTAINING AND OPERATING AN ANIMAL SHELTER FOR THE PARISH, INCLUDING NECESSARY EQUIPMENT AND FACILITIES.

AD VALOREM - PASS THROUGH

CORONER PARISHWIDE -- (CORONER'S TAX) **4 MILLS - PC - 20 YRS.**
JANUARY 1, 2005 - DECEMBER 31, 2024

4 MILLS PROPERTY TAX FOR PROVIDING FUNDING FOR THE ST. TAMMANY PARISH CORONER'S OFFICE, INCLUDING CONSTRUCTING, ACQUIRING, IMPROVING, OPERATING AND MAINTAINING FACILITIES AND EQUIPMENT THEREFOR.

LIBRARY PARISHWIDE -- **6.33 MILLS - PC - 15 YRS.**
JANUARY 1, 2010 - DECEMBER 31, 2024

6.33 MILLS PROPERTY TAX CONTINUATION AND REDEDICATION FOR CONSTRUCTING, ACQUIRING, IMPROVING, MAINTAINING AND/OR OPERATING PUBLIC LIBRARY FACILITIES, FURNISHINGS AND EQUIPMENT, AND OTHERWISE SUPPORTING THE PUBLIC LIBRARY SYSTEM IN THE PARISH.

STARC/COAST PW PROP. TAX RENEWAL -- **2 MILLS RENEWAL - PC - 10 YRS.**
JANUARY 1, 2019 - DECEMBER 31, 2028

2 MILLS PROPERTY TAX FOR PROGRAMS OF SOCIAL WELFARE WITH THE AVAILS TO BE DEDICATED AS FOLLOWS: (I) 50% FOR THE PURPOSE OF PROVIDING FUNDS FOR ACQUIRING, CONSTRUCTING, IMPROVING, MAINTAINING AND OPERATING AUTHORIZED ACTIVITIES, SERVICES, PROGRAMS AND/OR FACILITIES OF AND FOR THE ST. TAMMANY PARISH COUNCIL ON AGING, AND (II) 50% FOR THE PURPOSE OF PROVIDING FUNDS FOR ACQUIRING, CONSTRUCTING, IMPROVING, MAINTAINING AND OPERATING AUTHORIZED ACTIVITIES, SERVICES, PROGRAMS AND/OR FACILITIES FOR INDIVIDUALS WITH MENTAL RETARDATION AND/OR DISABLED PERSONS IN THE PARISH.

