



ST. TAMMANY PARISH GOVERNMENT

Michael B. Cooper

Parish President

REVENUE REVIEW COMMITTEE

February 9th, 2021

Schedules for the Revenue Review Committee 2/9/21

- 1. Jail Expenditure Allocation Report**
- 2. General Fund and State Mandated Expenditures**
- 3. Revenue – Dedicated, Unrestricted**
- 4. 10 Year Projection**

St. Tammany Parish Sheriff
Jail Expenditure Allocation Report
REVISED BUDGET - FY21

	STPG	STPSO	Total
Personnel Services			
Kitchen	280,712	-	280,712
Maintenance	533,343	-	533,343
Transportation	924,514	-	924,514
Support and Operations	839,569	-	839,569
Bonding	466,246	-	466,246
Booking	1,076,661	-	1,076,661
Court House & Hospital Transport	160,860	157,600	318,460
Other	-	6,947,088	6,947,088
OPEB	200,154	328,311	528,465
General Fund employees allocation	636,312	284,181	920,493
Total Personnel Services	\$ 5,118,371	\$ 7,717,180	\$ 12,835,551
Utilities, telephone, and postage			
Utilities	875,000	-	875,000
Telephones	18,000	-	18,000
Cell Phones	5,500	10,000	15,500
Freight & Postage	6,000	1,000	7,000
Building and equipment maintenance			
Equipment Rental	19,000	-	19,000
Rental-Others	7,000	-	7,000
Building Repairs & Maint	300,000	-	300,000
Equip Repairs & Maint	125,000	-	125,000
Vehicle Repairs & Maint	25,000	10,000	35,000
Maintenance Contracts	258,100	-	258,100
Fees, legal, and other			
Fees Other	29,000	45,100	74,100
Legal Fees	10,000	2,000	12,000
Dues & Subscriptions	575	-	575
Supplies & Equipment			
Office Supplies	15,000	-	15,000
Law Enforcement Supplies	-	12,000	12,000
Equip under \$2500	6,500	2,500	9,000
Prisoner Supplies	165,000	23,500	188,500
Cleaning & Janitorial	105,000	-	105,000
Supplies Other	15,000	-	15,000
FTO Admin Costs	-	2,250	2,250
Gasoline, travel and training			
Gasoline	62,000	22,000	84,000
Education & Training	6,746	17,500	24,246
Extradition Expense	-	18,000	18,000
Food and kitchen operation			
Food cost	573,525	528,475	1,102,000
Kitchen Operational Expense	265,000	-	265,000
Uniforms	27,185	45,600	72,785
Insurance premiums, claims, legal			
Risk Mgmt./General Liability	185,000	105,000	290,000
Bonding	-	1,210	1,210
Total Operating	\$ 3,104,131	\$ 846,135	\$ 3,950,266
Jail medical - Correct Health	2,566,524	590,369	3,156,893
Pharmacy Costs- Correct Health	285,987	214,013	500,000
Medical Provider Costs (Outside)	40,000	10,000	50,000
Total Medical	\$ 2,892,511	\$ 814,382	\$ 3,706,893
Capital outlay	30,720	-	30,720
K9 operational cost	-	66,045	66,045
PRGMS operational cost	-	176,404	176,404
Total Capital / Other	\$ 30,720	\$ 242,449	\$ 273,169
Total Expenditures	\$ 11,145,733	\$ 9,620,146	\$ 20,765,879
Less reimbursements			
State Supplemental Pay	(192,530)		
Medical Co-Pays	(5,000)		
Total St. Tammany Parish	10,948,203		
Less negotiated adjustment	\$ (2,776,028)		
Calendar Year 2021 contract amount	\$ 8,172,175		

ST. TAMMANY PARISH GOVERNMENT

2021 General Fund and State Mandated Expenditures

\$ 23,904,790

Jail \$ 11,315,819

Sheriff - Feeding and Keeping Parish Prisoners and Bldg. Maintenance	\$ 10,948,203
Property Insurance	\$ 130,616
Capital - Automatic Plumbing Controls and Property Carousel	\$ 237,000

Facilities \$ 3,672,356

Justice Center Complex

Maintenance- Buildings and Grounds	\$ 1,594,609
Security Contract - STPSO	\$ 853,120
Utilities - Water, Gas, Electricity	\$ 740,400
Janitorial Services	\$ 140,080
Administration and Technology	\$ 182,340
	<u>\$ 3,510,549</u>

Public Defender's Building - Maintenance, Janitorial, Insurance \$ 25,931

Slidell Satellite Office - STPAO, COC, DA, PD, ROV \$ 135,876

Agencies \$ 7,836,694

22ND JDC

Salaries and Benefits (37 Positions)	\$ 2,835,274
Law Books, Court Reporters, Postage	\$ 265,730
	<u>\$ 3,101,004</u>

District Attorney - Criminal

Salaries and Benefits (82 Positions)	\$ 3,115,687
Professional Liability & Auto Insurance, Computer Licenses, etc	\$ 292,870
	<u>\$ 3,408,557</u>

Registrar of Voters

Salaries and Benefits (10 Positions)	\$ 191,114
Printing, Postage, Travel and Training	\$ 58,746
	<u>\$ 249,860</u>

Constables and JPs - Stipends, Travel & Training \$ 263,757

City Court of East St. Tammany - Parish Share of S&B \$ 16,908

Court Attendances - Minute Clerks and Bailiffs \$ 111,600

Jury Commissioner - Stipends and Printing/Postage \$ 35,715

Administration \$ 214,549

Technology \$ 434,744

General \$ 1,079,921

Administration and Parish Council - Not allocable to dedicated funds \$ 466,433

Buildings - Fairgrounds, Airport, Bush CC, Levee Building \$ 462,660

Veterans Affairs - Offices in Covington and Slidell \$ 117,544

Election - Polling Sites \$ 33,284

ST. TAMMANY PARISH GOVERNMENT**2021 Revenue, Ordinance C.S. 20-4453, adopted Dec 29, 2020** **\$ 123,100,563****Dedicated Revenues** **\$ (88,196,275)****Property taxes levied by STPG for Other Agencies**

Library Board of Control	\$ 13,717,303
Coroner's Office	\$ 7,362,644
Council on Aging - Transit, Meals, Senior Centers	\$ 2,171,011
STARC - Programs for individuals with disABILITIES	\$ 2,171,011
	<u>\$ 25,421,969</u>

Taxes/Fees Dedicated for a Specific Purpose

Roads, Bridges and Drainage	\$ 52,481,546
Public Health	\$ 4,013,809
Animal Welfare	\$ 1,998,285
Road Lighting - 11 special districts	\$ 1,138,747
EDD's - Rooms to Go, Hwy 21	\$ 546,830
CRT/ED- Camp Salmen, Fishing Pier and Trace	\$ 261,590
Court Recording Fees	\$ 270,000
PEG fee for Government Access Channel	\$ 230,000
	<u>\$ 60,940,806</u>

Custodial Funds for the JDC

Criminal Court Costs and Fines	\$ 1,498,110
Jury, Commissioner, LE Witness	\$ 335,390
	<u>\$ 1,833,500</u>

Self Generated Revenues **\$ (22,291,963)**

Tammany Utilities, Sewer and Water System	\$ 15,731,425
Development - Permits and Fees	\$ 3,683,960
Environmental Services - Permits, Fees Licenses	\$ 1,763,430
Lease of Parish Facilities - Safe Haven, Airport, other bldgs.	\$ 1,099,744
Other fees charged for services	\$ 13,405
	<u>\$ 22,291,963</u>

Collection and Assessment Fees **\$ (784,499)**

Less: Collection fees withheld by STPSO	\$ (597,516)
Less: Pension Assessment by State on Ad Valorem	\$ (186,983)
	<u>\$ (784,499)</u>

UNRESTRICTED GENERAL FUND REVENUE, NET OF FEES **\$ 11,827,825****UNRESTRICTED GENERAL FUND REVENUES**

Property Tax - General Fund (Alimony)	\$ 5,507,000
Licenses - Occupational, Insurance, Liquor	\$ 3,943,000
Other Taxes - Cable Franchise, Alcohol	\$ 2,683,800
State/Fed Revenue, Interest, Other	\$ 478,524
	<u>\$ 12,612,324</u>

LESS FEES

Less: Collection fees withheld by STPSO	\$ (597,516)
Less: Pension Assessment by State on Ad Valorem	\$ (186,983)
	<u>\$ (784,499)</u>

REVENUE TO FUND PARISH GOVERNMENT AND STATE MANDATED EXPENSES **\$ 11,827,825**

**ST. TAMMANY PARISH GOVERNMENT
10 YEAR PROJECTION**

EXPENDITURES	2021 BUDGET	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022 - 2031
JAIL OPERATING EXPENDITURES	11,078,819	11,300,395	11,526,403	11,756,931	11,992,070	12,231,911	12,476,550	12,726,081	12,980,602	13,240,214	13,505,019	123,736,177
JCC OPERATING EXPENDITURES	3,672,356	3,745,803	3,820,719	3,897,134	3,975,076	4,054,578	4,135,669	4,218,383	4,302,750	4,388,805	4,476,581	41,015,499
PAYROLL - MANDATED AGENCIES	6,415,775	6,544,090	6,674,972	6,808,472	6,944,641	7,083,534	7,225,205	7,369,709	7,517,103	7,667,445	7,820,794	71,655,963
OPERATING EXPENDITURES - MANDATED AGENCIES	1,420,919	1,449,337	1,478,324	1,507,890	1,538,048	1,568,809	1,600,185	1,632,189	1,664,833	1,698,129	1,732,092	15,869,837
TOTAL MANDATED AGENCIES	7,836,694	7,993,427	8,153,296	8,316,362	8,482,689	8,652,343	8,825,390	9,001,898	9,181,936	9,365,574	9,552,886	87,525,801
TOTAL OPERATING EXPENDITURES	22,587,869	23,039,626	23,500,418	23,970,427	24,449,835	24,938,832	25,437,609	25,946,361	26,465,288	26,994,594	27,534,486	252,277,476
JCC CAPITAL EXPENDITURES	-	1,255,000	1,511,667	1,156,667	366,667	1,400,000	-	385,000	-	-	-	6,075,000
JAIL CAPITAL EXPENDITURES	237,000	1,097,500	903,200	1,110,000	1,789,500	630,000	673,700	1,532,500	1,330,000	1,350,000	1,000,000	11,416,400
TOTAL CAPITAL EXPENDITURES	237,000	2,352,500	2,414,867	2,266,667	2,156,167	2,030,000	673,700	1,917,500	1,330,000	1,350,000	1,000,000	17,491,400
TOTAL EXPENDITURES	22,824,869	25,392,126	25,915,285	26,237,094	26,606,002	26,968,832	26,111,309	27,863,861	27,795,288	28,344,594	28,534,486	269,768,876

10 YEAR AVERAGE **26,976,888**

GENERAL FUND EXPENDITURES WITHOUT FUNDING SOURCE	2021 BUDGET	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022 - 2031
ADMINISTRATION AND COUNCIL - Not allocable to dedicated funds	466,433	475,762	485,277	494,983	504,882	514,980	525,280	535,785	546,501	557,431	568,580	5,209,460
FACILITIES - Airport, Fairgrounds, Bush CC, Levee Bldg.	462,660	471,913	481,351	490,978	500,798	510,814	521,030	531,451	542,080	552,922	563,980	5,167,318
ELECTIONS - Polling Sites	33,284	33,950	34,629	35,321	36,028	36,748	37,483	38,233	38,998	39,777	40,573	371,740
LA DEPT OF VETERANS AFFAIRS - Offices in Covington & Slidell	117,544	119,895	122,292	124,738	127,233	129,778	132,373	135,021	137,721	140,476	143,285	1,312,812
TOTAL GENERAL FUND EXPENDITURES	1,079,921	1,101,519	1,123,550	1,146,021	1,168,941	1,192,320	1,216,166	1,240,490	1,265,300	1,290,606	1,316,418	12,061,330

JCC RESTORED SECURITY AND JANITORIAL	-	943,500	962,370	981,617	1,001,250	1,021,275	1,041,700	1,062,534	1,083,785	1,105,461	1,127,570	10,331,062
BLIGHTED PROPERTY PROGRAM	-	150,000	153,000	156,060	159,181	162,365	165,612	168,924	172,303	175,749	179,264	1,642,458
TOTAL EXPENDITURES	23,904,790	27,587,145	28,154,205	28,520,792	28,935,374	29,344,792	28,534,788	30,335,809	30,316,675	30,916,409	31,157,737	293,803,726

10 YEAR AVERAGE WITH RESTORED SERVICES **29,380,373**

FUNDING SOURCES	2021 BUDGET	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL 2022 - 2031
STPG General Fund - Recurring Revenue	11,827,825	11,984,326	12,224,012	12,468,493	12,717,862	12,972,220	13,231,664	13,496,297	13,766,223	14,041,548	14,322,379	131,225,024
STPG General Fund - Court Filing Fees	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	2,700,000
Fund Balance Use	11,806,965											
STPG General Fund	3,126,961											
Economic Development Districts	462,660											
Justice Center Complex Fund	2,782,909											
Public Health Fund - (Jail Med)	2,421,407											
STP Sheriff's General Fund	2,776,028											
STPG Jail Capital Fund	237,000											
TOTAL FUNDING SOURCES	23,904,790	12,254,326	12,494,012	12,738,493	12,987,862	13,242,220	13,501,664	13,766,297	14,036,223	14,311,548	14,592,379	133,925,024
FUNDING DEFICIT	0	(15,332,820)	(15,660,193)	(15,782,299)	(15,947,512)	(16,102,572)	(15,033,123)	(16,569,512)	(16,280,452)	(16,604,861)	(16,565,358)	(159,878,703)

10 YEAR AVERAGE FUNDING DEFICIT **(16,000,000)**

