

ST. TAMMANY PARISH,  
LOUISIANA

# OPERATING AND CAPITAL BUDGETS

2024

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# ST. TAMMANY PARISH GOVERNMENT

## 2024 OPERATING & CAPITAL

	PAGE		PAGE
<b>INTRODUCTION</b>			
BUDGET MESSAGE	4	GRANTS MANAGEMENT	148
ABOUT ST. TAMMANY PARISH	6	HEALTH AND HUMAN SERVICES	150
KEY INITIATIVES	9	HOMELAND SECURITY & EMERGENCY OPS	152
BUDGET OVERVIEW	13	HUMAN RESOURCES	154
FINANCIAL POLICIES AND PROCEDURES	29	PERMITS AND INSPECTIONS	156
<b>2024 OPERATING BUDGET ORDINANCE CALENDAR NO. 7391</b>	<b>37</b>	PLANNING AND DEVELOPMENT	158
<b>2024 BUDGET FUND SUMMARIES</b>		PROCUREMENT	160
SUMMARIES	50	PUBLIC INFORMATION OFFICE	162
GENERAL FUND	56	PUBLIC WORKS	164
PUBLIC WORKS	62	TECHNOLOGY	166
DRAINAGE MAINTENANCE	65	UTILITIES	170
ENVIRONMENTAL SERVICES	67	<b>2024 BUDGET AGENCY SUMMARIES</b>	
JUDICIAL COURTS	69	ST TAMMANY PARISH CORONER	176
PUBLIC HEALTH	70	ST TAMMANY PARISH SHERIFF	180
ANIMAL SERVICES	72	ST TAMMANY PARISH LIBRARY	184
CRT/ECONOMIC DEVELOPMENT	74	COAST/STARC	190
ECONOMIC DEVELOPMENT DISTRICTS	76	22ND JUDICIAL DISTRICT COURT	194
ST TAMMANY PARISH CORONER	78	PUBLIC DEFENDER'S OFFICE	197
ST TAMMANY PARISH LIBRARY	79	ASSESSOR'S OFFICE	199
COAST/STARC	80	CLERK OF COURT	201
CRIMINAL COURT	81	DISTRICT ATTORNEY OF 22ND JD	204
22ND JDC COMMISSIONER	83	LSU CO-OP EXTENSION SERVICES	207
JURY SERVICE	84	STATE ENVIRONMENTAL HEALTH	209
LAW ENFORCEMENT WITNESS	85	LA DEPT OF VETERANS AFFAIRS	211
STP ROAD AND LIGHTING DISTRICTS	86	REGISTRAR OF VOTERS	213
DEBT-SALES TAX DISTRICT #3	98	WARD COURTS	216
DEBT-UTILITY OPERATIONS	99	<b>2024 CAPITAL BUDGET ORDINANCE CALENDAR NO. 7392</b>	<b>221 222</b>
DEBT-GOMESA	100	<b>ORGANIZATIONAL CHARTS</b>	
DEBT-ST TAMMANY PARISH CORONER	101	SUMMARY	267
DEBT-ST TAMMANY PARISH LIBRARY	102	PARISH COUNCIL	268
ISF-TYLER STREET COMPLEX	104	PARISH PRESIDENT	269
ISF-STP JUSTICE CENTER COMPLEX	106	CHIEF ADMINISTRATIVE OFFICE	270
ISF-WELLNESS CENTER BUILDING	108	ANIMAL SERVICES	271
ISF-SAFE HAVEN COMPLEX	109	ENGINEERING	272
ISF-FAIRGROUNDS BUILDING	111	ENVIRONMENTAL SERVICES	273
ISF-STPG KOOP DRIVE COMPLEX	112	FACILITIES MANAGEMENT	274
ISF-STP ADMIN & JC COMPLEX EAST	114	FINANCE	275
ISF-EMERGENCY OPERATIONS CENTER	116	GRANTS MANAGEMENT	276
UTILITY OPERATIONS	118	HEALTH AND HUMAN SERVICES	277
DEVELOPMENT	120	HOMELAND SECURITY & EMERGENCY OPS	278
<b>2024 BUDGET DEPARTMENTAL SUMMARIES</b>		HUMAN RESOURCES	279
SUMMARIES	124	PERMITS AND INSPECTIONS	280
PARISH PRESIDENT	126	PLANNING AND DEVELOPMENT	281
PARISH COUNCIL	128	PROCUREMENT	282
CHIEF ADMINISTRATIVE OFFICE	130	PUBLIC INFORMATION OFFICE	283
ANIMAL SERVICES	132	PUBLIC WORKS	284
CULTURE RECREATION &	134	TECHNOLOGY	290
TOURISM ECONOMIC	136	UTILITIES	291
DEVELOPMENT ENGINEERING	138	<b>SUPPLEMENTAL SCHEDULES</b>	
ENVIRONMENTAL SERVICES	140	SALES AND PROPERTY TAX INFORMATION	295
FACILITIES MANAGEMENT	142	DEBT SUMMARY	296
FINANCE	146	COST ALLOCATION PLAN SUMMARY	298
		MANPOWER REPORT	299
		FUND BALANCE SCHEDULE	300

# INTRODUCTION





SEPTEMBER 27, 2023

Honorable Chairman and Members of the Parish Council,

Submitted herewith are the 2024 Operating and Capital Budgets for your review, consideration and approval. I wish to thank Chief Financial Officer Leslie Long, my Executive Team, Department Directors, and Staff for their expertise and persistence in preparing this document which will serve as a revenue and spending guide for the upcoming fiscal year.

The Proposed Capital Budget contains the largest-ever investment into our community's infrastructure. A statement I am proud to have attained for the previous two years, but it's my privilege to announce that we will surpass last year's investment again for 2024. Continuing to invest in our community renews our commitment to this great parish. Projects allocated in this Proposed Capital Budget include the assessment of proposed new routes across our Parish, necessary repairs to the Tammany Trace, new stormwater detention facilities to support our existing drainage systems, projects which will improve and provide resiliency for our potable water systems, coastal protection and restoration measures, as well as many additional improvements which are needed so that St. Tammany Parish continues to meet the expectations of our residents for generations to come. This budget also includes planning initiatives to ensure that any future developments align with our community's values and preserves our expected high quality of life.

Our priorities for 2024 include, but are not limited to, the following:

- Improvements to local streets and roadways
- Projects to improve local and regional drainage and detention
- Repairs to and replacement of local bridges
- Projects to enhance flood protection and coastal restoration
- Planning initiatives for traffic and transportation improvements
- Implementing guidelines which minimize impact of growth and development
- Improvements to our water and wastewater utility systems
- Expansion of services and improvements at our Safe Haven Behavioral Health Campus
- Maintaining a high level of care and "no-kill" status at Animal Services
- Enhancements to parks and recreational facilities and assets
- Maintenance and improvements to our public buildings and facilities
- Working with private partners to provide broadband service in unserved and underserved areas of our Parish
- Investing in code enforcement and litter abatement programs
- Purchase of new vehicles and equipment, particularly for the Departments of Utilities and Public Works



## FROM THE PARISH PRESIDENT

This Budget document reflects projected revenue from dedicated sources – Sales Tax District No. 3, Ad Valorem, Licenses and Fees, and is used to fund Parish Government offices, functions, services, and capital improvement projects.

I will continue to leverage partnerships with the Louisiana Department of Transportation and Development (DOTD), the Regional Planning Commission (RPC), the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), the Coastal Protection and Restoration Authority (CPRA), and other governmental entities to maximize funding and grant opportunities.

This budget reflects the continued effort to improve the financial accountability and transparency of parish government, as we continue to meet the services our citizens expect and the infrastructure needs of our parish. As we know, St. Tammany Parish Government is mandated by state law to fund certain offices and agencies which contribute greatly to supporting our Criminal Justice System. We still do not have a dedicated funding source to meet our obligations to the District Attorney, Sheriff, Judges, and other offices, as sales tax renewals for this purpose failed in 2018. Recent attempts to restore the loss of this revenue were not successful. Based on the revenue available in our General Fund for 2024, this Budget will not fully fund their total requests. It is our responsibility to continue to exhaust all possibilities and alternatives to fund all necessary components of our Criminal Justice System. This will require support and participation from all stakeholders.

Assisting me in accomplishing the goals of providing services and responding to citizens' needs in the most efficient and timely manner are a great team of employees, Team Tammany. In 2023, St. Tammany Parish Government was recognized as a Top Workplace by The Times-Picayune and the New Orleans Advocate for the first time in our history. This award is a direct testament to their hard work and commitment to make St. Tammany Parish a better place to live, work, and grow. I truly believe our employees are our greatest asset, and we must be able to retain them, particularly during these challenging times of inflation in costs of most consumer goods and services. As such, for the second year in a row, I am offering a well-deserved three (3%) percent cost of living adjustment for all employees.

I maintain my commitment to providing a streamlined and responsive government and using our public monies wisely and efficiently on priorities which address our basic and most pressing needs. It is incumbent upon us to work together to earn the trust and confidence of our citizens for the benefit of St. Tammany Parish!

Respectfully submitted,



A handwritten signature in black ink, appearing to read "m3 Cooper".

Michael B. Cooper  
Parish President



# ST. TAMMANY PARISH

LOUISIANA

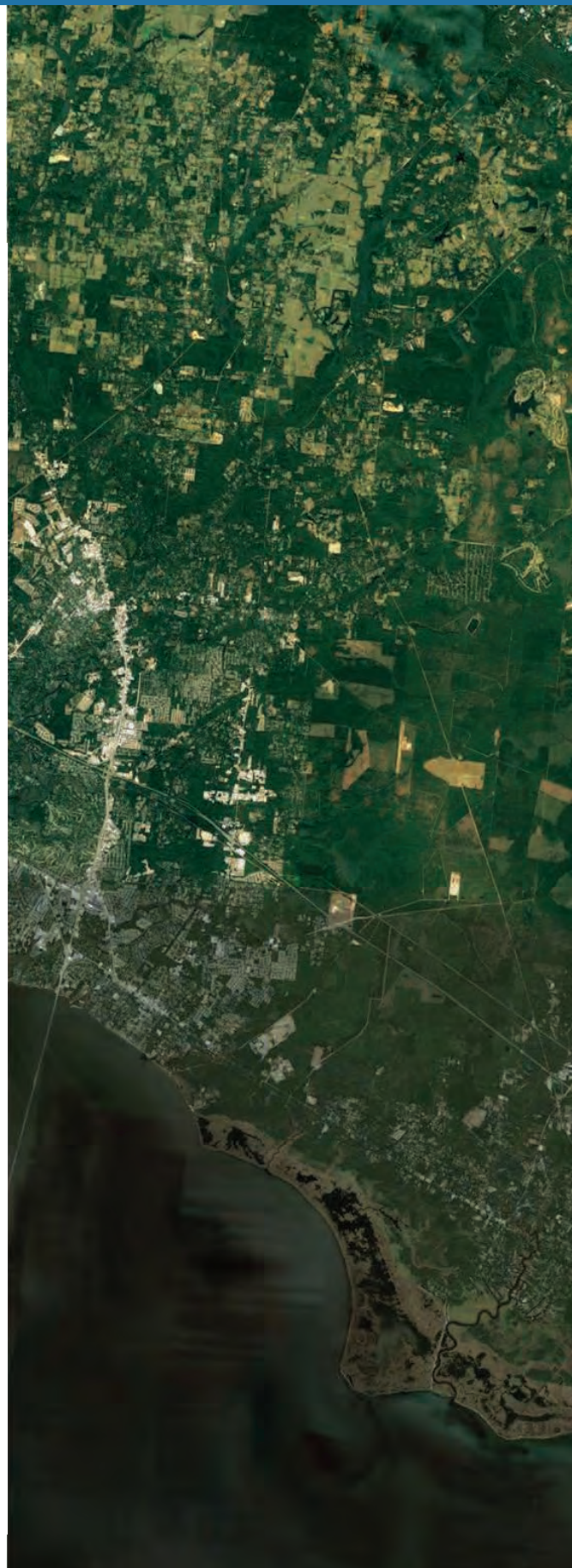
## ABOUT OUR PARISH

St. Tammany Parish (the Parish) was named shortly before Louisiana became a state in 1812 for Tamanend, a famous Delaware Indian chief renowned for his virtue and other saintly qualities, dubbed St. Tammany, the patron saint of America, by his admirers. The Parish is located in southeast Louisiana and encompasses 854 square miles.

St. Tammany Parish is a multi-faceted, culturally rich, economically diverse, all around, exceptional place to live. From one end of the Parish to the other, each community throughout embraces its own distinctiveness, yet achieves harmonious connectivity with those around it. The Parish is at the crossroads of three Interstates, with close proximity to a fourth and is adjacent to major transportation waterways such as the Mississippi River and the Gulf of Mexico, with international and metropolitan airports just minutes away. Nationwide railway systems and closeness to two ports—deep water and shallow—gives St. Tammany a choice level of connectivity and geographic advantage, making the Parish's connectedness competitive with any community in the country.

Every community has its own distinctive identity, from the resort-like atmosphere of Mandeville, to the metro-rural Camellia City of Slidell, to the historic richness of Covington, to the welcoming waterfront town of Madisonville, to the opry music of Abita Springs, to the fresh water fishing of Pearl River, and then the rural, agricultural and equestrian communities of Folsom and Sun. The communities within the Parish are bound together by a deep-rooted sense of pride.

The Parish has a deep appreciation for its vibrancy, cultivated through: entrepreneurial exceptionalism; a thriving, diverse economy; traditions; hospitable, balanced lifestyles; and the cultural arts. At the heart of this economic stability and growth is innovation and entrepreneurialism that creates a business-friendly climate.







## PARISH GOVERNMENT

St. Tammany Parish Government (The Parish Government) is a political subdivision of the State of Louisiana. The citizens of the Parish approved and adopted the Home-Rule Charter establishing a “President-Council” form of government on October 3, 1998. This Home-Rule Charter took effect January 1, 2000. This form of government provides centralized services, coordinated planning, and a more efficient administration.

The Parish President is the Chief Executive Officer and head of the executive branch. The Legislative Branch of the Parish consists of fourteen Parish Council members, one from each of the fourteen Districts. Both the Parish President and the Parish Council members are elected by the voters to serve four-year terms.

The Parish Government provides a full range of services, including construction and maintenance

of roads, bridges and other infrastructure, water and sewer services, public health programs, animal control, public safety services such as permitting and inspections, general governmental functions such as area planning and zoning, and environmental services.

The Parish Government is financially accountable for twenty special districts (component units) located within the parish. These districts are comprised of fire districts, recreation districts, sewer and water districts, a mosquito abatement district, as well as the Parish Library system, and the Parish Coroner’s office.

## COMMUNITY PROFILE

In St. Tammany Parish, residents appreciate the natural surroundings which give the opportunity to utilize the outdoors to the fullest. The Parish offers the same amenities — theater, the arts, shopping, and night life — as many metropolitan areas, within the warmth of a close-knit community. The Parish is proud of its diverse economy, varied recreational choices, appreciation of the arts, and cultural heritage.

St. Tammany Parish is well-known for our thriving, active lifestyle. The 28-mile hiking, biking, jogging, trail, the Tammany Trace (The Trace), and parallel equestrian trail, is one of many outdoor recreational amenities that visitors and locals enjoy by the thousands annually. It is also a wildlife conservation area and provides a natural outdoor learning center. Winding through five historic communities, Covington, Abita Springs, Mandeville, Lacombe, and Slidell, the Trace links various parks and provides beautiful vistas of rivers, bayous, and streams from atop 31 railroad bridges. Many residents choose the Trace as their means of commuting from community to community.

Lake Pontchartrain skirts the shores and beckons seafarers, swimmers, and sunbathers. Winding rivers offer paddlers serene navigable blue ways.

St. Tammany Parish is home to one of the most educated parishes/counties in the South. The Parish puts education at the top of the priority list. The school system consistently ranks among the highest in the state and four Universities are less than one hour's drive from anywhere in the Parish.

The Parish offers fertile ground for businesses and families to thrive. Its residents collectively achieve some of the highest levels of education throughout the region. The Parish is known for its highly trained, well-equipped workforce. These factors contribute to consistently low unemployment rates; often below state, regional and national averages.





# KEY INITIATIVES

## CITIZEN ENGAGEMENT

The restoration of trust between Parish Government and citizens through increased transparency and access to public officials remains a top priority for St. Tammany Parish Government. St. Tammany citizens will be better served with the continuation of streamlining public services to increase efficiency and save money. Parish Government will continue to foster partnerships with Local and State leaders that will bring advocacy, communications, and programs to St. Tammany Parish citizens.



## DEVELOPMENT

It is our priority to balance St. Tammany Parish's economic development with protecting our renowned quality of life. To accomplish this, we have recently undertaken multiple planning initiatives to guide our development and infrastructure improvements. Many of which had never before been reviewed at on a parish-wide scale. These well-thought-out measures will ensure that our community continues to thrive and provide an exceptional quality of life for our residents now and for generations to come.

A major component of planning for our future is ensuring that our building and development codes are in line with our community's values and vision for our shared future. We look forward to the implementation of the rewritten Unified Development Code (UDC) in 2024. The updated UDC consists of traditional land use and subdivision regulations, including design guidelines and water management standards that guide development projects and permitting requirements. The modernized code will consolidate and simplify the rules for zoning, land use, permitting, subdivision regulations, water management, tree preservation and other development guidelines.

Additional smart growth initiatives underway include the Comprehensive Wetlands Plan and Policy Guide, Parish Comprehensive Drainage Plan, the Parish Multi-Modal Transportation Plan, and implementation of the Alton Revitalization Plan.

## WATER QUALITY

St. Tammany Parish Government is committed to maintaining and protecting our natural resources and excellent water quality. Parish Government's Department of Environmental Services has a watershed management program in place to protect and enhance water quality in the Parish through a targeted watershed approach. This program includes provisions for how stormwater and wastewater in developed areas across the community are approached. Water quality improvements in several watersheds across the Parish were accomplished through the efforts of the decentralized management program, and Parish Government has been recognized for these improvements in the past by the Louisiana Department of Environmental Quality.

This administration continues to prioritize investments in our water and wastewater systems. In 2023, St. Tammany Parish announced a \$48 million investment into our water and sewer systems, utilizing federal American Rescue Plan Act funding allocated to the Parish and State. These projects consist of the West St. Tammany Wastewater Consolidation project, Phase 2 of the East Slidell Regional Water Consolidation, and West St. Tammany Water System Improvements. Combined, these initiatives will directly improve the quality, capacity and resiliency of the utility services provided to over 26,000 residents and businesses across the Parish.





## ROADWAYS

Nearly 1,600 miles of roads are maintained by St. Tammany Parish Government to facilitate safe and efficient travel for residents. Additionally, over 500 miles of state and federal roads traverse the Parish. Long-term plans are identified by Parish Government for the continued maintenance and improvements for major infrastructure needs. Collaborative projects with local, state, and federal agencies allow Parish Government to continually address and improve travel needs and concerns of residents. Investments in Parish Government's roadways are funded by a dedicated 2% sales tax.

St. Tammany Parish Government is well-positioned to undertake multiple road projects with the goal of increasing our connectivity across St. Tammany. We are re-evaluating proposed east-west corridors from previous planning initiatives to assess their feasibility and move them forward into design phase. We are also committed to maintaining and enhancing our existing roadways. Several roadway improvement projects which will move forward into engineering design include Dove Park Road, Perriloux Road, La-1085 to La-1077 Connector Road, Harrison Avenue Extension to LA-36, Slidell to Lacombe Connector Road and Judge Tanner Blvd Extension to LA-59.

Roadway projects currently underway include: the Mandeville Bypass Road, which will link Highway 1088 and Highway 190 near Pelican Park; Harrison Avenue Improvements, which will widen Harrison Avenue, add subsurface drainage, turning lanes, and a roundabout to increase safety and traffic flow; and Sharp Road (Phase 1) improvements which will install portions of subsurface drainage as well as lessen the severity of the 'S' curve. Additional roadway projects set to begin construction in 2024 include T. J. Smith Expressway Safety Improvements; Berry Todd Road; Helenbirg Road; Rousseau Rd. Bridge; Sharp Road (Phase 2); Chris Kennedy Road Bridge, as well as many others advancing to construction.





## SAFE HAVEN

Safe Haven continues to build on the foundation that has been laid out over the years since the former Southeast Hospital Campus was purchased from the State of Louisiana in 2015. The Safe Haven Campus continues to grow and expand its offerings for our community. The vision for the campus is to co-locate service providers with the goal of coordination to implement a single point of entry into the behavioral health system and to help people living with mental illness and substance abuse disorders feel less alone on their path to recovery. Under this administration, over \$16,000,000 in parish, state, and federal funding has been allocated to improvements at Safe Haven.

One such project is the Safe Haven Training and Education Center, which was completed in Fall of 2022, having been delayed by Hurricane Ida. The Center houses NAMI St. Tammany's administrative offices, as well as a 50-person meeting and training space. Across campus, the Family Promise Day Center opened in 2022 to offer support services to homeless families by providing office space for the Family Promise staff as well as a respite for the families during the day where they can gain life skills and plan their next steps to independence.

St. Tammany Parish has also purchased approximately 45 acres adjacent to the Safe Haven Campus from Pelican Park. In addition to expanding the campus footprint, the property also included several existing structures, known as the Cardinal Cove Cabins, which are currently being renovated. The renovations to these abandoned buildings will convert them into housing for veterans. The Cardinal Cove Cabin facility will include five buildings, each consisting of six bedrooms, three bathrooms and a laundry room, as well as a sixth building which will be converted into a community kitchen and shared living space.

Ongoing improvement projects on the Safe Haven campus include building maintenance and repairs such as replacing ADA handrails, HVAC systems, awnings, gutters, and painting, as well as landscaping, parking lot expansions and sidewalk repairs, as well as potable water, sewer and drainage system improvements across the sprawling 100-acre campus.

To learn more about Safe Haven, visit <http://www.safehavenstp.org>



# ST. TAMMANY PARISH

## BUDGET OVERVIEW



# BUDGET OVERVIEW

As management of St. Tammany Parish Government (the Parish), we offer this narrative overview and analysis of the operating and capital budgets of St. Tammany Parish Government for fiscal year 2024.

### Budget Overview

The Parish’s budget is comprised of seven types of funds: General Fund, Special Revenue Funds, Debt Service Funds, Internal Service Funds, Enterprise Funds, Capital Project Funds, and Grant Funds. Capital Project Funds are presented for adoption to the Council on a project funding needs basis, and Grant Funds are presented for adoption to the Council when the grant is awarded.

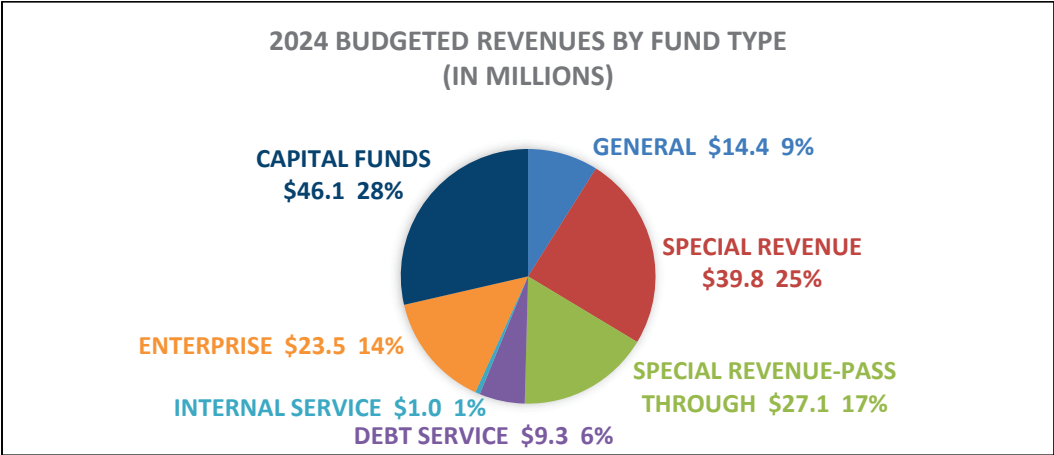
Under current Louisiana law, the following Districts are legally separate from the Parish and are governed by independently elected officials:

- St. Tammany Parish School Board
  - District Attorney
  - Clerk of Court
- Sheriff
  - 22<sup>nd</sup> Judicial District Court
  - Assessor

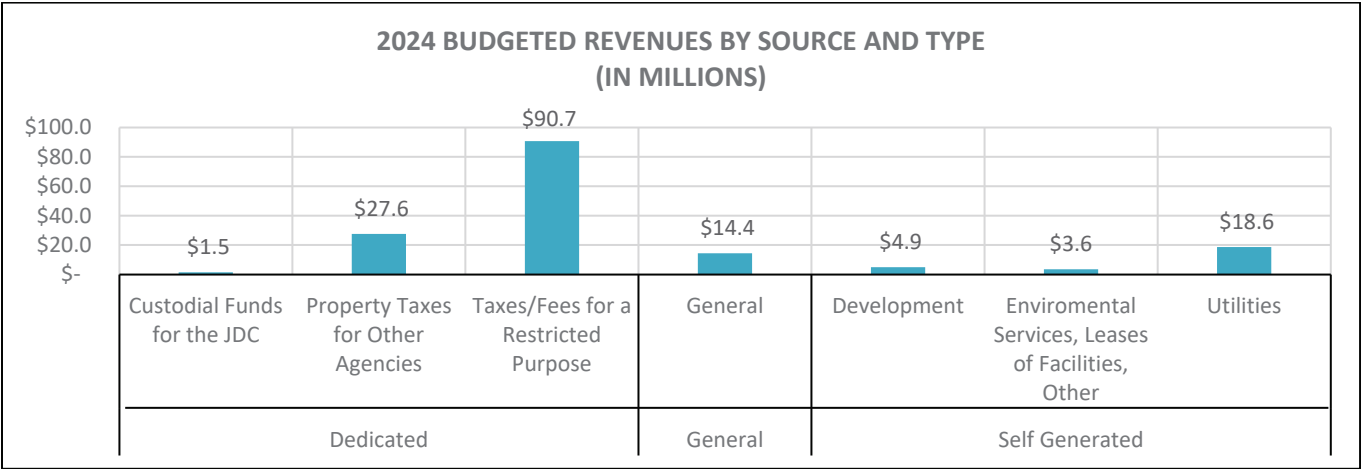
The Parish is not considered to be accountable for the above Districts due to the fact that the Parish Council cannot impose its will over the daily operations. These officials prepare their own budgets, designate their own management teams, and can levy their own taxes or fees.

### Revenues

Combined annual 2024 budgeted revenues before other financing sources/uses are projected at \$161 million. Revenue projections estimated by the Finance department are based on a review of actual collections for the prior 5 years, known economic conditions, and expiration dates for taxes. The 2024 budgeted revenue by fund type is as follows:



The 2024 budgeted revenue by source and type is as follows:





## BUDGET OVERVIEW

The comparison by source and type between the 2024 budgeted revenue and the 2023 amended budget is as follows:

	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Total Funding</b>	<b>\$ 161,147,854</b>	<b>\$ 165,211,820</b>	<b>\$ (4,063,965)</b>	<b>-2%</b>
<b>Dedicated</b>	<b>\$ 119,687,271</b>	<b>\$ 119,010,757</b>	<b>\$ 676,514</b>	<b>1%</b>
Property Taxes for Other Agencies	\$ 27,607,640	\$ 26,405,643	\$ 1,201,997	5%
Taxes/Fees for a Restricted Purpose	\$ 90,591,821	\$ 91,131,691	\$ (539,870)	-1%
Custodial Funds for the JDC	\$ 1,487,810	\$ 1,473,423	\$ 14,387	1%
<b>Self Generated Revenue</b>	<b>\$ 27,066,604</b>	<b>\$ 25,536,659</b>	<b>\$ 1,529,945</b>	<b>6%</b>
Utilities	\$ 18,614,127	\$ 17,892,029	\$ 722,098	4%
Development	\$ 4,891,280	\$ 4,869,705	\$ 21,575	0%
Environmental Services, Leases, Other	\$ 3,561,197	\$ 2,774,925	\$ 786,272	28%
<b>General Fund Unrestricted Revenue</b>	<b>\$ 14,393,980</b>	<b>\$ 20,664,404</b>	<b>\$ (6,270,424)</b>	<b>-30%</b>
Collection/Assessment Fees	\$ (912,999)	\$ (792,199)	\$ (120,800)	15%
Net General Fund Unrestricted Revenue	<u>\$ 13,480,981</u>	<u>\$ 19,872,205</u>	<u>\$ (6,391,224)</u>	<u>-32%</u>
Dedicated General Fund Revenue	\$ 394,470	\$ 404,050	\$ (9,580)	-2%
Other Sources (grants)	\$ -	\$ 7,250,000	\$ (7,250,000)	-100%
<b>Net Available General Fund Revenues</b>	<b><u>\$ 13,086,511</u></b>	<b><u>\$ 12,218,155</u></b>	<b><u>\$ 868,356</u></b>	<b><u>7%</u></b>

The increase in property taxes for other agencies is due to a budgeted increase of 3% over 2022 actual collections, which were more than the 2023 budget since the 2023 budget was based on 2021 collections. The decrease in taxes/fees for a restricted purpose has a small budgeted decrease from 2023 to 2024, which is due to the expiration of the Public Health millage of approximately \$4 million, offset by projected increases of 3% for the remaining millages. Taxes/fees dedicated for a specific purpose in the 2024 proposed budget and the 2023 amended budget is as follows:

	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Taxes/Fees Dedicated for a Specific Purpose</b>	<b><u>\$ 90,591,821</u></b>	<b><u>\$ 91,131,691</u></b>	<b><u>\$ (539,870)</u></b>	<b><u>-1%</u></b>
Roads, Bridges and Drainage (sales tax, 2% in unincorporated areas)	\$ 78,805,383	\$ 76,042,121	\$ 2,763,262	4%
Drainage (property tax, 1.69 mills)	\$ 4,464,780	\$ 4,185,687	\$ 279,093	7%
Public Health (property tax, 1.78 mills)	\$ 216,710	\$ 4,408,802	\$ (4,192,092)	-95%
Animal Welfare (property tax, 1 mill)	\$ 2,935,460	\$ 2,829,786	\$ 105,674	4%
GOMESA-Coastal Restoration (Federal funds)	\$ 1,950,055	\$ 1,511,552	\$ 438,503	29%
Judicial Courts (Court fee on recordations)	\$ 852,420	\$ 950,000	\$ (97,580)	100%
Econ Dev Districts-Hwy 21, Rooms to Go (sales tax in special district, 0.75%)	\$ 754,450	\$ 685,948	\$ 68,502	10%
CRT/ED- Camp Salmen, Fishing Pier, Trace (State hotel/motel tax appropriation)	\$ 284,960	\$ 264,030	\$ 20,930	8%
Road Lighting - 11 special districts (property taxes and parcel fees)	\$ 327,603	\$ 253,765	\$ 73,838	29%

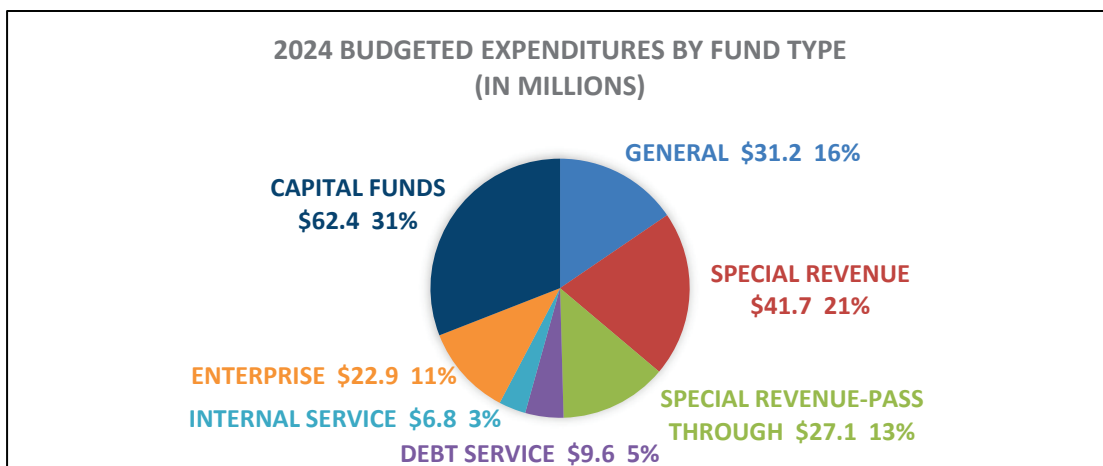
## BUDGET OVERVIEW

Utilities revenue is projected with a 4% increase as the code of ordinances allows for an annual increase of rates not to exceed 4% based on the Muni index. Environmental services revenue proposed for fiscal year 2024 exceeds the 2023 budget by \$760k based on actual collections in fiscal year 2022 and 2023 to date.

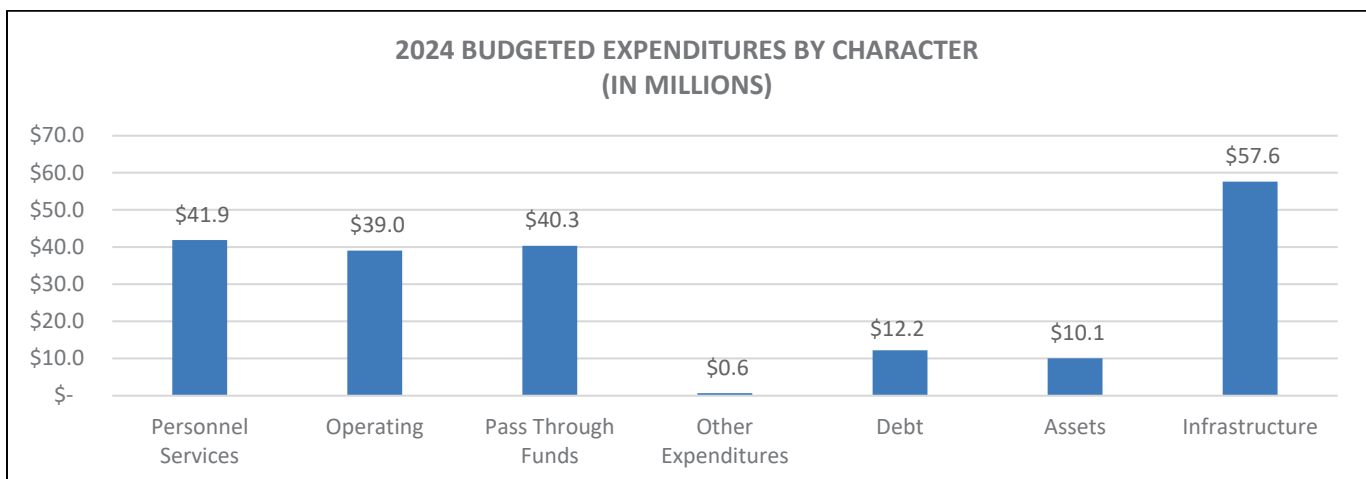
Other sources (grants) include the revenue loss portion of the American Rescue Plan Act (ARPA) of \$7.25 million in 2023 which was a one-time funding source used for state-mandated costs in excess of general fund revenues. \$2.75 million of the ARPA revenue loss funds were used in 2022. The remaining available general fund revenue is proposed to be \$868k higher in 2024 over the 2023 budget due to increases in ad valorem, occupational licenses, interest and other income, which is based on 2022 actual and 2023 collections to date.

### Expenditures

Combined annual 2024 budgeted expenditures before other financing sources and uses are projected at \$202 million. The 2024 budgeted expenditures by fund type is as follows:



The 2024 budgeted expenditures by character is as follows:



The comparison by character between the 2024 budgeted expenditures and the 2023 original budget is as follows (the comparison uses the 2023 original budget since the budget as amended includes open purchase orders, contracts, and projects not encumbered in one fiscal year that were rolled over to the following year):

## BUDGET OVERVIEW

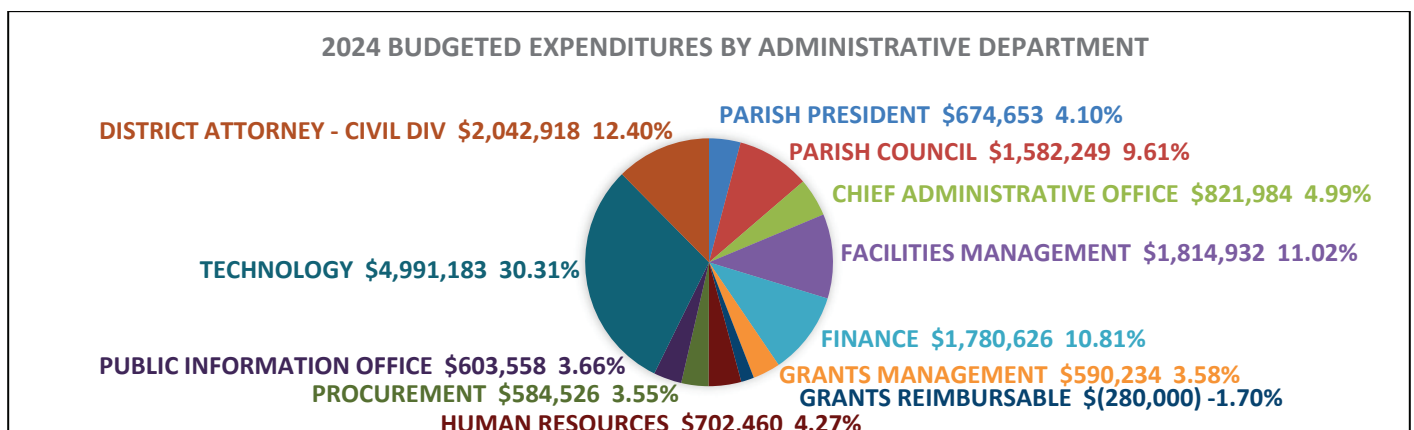
	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Personnel Services, net reimbursements	\$ 41,864,351	\$ 39,173,522	\$ 2,690,829	7%
Operating, net reimbursements	\$ 39,040,925	\$ 35,192,119	\$ 3,848,806	11%
Pass Through Funds	\$ 40,326,524	\$ 37,772,915	\$ 2,553,610	7%
Other Expenditures	\$ 638,695	\$ 466,308	\$ 172,387	37%
Debt	\$ 12,207,209	\$ 12,243,428	\$ (36,219)	0%
Assets	\$ 10,060,000	\$ 8,474,000	\$ 1,586,000	19%
Infrastructure	\$ 57,608,700	\$ 42,286,800	\$ 15,321,900	36%
	<u>\$ 201,746,404</u>	<u>\$ 175,609,092</u>	<u>\$ 26,137,313</u>	<u>15%</u>

Personnel costs are budgeted to increase 7% due to raises, adjustments, and new positions as further described in the next section. The increase in operating expenditures is mostly due to the following: maintenance of equipment and vehicles up \$641k; utilities up \$618k, which have significantly increased over the past two years; professional services up \$636k for traffic, safety, coastal, and transportation related studies; insurance other than employee benefits up \$444k, as rates are projected to increase anywhere from 5-30% depending on the policy type; maintenance of facilities and grounds up \$385k as a result of increased costs for HVAC, elevator, and generator maintenance; drainage maintenance up \$296k with clearing out ditches and laterals; computer licenses up \$200k due to cybersecurity needs; and election services up \$165k in the event that the Public Health millage is placed on a 2024 ballot.

Expenditures classified as pass through funds include amounts provided to the Sheriff for the Jail, Library, Coroner, 22<sup>nd</sup> JD Attorney's Office, COAST, STARC, and City Court of East St. Tammany. These expenditures increased as a result of increased taxes transferred to pass through agencies of \$1.8 million and by increases to state-mandated agencies of: \$284k to the Sheriff for the Jail, \$134k for the DA Criminal Division, and \$220k for the DA Civil Division.

Reimbursements are an accounting method to record amounts billed for expenses incurred on behalf of another entity. This includes: 1) payroll for employees of the 22<sup>nd</sup> Judicial District Court funded by grants, and stipends for Justices of the Peace/Constables which are funded by the state; 2) vehicle and equipment maintenance performed by Fleet Management and billed to other internal departments; 3) costs incurred on behalf of the Assessor under R.S. 33:4713C which are reimbursed by other tax recipient bodies; 4) expenditures in excess of revenues generated by the Airport and Fairgrounds, which are allocated to the Hwy 21 EDD due to insufficient available funding in the general fund; and 5) expenses for mailing of ballots by the Registrar of Voters reimbursed by the state.

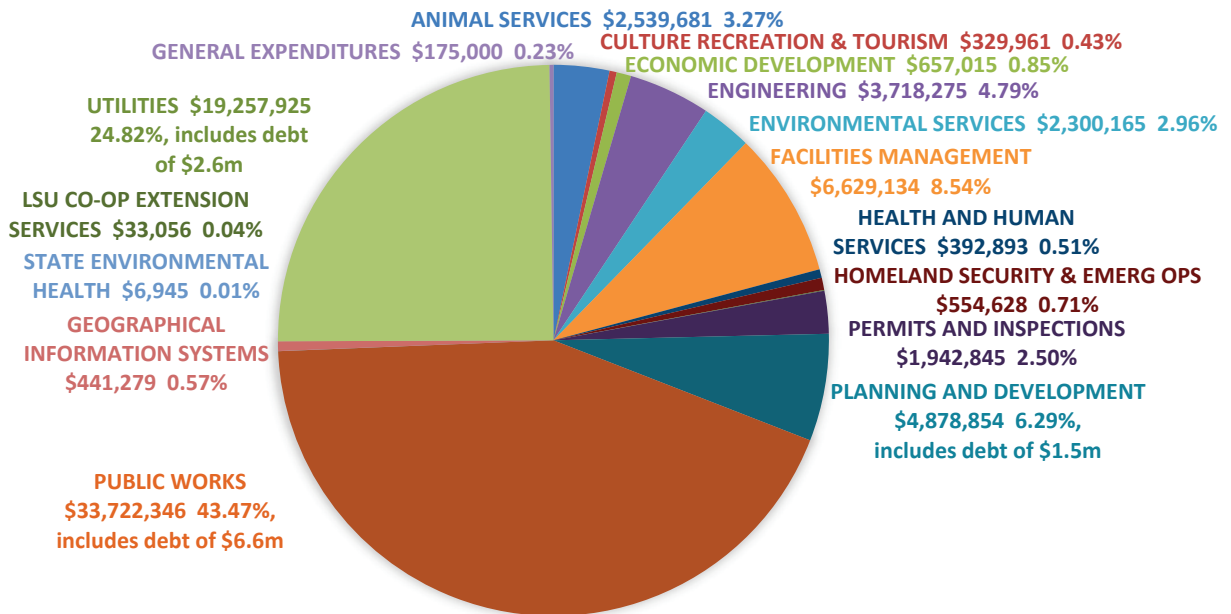
Information on each department/agency is contained within the Departmental/Agency Summaries sections. The 2024 budgeted expenditures by department/agency BEFORE other financing uses is as follows (expenditures directly requested, not including accounting allocations for cost allocation plan, depreciation, facility operations/maintenance):



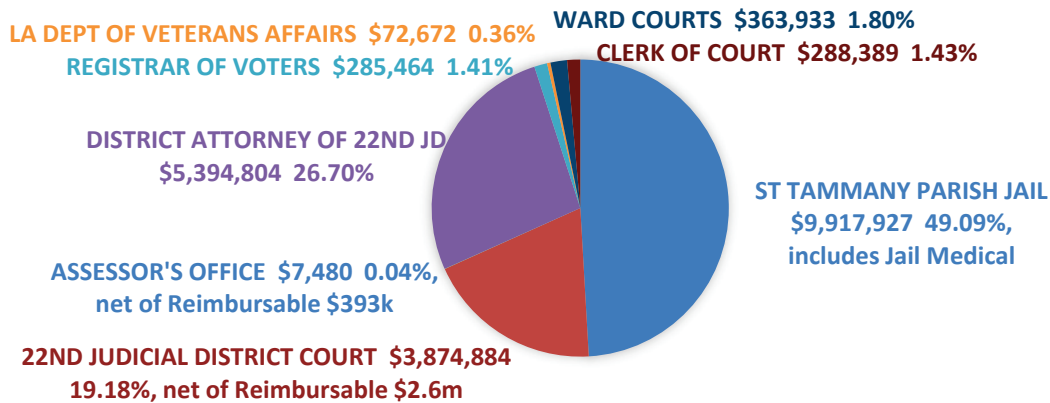


# BUDGET OVERVIEW

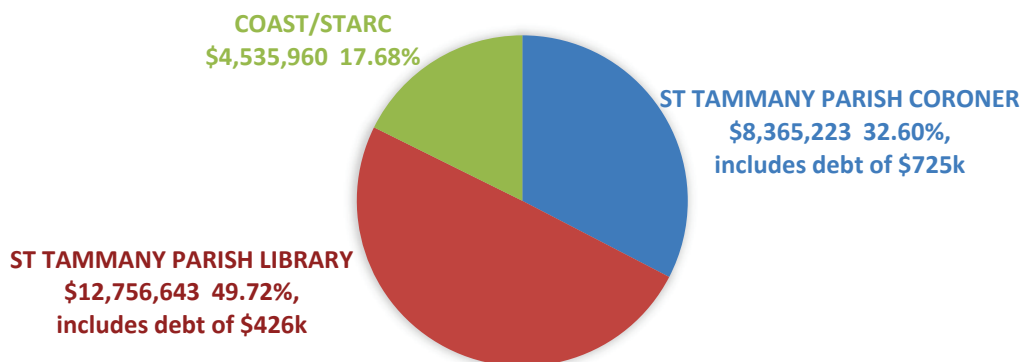
## 2024 BUDGETED EXPENDITURES BY OPERATING DEPARTMENT



## 2024 BUDGETED EXPENDITURES BY STATE MANDATED AGENCY



## 2024 BUDGETED EXPENDITURES BY PASS THROUGH AGENCY



# BUDGET OVERVIEW

## Personnel

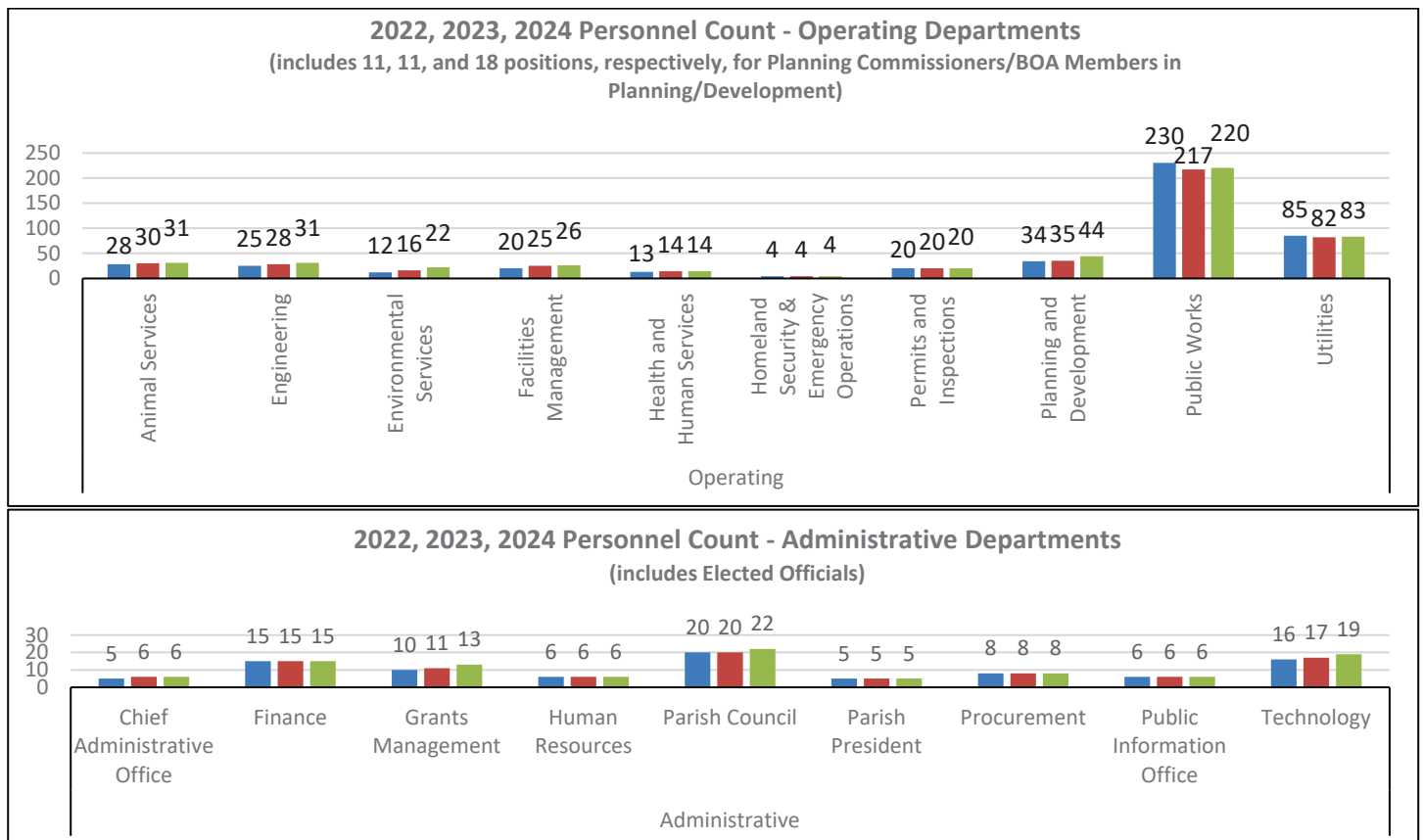
Employees are the greatest asset of the Parish. Salaries and benefits continue to be at the forefront of the budgetary process. Included in the proposed 2024 budget is a 3% cost of living raise and a 1% pool for wage adjustments. The following are included in the calculation for benefits, and no increase was budgeted for fiscal year 2024, unless noted:

1. Retirement
  - a. PERS (Parochial) - 11.5% employer contribution rate
  - b. LASERS (City Court Judge) - 44.7% employer contribution rate (increase July 2023)
  - c. ROVERS (Registrar of Voters employees) - 18% employer contribution rate
  - d. Social Security - 6.2% employer contribution rate
2. Medicare - 1.45% employer contribution rate
3. Health, dental, and life insurance, long-term and short-term disability – 100% paid by the Parish for employees

The 2024 budget includes funding for adjustments which are recommended by the Compensation Study for over 200 positions within the departments of Animal Services, Chief Administrative Office, Engineering, Environmental Services, Facilities Management, Human Resources, Planning and Development, Procurement, Public Works, and Utilities. The 2024 budget includes 16 new positions as follows:

- Animal Services - Animal Care Technician
- Engineering - Assistant Director, Engineer 2, Drainage Inspector
- Environmental Services - Assistant Director, (3) ES Inspector, (2) Support Service 1
- Parish Council - (2) Support Service 3
- Technology - Cyber Security Analyst, GIS Technician
- Utilities – Utility Maintenance Specialist 2, Utility Maintenance Specialist 2 Electrical

Organizational charts and a personnel summary are included in the budget. The position count budgeted for 2024 by type (operating or administrative) and department compared to 2022 and 2023 original adopted budgets is as follows:



## BUDGET OVERVIEW

### Fund Type Overview

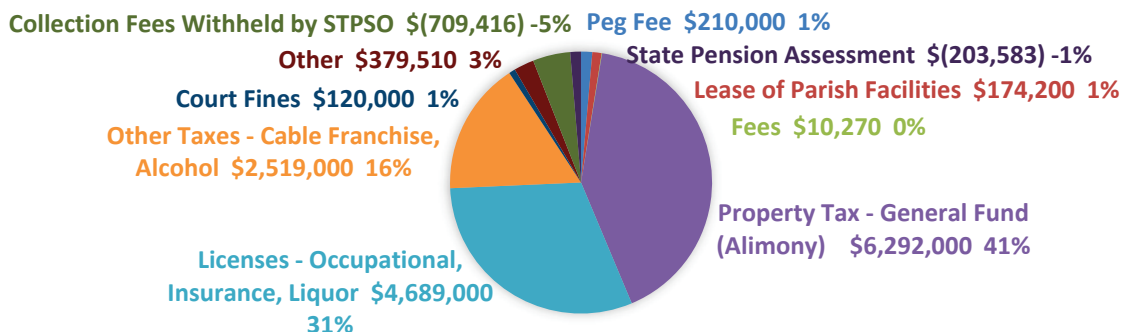
#### General Fund

The General Fund is used to account for expenditures for traditional government services as well as all financial resources other than those required to be accounted for in other funds. The Parish has one General Fund – Fund 000. General Fund revenues are used to pay for many services enjoyed by the citizens of the Parish, and therefore, General Fund expenditures are focused on state mandates for certain offices and agencies including our Criminal Justice System. This includes: reimbursements to the Sheriff for operation of the jail and the cost of feeding and keeping parish prisoners; the operating costs for the offices and courtrooms for the Justice Center in Covington and satellite offices in Slidell; salaries, benefits and operating costs for the 22<sup>nd</sup> Judicial District Court staff, the District Attorney's Office, the Registrar of Voters; and compensation to Justices of the Peace, Constables, City Court of East St. Tammany and the Marshal, and the Department of Veterans Affairs. The 2024 proposed budget does not fully fund their needs.

General Fund recurring revenues are stable, totaling \$13.5m in the 2024 proposed budget and \$12.6m in the 2023 budget. General Fund revenue sources include ad valorem tax, occupational and other licenses, other taxes, state revenue sharing, and other sources. Ad valorem was projected for fiscal year 2024 with a 3% growth factor over 2022 actual collections. The increase in the budget for licenses is based on 2022 actuals and 2023 collections to date. Interest is expected to triple over the 2023 budget based on current rates. The revenue comparison between the 2024 budget and the 2023 amended budget is as follows, as well as the proportion of each source in the 2024 budget:

	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>General Fund Revenue, Net of Fees</b>	<b>\$ 13,480,981</b>	<b>\$ 12,622,205</b>	<b>\$ 858,776</b>	<b>7%</b>
<b>Dedicated General Fund Revenues</b>	<b>\$ 394,470</b>	<b>\$ 404,050</b>	<b>\$ (9,580)</b>	<b>-2%</b>
Peg Fee for Government Access Channel	\$ 210,000	\$ 220,000	\$ (10,000)	-5%
Lease of Parish General Fund Facilities	\$ 174,200	\$ 172,200	\$ 2,000	1%
Fees - Public Records, Garnishment	\$ 10,270	\$ 11,850	\$ (1,580)	-13%
<b>GENERAL FUND REVENUE AVAILABLE FOR PARISH</b>				
<b>GOVERNMENT &amp; STATE MANDATED EXPENSES</b>	<b>\$ 13,086,511</b>	<b>\$ 12,218,155</b>	<b>\$ 868,356</b>	<b>7%</b>
<b>Unrestricted General Fund Revenues</b>	<b>\$ 13,999,510</b>	<b>\$ 13,010,354</b>	<b>\$ 989,156</b>	<b>8%</b>
Property Tax - General Fund (Alimony)	\$ 6,292,000	\$ 6,037,100	\$ 254,900	4%
Licenses - Occupational, Insurance, Liquor	\$ 4,689,000	\$ 4,210,000	\$ 479,000	11%
Other Taxes - Cable Franchise, Alcohol	\$ 2,519,000	\$ 2,523,000	\$ (4,000)	0%
Court Fines	\$ 120,000	\$ -	\$ 120,000	100%
State/Fed Revenue, Interest, Other	\$ 379,510	\$ 240,254	\$ 139,256	58%
<b>Less Fees</b>	<b>\$ (912,999)</b>	<b>\$ (792,199)</b>	<b>\$ (120,800)</b>	<b>15%</b>
Collection Fees Withheld by STPSO	\$ (709,416)	\$ (597,516)	\$ (111,900)	19%
State Pension Assessment on Ad Valorem	\$ (203,583)	\$ (194,683)	\$ (8,900)	5%

#### 2024 BUDGETED GENERAL FUND REVENUES BY SOURCE





## BUDGET OVERVIEW

Expenditures, totaling \$21.6m in the 2024 proposed budget, have grown as a result of inflation and costs mandated by the state to fund Criminal Justice related activities. Some fines and fees have increased through legislation but, the burden is absorbed by the General Fund and one-time funds. 2024 Department/agency budget requests to be funded by the General Fund exceed revenues by \$19.8 million, after cost allocation charges of \$16m. The Parish is proposing to use: \$2.4 million of Public Health Special Revenue Fund balance for medical costs of prisoners; \$764k of fees on recordations in the Judicial Courts Special Revenue Fund for the 22nd Judicial District Court; \$608k of sales taxes in the Hwy. 21 Economic Development Fund for the Fairgrounds Arena and Airport; \$869k of General Fund balance from 2023 projected revenue in excess of budget; and \$7.275m of combined fund balance from multiple Capital Projects Funds. Remaining unfunded requests of \$7.8 million are shown in the Administrative Comment to the Operating Budget Ordinance. The 2024 proposed expenditure budget and 2023 revised budget by department/agency is:

<u>Department/Agency</u>	<u>2024 Budget</u>	<u>2023 Revised</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Parish Administrative Departments</b>				
Parish President	\$ 811,781	\$ 804,729	\$ 7,052	1%
Parish Council	\$ 1,766,552	\$ 1,764,730	\$ 1,823	0%
Chief Administrative Office	\$ 884,331	\$ 901,794	\$ (17,463)	-2%
Facilities Management	\$ 1,952,091	\$ 1,868,898	\$ 83,192	4%
Finance	\$ 1,858,296	\$ 1,788,882	\$ 69,414	4%
Grants Management	\$ 634,369	\$ 610,985	\$ 23,384	4%
Grants Reimbursable	\$ (280,000)	\$ (280,000)	\$ -	0%
Human Resources	\$ 748,421	\$ 717,302	\$ 31,119	4%
Procurement	\$ 625,999	\$ 594,768	\$ 31,230	5%
Public Information Office	\$ 633,851	\$ 618,192	\$ 15,660	3%
Technology	\$ 5,064,952	\$ 4,274,554	\$ 790,397	18%
Interfund Charges	\$ (13,939,419)	\$ (12,888,402)	\$ (1,051,017)	8%
<b>Net Administrative Departments' Expenditures</b>	\$ 761,224	\$ 776,433	\$ (15,209)	-2%
<b>Facilities and Other</b>				
Bush Community Center	\$ 48,168	\$ 42,929	\$ 5,239	12%
Fairgrounds Arena	\$ 568,804	\$ 391,852	\$ 176,952	45%
Levee Board Building	\$ 34,334	\$ 50,198	\$ (15,864)	-32%
St. Tammany Regional Airport	\$ 195,641	\$ 210,426	\$ (14,785)	-7%
Reimbursement of Costs In Excess of Revenues	\$ (608,245)	\$ (449,078)	\$ (159,167)	35%
<b>Net Facilities and Other</b>	\$ 238,702	\$ 246,327	\$ (7,625)	-3%
<b>General Expenditures</b>	\$ 6,106	\$ 5,764	\$ 342	6%
<b>State Mandated Agencies</b>				
St Tammany Parish Jail	\$ 9,917,927	\$ 9,634,422	\$ 283,505	3%
22nd Judicial District Court	\$ 3,181,887	\$ 3,090,931	\$ 90,955	3%
22nd Judicial District Court-Reimbursable	\$ 5,731	\$ 5,728	\$ 3	0%
22nd Judicial District Court-Bailiffs	\$ 72,000	\$ 72,000	\$ -	0%
Assessor's Office	\$ 7,480	\$ 9,400	\$ (1,920)	-20%
Clerk of Court	\$ 103,389	\$ 103,354	\$ 35	0%
District Attorney of 22nd JD	\$ 4,674,804	\$ 4,541,173	\$ 133,631	3%
District Attorney - Civil Division	\$ 2,117,555	\$ 1,898,010	\$ 219,545	12%
Interfund Charges	\$ (2,097,255)	\$ (1,856,791)	\$ (240,464)	13%
Registrar of Voters	\$ 285,464	\$ 277,304	\$ 8,160	3%
La Dept of Veterans Affairs	\$ 72,672	\$ 72,101	\$ 571	1%
Justices of The Peace/Constables	\$ 268,350	\$ 264,396	\$ 3,954	1%
City Court Marshal	\$ 5,704	\$ 5,704	\$ -	0%
City Court of East St. Tammany/Marshal	\$ 89,878.29	\$ 87,309	\$ 2,569	3%
Justice Center Complex Courtrooms and Offices	\$ 4,511,826	\$ 3,558,470	\$ 953,356	27%
Interfund Charges-Agency Support	\$ 617,989	\$ 877,838	\$ (259,849)	-30%
<b>Total State Mandated</b>	\$ 23,835,402	\$ 22,641,349	\$ 1,194,053	5%
St Tammany Parish Jail-Funded by Public Health	\$ (2,452,055)	\$ (3,000,000)	\$ 547,945	-18%
22nd Judicial District Court-Funded by Court Fees	\$ (764,250)	\$ (764,250)	\$ -	0%
<b>Total General Fund Expenditures</b>	\$ 21,625,129	\$ 19,905,623	\$ 1,719,506	9%

## BUDGET OVERVIEW

In order to reduce the burden on the General Fund, the Parish began utilizing a cost allocation plan in 2016 to cost out the expenditures of the Administrative departments of Parish Government for services provided to departments/agencies. The cost allocation plan provides a more appropriate determination of the true operating costs of a department so that rates used to calculate fees for outside customers of the government's external service departments can be adequately reviewed/updated. Administrative departments provide allocation data to an independent consultant, who prepares the plan using a double step-down methodology, which recognizes cross support provided between service departments.

The budgeted 2024 cost allocation plan includes 10 Administrative Departments, the Civil Division of the District Attorney's Office, and 70 cost pools. The net General Fund impact for unallocable administrative expenses is \$555k for the 2024 budget, after accounting for program revenues generated by the departments. In addition, support is provided by these departments to state-mandated agencies in the General Fund totaling \$618k, including, technology assistance, network maintenance, communications-internet and phone, payroll processing, benefit administration, procurement, invoice processing, accounting, budget, and financial reporting, depending on the agency.

### Special Revenue Funds

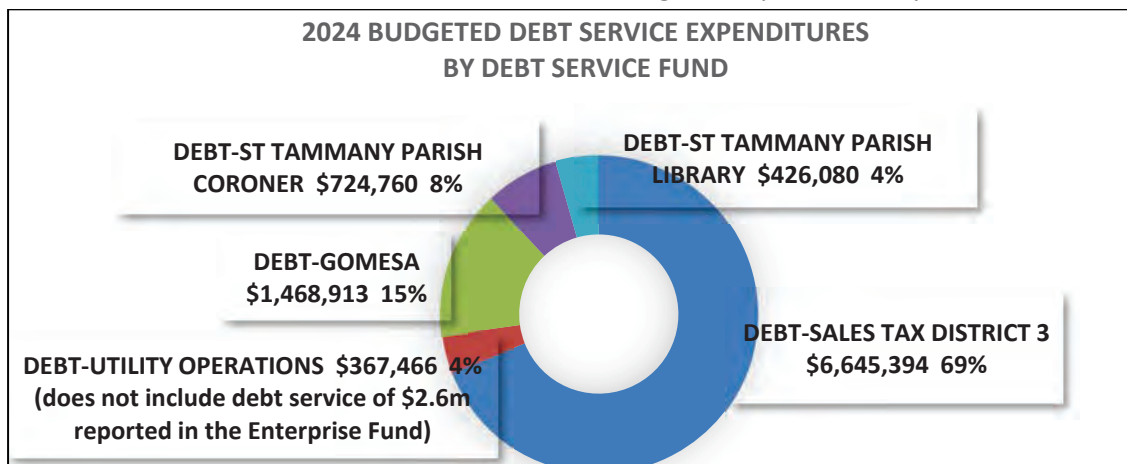
Most of the Operating Funds of the Parish are categorized as Special Revenue Funds. The budgets of special revenue funds are separated because the revenues supporting these activities are legally dedicated to a specific purpose. The specific texts of the tax propositions are included in the fund summaries in this document. The Parish has 27 special revenue funds, which are reported numerically based on the funding source and expenditure type:

- i) Public Work funds (funds 100-105)
- ii) General Government funds (funds 106-110)
- iii) Public Health funds (funds 111-115)
- iv) Culture and Recreation/Economic Development funds (funds 116-125)
- v) Pass Through funds (funds 126-135)
- vi) Judicial/Custodial funds (funds 134-139)
- vii) Lighting District funds (sub-funds 190)

### Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted or committed to expenditures for principal and interest. The Parish has 5 debt service funds, which account for 6% or \$9.3 million of the total combined funds from dedicated sales taxes, ad valorem taxes, federal revenues, and sewer and water user fees. Principal and interest expenditures detailed by debt issuance together with a debt service to maturity schedule represent the debt obligations for the Parish in its future years and can be found in this document.

Two debt issuances are reported in the Utility Operations Enterprise Fund rather than a debt service fund: Utility Revenue Bonds, Series 2010A, and Utility Revenue Refunding Bonds, Series 2018. The budgeted 2024 debt service expenditures for these issuances are not included in the 2024 budgeted expenditures by debt service fund below:



## BUDGET OVERVIEW

### Internal Service Funds

Internal service funds are an accounting device used to accumulate and allocate costs provided by one department or agency to other departments or agencies within the same government or to other governments or not-for-profit organizations. The Parish uses 8 internal service funds to account for operations of government buildings. Budgets are presented but are not part of the overall total as these amounts are also captured in expense line items of the user departments as Facility O&M charges based on the square footage occupied.

### Enterprise Funds

The Parish has two enterprise funds: one to account for Utility Operations (Fund 502) and one to account for Development activities (Fund 507). These funds are financed and operated in a manner similar to a private business enterprise whereby the costs (expenses, including depreciation) of providing goods and services to customers (the public), are recovered primarily through user charges. The proprietary activities are \$22.9 million or 11% of the overall annual budget. Operating revenues of \$23.5 million have been proposed for 2024.

### Capital Project Funds

Capital project funds total \$62.4 million or 31% of the combined 2024 budget, with an additional \$5.75m funded in the operating budget. Capital Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Included in this component of the budget are capital improvements to the Parish's infrastructure, drainage, sewer, water facilities, etc. funded from dedicated sales taxes, millages, and/or fund transfers.

Capital Projects are defined as maintenance or improvement to public assets that are relatively large, expensive, and permanent; require Council approval; and may or may not be capitalized based on the scope of work and ownership of the assets. Capital Projects are required for: i) any infrastructure or building improvements, including component purchases, over \$100,000, ii) using existing funding already in a Capital Project Fund, and/or iii) using any grant funding.

Determination of the need for a capital project rests primarily with each department which is expressed as a part of the department's capital plan. Projects are identified and discussed and given priority by the departments and Administration. At this time, the project list includes projects that the staff and Administration believe should be funded with the current sources that are available.

The capital project portion of the budget is distinctive from the operating budget for several reasons. Capital projects reflect non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded first from non-recurring funding sources such as debt proceeds and grants. Public Works capital projects are primarily funded from the Public Works Special Revenue Fund 2% sales tax.

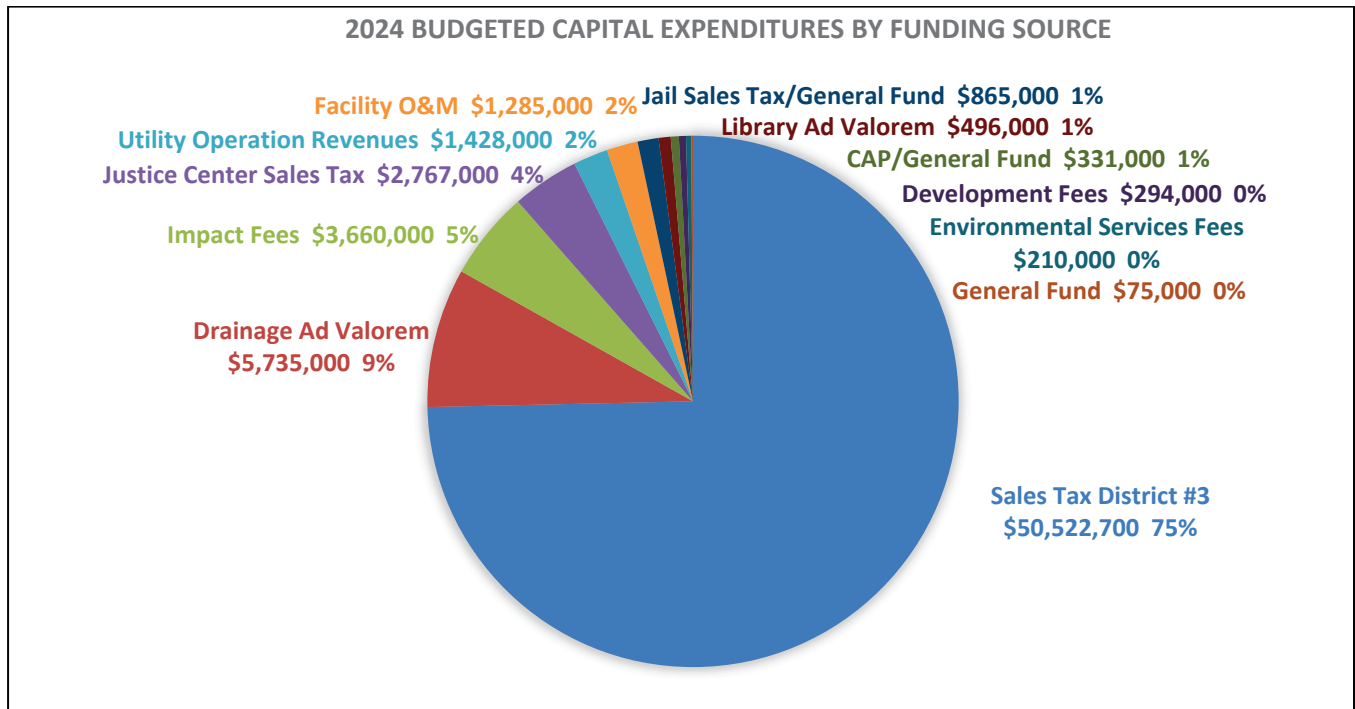
The 2024 Capital Budget includes 170 infrastructure-related and 14 facility improvement projects. The projects funded by sales tax in the Capital Budget represent \$50.5 million or 75% of the total budget. Drainage improvements account for \$12.4 million funded primarily from sales tax and property tax. Adequate funding has been provided for in the respective operating funds for the 2024 capital assets included herein. The operating budget includes purchases of 64 assets (vehicles, equipment, and other items greater than \$5k with a useful life of more than one year). The types of capital included in the 2024 Capital Improvement Budget are as follows:

<b>Total</b>	<b>\$ 67,668,700</b>
<b>Infrastructure</b>	<b>\$ 57,608,700</b>
Bridge	\$ 9,380,000
Drainage	\$ 12,409,500
Pond	\$ 4,185,000
Road	\$ 25,131,400
Trace	\$ 5,704,800
Utility	\$ 798,000
<b>Facilities</b>	<b>\$ 5,643,000</b>
<b>Assets</b>	<b>\$ 4,417,000</b>



## BUDGET OVERVIEW

The proportion of each funding source in the 2024 Capital Budget for infrastructure, facilities, and assets is as follows:



### Policies of Budgeting and Finance

Development of an annual budget presents many new challenges. The Parish continues to look ahead to future budget processes while implementing policies to achieve a balanced budget for all funds, while maintaining adequate reserves to finance future operations. These policies include:

- 1) Ongoing expenditures should be supported by ongoing revenues, not one-time revenues.
- 2) Adequate fund balance reserves for the General Fund and all other funds are required in the budget. In the event of a projected deficiency of this targeted reserve, non-critical and/or one-time expenditures, typically for equipment and capital purchases, will be reduced or eliminated.
- 3) When capital projects are considered, all associated costs should be identified in order to properly determine any impact on future maintenance costs. Also, capital improvements must use available resources or obtain grant funds when possible, unless a bond issue has been secured.
- 4) Activities supported by user fees should be fully cost recoverable. Rate adjustments will be considered in instances where the costs are not recovered.
- 5) Once adopted, annual budgets may be amended at each Council meeting during the course of the year in accordance with the Parish's Code of Ordinances.
- 6) The development of the annual budget of the Parish will consist of a multi-tiered process. The process will include review of the budget and programs by staff, Administration, the Parish Council, and the citizens of the Parish.
- 7) The Finance Department will evaluate the budgets provided and project the revenue generated and expenses of the department. Each department will provide input to the Finance Department and Administration, and participate in meetings with the Parish Council and Public Hearings.
- 8) All requests for Parish resources will be evaluated with consideration given to need, cost, and benefit.
- 9) While recognizing the current year's needs, departments are encouraged to review and manage their budgets keeping in mind the long-range impacts on their operations. New services or projects are considered only when there are sufficient ongoing revenues or recognized reoccurring savings available to pay for the service or project.

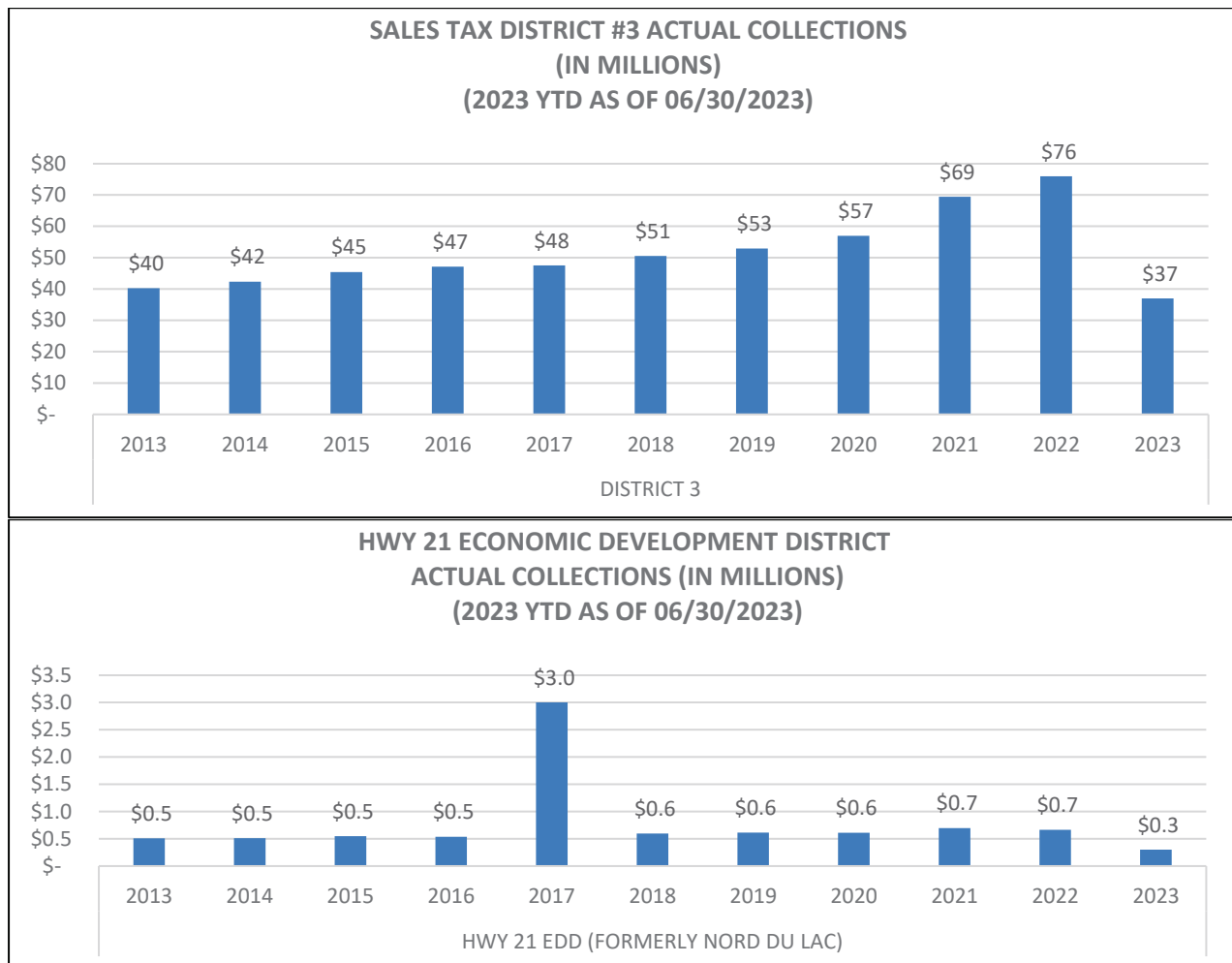
## BUDGET OVERVIEW

### Major Revenue Sources/Assumptions

The major source of revenues for the Parish are sales taxes, ad valorem taxes, and charges for service. Revenues are projected on the basis of information provided by parish departments and outside agencies, current rate structures, historical data and statistical trends. In the case of tax-based revenue sources, the following assumptions apply:

#### Sales Taxes

Sales taxes are based a historical review of monthly collection amounts from 2018 forward. Budgeted 2024 sales taxes in District 3 are based on 0% growth of 2022 actual collections. Due to the difficulty in projecting the future growth of sales tax, the budget will be amended if and when significant trends materialize. Sales taxes in Economic Development District Hwy 21 are based on a projected decrease of 2% of 2022 actuals as collections in fiscal year 2023 to date are down about 5%. The previous ten years and the current year collections as of June 30, 2023 (based on data provided by the St. Tammany Parish Sheriff's Office) are as follows:



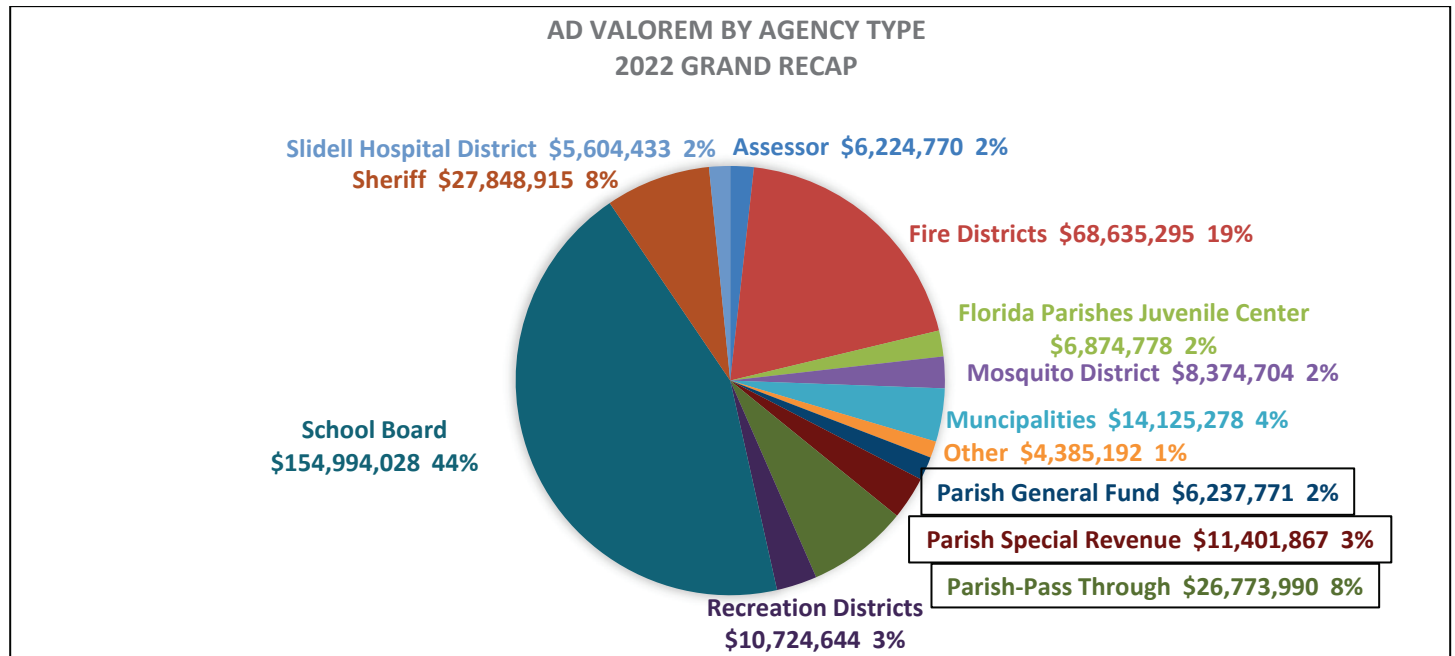
For fiscal year 2017, the boundaries of the Hwy 21 economic development district were expanded.

#### Ad Valorem

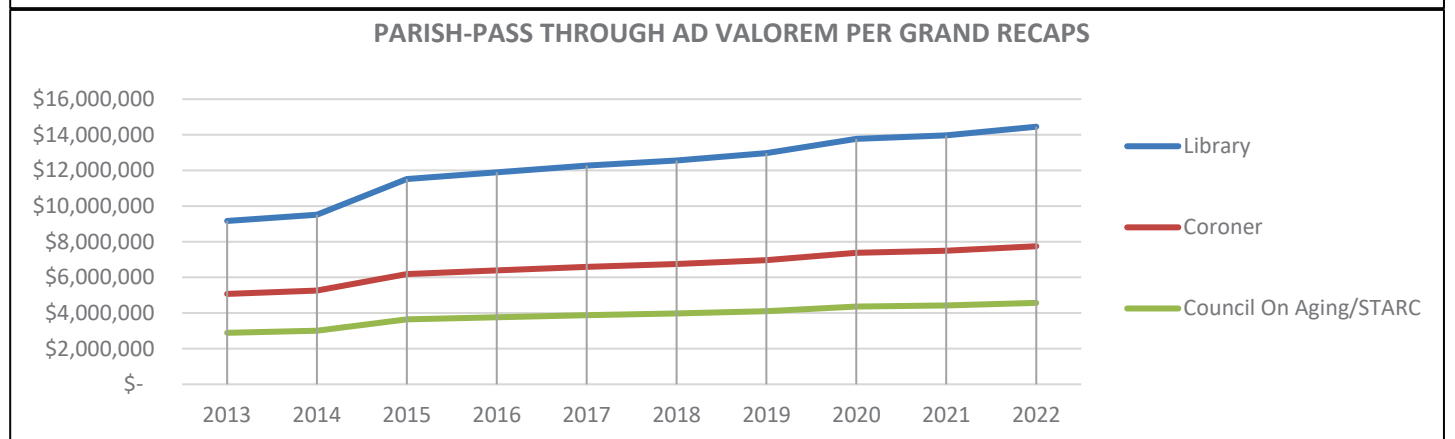
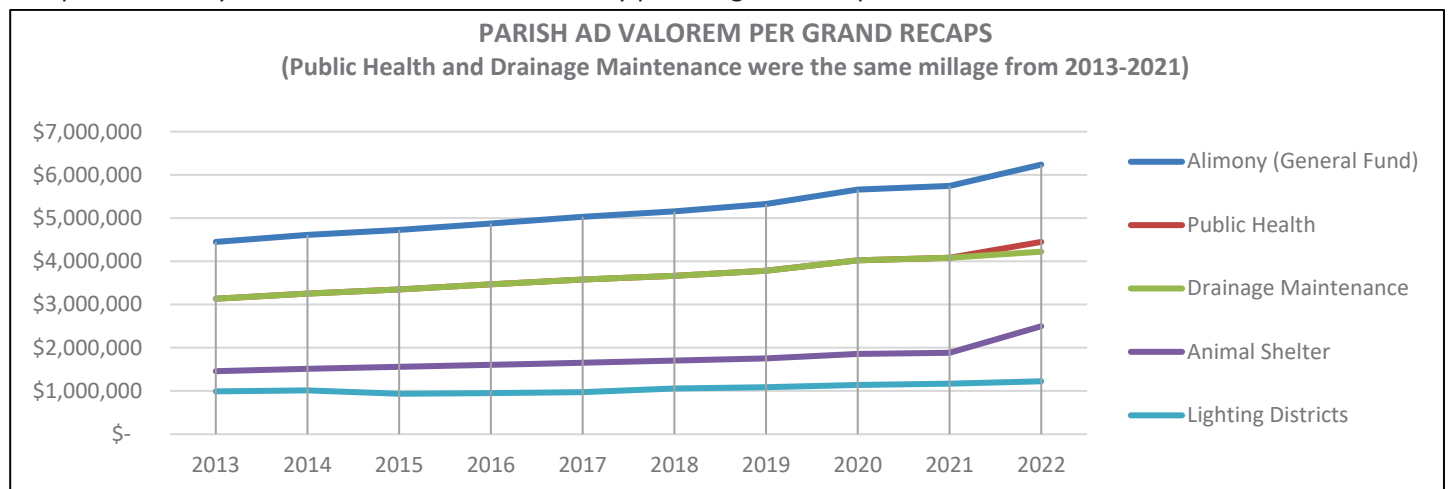
Ad Valorem taxes are based on working grand recaps provided by the Assessor's Office of current taxable assessments, as well as the historical average percent collection in each taxing district calculated by the Parish. These particular taxes are expected to continue their pattern of slight growth, which has been the case over the past few years. Parish-wide taxes are expected to grow about 1% for fiscal year 2024, and no growth has been budgeted for special districts or parcel fees. In fiscal year 2022, the Council adopted an ordinance to roll forward the millages for the General Fund, Public Health, and Animal Services to increase the rates to the legal max as authorized by voters.

## BUDGET OVERVIEW

The majority of ad valorem taxes levied by the Parish are transferred to certain agencies for expenditure, which includes taxes levied on behalf of the Library, Coroner, and COAST/STARC. The ad valorem taxes by agency type for the 2022 grand recap (based on data provided by the St. Tammany Parish Assessor's Office) are as follows:



The previous ten years amounts for each Parish levy per the grand recaps are as follows:



# BUDGET OVERVIEW

## Charges for Service

Charges for service for water consumption and sewer usage are increased annually as a result of the "Municipal Cost Index" issued by Penton Media, Inc. through American City and County. Each January 1 the then-current water and sewer rates shall be revised by an amount equal to the percentage change in the municipal cost index for the previous 12-month period comprised from October of the prior year and October two years' prior. The percentage increase shall not exceed four percent without council approval. Rates shall be rounded up to the nearest tenth of a dollar. Indexed increases do not apply to: (i) Capacity reservation fees; (ii) Tap-in fees; (iii) Connection fees; (iv) Re-connect fees; (v) Deposit; (vi) Service charge; (vii) Tampering; (viii) Late payment charge; (ix) Parish inspection fee; (x) Repair surcharge (Code of Ordinances, Section 40-333).

Charges for service for development and permits are increased as needed as a result of annual reviews of the cost of administration and operating expenditures for the departments. Fees were last reviewed and adjusted effective August 2022.

## Operating Expenditure Assumptions

- **Payroll** – The Parish uses a position control system to account for budgeted positions. Each position is budgeted with salary and applicable benefits using the payroll system.
- **Operating** – Costs vary by department and are based on each director's experience and future plans, historical costs, and projected costs.
- **Debt** – Expenditures include principal and interest due per debt service schedules and anticipated service charges.
- **Other Financing Uses** – Amounts classified as other financing uses represent cost allocation plan charges for administrative support, depreciation, interfund charges for facility operations and maintenance, and interfund transfers for debt payments or capital projects.

## THE BUDGET PROCESS

### Preparation and Adoption

The Annual Budgets, both Operating and Capital, serve as the foundation for the Parish Government's financial planning and control. All departments of the Parish are required to submit detailed requests for appropriation to Finance by an established deadline. The Parish's Annual Budget process typically begins in May. Each department is given instructions, sample forms, timelines, summaries of certain costs and/or rates which will impact each department's budget, expectations and approach to the preliminary budget.

Departments develop their formal operating budget requests, which are submitted in line item detail to the Chief Financial Officer, Assistant Finance Director and the Budget Analyst for review. The Finance Department prepares and reviews revenue projections which are monitored throughout the budget development cycle. Budget meetings are held by the Parish President and staff with each director.

The Parish President, Chief Financial Officer, and Chief Administrative Officer review the proposed budgets to ensure that requested appropriations do not exceed projected revenues and available fund balances. In the event a Department's request exceeds its available resources, the affected Department is required to revise and resubmit its request. Per Louisiana R.S. 39:1305(E), the Parish is required to adopt a balanced budget; the adopted budget shall be balanced with approved expenditures not exceeding the total of estimated funds available.

In accordance with the Charter, the proposed budget is provided to the Parish Council not less than 90 days before year end. The Parish Council holds meetings with the department directors to vet the submitted budget, which are an essential part of the budget process. It is the department directors who are the best qualified to identify service needs and opportunities for budget efficiencies should they be required. From the perspective of the department directors, the budget process is a useful way to advise the Parish President and the Parish Council about their accomplishments, propose alternatives for improving the quality of services, and highlight special problems facing their departments.



## BUDGET OVERVIEW

In addition to these reviews, the Parish Council conducts public hearings on the proposed budget and offers local citizens an opportunity to express their views. To facilitate public participation, notice of the public hearing is required to be published in the official journal at least 10 days prior to the date of the first public hearing and shall state that the proposed budget is available for public inspection, a public hearing on the proposed budget shall be held, and the date, time, and place of the hearing. Per state law, no proposed budget shall be considered for adoption or otherwise finalized until at least one public hearing has been conducted on the proposal.

Upon completion of the reviews and public hearings, the Council adopts or amends and adopts the annual budget in an open meeting, by the end of the current fiscal year (December 31). The Council then publishes a notice in the official journal that certifies that all required action has taken place.

### **Monitoring and Modification**

Once the budget is adopted, it can be amended to reflect changes in revenues and expenditure of funds through the adoption of an ordinance at a public meeting by a majority vote of the Council. An amendment is required if beginning fund balances, or revenues and expenditures, including other sources and other uses, of the General Fund and special revenue funds are estimated to exceed 5% thresholds established by Louisiana R.S. 39:1311.

Each Director is responsible for monitoring the available budget of their department, and if necessary, the Director is to notify the Department of Finance to request an amendment to the budget. Purchases are not permitted unless budget is available which is enforced via system controls. The Parish monitors its financial performance by comparing and analyzing actual results with budgeted figures on a monthly basis.

# FINANCIAL POLICIES AND PROCEDURES



## SUMMARY

The St. Tammany Parish Finance Department (Finance), in accordance with sound financial practices, strives: 1) to ensure compliance with applicable Generally Accepted Accounting Principles (GAAP) and/or standards set by the Governmental Accounting Standards Board (GASB); 2) to ensure adequacy of support for the Parish Government's financial statement assertions, and; 3) to ensure that the Parish Government's internal control activities affecting accounting, financial position, and financial reporting are properly designed and implemented.

To achieve these objectives, Finance works to ensure that all transactions support basic GAAP assumptions and principles which include but are not limited to: Economic Entity, Monetary Unit, Time Period, Historical Cost, Full Disclosure, Going Concern, Matching, Revenue Recognition, and Conservatism.

To support the assertions made by Parish Administration and the governing authority in the

Parish Government's financial statements, Finance strives to ensure that all transactions are sufficiently supported to demonstrate: Occurrence, Completeness, Accuracy, Cutoff, Classification, Existence, Rights and Obligations, Valuation, Allocation, Classification and Understandability, and Disclosure.

To ensure that the Parish Government's system of internal controls is implemented and maintained, Finance collects and validates documentation which supports that Parish Government policies and procedures have been adhered to and followed.

When these objectives are met, the Parish has successful audits, high bond ratings, and preservation of public trust. For further information regarding St. Tammany Parish Government's Financial Policies and Procedures, please visit [stpgov.org/opengov](http://stpgov.org/opengov).

## MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available, when they are collectible within the current period or soon enough thereafter.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The proprietary funds and internal service funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The basis of budgeting is different than the basis of accounting and is explained further in detail in another section.





## ACCOUNTING ESTIMATES

The Parish Government utilizes estimates in the preparation of its interim and annual financial reports. Some of those estimates include:

- Useful lives of property and equipment
- Adequacy of receivables (reserve for uncollectible receivables as applicable)
- Fair market value of investments
- Fair market value of donated assets
- Allocations of certain costs
- Accruals for claims, insurance, risk and other liability estimates

It is the Parish's policy that all such estimates shall be reviewed by the CFO, or in some cases the Parish Council, on an annual basis as part of the budgeting process. Documentation shall be maintained supporting all key conclusions, bases, and other elements associated with each accounting estimate as applicable.



## REVENUE RECOGNITION POLICIES

### GOVERNMENTAL FUNDS

Revenue is reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Parish considers revenues to be available if they are collected within ninety (90) days of the end of the current fiscal period.

### PROPRIETARY FUNDS

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when earned regardless of the timing of the related cash flow.



## EXPENDITURE POLICIES

The Parish strives to maintain efficient business practices and good cost control. The accounts payable function assists in accomplishing this goal through processing invoices and making payments timely for authorized transactions.

The recording of assets or expenses and the related liability is performed by a Finance employee independent of purchasing and invoice/bill departmental approvals. The vendor invoice is supported by an approved purchase order or other authorizing document.

Expenditures must be supported in conformity with the procurement, accounts payable, and travel and business entertainment policies as established by the Parish Government. Timing of disbursements should generally be made within 30 days of receipt of invoice. Payments for expenses are matched to the time period in which the good/service was actually used, received or provided. Payments of expenses that have a future benefit are recorded as prepaid expenses, such as insurance, and the expense is allocated to the applicable period.

## CAPITAL POLICIES

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation (if the donated asset is transferred from a component unit or from fund to fund, then the recordation is at cost with accumulated depreciation taken to date). The cost of capitalized assets is depreciated over the estimated useful life of the asset.

## DEBT POLICIES

All debt to be incurred is authorized by a vote of the Parish Council. Debt schedules, payments of interest and/or principal, and required bank accounts as part of the terms are monitored through the bank reconciliation process.

Periodic reviews of all outstanding debt are undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize essential covenants.

It is the Parish Government's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law.

## INVESTMENT POLICIES

The investment policy is to preserve and protect the Parish Government's assets, as well as to maintain liquid reserves sufficient to meet obligations arising from unanticipated activities or events. This is accomplished by earning an appropriate return on investments. State law allows the Parish Government to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments of the Parish consist primarily of collateralized certificates of deposits, U.S. Treasury obligations and obligations of the U.S. agencies. Investments are reported at cost or fair value, depending on the type of investment.

## BASIS OF BUDGETING

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds types. The budgets for the capital project funds are appropriated on a project-length basis through the capital budget. At any time during the fiscal year, the Department Director may transfer part or all of any unencumbered appropriation within funds or departments. The budgetary level of control for the General Fund and the Public Works special revenue fund is at the department level. Appropriations can be transferred within each department, but not from one department to another without Parish Council action by ordinance. The budgetary level of control for all other governmental funds is at the fund level, meaning appropriations can be transferred within the fund, but not to another fund without Council action by ordinance.

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriations shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

Budgets are prepared in conformance with federal, state, and other legal requirements, including Louisiana Revised Statutes (LSA-RS) 39:1305 – 39:1315.



## FUND BALANCE POLICIES

Fund balance is the excess or deficiency of funding available after appropriations. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Parish itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Parish's highest level of decision-making authority. The Parish Council is the highest level of decision-making authority of the Parish that can,

by adoption of an ordinance, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The Parish has the following policies for maintaining a minimum fund balance based on the timing of cash receipts for each of the following funds:

Fund	Description	Policy
000	General	Cash Flow for Specific Receivables, Grants \$2m and Contingencies \$1m
100	Public Works	3 Months of Gross Revenue (Sales Tax)
101	Drainage	1 Year of Gross Revenue (Ad Valorem)
102	Environmental Services	4.5 Months of Gross Revenue (Fees for Service)
107	Judicial Courts	3 Months of Gross Revenue (Fees for Service)
111	Public Health	1 Year of Gross Revenue (Ad Valorem)
112	Animal Services	1 Year of Gross Revenue (Ad Valorem)
122	CRT/Economic Development	4.5 Months of Gross Revenue (State Hotel/Motel Tax)
123-2025	Hwy 21 Economic Development Sales Tax District	3 Months of Gross Revenue (Sales Tax)
135 to 137	Judicial Funds	3 Months of Operating Costs (Fees for Service)
190	Lighting Districts	1 Year of Gross Revenue (Ad Valorem/ Parcel Fees)
300-328	Debt Service Funds	Restricted for Debt Service (Fees for Services)
502	Utility Operations	3 Months Operating Costs (Fees for Services)
507	Development	3 Months Operating Costs (Fees for Services)
600 to 664	Internal Service Funds	Restricted for Repairs and Maintenance





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## ST.TAMMANY PARISH COUNCIL

## ORDINANCE

ORDINANCE CALENDAR NO.: 7391

ORDINANCE COUNCIL SERIES NO. : \_\_\_\_\_

COUNCIL SPONSOR: AIREY/COOPERPROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

ON THE 27TH DAY OF SEPTEMBER, 2023

## ORDINANCE TO ADOPT THE 2024 OPERATING BUDGET

WHEREAS, the Parish has prepared an operating budget in accordance with Louisiana Revised Statute 39:1305 and generally accepted accounting principles; and

WHEREAS, the General Fund expenditures are closely monitored; and

WHEREAS, all Departments are required to follow proper procurement procedures; and

WHEREAS, each Department Director is responsible for controlling expenditures within his or her Department in order to ensure that said expenditures do not exceed the amount appropriated; and

WHEREAS, the St. Tammany Parish Council has complied with Louisiana Revised Statute 39:1307 relative to public inspection and participation in the budget process for the 2024 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2024 Operating Budget is adopted as follows:

## Budget

SECTION I: The General Fund is adopted as follows:

**000 - GENERAL FUND****Revenues****Taxes**

Ad Valorem	6,292,000.00
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Other Taxes, Penalties, and Interest	2,459,000.00
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<b>Licenses and Permits</b>	<b>4,749,000.00</b>
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**Intergovernmental Revenues**

Other Federal Funds	62,000.00
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State Revenue Sharing	114,000.00
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<b>Fees, Charges, and Commissions for Services</b>	<b>120,450.00</b>
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<b>Program Revenues (PEG fees, rental income, fuel sales)</b>	<b>394,470.00</b>
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<b>Other Revenues</b>	<b>203,060.00</b>
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<b>Total Revenues</b>	<b>14,393,980.00</b>
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Less: Collection Fees and Assessments	(912,999.00)
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<b>Net Revenues</b>	<b>13,480,981.00</b>
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**Transfers In:**

Transfers in from Capital Projects Funds	7,275,000.00
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<b>Total Revenues After Other Financing Sources</b>	<b>20,755,981.00</b>
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**Expenditures****Administrative Departments**

Parish President	811,781.22
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Parish Council	1,766,552.34
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Chief Administrative Officer	884,331.27
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Facilities Management	1,952,090.52
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Department of Finance	1,858,296.25
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Grants Management	634,368.59
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Grants Reimbursable	(280,000.00)
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Human Resources	748,421.14
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Procurement	625,998.61
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Public Information	633,851.34
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Department of Technology	5,064,951.57
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Interfund Charges	(13,939,419.00)
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<b>Total Administrative Departments</b>	<b>761,223.85</b>
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**Facilities and Other**

Bush Community Center	48,167.66
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Fairgrounds Arena	568,803.93
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Levee Board Building	34,334.29
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St. Tammany Regional Airport	195,641.49
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Reimbursement of Costs in Excess of Revenues	(608,245.42)
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<b>Total Facilities and Other</b>	<b>238,701.95</b>
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	Budget
<b>State Mandated</b>	
St. Tammany Parish Sheriff	-
St. Tammany Parish Jail	7,465,872.49
22nd Judicial District Court	
22nd Judicial District Court	2,489,636.54
22nd Judicial District Court-Reimbursable	5,730.97
Assessor	7,480.00
Clerk of Court	103,389.47
District Attorney of 22nd JD	
District Attorney of 22nd JD	4,674,804.00
District Attorney - Civil Division	2,117,555.00
Interfund Charges	(2,097,255.00)
Elections	-
Public Defender	-
Registrar of Voters	285,463.85
LA Dept of Veterans Affairs	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)	363,932.72
Justice Center Complex Courtrooms and Offices	4,511,826.00
Interfund Charges-Agency Support	617,989.00
<b>Total State Mandated</b>	<b>20,619,097.04</b>
General Expenditures	6,106.00
<b>Total Expenditures</b>	<b>21,625,128.84</b>
Revenue Over (Under) Expenditures	(869,147.84)
Beginning Fund Balance	13,407,692.31
<b>Ending Fund Balance</b>	<b>12,538,544.47</b>
Less Minimum Fund Balance Policy:	
1 Year of Gross Ad Valorem	6,292,000.00
4.5 Months of Other Taxes, Penalties	1,000,875.00
3 Months of All Other Recurring Revenue Sources	1,358,245.00
Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll	872,520.00
Cash Flow for Grants	2,000,000.00
Cash Flow for Contingencies	1,000,000.00
<b>Ending Available Fund Balance</b>	<b>14,904.47</b>

SECTION II: The Special Revenue Funds are adopted as follows:

**100 - PUBLIC WORKS FUND**

<b>Revenues</b>	
Sales Tax	75,999,850.00
Sales Tax for Capital	(40,200,000.00)
Sales Tax for Debt	(6,744,704.56)
Other Revenues	2,685,532.77
Less: Collection Fees and Assessments	(874,000.00)
<b>Net Revenues</b>	<b>30,866,678.21</b>
<b>Expenditures</b>	
Department of Public Works	
Public Works Administration	2,741,399.34
Maintenance Barns	16,754,123.29
Fleet Management	4,545,108.84
Tammany Trace Maintenance	1,684,671.57
Geographical Information Systems	447,495.15
Tammany Trace Administration	179,100.73
Development	1,213,836.78
Engineering	3,702,349.85
Homeland Security & Emergency Operations	878,740.80
General Expenditures	6,279,330.00
<b>Total Expenditures</b>	<b>38,426,156.35</b>
Revenue over (under) Expenditures	(7,559,478.14)
Beginning Fund Balance	73,612,606.23
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69
<b>Ending Available Fund Balance</b>	<b>46,381,782.40</b>

Budget

**101 - DRAINAGE MAINTENANCE FUND**

Revenues	
Ad Valorem Tax	4,261,600.00
Ad Valorem Tax for Capital	(4,250,000.00)
Other Revenues	203,180.00
Less: Collection Fees and Assessments	<u>(153,402.00)</u>
Net Revenues	61,378.00
Expenditures	<u>997,202.84</u>
Revenue over (under) Expenditures	(935,824.84)
Beginning Fund Balance	6,632,643.68
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>4,261,600.00</u>
Ending Available Fund Balance	<u><u>1,435,218.84</u></u>

**102 - ENVIRONMENTAL SERVICES FUND**

Revenues	2,561,620.00
Expenditures	<u>2,736,232.16</u>
Revenue over (under) Expenditures	(174,612.16)
Beginning Fund Balance	5,631,199.91
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	<u>960,607.50</u>
Ending Available Fund Balance	<u><u>4,495,980.25</u></u>

**107 - JUDICIAL COURTS FUND**

Revenues	852,420.00
Expenditures	<u>808,949.00</u>
Revenue over (under) Expenditures	43,471.00
Beginning Fund Balance	170,333.30
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>213,105.00</u>
Ending Available Fund Balance	<u><u>699.30</u></u>

**111 - PUBLIC HEALTH FUND**

Revenues	216,710.00
Expenditures	<u>5,088,129.75</u>
Revenue over (under) Expenditures	(4,871,419.75)
Beginning Fund Balance	4,871,419.75
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>(0.00)</u></u>

**112 - ANIMAL SERVICES FUND**

Revenues	2,935,460.00
Expenditures	<u>3,261,008.05</u>
Revenue over (under) Expenditures	(325,548.05)
Beginning Fund Balance	4,104,442.25
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>2,935,460.00</u>
Ending Available Fund Balance	<u><u>843,434.20</u></u>

**122 - CRT/ECONOMIC DEVELOPMENT FUND**

Revenues	284,959.92
Expenditures	<u>253,666.90</u>
Revenue over (under) Expenditures	31,293.02
Beginning Fund Balance	1,243,204.13
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	<u>106,859.97</u>
Ending Available Fund Balance	<u><u>1,167,637.18</u></u>

Budget

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>
<b>2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>

Revenues	753,860.00
Expenditures	<u>627,679.42</u>
Revenue over (under) Expenditures	126,180.58
Beginning Fund Balance	2,084,282.86
Less Minimum Fund Balance Policy: 3 months of gross revenue	<u>188,465.00</u>
Ending Available Fund Balance	<u><u>2,021,998.44</u></u>

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>
<b>2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>

Revenues	590.00
Expenditures	<u>931.00</u>
Revenue over (under) Expenditures	(341.00)
Beginning Fund Balance	55,729.56
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>55,388.56</u></u>

<b>126 - ST. TAMMANY PARISH CORONER FUND</b>
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Revenues	
Ad Valorem Tax	7,817,100.00
Ad Valorem Tax for Debt	(61,000.00)
Other Revenues	184,340.00
Less: Collection Fees and Assessments	<u>(269,841.00)</u>
Net Revenues	7,670,599.00
Expenditures - Pass Through Agency	<u>7,670,599.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	0.00
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>0.00</u></u>

<b>128 - ST. TAMMANY PARISH LIBRARY FUND</b>
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Revenues	
Ad Valorem Tax	14,575,000.00
Ad Valorem Tax for Capital	(1,600,000.00)
Ad Valorem Tax for Debt	(407,000.00)
Other Revenues	302,000.00
Less: Collection Fees and Assessments	<u>(502,257.00)</u>
Net Revenues	12,367,743.00
Expenditures - Pass Through Agency	<u>12,367,743.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>-</u></u>

<b>129 - COAST/STARC FUND</b>
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Revenues	4,709,600.00
Expenditures - Pass Through Agency	<u>4,709,600.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>-</u></u>

Budget	
<b>134 - CRIMINAL COURT FUND</b>	
Revenues	1,211,770.00
Expenditures	<u>1,201,371.30</u>
Revenue over (under) Expenditures	10,398.70
Beginning Fund Balance	12,298.63
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>22,697.33</u></u>
<b>135 - 22ND JDC COMMISSIONER</b>	
Revenues	96,470.00
Expenditures	<u>100,862.36</u>
Revenue over (under) Expenditures	(4,392.36)
Beginning Fund Balance	45,645.21
Less Minimum Cash Policy: 3 Months Operating Costs	<u>25,215.59</u>
Ending Available Fund Balance	<u><u>16,037.26</u></u>
<b>136 - JURY SERVICE</b>	
Revenues	141,690.00
Expenditures	<u>193,100.00</u>
Revenue over (under) Expenditures	(51,410.00)
Beginning Fund Balance	330,399.15
Less Minimum Cash Policy: 3 Months Operating Costs	<u>48,275.00</u>
Ending Available Fund Balance	<u><u>230,714.15</u></u>
<b>137 - LAW ENFORCEMENT WITNESS</b>	
Revenues	37,880.00
Expenditures	<u>35,741.00</u>
Revenue over (under) Expenditures	2,139.00
Beginning Fund Balance	440,897.40
Less Minimum Cash Policy: 3 Months Operating Costs	<u>8,935.25</u>
Ending Available Fund Balance	<u><u>434,101.15</u></u>
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>	
<b>4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND</b>	
Revenues	26,940.00
Expenditures	<u>211,643.04</u>
Revenue over (under) Expenditures	(184,703.04)
Beginning Fund Balance	1,420,722.51
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>1,236,019.47</u></u>
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>	
<b>4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND</b>	
Revenues	23,510.00
Expenditures	<u>445,005.65</u>
Revenue over (under) Expenditures	(421,495.65)
Beginning Fund Balance	1,097,413.17
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>675,917.52</u></u>



Budget

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND</b>

Revenues	2,160.00
Expenditures	<u>12,222.96</u>
Revenue over (under) Expenditures	(10,062.96)
Beginning Fund Balance	114,992.90
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>104,929.94</u></u>

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND</b>

Revenues	126,340.00
Expenditures	<u>208,535.39</u>
Revenue over (under) Expenditures	(82,195.39)
Beginning Fund Balance	328,442.82
Less Minimum Fund Balance Policy: 1 year of gross revenue	126,340.00
Ending Available Fund Balance	<u><u>119,907.43</u></u>

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND</b>

Revenues	31,600.00
Expenditures	<u>412,423.01</u>
Revenue over (under) Expenditures	(380,823.01)
Beginning Fund Balance	1,620,071.02
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>1,239,248.01</u></u>

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND</b>

Revenues	83,860.00
Expenditures	<u>107,928.65</u>
Revenue over (under) Expenditures	(24,068.65)
Beginning Fund Balance	141,999.21
Less Minimum Fund Balance Policy: 1 year of gross revenue	83,860.00
Ending Available Fund Balance	<u><u>34,070.56</u></u>

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND</b>

Revenues	1,600.00
Expenditures	<u>1,874.91</u>
Revenue over (under) Expenditures	(274.91)
Beginning Fund Balance	274.91
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>(0.00)</u></u>

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND</b>

Revenues	5,863.00
Expenditures	<u>7,578.64</u>
Revenue over (under) Expenditures	(1,715.64)
Beginning Fund Balance	49,911.08
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,863.00
Ending Available Fund Balance	<u><u>42,332.44</u></u>

Budget

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND</b>

Revenues	23,010.00
Expenditures	<u>18,115.94</u>
Revenue over (under) Expenditures	4,894.06
Beginning Fund Balance	63,502.54
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>23,010.00</u>
Ending Available Fund Balance	<u><u>45,386.60</u></u>

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND</b>

Revenues	380.00
Expenditures	<u>3,919.99</u>
Revenue over (under) Expenditures	(3,539.99)
Beginning Fund Balance	18,594.23
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>15,054.24</u></u>

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>
<b>4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND</b>

Revenues	2,340.00
Expenditures	<u>38,783.87</u>
Revenue over (under) Expenditures	(36,443.87)
Beginning Fund Balance	108,732.63
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>72,288.76</u></u>

SECTION III: The Debt Service Funds are adopted as follows:

<b>300 - DEBT - SALES TAX DISTRICT NO. 3</b>
--

Revenues	6,864,704.56
Expenditures	<u>6,645,394.10</u>
Revenue over (under) Expenditures	219,310.46
Beginning Fund Balance	3,773,037.93
Less Minimum Fund Balance Restricted	<u>3,992,348.39</u>
Ending Available Fund Balance	<u><u>-</u></u>

<b>302 - DEBT - UTILITY OPERATIONS</b>
--

Revenues	305,890.00
Expenditures	<u>367,466.00</u>
Revenue over (under) Expenditures	(61,576.00)
Beginning Fund Balance	72,807.08
Less Minimum Fund Balance Restricted	<u>11,231.08</u>
Ending Available Fund Balance	<u><u>-</u></u>

<b>303 - DEBT - GOMESA</b>
----------------------------

Revenues	1,950,055.00
Expenditures	<u>1,468,912.50</u>
Revenue over (under) Expenditures	481,142.50
Beginning Fund Balance	2,594,787.29
Less Minimum Fund Balance Restricted	<u>3,075,929.79</u>
Ending Available Fund Balance	<u><u>-</u></u>

Budget

**326 - DEBT - ST. TAMMANY PARISH CORONER**

Revenues	77,000.00	
Expenditures	724,760.00	
Revenue over (under) Expenditures	(647,760.00)	
Beginning Fund Balance	1,380,858.51	
Less Minimum Fund Balance Restricted	733,098.51	
Ending Available Fund Balance	-	

**328 - DEBT - ST. TAMMANY PARISH LIBRARY**

Revenues	410,600.00	
Expenditures	426,080.00	
Revenue over (under) Expenditures	(15,480.00)	
Beginning Fund Balance	453,310.25	
Less Minimum Fund Balance Restricted	437,830.25	
Ending Available Fund Balance	-	

SECTION IV: The Internal Service Funds are adopted as follows:

**600 - TYLER STREET COMPLEX FUND**

Revenues	377,125.00	
Expenditures		
Operating	334,207.18	
Capital	-	
Depreciation		114,767.19
Cash Basis Revenue Over (Under) Expenditures	42,917.82	
Beginning Cash and Investments	1,137,925.47	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,180,843.29	
Ending Available Cash and Investments	-	

**606 - STP JUSTICE CENTER COMPLEX FUND**

Revenues	4,255,321.00	
Expenditures		
Operating	4,243,033.76	
Capital	80,000.00	
Depreciation		1,729,951.61
Cash Basis Revenue Over (Under) Expenditures	(67,712.76)	
Beginning Cash and Investments	977,307.78	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	909,595.02	
Ending Available Cash and Investments	-	

**611 - WELLNESS CENTER BUILDING FUND**

Revenues	80,511.00	
Expenditures		
Operating	47,755.34	
Capital	-	
Depreciation		29,177.48
Cash Basis Revenue Over (Under) Expenditures	32,755.66	
Beginning Cash and Investments	247,439.35	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	280,195.01	
Ending Available Cash and Investments	-	

Budget

**612 - SAFE HAVEN COMPLEX FUND**

Revenues	1,799,887.39	
Allowance for Leasehold Improvements	(85,034.00)	
Expenditures		
Operating	1,852,322.26	
Capital	-	
Depreciation		725,133.94
Cash Basis Revenue Over (Under) Expenditures	(137,468.87)	
Beginning Cash and Investments	137,468.87	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	(0.00)	
Ending Available Cash and Investments	-	

**613 - FAIRGROUNDS BUILDING FUND**

Revenues	55,704.00	
Expenditures		
Operating	64,499.06	
Capital	-	
Depreciation		14,502.40
Cash Basis Revenue Over (Under) Expenditures	(8,795.06)	
Beginning Cash and Investments	59,882.08	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	51,087.02	
Ending Available Cash and Investments	-	

**650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND**

Revenues	1,512,157.00	
Expenditures		
Operating	1,496,752.77	
Capital	1,285,000.00	
Depreciation		436,183.93
Cash Basis Revenue Over (Under) Expenditures	(1,269,595.77)	
Beginning Cash and Investments	4,447,675.98	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,178,080.21	
Ending Available Cash and Investments	-	

**651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND**

Revenues	657,110.92	
Expenditures		
Operating	734,946.34	
Capital	-	
Depreciation		242,424.58
Cash Basis Revenue Over (Under) Expenditures	(77,835.42)	
Beginning Cash and Investments	2,763,531.89	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,685,696.47	
Ending Available Cash and Investments	-	

**664 - EMERGENCY OPERATIONS CENTER FUND**

Revenues	438,644.00	
Expenditures		
Operating	534,922.06	
Capital	-	
Depreciation		229,660.96
Cash Basis Revenue Over (Under) Expenditures	(96,278.06)	
Beginning Cash and Investments	2,651,512.95	
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,555,234.89	
Ending Available Cash and Investments	-	



Budget

SECTION V: The Enterprise Funds are adopted as follows:

**502 - UTILITY OPERATIONS FUND**

Revenues	18,608,236.58	
Expenditures		
Operating	17,009,303.23	
Debt	2,874,596.27	
Capital	1,428,000.00	
Depreciation		3,165,667.02
Cash Basis Revenue Over (Under) Expenditures	(2,703,662.92)	
Beginning Cash and Investments	8,969,036.71	
Less Minimum Cash Policy: 3 Months Operating Costs	4,327,325.81	
Ending Available Cash and Investments	<u>1,938,047.98</u>	

**507 - DEVELOPMENT FUND**

Revenues	4,891,280.00	
Expenditures		
Operating	5,379,616.82	
Capital	294,000.00	
Depreciation		16,986.12
Cash Basis Revenue Over (Under) Expenditures	(782,336.82)	
Beginning Cash and Investments	2,952,417.82	
Less Minimum Cash Policy: 3 Months Operating Costs	1,418,404.21	
Ending Available Cash and Investments	<u>751,676.79</u>	

SECTION VI: If any provisions of this Ordinance shall be held to be invalid, such invalidity shall not affect any other provision herein which can be given effect without the invalid provision and to this end the provisions of this Ordinance are hereby declared to be severable.

SECTION VII: This Budget shall be monitored every month beginning January 2024 with a review of all funds to determine any necessary adjustments to be made.

SECTION VIII: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION IX: This Ordinance shall be effective upon adoption and execution.

MOVED FOR ADOPTION BY:

SECONDED BY:

WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS:

NAYS:

ABSTAINING:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE            DAY  
OF     2023 AND BECOMES ORDINANCE SERIES NO. .

JACOB "JAKE" A. AIREY, COUNCIL CHAIRMAN  
ST. TAMMANY PARISH COUNCIL

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT  
ST. TAMMANY PARISH GOVERNMENT

Published Introduction:

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

**Administrative Comment  
2024 Proposed Operating Budget**

**000 - GENERAL FUND**

The budgets requested by the various agencies for state mandated costs and General Fund expenditures are in excess of available funding sources. The table below shows the amounts requested by the agencies/departments, the funding sources, and the final proposed expenditure budgets from all sources.

AGENCY/DEPARTMENT	2024 BUDGET REQUESTED	PROGRAM REVENUES, CAP, PH, FEES, EDD	TO BE FUNDED BY GENERAL FUND	GENERAL FUND REVENUES/ TRANSFERS IN	2024 BUDGET PROPOSED - ALL SOURCES	UNFUNDED REQUESTS
Justice Center Complex Courtrooms and Offices	\$ 4,511,826		\$ 4,511,826	\$ 4,511,826	\$ 4,511,826	\$ -
Interfund Charges-Agency Support (Technology, HR, Finance)	617,989		617,989	617,989	617,989	-
Parish Administrative Departments/ General Expenditures	14,706,749	14,151,789	554,960	554,960	14,706,749	-
Facilities and Other	846,947	782,445	64,502	64,502	846,947	-
Assessor	7,480		7,480	7,480	7,480	-
Bailiffs	72,000		72,000	72,000	72,000	-
City Court Marshal	5,704		5,704	5,704	5,704	-
Clerk of Court	103,389		103,389	103,389	103,389	-
JPS/Constables	268,350		268,350	268,350	268,350	-
LA Dept of Veterans Affairs	72,672		72,672	72,672	72,672	-
Registrar of Voters	293,333		293,333	285,464	285,464	7,869
City Court of East St. Tammany	792,780		792,780	89,878	89,878	702,902
St. Tammany Parish Jail	14,206,393	2,452,055	11,754,338	7,465,872	9,917,927	4,288,466
22nd Judicial District Court	3,242,590	764,250	2,478,340	2,417,637	3,181,887	60,703
22nd Judicial District Court-Reimbursable	5,731		5,731	5,731	5,731	-
<b>Total 22nd Judicial District Court</b>	<b>3,248,321</b>	<b>764,250</b>	<b>2,484,071</b>	<b>2,423,368</b>	<b>3,187,618</b>	<b>60,703</b>
District Attorney of 22nd JD	7,438,738		7,438,738	4,674,804	4,674,804	2,763,934
District Attorney - Civil Division	2,117,555	2,105,155	12,400	12,400	2,117,555	-
<b>Total District Attorney</b>	<b>9,556,293</b>	<b>2,105,155</b>	<b>7,451,138</b>	<b>4,687,204</b>	<b>6,792,359</b>	<b>2,763,934</b>
<b>Total</b>	<b>\$ 49,310,227</b>	<b>\$ 20,255,694</b>	<b>\$ 29,054,533</b>	<b>\$ 21,230,659</b>	<b>\$ 41,486,352</b>	<b>\$ 7,823,874</b>

FUNDING TYPE	FUND
PROGRAM REVENUES-PEG FEES/RENTS/FUEL SALES	\$ 394,470 000 - GENERAL FUND
COST ALLOCATION PLAN CHARGES	16,036,674 MULTIPLE FUNDS
PUBLIC HEALTH MILLAGE	2,452,055 111 - PUBLIC HEALTH FUND
COURT RECORDING FEES	764,250 107 - JUDICIAL COURTS FUND
ECONOMIC DEVELOPMENT DISTRICT SALES TAXES	608,245 123-2025 - HWY. 21 EDD FUND
	<u>\$ 20,255,694</u>

	FUND
GENERAL FUND RECURRING REVENUES-AD VALOREM/LICENSES/PERMITS/OTHER	\$ 13,086,511 000 - GENERAL FUND
GENERAL FUND AVAILABLE FUND BALANCE	869,148 000 - GENERAL FUND
INTEREST EARNINGS/GENERAL FUNDS RESERVED FOR RENOVATIONS/MAJOR MAINTENANCE	7,275,000 CAPITAL PROJECTS FUNDS- 202,222,250,251,252,264
	<u>\$ 21,230,659</u>

# SUMMARY ALL FUNDS





ST. TAMMANY PARISH GOVERNMENT 2024 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	6,307,000.00	2,787,023.00	-	-	-	9,094,023.00	4,250,000.00	13,344,023.00
PROPERTY TAXES - PASS THROUGH FUNDS	-	25,004,700.00	468,000.00	-	-	25,472,700.00	1,600,000.00	27,072,700.00
SALES TAXES	15,000.00	29,953,145.44	6,744,704.56	-	-	36,712,850.00	40,200,000.00	76,912,850.00
SALES TAXES - PASS THROUGH FUNDS	-	-	-	-	-	-	-	-
OTHER TAXES	2,639,000.00	40,000.00	-	-	-	2,679,000.00	-	2,679,000.00
LICENSES & PERMITS	4,749,300.00	2,695,000.00	-	-	3,812,350.00	11,256,650.00	-	11,256,650.00
INTERGOVERNMENTAL REVENUES								
FEDERAL GOVERNMENT	62,000.00	-	1,450,055.00	-	-	1,512,055.00	-	1,512,055.00
STATE GOVERNMENT	114,000.00	2,263,700.00	-	-	-	2,377,700.00	-	2,377,700.00
CHARGES FOR SERVICES	5,270.00	1,361,450.00	-	-	18,979,840.00	20,346,560.00	-	20,346,560.00
FINES AND FORFEITURES	120,000.00	1,004,750.00	-	-	205,500.00	1,330,250.00	-	1,330,250.00
INVESTMENT EARNINGS	203,060.00	1,586,626.53	645,490.00	193,324.49	386,198.19	3,014,699.21	-	3,014,699.21
RENT & SALE REVENUE	179,200.00	185,136.16	-	806,252.63	37,028.39	1,207,617.18	-	1,207,617.18
CONTRIBUTION REVENUE	-	15,000.00	-	-	75,000.00	90,000.00	-	90,000.00
MISCELLANEOUS	150.00	-	-	-	3,600.00	3,750.00	-	3,750.00
TOTAL REVENUES	14,393,980.00	66,896,531.13	9,308,249.56	999,577.12	23,499,516.58	115,097,854.39	46,050,000.00	161,147,854.39
COLLECTION FEES AND ASSESSMENTS	(912,999.00)	(2,114,264.00)	-	-	-	(3,027,263.00)	-	(3,027,263.00)
NET REVENUES	13,480,981.00	64,782,267.13	9,308,249.56	999,577.12	23,499,516.58	112,070,591.39	46,050,000.00	158,120,591.39
EXPENDITURES								
PERSONNEL SERVICES	14,129,711.30	21,791,297.12	-	-	8,567,394.06	44,488,402.48	-	44,488,402.48
OPERATING	7,172,317.93	16,841,436.15	-	6,673,217.77	10,045,058.75	40,732,030.60	-	40,732,030.60
PASS THROUGH FUNDS	13,145,570.75	27,180,953.47	-	-	-	40,326,524.22	-	40,326,524.22
OTHER EXPENDITURES	-	608,695.42	-	-	30,000.00	638,695.42	-	638,695.42
REIMBURSEMENT-EXPENDITURES	(3,675,157.14)	(640,000.00)	-	-	-	(4,315,157.14)	-	(4,315,157.14)
DEBT	-	-	9,632,612.60	-	2,574,596.27	12,207,208.87	-	12,207,208.87
TOTAL OPERATING EXPENDITURES	30,772,442.84	65,782,382.16	9,632,612.60	6,673,217.77	21,217,049.08	134,077,704.45	-	134,077,704.45
CAPITAL								
ASSETS	406,000.00	3,007,000.00	-	140,000.00	924,000.00	4,477,000.00	5,583,000.00	10,060,000.00
INFRASTRUCTURE	-	-	-	-	798,000.00	798,000.00	56,810,700.00	57,608,700.00
TOTAL CAPITAL EXPENDITURES	406,000.00	3,007,000.00	-	140,000.00	1,722,000.00	5,275,000.00	62,393,700.00	67,668,700.00
TOTAL EXPENDITURES	31,178,442.84	68,789,382.16	9,632,612.60	6,813,217.77	22,939,049.08	139,352,704.45	62,393,700.00	201,746,404.45
OTHER FINANCING SOURCES/(USES)								
DEPRECIATION	-	-	-	(3,521,802.09)	(3,182,653.14)	(6,704,455.23)	-	(6,704,455.23)
FACILITY O&M CHARGES	(5,424,446.00)	(2,379,641.26)	-	-	(352,770.00)	(8,156,857.26)	-	(8,156,857.26)
INTERFUND CHARGES	14,977,760.00	(8,463,216.76)	-	5,541,662.19	(3,393,697.24)	8,662,508.19	(345,177.00)	8,317,331.19
TRANSFERS IN	7,275,000.00	-	300,000.00	-	-	7,575,000.00	1,225,000.00	8,800,000.00
TRANSFERS OUT	-	-	-	(1,225,000.00)	(300,000.00)	(1,525,000.00)	(7,275,000.00)	(8,800,000.00)
NET CHANGE	(869,147.84)	(14,849,973.05)	(24,363.04)	(5,018,780.55)	(6,668,652.88)	(27,430,917.36)	(22,738,877.00)	(50,169,794.36)

OPERATING BUDGET SUMMARY	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	44,384,838.58	42,803,800.00	42,803,800.00	1,096,511.69	44,241,046.64	3.36%	40,198,900.00	-9.14%
GENERAL PROPERTY TAXES - CAPITAL	(6,337,745.93)	(4,550,000.00)	(4,930,000.00)	(1,500,000.00)	(4,930,000.00)	0.00%	(5,850,000.00)	18.66%
PROPERTY TAXES ON OTHER THAN ASSESSED	110,739.04	110,400.00	110,400.00	1,459.12	110,200.00	-0.18%	110,200.00	0.00%
GENERAL SALES AND USE TAXES	76,712,543.49	74,649,850.00	74,670,250.00	24,463,356.10	76,761,069.50	2.80%	76,649,850.00	-0.14%
GENERAL SALES AND USE TAXES - CAPITAL	(33,460,000.00)	(28,101,500.00)	(35,101,500.00)	(14,050,750.00)	(35,101,500.00)	0.00%	(40,200,000.00)	14.53%
SELECTIVE SALES AND USE TAXES	412,530.03	254,000.00	92,330.03	111,264.11	101,330.03	9.75%	263,000.00	159.55%
GROSS RECEIPTS BUSINESS TAXES	2,697,256.98	2,666,000.00	2,666,000.00	663,890.64	2,661,000.00	-0.19%	2,639,000.00	-0.83%
OTHER TAXES	97,716.04	40,000.00	40,000.00	16,001.64	40,000.00	0.00%	40,000.00	0.00%
PENALTIES AND INTEREST ON DELINQUENT TAXES	114,353.91	86,020.00	86,020.00	134,815.67	141,368.84	64.34%	107,623.00	-23.87%
LICENSES AND PERMITS								
BUSINESS LICENSES AND PERMITS	4,856,106.36	4,387,650.00	4,387,650.00	4,486,551.11	5,034,585.00	14.74%	4,876,650.00	-3.14%
NONBUSINESS LICENSES AND PERMITS	6,215,240.57	5,820,000.00	5,820,000.00	2,916,740.79	6,170,100.00	6.02%	6,380,000.00	3.40%
NONBUSINESS LICENSES AND PERMITS-CAPITAL	-	-	(4,152,000.00)	-	(4,152,000.00)	0.00%	-	-100.00%
INTERGOVERNMENTAL REVENUES								
FEDERAL GOVERNMENT GRANTS	4,015,671.46	8,700,055.00	8,700,055.00	8,128,887.90	9,018,910.90	3.66%	1,450,055.00	-83.92%
FEDERAL GOVERNMENT PAYMENTS IN LIEU OF TAXES	61,499.00	60,000.00	60,000.00	68,816.00	68,816.00	14.69%	62,000.00	-9.90%
STATE GOVERNMENT SHARED REVENUES	2,636,527.93	2,379,500.00	2,379,500.00	987,123.27	2,438,732.46	2.49%	2,377,700.00	-2.50%
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	1,518,086.25	1,973,150.00	1,973,150.00	786,062.55	1,850,875.00	-6.20%	1,871,820.00	1.13%
PUBLIC SAFETY	284,114.80	280,000.00	280,000.00	108,734.69	280,000.00	0.00%	280,000.00	0.00%
HIGHWAYS AND STREETS	1,170.00	450.00	450.00	405.00	550.00	22.22%	450.00	-18.18%
SANITATION	4,020.00	4,690.00	4,690.00	4,255.00	5,500.00	17.27%	4,690.00	-14.73%
HEALTH	83,685.48	50,000.00	60,000.00	23,805.34	60,000.00	0.00%	50,000.00	-16.67%
UTILITIES-WATER/SEWER	17,284,551.43	16,659,896.00	17,659,896.00	8,973,939.47	17,623,950.00	-0.20%	18,139,600.00	2.93%
FINES AND FORFEITURES								
FINES	1,201,633.69	1,155,500.00	1,155,500.00	475,303.67	1,345,220.00	16.42%	1,280,250.00	-4.83%
FORFEITURES	96,797.36	50,000.00	50,000.00	14,546.21	50,000.00	0.00%	50,000.00	0.00%
INVESTMENT EARNINGS	(3,400,814.67)	694,450.04	695,050.04	2,234,635.61	3,637,246.30	423.31%	3,014,699.21	-17.12%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	1,312,682.08	1,134,978.78	1,134,978.78	644,517.26	1,061,585.92	-6.47%	1,087,617.18	2.45%
SALES	557,750.46	120,000.00	120,000.00	32,799.01	43,016.16	-64.15%	120,000.00	178.96%
CONTRIBUTION REVENUE								
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	1,211,594.36	10,000.00	25,000.00	24,943.50	25,075.00	0.30%	15,000.00	-40.18%
CONTRIBUTIONS FROM PROPERTY OWNERS	102,579.70	75,000.00	75,000.00	75,600.80	75,600.80	0.80%	75,000.00	-0.79%
MISCELLANEOUS	106,596.28	430.00	430.00	3,690.06	7,550.00	1655.81%	3,750.00	-50.33%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>122,881,724.68</b>	<b>131,514,319.82</b>	<b>120,866,649.85</b>	<b>40,927,906.21</b>	<b>128,669,828.55</b>	<b>6.46%</b>	<b>115,097,854.39</b>	<b>-10.55%</b>
INTERFUND CHARGES	5,685,741.23	6,505,438.00	6,641,442.70	3,247,483.14	6,638,674.70	-0.04%	8,176,883.19	23.17%
CONTRIBUTED CAPITAL	278,772.57	-	-	-	-	0.00%	-	0.00%
TRANSFERS IN	1,014,045.94	360,861.00	360,861.00	363,529.39	363,529.39	0.74%	7,575,000.00	1983.74%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>129,860,284.42</b>	<b>138,380,618.82</b>	<b>127,868,953.55</b>	<b>44,538,918.74</b>	<b>135,672,032.64</b>	<b>6.10%</b>	<b>130,849,737.58</b>	<b>-3.55%</b>
COLLECTION FEES AND ASSESSMENTS	(3,147,762.05)	(2,991,577.00)	(2,985,022.37)	(957,169.23)	(3,133,613.28)	4.98%	(3,027,263.00)	-3.39%
<b>NET REVENUES</b>	<b>126,712,522.37</b>	<b>135,389,041.82</b>	<b>124,883,931.18</b>	<b>43,581,749.51</b>	<b>132,538,419.36</b>	<b>6.13%</b>	<b>127,822,474.58</b>	<b>-3.56%</b>

OPERATING BUDGET SUMMARY	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>EXPENDITURES BY FUNDING SOURCE BEFORE OTHER FINANCING USES</b>								
000 GENERAL FUND	25,128,126.18	28,843,802.00	28,827,022.95	14,085,712.84	28,213,084.82	-2.13%	31,178,442.84	10.51%
SPECIAL REVENUE FUNDS	53,665,615.02	63,575,761.81	65,491,045.29	16,187,198.93	63,972,156.49	-2.32%	68,789,382.16	7.53%
100 PUBLIC WORKS	21,202,789.55	28,892,612.14	30,331,654.72	11,591,304.30	28,627,344.68	-5.62%	31,360,089.16	9.55%
101 DRAINAGE MAINTENANCE	78,589.64	374,427.00	482,439.45	28,416.83	309,394.24	-35.87%	533,066.84	72.29%
102 ENVIRONMENTAL SERVICES	727,792.70	1,558,186.95	1,572,650.63	395,240.76	1,444,434.33	-8.15%	2,307,110.16	59.72%
107 JUDICIAL COURTS	214,222.43	764,250.00	766,080.93	1,830.93	766,080.93	0.00%	764,250.00	-0.24%
111 PUBLIC HEALTH	3,313,533.32	3,436,738.00	3,505,146.68	1,210,813.05	3,480,242.32	-0.71%	3,079,476.92	-11.52%
112 ANIMAL SERVICES	1,917,970.12	2,252,068.20	2,469,500.74	1,084,820.34	2,364,970.02	-4.23%	2,539,681.05	7.39%
122 CRT/ECONOMIC DEVELOPMENT	58,668.63	254,098.09	256,278.73	56,787.94	232,593.58	-9.24%	199,629.90	-14.17%
123 ECONOMIC DEVELOPMENT DISTRICTS	353,205.22	430,858.00	449,078.28	258,683.86	490,470.97	9.22%	608,245.42	24.01%
126 ST TAMMANY PARISH CORONER	6,847,456.69	6,627,677.00	6,641,862.00	260,911.56	6,931,439.00	4.36%	7,640,463.00	10.23%
128 ST TAMMANY PARISH LIBRARY	12,024,665.38	11,748,515.00	11,747,290.00	458,424.41	12,243,490.00	4.22%	12,330,563.00	0.71%
129 COAST/STARC	4,414,312.45	4,339,556.00	4,339,126.00	144,498.06	4,499,926.00	3.71%	4,535,960.00	0.80%
134 CRIMINAL COURT	1,149,173.19	1,208,010.74	1,208,010.74	126,005.75	1,208,010.74	0.00%	1,201,371.30	-0.55%
135 22ND JDC COMMISSIONER	92,074.76	98,992.02	98,992.02	42,318.54	98,863.02	-0.13%	98,895.36	0.03%
136 JURY SERVICE	187,164.08	185,000.00	185,000.00	99,483.68	185,000.00	0.00%	185,000.00	0.00%
137 LAW ENFORCEMENT WITNESS	2,600.00	35,000.00	35,000.00	900.00	35,000.00	0.00%	35,000.00	0.00%
190 LIGHTING DISTRICTS	1,081,396.86	1,369,772.67	1,402,934.37	426,758.92	1,054,896.66	-24.81%	1,370,580.05	29.93%
DEBT SERVICE FUNDS	9,079,473.23	9,656,178.16	9,656,178.16	7,828,438.29	9,649,928.16	-0.06%	9,632,612.60	-0.18%
300 DEBT-SALES TAX DISTRICT 3	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	-0.01%	6,645,394.10	-0.59%
302 DEBT-UTILITY OPERATIONS	368,922.25	361,511.00	361,511.00	353,895.00	360,861.00	-0.18%	367,466.00	1.83%
303 DEBT-GOMESA	858,856.26	1,466,356.26	1,466,356.26	426,928.13	1,466,356.26	0.00%	1,468,912.50	0.17%
326 DEBT-ST TAMMANY PARISH CORONER	716,160.00	718,160.00	718,160.00	692,960.00	715,360.00	-0.39%	724,760.00	1.31%
328 DEBT-ST TAMMANY PARISH LIBRARY	420,040.00	424,600.00	424,600.00	409,520.00	422,800.00	-0.42%	426,080.00	0.78%
INTERNAL SERVICE FUNDS	5,060,226.57	5,451,000.00	7,490,509.85	2,604,315.61	7,001,613.18	-6.53%	6,813,217.77	-2.69%
600 ISF-TYLER STREET COMPLEX	193,297.55	230,298.00	1,248,348.00	93,470.09	1,258,442.32	0.81%	274,049.18	-78.22%
606 ISF-STP JUSTICE CENTER COMPLEX	2,508,361.73	2,656,292.00	3,025,492.00	1,363,111.76	2,729,981.90	-9.77%	3,281,144.76	20.19%
611 ISF-WELLNESS CENTER BUILDING	19,414.19	25,217.00	53,217.00	8,402.91	47,802.91	-10.17%	21,785.34	-54.43%
612 ISF-SAFE HAVEN COMPLEX	928,071.33	1,052,455.00	1,218,825.25	373,870.75	1,052,787.66	-13.62%	1,210,703.26	15.00%
613 ISF-FAIRGROUNDS BUILDING	23,458.19	30,275.00	30,275.00	13,858.02	33,400.07	10.32%	33,638.06	0.71%
650 ISF-KOOP DRIVE ADMIN COMPLEX	750,514.70	830,917.00	1,075,802.00	437,530.88	993,395.71	-7.66%	1,087,162.77	9.44%
651 ISF-ADMIN & JC COMPLEX EAST	424,056.55	433,753.00	563,753.00	199,186.58	566,328.85	0.46%	538,174.34	-4.97%
664 ISF-EMERG OPERATIONS CENTER	213,052.33	191,793.00	274,797.60	114,884.62	319,473.76	16.26%	366,560.06	14.74%
ENTERPRISE FUNDS	14,563,264.59	21,095,549.77	36,022,574.56	9,576,317.65	35,753,881.35	-0.75%	22,939,049.08	-35.84%
502 UTILITY OPERATIONS	12,065,839.43	17,638,003.01	32,343,603.12	8,083,394.46	32,299,255.88	-0.14%	18,890,458.50	-41.51%
507 DEVELOPMENT	2,497,425.16	3,457,546.76	3,678,971.44	1,492,923.19	3,454,625.47	-6.10%	4,048,590.58	17.19%
TOTAL EXPENDITURES BY FUNDING SOURCE BEFORE OTHER FINANCING USES	107,496,705.59	128,622,291.74	147,487,330.81	50,281,983.32	144,590,664.00	-1.96%	139,352,704.45	-3.62%

OPERATING BUDGET SUMMARY	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>EXPENDITURES BY FUNDING SOURCE AFTER OTHER FINANCING USES</b>								
000 GENERAL FUND	18,269,266.59	19,872,205.00	19,905,623.00	9,791,738.84	19,723,124.82	-0.92%	21,625,128.84	9.64%
SPECIAL REVENUE FUNDS	61,585,706.83	73,241,783.28	75,466,736.91	21,099,354.68	73,948,485.79	-2.01%	79,632,240.18	7.69%
100 PUBLIC WORKS	26,491,872.52	35,392,576.93	36,945,973.75	14,910,319.55	35,244,264.20	-4.61%	38,426,156.35	9.03%
101 DRAINAGE MAINTENANCE	478,703.64	693,110.00	809,385.45	191,898.83	636,340.24	-21.38%	997,202.84	56.71%
102 ENVIRONMENTAL SERVICES	974,042.70	1,851,722.95	1,871,452.63	544,652.76	1,743,236.33	-6.85%	2,736,232.16	56.96%
107 JUDICIAL COURTS	214,902.43	764,250.00	766,080.93	1,830.93	766,080.93	0.00%	766,449.00	0.05%
111 PUBLIC HEALTH	4,609,063.49	5,161,464.68	5,394,788.27	2,068,125.55	5,367,921.10	-0.50%	5,086,495.75	-5.24%
112 ANIMAL SERVICES	2,391,666.61	2,781,763.20	3,008,826.74	1,354,472.34	2,904,296.02	-3.47%	3,172,598.05	9.24%
122 CRT/ECONOMIC DEVELOPMENT	107,741.63	371,911.09	376,493.73	116,883.94	352,808.58	-6.29%	253,666.90	-28.10%
123 ECONOMIC DEVELOPMENT DISTRICTS	362,753.22	443,718.00	462,329.28	265,313.86	503,721.97	8.95%	621,135.42	23.31%
126 ST TAMMANY PARISH CORONER	6,872,688.69	6,657,602.00	6,672,602.00	276,277.56	6,962,179.00	4.34%	7,670,599.00	10.18%
128 ST TAMMANY PARISH LIBRARY	12,059,595.38	11,789,163.00	11,789,163.00	479,370.41	12,285,363.00	4.21%	12,367,743.00	0.67%
129 COAST/STARC	4,427,358.45	4,353,634.00	4,353,634.00	151,758.06	4,514,434.00	3.69%	4,550,264.00	0.79%
134 CRIMINAL COURT	1,157,432.37	1,208,010.74	1,208,010.74	126,005.75	1,208,010.74	0.00%	1,201,371.30	-0.55%
135 22ND JDC COMMISSIONER	93,835.76	101,292.02	101,382.02	43,512.54	101,253.02	-0.13%	100,862.36	-0.39%
136 JURY SERVICE	194,509.08	188,367.00	188,485.00	101,229.68	188,485.00	0.00%	193,100.00	2.45%
137 LAW ENFORCEMENT WITNESS	2,981.00	35,753.00	35,779.00	1,284.00	35,779.00	0.00%	35,741.00	-0.11%
190 LIGHTING DISTRICTS	1,146,559.86	1,447,444.67	1,482,350.37	466,418.92	1,134,312.66	-23.48%	1,452,623.05	28.06%
DEBT SERVICE FUNDS	9,079,473.23	9,656,178.16	9,656,178.16	7,828,438.29	9,649,928.16	-0.06%	9,632,612.60	-0.18%
300 DEBT-SALES TAX DISTRICT 3	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	-0.01%	6,645,394.10	-0.59%
302 DEBT-UTILITY OPERATIONS	368,922.25	361,511.00	361,511.00	353,895.00	360,861.00	-0.18%	367,466.00	1.83%
303 DEBT-GOMESA	858,856.26	1,466,356.26	1,466,356.26	426,928.13	1,466,356.26	0.00%	1,468,912.50	0.17%
326 DEBT-ST TAMMANY PARISH CORONER	716,160.00	718,160.00	718,160.00	692,960.00	715,360.00	-0.39%	724,760.00	1.31%
328 DEBT-ST TAMMANY PARISH LIBRARY	420,040.00	424,600.00	424,600.00	409,520.00	422,800.00	-0.42%	426,080.00	0.78%
INTERNAL SERVICE FUNDS	11,475,935.28	10,951,478.56	13,691,328.94	3,821,230.40	13,202,432.27	-3.57%	14,195,240.86	7.52%
600 ISF-TYLER STREET COMPLEX	411,533.83	473,414.18	1,559,862.72	153,246.06	1,569,957.04	0.65%	448,974.37	-71.40%
606 ISF-STP JUSTICE CENTER COMPLEX	4,839,530.64	5,056,331.61	5,441,308.61	1,713,463.76	5,145,798.51	-5.43%	6,052,985.37	17.63%
611 ISF-WELLNESS CENTER BUILDING	64,345.71	81,248.49	109,906.49	22,160.91	104,492.40	-4.93%	76,932.82	-26.37%
612 ISF-SAFE HAVEN COMPLEX	2,001,016.10	2,215,749.70	2,393,278.95	613,372.75	2,227,241.36	-6.94%	2,577,456.20	15.72%
613 ISF-FAIRGROUNDS BUILDING	56,803.61	68,002.40	68,549.40	25,738.02	71,674.47	4.56%	79,001.46	10.22%
650 ISF-KOOP DRIVE ADMIN COMPLEX	2,445,548.76	1,607,292.61	2,134,928.68	731,593.30	2,052,522.39	-3.86%	3,217,936.70	56.78%
651 ISF-ADMIN & JC COMPLEX EAST	974,944.59	911,922.63	1,235,916.31	362,651.64	1,238,492.16	0.21%	977,370.92	-21.08%
664 ISF-EMERG OPERATIONS CENTER	682,212.04	537,516.94	747,577.78	199,003.96	792,253.94	5.98%	764,583.02	-3.49%
ENTERPRISE FUNDS	20,863,981.10	27,664,570.19	42,647,450.53	11,593,298.85	42,376,619.64	-0.64%	30,168,169.46	-28.81%
502 UTILITY OPERATIONS	16,580,490.77	22,704,714.25	37,441,824.36	9,359,189.46	37,397,477.12	-0.12%	24,477,566.52	-34.55%
507 DEVELOPMENT	4,283,490.33	4,959,855.94	5,205,626.17	2,234,109.39	4,979,142.52	-4.35%	5,690,602.94	14.29%
TOTAL EXPENDITURES BY FUNDING SOURCE AFTER OTHER FINANCING USES	121,274,363.03	141,386,215.19	161,367,317.54	54,134,061.06	158,900,590.68	-1.53%	155,253,391.94	-2.30%



OPERATING BUDGET SUMMARY	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	25,682,511.15	30,486,916.95	30,958,761.11	13,384,136.16	30,997,128.43	0.12%	33,597,870.83	8.39%
BENEFITS	9,121,094.85	11,055,223.25	11,179,301.27	4,688,482.24	11,177,070.52	-0.02%	10,890,531.65	-2.56%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	998,511.40	1,164,514.00	1,485,258.76	429,860.08	1,132,505.32	-23.75%	970,274.00	-14.32%
OTHER PROFESSIONAL SERVICES	361,259.58	1,224,527.74	1,255,787.86	82,856.02	1,056,308.43	-15.88%	1,860,170.00	76.10%
TECHNICAL SERVICES	581,749.14	1,274,150.00	1,296,324.14	161,082.50	1,089,269.14	-15.97%	1,349,750.00	23.91%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	5,290,217.52	5,377,389.67	5,775,138.89	2,018,630.91	5,413,969.00	-6.25%	5,995,022.50	10.73%
CLEANING SERVICES	873,730.38	990,397.00	991,233.89	390,933.36	942,485.00	-4.92%	969,297.00	2.84%
REPAIRS AND MAINTENANCE SERVICES	5,125,564.81	7,785,334.60	8,440,423.59	2,180,127.76	7,577,321.93	-10.23%	9,290,054.67	22.60%
RENTALS	128,389.81	392,419.54	396,270.58	99,261.76	344,343.65	-13.10%	396,044.50	15.01%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	1,629,121.44	1,890,750.91	1,956,230.66	1,869,252.59	1,897,565.31	-3.00%	2,334,755.65	23.04%
COMMUNICATIONS	523,376.55	800,268.33	797,772.69	306,888.72	724,277.78	-9.21%	937,146.70	29.39%
ADVERTISING	121,998.55	166,120.00	162,651.30	54,968.93	134,395.61	-17.37%	175,470.00	30.56%
PRINTING AND BINDING	76,279.48	126,476.35	128,617.12	40,417.94	116,941.57	-9.08%	138,218.75	18.19%
SECURITY SERVICES	1,095,162.29	1,111,950.00	1,145,844.90	636,252.78	1,114,270.62	-2.76%	1,148,154.66	3.04%
TRAVEL, TRAINING, AND RELATED COSTS	256,187.87	584,434.22	587,485.02	195,343.53	532,113.58	-9.43%	692,335.49	30.11%
OTHER PURCHASED SERVICES	470,377.39	433,924.58	500,549.21	129,504.84	479,475.20	-4.21%	712,601.40	48.62%
PASS THROUGH FUNDS TO OTHERS	38,641,619.96	37,772,914.70	37,449,290.70	8,078,159.93	38,395,867.70	2.53%	40,326,524.22	5.03%
JUDICIAL EXPENDITURES	503,650.75	1,180,800.00	1,174,050.00	237,315.34	1,156,419.54	-1.50%	1,174,050.00	1.52%
SUPPLIES								
GENERAL SUPPLIES	2,180,855.78	3,550,012.23	3,450,923.15	1,198,617.86	2,935,712.16	-14.93%	3,739,873.36	27.39%
MAINTENANCE	2,310,673.67	3,623,500.00	3,862,465.26	1,514,914.14	3,578,528.20	-7.35%	3,554,800.00	-0.66%
GASOLINE	1,682,715.39	1,933,240.04	1,919,652.20	680,707.71	1,609,656.54	-16.15%	1,913,312.54	18.86%
BOOKS AND PERIODICALS	210,344.61	436,024.43	450,611.90	117,075.46	439,768.60	-2.41%	422,529.20	-3.92%
COMPUTER RELATED	1,232,353.72	2,743,423.72	2,866,202.63	1,374,753.82	2,502,688.83	-12.68%	2,958,170.18	18.20%
PROPERTY								
INFRASTRUCTURE	19,736.00	-	12,402,873.43	1,837,046.93	12,402,873.43	0.00%	798,000.00	-93.57%
CAPITAL ASSETS	2,121,509.89	3,774,000.00	8,113,271.07	2,289,738.21	8,111,459.62	-0.02%	4,477,000.00	-44.81%
OTHER EXPENDITURES								
REIMBURSEMENT-EXPENDITURES	(3,583,568.54)	(3,966,156.68)	(3,987,616.96)	(1,919,716.30)	(4,029,711.84)	1.06%	(4,315,157.14)	7.08%
MISCELLANEOUS	(771,845.44)	466,308.00	484,528.28	258,108.24	520,781.97	7.48%	638,695.42	22.64%
DEBT RELATED	10,613,127.59	12,243,428.16	12,243,428.16	7,947,261.86	12,237,178.16	-0.05%	12,207,208.87	-0.24%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>107,496,705.59</b>	<b>128,622,291.74</b>	<b>147,487,330.81</b>	<b>50,281,983.32</b>	<b>144,590,664.00</b>	<b>-1.96%</b>	<b>139,352,704.45</b>	<b>-3.62%</b>
OTHER FINANCING USES, NON-CASH AND INTERFUND								
DEPRECIATION	6,110,750.94	6,492,540.45	6,492,540.45	-	6,492,540.45	0.00%	6,704,455.23	3.26%
INTERFUND CHARGES	(481,177.99)	(580,658.00)	(597,292.00)	(299,483.73)	(164,468.00)	-72.46%	(485,625.00)	195.27%
FACILITY O&M CHARGES	5,660,081.37	6,491,180.00	6,627,184.70	3,226,269.68	6,627,184.70	0.00%	8,156,857.26	23.08%
TRANSFERS OUT	2,488,003.12	360,861.00	1,357,553.58	925,291.79	1,354,669.53	-0.21%	1,525,000.00	12.57%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>121,274,363.03</b>	<b>141,386,215.19</b>	<b>161,367,317.54</b>	<b>54,134,061.06</b>	<b>158,900,590.68</b>	<b>-1.53%</b>	<b>155,253,391.94</b>	<b>-2.30%</b>
<b>NET CHANGE</b>	<b>5,438,159.34</b>	<b>(5,997,173.37)</b>	<b>(36,483,386.36)</b>	<b>(10,552,311.55)</b>	<b>(26,362,171.32)</b>	<b>-27.74%</b>	<b>(27,430,917.36)</b>	<b>4.05%</b>

# GENERAL FUND (000)



<b>000 GENERAL FUND</b> - accounts for all financial transactions except those required to be accounted for in another fund and includes general revenues such as ad valorem tax, severance tax, occupational/liquor/insurance/other licenses and permits, as well as cable franchise fees, contributions, fines, and miscellaneous revenues.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	6,108,804.80	6,037,100.00	6,037,100.00	145,756.52	6,170,000.00	2.20%	6,292,000.00	1.98%
GENERAL SALES AND USE TAXES	29,228.10	-	-	88,732.46	90,500.00	0.00%	-	-100.00%
SELECTIVE SALES AND USE TAXES	17,326.90	16,000.00	16,000.00	3,591.15	15,000.00	-6.25%	15,000.00	0.00%
GROSS RECEIPTS BUSINESS TAXES	2,697,256.98	2,666,000.00	2,666,000.00	663,890.64	2,661,000.00	-0.19%	2,639,000.00	-0.83%
PENALTIES AND INTEREST ON DELINQUENT TAXES	15,467.58	11,000.00	11,000.00	18,589.00	24,000.00	118.18%	15,000.00	-37.50%
LICENSES AND PERMITS								
BUSINESS LICENSES AND PERMITS	4,721,116.29	4,260,300.00	4,260,300.00	4,299,846.11	4,844,300.00	13.71%	4,749,300.00	-1.96%
INTERGOVERNMENTAL REVENUES								
FEDERAL GOVERNMENT GRANTS	2,750,000.00	7,250,000.00	7,250,000.00	6,359,977.00	7,250,000.00	0.00%	-	-100.00%
FEDERAL GOVERNMENT PAYMENTS IN LIEU OF TAX	61,499.00	60,000.00	60,000.00	68,816.00	68,816.00	14.69%	62,000.00	-9.90%
STATE GOVERNMENT SHARED REVENUES	120,306.24	114,000.00	114,000.00	41,058.78	114,000.00	0.00%	114,000.00	0.00%
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	237,227.40	6,600.00	6,600.00	3,066.00	5,650.00	-14.39%	5,270.00	-6.73%
FINES AND FORFEITURES								
FINES	-	-	-	57,135.99	120,000.00	0.00%	120,000.00	0.00%
INVESTMENT EARNINGS	(347,294.96)	66,054.00	66,054.00	138,544.38	250,000.00	278.48%	203,060.00	-18.78%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	82,528.00	57,200.00	57,200.00	22,675.98	31,675.98	-44.62%	59,200.00	86.89%
SALES	170,173.54	120,000.00	120,000.00	30,657.01	40,874.16	-65.94%	120,000.00	193.58%
MISCELLANEOUS	17,965.54	150.00	150.00	137.28	3,950.00	2533.33%	150.00	-96.20%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>16,681,605.41</b>	<b>20,664,404.00</b>	<b>20,664,404.00</b>	<b>11,942,474.30</b>	<b>21,689,766.14</b>	<b>4.96%</b>	<b>14,393,980.00</b>	<b>-33.64%</b>
TRANSFERS IN	608,259.18	-	-	-	-	0.00%	7,275,000.00	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>17,289,864.59</b>	<b>20,664,404.00</b>	<b>20,664,404.00</b>	<b>11,942,474.30</b>	<b>21,689,766.14</b>	<b>4.96%</b>	<b>21,668,980.00</b>	<b>-0.10%</b>
COLLECTION FEES AND ASSESSMENTS	(911,273.78)	(792,199.00)	(792,199.00)	(648,311.52)	(916,059.00)	15.63%	(912,999.00)	-0.33%
<b>NET REVENUES</b>	<b>16,378,590.81</b>	<b>19,872,205.00</b>	<b>19,872,205.00</b>	<b>11,294,162.78</b>	<b>20,773,707.14</b>	<b>4.54%</b>	<b>20,755,981.00</b>	<b>-0.09%</b>
<b>EXPENDITURES BY AGENCY</b>								
PARISH OPERATIONS	905,008.05	1,036,217.72	1,069,742.72	(160,673.69)	900,817.22	-15.79%	1,026,331.80	13.93%
STATE MANDATED AGENCIES	17,364,258.54	18,835,987.28	18,835,880.28	9,952,412.53	18,822,307.60	-0.07%	20,598,797.04	9.44%

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	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>EXPENDITURES BY FUNCTION</b>								
GENERAL GOVERNMENT								
LEGISLATIVE	1,407,617.78	1,686,703.50	1,764,729.50	669,769.76	1,718,181.03	-2.64%	1,766,552.34	2.82%
JUDICIAL	10,020,691.64	11,007,368.60	11,007,000.65	6,338,957.55	10,985,216.87	-0.20%	11,762,188.70	7.07%
EXECUTIVE	1,363,027.98	1,585,575.20	1,602,450.85	767,538.28	1,597,022.87	-0.34%	1,590,645.60	-0.40%
ELECTIONS	383,081.89	452,496.68	453,799.70	199,369.13	453,227.00	-0.13%	478,073.85	5.48%
FINANCIAL ADMINISTRATION	4,700,375.04	5,462,429.48	5,596,155.01	2,537,590.02	5,550,727.26	-0.81%	6,115,132.74	10.17%
OTHER-UNCLASSIFIED	5,307,323.09	7,189,222.54	7,290,517.29	3,519,782.22	6,921,196.01	-5.07%	8,178,479.12	18.17%
PUBLIC SAFETY	6,031,006.62	6,654,425.00	6,318,959.00	2,713,253.85	6,327,742.80	0.14%	7,476,369.49	18.15%
HEALTH AND WELFARE	116,803.41	127,772.00	127,850.00	63,924.00	127,850.00	0.00%	138,161.00	8.06%
CULTURE-RECREATION	276,717.79	376,341.00	388,968.23	222,852.08	393,906.39	1.27%	568,803.93	44.40%
TRANSPORTATION	156,006.28	208,717.00	210,426.00	53,808.61	113,240.56	-46.19%	195,641.49	72.77%
REIMBURSEMENT-COSTS IN EXCESS OF REVENUE	(318,624.93)	(430,858.00)	(449,078.28)	(258,784.66)	(490,470.97)	9.22%	(608,245.42)	24.01%
COST ALLOCATION PLAN RECOVERY	(11,496,346.00)	(14,447,988.00)	(14,745,193.00)	(7,372,476.00)	(14,310,869.00)	-2.95%	(16,036,674.00)	12.06%
INTERFUND TRANSFERS OUT	321,586.00	-	339,038.05	336,154.00	336,154.00	-0.85%	-	-100.00%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
PARISH PRESIDENT	721,459.48	799,713.31	804,729.31	373,805.97	799,467.21	-0.65%	811,781.22	1.54%
PARISH COUNCIL	1,407,617.78	1,686,703.50	1,764,729.50	669,769.76	1,718,181.03	-2.64%	1,766,552.34	2.82%
CHIEF ADMINISTRATIVE OFFICE								
CHIEF ADMINISTRATIVE OFFICE	641,568.50	785,861.89	797,721.54	393,732.31	797,555.66	-0.02%	778,864.38	-2.34%
RISK MANAGEMENT	102,285.21	102,348.55	104,072.90	47,555.00	104,072.90	0.00%	105,466.89	1.34%
FACILITIES MANAGEMENT	1,379,954.84	1,807,447.24	1,868,898.24	739,730.30	1,861,448.43	-0.40%	1,952,090.52	4.87%
FINANCE								
FINANCIAL ADMINISTRATION	1,253,974.15	1,300,593.16	1,358,900.41	544,031.87	1,358,527.67	-0.03%	1,419,318.51	4.47%
DATA MANAGEMENT	373,163.21	423,058.03	429,981.78	199,321.83	429,881.78	-0.02%	438,977.74	2.12%
GRANTS MANAGEMENT								
GRANTS MANAGEMENT	499,901.80	582,712.91	610,984.91	239,096.69	610,170.91	-0.13%	634,368.59	3.97%
GRANT REIMBURSEMENTS	(343,139.09)	(280,000.00)	(280,000.00)	(107,178.22)	(280,000.00)	0.00%	(280,000.00)	0.00%
HUMAN RESOURCES	596,518.25	678,788.84	717,301.84	294,937.02	673,340.83	-6.13%	748,421.14	11.15%
PROCUREMENT	554,596.23	586,051.34	594,768.34	267,575.82	594,488.34	-0.05%	625,998.61	5.30%
PUBLIC INFORMATION OFFICE	543,996.32	610,080.79	618,191.79	271,820.83	585,262.13	-5.33%	633,851.34	8.30%
TECHNOLOGY								
INFORMATION TECHNOLOGY	2,788,990.33	4,063,090.49	4,081,549.49	2,180,370.37	3,768,787.59	-7.66%	4,863,757.68	29.05%
ARCHIVE MANAGEMENT	166,046.14	190,494.99	193,004.99	80,676.40	174,228.84	-9.73%	201,193.89	15.48%
<b>INTERFUND CHARGES</b>	(9,981,680.00)	(12,591,197.00)	(12,888,402.00)	(6,444,078.00)	(12,449,639.00)	-3.40%	(13,939,419.00)	11.97%
<b>NET ADMINISTRATIVE DEPT EXPENDITURES</b>	<b>705,253.15</b>	<b>745,748.04</b>	<b>776,433.04</b>	<b>(248,832.05)</b>	<b>745,774.32</b>	<b>-3.95%</b>	<b>761,223.85</b>	<b>2.07%</b>



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	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>OPERATING DEPARTMENTS</b>								
FACILITIES AND OTHER								
BUSH COMMUNITY CENTER	30,750.24	41,208.00	42,929.00	21,044.99	42,780.89	-0.35%	48,167.66	12.59%
FAIRGROUNDS ARENA	276,717.79	376,341.00	391,852.28	222,852.08	393,906.39	0.52%	568,803.93	44.40%
LEEVE BOARD BUILDING	20,238.51	48,273.00	50,198.00	23,937.50	53,042.35	5.67%	34,334.29	-35.27%
ST. TAMMANY REGIONAL AIRPORT	156,006.28	208,717.00	210,426.00	53,808.61	113,240.56	-46.19%	195,641.49	72.77%
REIMBURSEMENT-COSTS IN EXCESS OF REVENUE	(318,624.93)	(430,858.00)	(449,078.28)	(258,784.66)	(490,470.97)	9.22%	(608,245.42)	24.01%
GENERAL EXPENDITURES	4,736.17	5,570.00	5,764.00	2,880.00	5,764.00	0.00%	6,106.00	5.93%
<b>STATE MANDATED AGENCIES</b>								
ST TAMMANY PARISH SHERIFF	311,291.07	373,480.00	371,849.28	185,922.00	371,849.28	0.00%	474,277.00	27.55%
ST TAMMANY PARISH JAIL	6,031,006.62	6,654,425.00	6,318,959.00	2,713,253.85	6,327,742.80	0.14%	7,476,369.49	18.15%
22ND JUDICIAL DISTRICT COURT								
22ND JUDICIAL DISTRICT COURT	3,797,836.06	4,124,340.30	4,123,194.68	2,284,008.05	4,104,726.26	-0.45%	4,344,770.54	5.85%
22ND JUDICIAL DISTRICT COURT-REIMBURSABLE	41,045.69	59,069.00	61,380.00	32,607.35	60,431.35	-1.55%	58,029.97	-3.97%
ASSESSOR'S OFFICE	179,797.91	220,445.00	220,267.65	114,832.00	220,267.65	0.00%	269,727.00	22.45%
CLERK OF COURT	980,783.83	1,237,313.97	1,234,142.41	597,754.91	1,232,205.52	-0.16%	1,507,970.47	22.38%
DISTRICT ATTORNEY OF 22ND JD								
DISTRICT ATTORNEY OF 22ND JD	4,787,130.91	5,133,505.00	5,134,010.79	3,190,055.26	5,134,010.79	0.00%	5,366,496.00	4.53%
DISTRICT ATTORNEY - CIVIL DIVISION	1,544,596.84	1,898,009.68	1,898,009.68	950,817.84	1,898,009.68	0.00%	2,117,555.00	11.57%
INTERFUND CHARGES	(1,514,666.00)	(1,856,791.00)	(1,856,791.00)	(928,398.00)	(1,861,230.00)	0.24%	(2,097,255.00)	12.68%
ELECTIONS	51,444.00	35,012.00	35,855.00	17,928.00	35,855.00	0.00%	-	-100.00%
PUBLIC DEFENDER	53,240.78	69,048.00	69,016.44	34,506.00	69,016.44	0.00%	97,311.00	41.00%
REGISTRAR OF VOTERS	331,637.89	417,484.68	417,944.70	181,441.13	417,372.00	-0.14%	478,073.85	14.54%
LA DEPT OF VETERANS AFFAIRS	116,803.41	127,772.00	127,850.00	63,924.00	127,850.00	0.00%	138,161.00	8.06%
WARD COURTS								
JUSTICES OF THE PEACE/CONSTABLES	269,637.92	288,834.75	289,896.75	144,714.85	289,510.41	-0.13%	285,162.11	-1.50%
CITY COURT OF EAST ST. TAMMANY/MARSHAL	91,016.45	95,257.58	95,359.58	55,311.13	95,316.10	-0.05%	102,448.61	7.48%
FUNDED BY ENVIRONMENTAL SERVICES	-	-	-	-	-	0.00%	-	0.00%
INTERFUND TRANSFERS OUT	321,586.00	-	336,154.00	336,154.00	336,154.00	0.00%	-	-100.00%
<b>TOTAL EXPENDITURES BY DEPARTMENT</b>	<b>18,269,266.59</b>	<b>19,872,205.00</b>	<b>19,905,623.00</b>	<b>9,791,738.84</b>	<b>19,723,124.82</b>	<b>-0.92%</b>	<b>21,625,128.84</b>	<b>9.64%</b>
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	9,466,991.35	10,096,764.36	10,239,894.82	4,855,956.84	10,255,317.34	0.15%	11,077,901.83	8.02%
BENEFITS	2,917,028.03	3,190,278.07	3,221,831.19	1,466,538.47	3,222,217.32	0.01%	3,051,809.47	-5.29%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	653,970.00	843,414.00	802,039.82	304,513.75	700,576.40	-12.65%	527,574.00	-24.69%
OTHER PROFESSIONAL SERVICES	179,153.10	265,285.00	381,741.92	38,922.47	370,531.92	-2.94%	444,155.00	19.87%
TECHNICAL SERVICES	1,492.28	95,000.00	115,000.00	16,307.50	115,000.00	0.00%	115,000.00	0.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	50,844.82	66,040.00	67,040.00	15,452.77	57,156.00	-14.74%	63,120.00	10.43%
CLEANING SERVICES	7,655.00	31,990.00	30,416.89	10,895.00	30,290.00	-0.42%	31,685.00	4.61%
REPAIRS AND MAINTENANCE SERVICES	283,902.55	390,541.49	399,160.54	115,546.02	389,768.42	-2.35%	375,024.57	-3.78%
RENTALS	41,000.97	183,018.40	180,818.40	67,956.59	178,575.32	-1.24%	180,532.40	1.10%

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	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	410,064.89	523,842.91	522,348.99	487,238.61	500,475.51	-4.19%	584,749.13	16.84%
COMMUNICATIONS	415,355.61	616,107.43	617,809.18	249,328.06	592,628.78	-4.08%	791,490.30	33.56%
ADVERTISING	97,725.76	108,870.00	114,931.00	45,046.84	108,120.00	-5.93%	118,520.00	9.62%
PRINTING AND BINDING	20,444.85	45,510.10	45,510.10	14,737.53	44,587.19	-2.03%	48,275.60	8.27%
SECURITY SERVICES	11,590.00	13,680.00	13,680.00	4,598.00	13,680.00	0.00%	13,680.00	0.00%
TRAVEL, TRAINING, AND RELATED COSTS	95,968.09	268,702.72	269,313.85	106,177.65	260,103.00	-3.42%	305,652.49	17.51%
OTHER PURCHASED SERVICES	28,515.65	93,381.58	108,546.21	13,484.84	92,531.00	-14.75%	81,393.20	-12.04%
JUDICIAL EXPENDITURES	105,968.05	180,800.00	180,800.00	60,534.85	163,169.54	-9.75%	180,800.00	10.80%
PASS THROUGH FUNDS TO OTHERS	11,724,186.94	11,835,253.74	11,499,099.74	6,106,533.08	11,499,099.74	0.00%	13,145,570.75	14.32%
SUPPLIES								
GENERAL SUPPLIES	156,436.93	352,659.23	341,886.86	94,500.37	333,216.75	-2.54%	385,969.36	15.83%
MAINTENANCE	36,163.58	44,500.00	39,670.70	24,504.39	50,298.85	26.79%	49,500.00	-1.59%
GASOLINE	93,729.85	151,300.00	143,526.00	13,151.13	46,821.50	-67.38%	130,390.00	178.48%
BOOKS AND PERIODICALS	47,162.66	274,724.43	272,371.90	107,171.90	266,078.60	-2.31%	279,064.20	4.88%
COMPUTER RELATED	1,094,372.94	2,306,295.22	2,340,643.54	1,311,892.46	2,087,079.48	-10.83%	2,465,742.68	18.14%
PROPERTY								
CAPITAL ASSETS	36,951.99	192,000.00	226,558.26	88,963.51	224,746.81	-0.80%	406,000.00	80.65%
OTHER EXPENDITURES								
REIMBURSEMENT-EXPENDITURES	(2,852,451.21)	(3,326,156.68)	(3,347,616.96)	(1,534,264.79)	(3,389,009.65)	1.24%	(3,675,157.14)	8.44%
MISCELLANEOUS	3,901.50	-	-	25.00	25.00	0.00%	-	-100.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>25,128,126.18</b>	<b>28,843,802.00</b>	<b>28,827,022.95</b>	<b>14,085,712.84</b>	<b>28,213,084.82</b>	<b>-2.13%</b>	<b>31,178,442.84</b>	<b>10.51%</b>
INTERFUND CHARGES	(10,803,916.00)	(13,226,840.00)	(13,501,354.00)	(6,750,594.00)	(13,067,030.00)	-3.22%	(14,977,760.00)	14.62%
FACILITY O&M CHARGES	3,623,470.41	4,255,243.00	4,240,916.00	2,120,466.00	4,240,916.00	0.00%	5,424,446.00	27.91%
TRANSFERS OUT	321,586.00	-	339,038.05	336,154.00	336,154.00	-0.85%	-	-100.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>18,269,266.59</b>	<b>19,872,205.00</b>	<b>19,905,623.00</b>	<b>9,791,738.84</b>	<b>19,723,124.82</b>	<b>-0.92%</b>	<b>21,625,128.84</b>	<b>9.64%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,890,675.78)</b>	<b>-</b>	<b>(33,418.00)</b>	<b>1,502,423.94</b>	<b>1,050,582.32</b>	<b>-3243.76%</b>	<b>(869,147.84)</b>	<b>-182.73%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>14,247,785.77</b>	<b>12,170,414.87</b>	<b>12,357,109.99</b>	<b>12,357,109.99</b>	<b>12,357,109.99</b>	<b>0.00%</b>	<b>13,407,692.31</b>	<b>8.50%</b>
<b>FUND BALANCE, ENDING</b>	<b>12,357,109.99</b>	<b>12,170,414.87</b>	<b>12,323,691.99</b>	<b>13,859,533.93</b>	<b>13,407,692.31</b>	<b>8.80%</b>	<b>12,538,544.47</b>	<b>-6.48%</b>
<b>MINIMUM FUND BALANCE POLICY</b>								
1 YEAR OF GROSS AD VALOREM							6,292,000.00	
4.5 MONTHS OF OTHER TAXES, PENALTIES							1,000,875.00	
3 MONTHS OF ALL OTHER REVENUE SOURCES							1,358,245.00	
CASH FLOW FOR ASSESSOR RS 33:4713, JDC AND GRANTS REIMBURSABLE PAYROLI							872,520.00	
CASH FLOW FOR GRANTS							2,000,000.00	
CASH FLOW FOR CONTINGENCIES							1,000,000.00	
<b>TOTAL MINIMUM FUND BALANCE POLICY</b>							<b>12,523,640.00</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>14,904.47</b>	



# SPECIAL REVENUE FUNDS (100-190)





<b>100 PUBLIC WORKS FUND</b> - accounts for a portion of the Sales Tax District No. 3 sales tax levied for 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.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL SALES AND USE TAXES	75,935,112.75	73,999,850.00	73,999,850.00	24,170,287.20	75,999,850.00	2.70%	75,999,850.00	0.00%
GENERAL SALES AND USE TAXES - CAPITAL	(33,460,000.00)	(28,101,500.00)	(35,101,500.00)	(14,050,750.00)	(35,101,500.00)	0.00%	(40,200,000.00)	14.53%
GENERAL SALES AND USE TAXES - DEBT	(6,782,248.97)	(6,756,514.33)	(6,756,514.33)	(3,383,348.59)	(6,756,514.33)	0.00%	(6,744,704.56)	-0.17%
SELECTIVE SALES AND USE TAXES	23,485.20	15,000.00	15,000.00	13,501.45	25,000.00	66.67%	25,000.00	0.00%
OTHER TAXES	97,716.04	40,000.00	40,000.00	16,001.64	40,000.00	0.00%	40,000.00	0.00%
LICENSES AND PERMITS								
NONBUSINESS LICENSES AND PERMITS	40,500.00	40,000.00	40,000.00	17,250.00	30,000.00	-25.00%	30,000.00	0.00%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	1,762,424.18	1,557,500.00	1,557,500.00	690,423.58	1,607,200.00	3.19%	1,607,200.00	0.00%
CHARGES FOR SERVICES								
HIGHWAYS AND STREETS	1,170.00	450.00	450.00	405.00	550.00	22.22%	450.00	-18.18%
FINES AND FORFEITURES								
FINES	-	-	-	4,000.00	4,000.00	0.00%	-	-100.00%
INVESTMENT EARNINGS	(2,050,390.36)	231,164.06	231,164.06	562,594.87	921,777.04	298.75%	835,746.53	-9.33%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	243,977.64	154,460.65	154,460.65	152,049.52	152,661.35	-1.16%	147,136.24	-3.62%
SALES	387,576.92	-	-	2,142.00	2,142.00	0.00%	-	-100.00%
MISCELLANEOUS	17,540.46	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>36,216,863.86</b>	<b>41,180,410.38</b>	<b>34,180,410.38</b>	<b>8,194,556.67</b>	<b>36,925,166.06</b>	<b>8.03%</b>	<b>31,740,678.21</b>	<b>-14.04%</b>
TRANSFERS IN	31,944.58	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>36,248,808.44</b>	<b>41,180,410.38</b>	<b>34,180,410.38</b>	<b>8,194,556.67</b>	<b>36,925,166.06</b>	<b>8.03%</b>	<b>31,740,678.21</b>	<b>-14.04%</b>
COLLECTION FEES AND ASSESSMENTS	(870,052.25)	(851,000.00)	(851,000.00)	(277,206.47)	(874,000.00)	2.70%	(874,000.00)	0.00%
<b>NET REVENUES</b>	<b>35,378,756.19</b>	<b>40,329,410.38</b>	<b>33,329,410.38</b>	<b>7,917,350.20</b>	<b>36,051,166.06</b>	<b>8.17%</b>	<b>30,866,678.21</b>	<b>-14.38%</b>
<b>EXPENDITURES BY AGENCY</b>								
PARISH OPERATIONS	26,491,872.52	35,392,576.93	36,945,973.75	14,910,319.55	35,244,264.20	-4.61%	38,426,156.35	9.03%
<b>EXPENDITURES BY FUNCTION</b>								
PUBLIC SAFETY	596,457.21	745,701.00	783,028.69	398,972.45	767,980.58	-1.92%	878,740.80	14.42%
HIGHWAYS AND STREETS	25,072,178.84	33,551,747.99	35,057,963.67	14,096,237.63	33,503,903.15	-4.43%	36,154,478.04	7.91%
CULTURE-RECREATION	149,986.73	164,493.33	164,493.33	77,544.31	175,742.88	6.84%	179,100.73	1.91%
CONSERVATION	673,249.74	930,634.61	940,488.06	337,565.16	796,637.59	-15.30%	1,213,836.78	52.37%

<b>100 PUBLIC WORKS FUND</b> - accounts for a portion of the Sales Tax District No. 3 sales tax levied for 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.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>OPERATING DEPARTMENTS</b>								
PUBLIC WORKS								
PUBLIC WORKS ADMINISTRATION	2,241,007.05	2,646,969.23	2,646,969.23	1,134,438.24	2,720,841.56	2.79%	2,741,399.34	0.76%
MAINTENANCE BARNs	10,771,829.19	15,726,228.15	16,152,977.38	5,836,726.73	15,068,228.70	-6.72%	16,754,123.29	11.19%
FLEET MANAGEMENT	3,810,150.95	4,424,656.45	5,142,107.37	2,255,622.73	4,883,603.29	-5.03%	4,545,108.84	-6.93%
TAMMANY TRACE MAINTENANCE	1,111,734.30	1,442,631.74	1,481,377.06	490,974.87	1,395,249.56	-5.81%	1,684,671.57	20.74%
TECHNOLOGY								
GEOGRAPHICAL INFORMATION SYSTEMS	263,149.85	323,551.98	328,306.26	146,641.09	320,278.49	-2.45%	447,495.15	39.72%
CULTURE RECREATION & TOURISM	149,986.73	164,493.33	164,493.33	77,544.31	175,742.88	6.84%	179,100.73	1.91%
PLANNING AND DEVELOPMENT								
COASTAL/ENVIRONMENTAL	673,249.74	930,634.61	940,488.06	337,565.16	796,637.59	-15.30%	1,213,836.78	52.37%
ENGINEERING								
CAPITAL ENGINEERING	1,537,534.57	2,200,772.65	2,383,286.57	870,590.17	2,185,521.51	-8.30%	2,709,296.74	23.97%
DEVELOPMENT ENGINEERING	723,037.93	942,187.79	957,536.80	378,541.80	964,777.04	0.76%	993,053.11	2.93%
HOMELAND SECURITY & EMERG OPS	596,457.21	745,701.00	783,028.69	398,972.45	767,980.58	-1.92%	878,740.80	14.42%
GENERAL EXPENDITURES	4,613,735.00	5,844,750.00	5,965,403.00	2,982,702.00	5,965,403.00	0.00%	6,279,330.00	5.26%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	9,489,576.43	11,862,272.44	12,102,353.25	5,082,964.08	12,110,247.60	0.07%	12,839,171.27	6.02%
BENEFITS	3,770,222.14	4,675,537.03	4,743,467.88	1,967,138.98	4,740,851.00	-0.06%	4,559,182.55	-3.83%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	72,646.48	54,400.00	284,520.52	19,349.70	80,437.00	-71.73%	57,700.00	-28.27%
OTHER PROFESSIONAL SERVICES	17,310.00	624,290.00	404,740.00	1,275.00	343,655.25	-15.09%	780,715.00	127.18%
TECHNICAL SERVICES	447,297.00	618,000.00	614,025.00	106,619.00	439,120.00	-28.48%	618,000.00	40.74%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	81,768.22	116,108.00	116,108.00	33,614.64	88,150.00	-24.08%	131,144.00	48.77%
CLEANING SERVICES	31,095.25	67,062.00	67,062.00	14,242.81	50,200.00	-25.14%	68,407.00	36.27%
REPAIRS AND MAINTENANCE SERVICES	2,159,952.52	3,540,532.11	3,840,774.00	1,112,624.99	3,445,901.79	-10.28%	4,310,234.06	25.08%
RENTALS	19,517.25	90,683.06	92,883.34	9,147.60	76,738.98	-17.38%	91,159.06	18.79%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	335,597.02	384,318.00	412,683.46	408,408.27	411,126.10	-0.38%	534,784.82	30.08%
COMMUNICATIONS	79,059.82	114,630.00	110,432.61	42,315.94	89,119.00	-19.30%	106,830.00	19.87%
ADVERTISING	1,499.28	1,600.00	1,600.00	442.61	2,080.00	30.00%	1,800.00	-13.46%
PRINTING AND BINDING	8,855.75	19,519.00	19,659.77	3,466.01	17,703.93	-9.95%	21,128.90	19.35%
SECURITY SERVICES	2,400.00	3,040.00	3,040.00	-	1,500.00	-50.66%	3,040.00	102.67%
TRAVEL, TRAINING, AND RELATED COSTS	69,986.91	141,509.00	140,233.66	47,576.44	118,935.58	-15.19%	193,740.00	62.89%
OTHER PURCHASED SERVICES	115,924.90	134,294.00	131,254.00	58,377.00	126,706.00	-3.47%	224,630.00	77.28%

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	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
SUPPLIES								
GENERAL SUPPLIES	1,036,590.35	2,011,880.00	1,924,472.13	592,980.53	1,485,505.88	-22.81%	2,099,770.00	41.35%
MAINTENANCE	932,665.76	1,223,300.00	1,223,186.70	463,796.05	972,292.88	-20.51%	1,226,300.00	26.12%
GASOLINE	1,135,186.21	1,158,430.00	1,159,230.00	502,327.43	1,135,900.00	-2.01%	1,170,750.00	3.07%
BOOKS AND PERIODICALS	521.40	6,050.00	7,990.00	1,940.00	3,440.00	-56.95%	6,110.00	77.62%
COMPUTER RELATED	51,498.99	147,157.50	157,791.99	24,306.22	114,289.47	-27.57%	158,492.50	38.68%
PROPERTY								
CAPITAL ASSETS	2,048,657.90	2,538,000.00	3,414,146.41	1,483,842.51	3,414,146.41	0.00%	2,797,000.00	-18.08%
OTHER EXPENDITURES								
REIMBURSEMENT-EXPENDITURES	(705,040.03)	(640,000.00)	(640,000.00)	(385,451.51)	(640,702.19)	0.11%	(640,000.00)	-0.11%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>21,202,789.55</b>	<b>28,892,612.14</b>	<b>30,331,654.72</b>	<b>11,591,304.30</b>	<b>28,627,344.68</b>	<b>-5.62%</b>	<b>31,360,089.16</b>	<b>9.55%</b>
INTERFUND CHARGES	4,502,004.97	5,701,209.79	5,815,564.03	2,919,643.25	5,818,164.52	0.04%	6,123,120.19	5.24%
FACILITY O&M CHARGES	787,078.00	798,755.00	798,755.00	399,372.00	798,755.00	0.00%	942,947.00	18.05%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>26,491,872.52</b>	<b>35,392,576.93</b>	<b>36,945,973.75</b>	<b>14,910,319.55</b>	<b>35,244,264.20</b>	<b>-4.61%</b>	<b>38,426,156.35</b>	<b>9.03%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>8,886,883.67</b>	<b>4,936,833.45</b>	<b>(3,616,563.37)</b>	<b>(6,992,969.35)</b>	<b>806,901.86</b>	<b>-122.31%</b>	<b>(7,559,478.14)</b>	<b>-1036.85%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>63,918,820.70</b>	<b>66,848,048.92</b>	<b>72,805,704.37</b>	<b>72,805,704.37</b>	<b>72,805,704.37</b>	<b>0.00%</b>	<b>73,612,606.23</b>	<b>1.11%</b>
<b>FUND BALANCE, ENDING</b>	<b>72,805,704.37</b>	<b>71,784,882.37</b>	<b>69,189,141.00</b>	<b>65,812,735.02</b>	<b>73,612,606.23</b>	<b>6.39%</b>	<b>66,053,128.09</b>	<b>-10.27%</b>
<b>MINIMUM FUND BALANCE POLICY - 3 months of gross revenue</b>							<b>19,671,345.69</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>46,381,782.40</b>	

<b>101 DRAINAGE MAINTENANCE FUND</b> - accounts for a portion of the property tax levied for the purpose of improving, maintaining and constructing, bulk heading and bridging drainage ways, drainage ditches, drainage channels, and drainage canals within the Parish and related non-capital expenditures.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	4,141,957.89	4,079,800.00	4,079,800.00	102,472.69	4,223,000.00	3.51%	4,261,600.00	0.91%
GENERAL PROPERTY TAXES - CAPITAL	(4,814,440.15)	(3,000,000.00)	(3,380,000.00)	(1,500,000.00)	(3,380,000.00)	0.00%	(4,250,000.00)	25.74%
PENALTIES AND INTEREST ON DELINQUENT TAXES	10,771.63	9,000.00	9,000.00	12,535.73	13,000.00	44.44%	10,000.00	-23.08%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	79,554.04	78,000.00	78,000.00	26,708.57	78,000.00	0.00%	78,000.00	0.00%
INVESTMENT EARNINGS	54,904.43	18,887.00	18,887.00	76,311.12	127,980.00	577.61%	115,180.00	-10.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>(527,252.16)</b>	<b>1,185,687.00</b>	<b>805,687.00</b>	<b>(1,281,971.89)</b>	<b>1,061,980.00</b>	<b>6.26</b>	<b>214,780.00</b>	<b>(0.06)</b>
TRANSFERS IN	618.93	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>(526,633.23)</b>	<b>1,185,687.00</b>	<b>805,687.00</b>	<b>(1,281,971.89)</b>	<b>1,061,980.00</b>	<b>31.81%</b>	<b>214,780.00</b>	<b>-79.78%</b>
COLLECTION FEES AND ASSESSMENTS	(143,456.33)	(139,452.00)	(139,452.00)	(1,503.95)	(137,932.00)	-1.09%	(153,402.00)	11.22%
<b>NET REVENUES</b>	<b>(670,089.56)</b>	<b>1,046,235.00</b>	<b>666,235.00</b>	<b>(1,283,475.84)</b>	<b>924,048.00</b>	<b>38.70%</b>	<b>61,378.00</b>	<b>-93.36%</b>
<b>EXPENDITURES BY AGENCY</b>								
PARISH OPERATIONS	478,703.64	693,110.00	809,385.45	191,898.83	636,340.24	-21.38%	997,202.84	56.71%
<b>EXPENDITURES BY FUNCTION</b>								
HIGHWAYS AND STREETS	478,703.64	693,110.00	809,385.45	191,898.83	636,340.24	-21.38%	997,202.84	56.71%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>OPERATING DEPARTMENTS</b>								
PUBLIC WORKS	478,703.64	693,110.00	724,385.45	191,898.83	551,340.24	-23.89%	874,087.22	58.54%
PLANNING AND DEVELOPMENT								
CODE ENFORCEMENT	-	-	85,000.00	-	85,000.00	0.00%	123,115.62	44.84%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	-	-	58,398.00	-	58,398.00	0.00%	78,838.21	35.00%
BENEFITS	-	-	26,602.00	-	26,602.00	0.00%	33,484.92	25.87%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	-	20,000.00	20,000.00	-	20,000.00	0.00%	20,000.00	0.00%
OTHER PROFESSIONAL SERVICES	14,618.81	12,000.00	35,012.45	3,625.00	49,631.26	41.75%	12,000.00	-75.82%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	35,255.00	65,280.00	65,280.00	14,578.85	53,940.00	-17.37%	65,280.00	21.02%
REPAIRS AND MAINTENANCE SERVICES	15,593.25	170,000.00	170,000.00	8,400.00	64,000.00	-62.35%	195,000.00	204.69%
RENTALS	-	40,000.00	40,000.00	-	10,000.00	-75.00%	40,000.00	300.00%



<b>101 DRAINAGE MAINTENANCE FUND</b> - accounts for a portion of the property tax levied for the purpose of improving, maintaining and constructing, bulk heading and bridging drainage ways, drainage ditches, drainage channels, and drainage canals within the Parish and related non-capital expenditures.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	1,673.68	1,727.00	1,812.98	1,812.98	1,812.98	0.00%	3,043.71	67.88%
OTHER PURCHASED SERVICES	-	10,420.00	10,420.00	-	10,010.00	-3.93%	10,420.00	4.10%
SUPPLIES								
GENERAL SUPPLIES	1,441.40	20,000.00	20,000.00	-	10,000.00	-50.00%	20,000.00	100.00%
MAINTENANCE	-	10,000.00	9,914.02	-	-	-100.00%	30,000.00	0.00%
GASOLINE	10,007.50	25,000.00	25,000.00	-	5,000.00	-80.00%	25,000.00	400.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>78,589.64</b>	<b>374,427.00</b>	<b>482,439.45</b>	<b>28,416.83</b>	<b>309,394.24</b>	<b>-35.87%</b>	<b>533,066.84</b>	<b>72.29%</b>
INTERFUND CHARGES	387,226.00	318,683.00	326,946.00	163,482.00	326,946.00	0.00%	464,136.00	41.96%
FACILITY O&M CHARGES	12,888.00	-	-	-	-	0.00%	-	0.00%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>478,703.64</b>	<b>693,110.00</b>	<b>809,385.45</b>	<b>191,898.83</b>	<b>636,340.24</b>	<b>-21.38%</b>	<b>997,202.84</b>	<b>56.71%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	(1,148,793.20)	353,125.00	(143,150.45)	(1,475,374.67)	287,707.76	-300.98%	(935,824.84)	-425.27%
FUND BALANCE, BEGINNING	7,493,729.12	7,393,919.11	6,344,935.92	6,344,935.92	6,344,935.92	0.00%	6,632,643.68	4.53%
FUND BALANCE, ENDING	6,344,935.92	7,747,044.11	6,201,785.47	4,869,561.25	6,632,643.68	6.95%	5,696,818.84	-14.11%
MINIMUM FUND BALANCE POLICY - 1 year of gross revenue							4,261,600.00	
PROJECTED AVAILABLE FUND BALANCE, ENDING							1,435,218.84	

102 ENVIRONMENTAL SERVICES FUND - accounts for the fees collected for the inspection of new, or review of existing, water and sewerage infrastructure placed in the Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
LICENSES AND PERMITS								
NONBUSINESS LICENSES AND PERMITS	2,387,248.38	1,815,000.00	1,815,000.00	1,145,269.31	2,315,000.00	27.55%	2,430,000.00	4.97%
NONBUSINESS LICENSES AND PERMITS-CAPITAL	-	-	(4,152,000.00)	-	(4,152,000.00)	0.00%	-	-100.00%
FINES AND FORFEITURES								
FINES	100.00	-	-	150.00	450.00	0.00%	4,750.00	955.56%
INVESTMENT EARNINGS	(334,127.22)	35,754.00	35,754.00	84,743.37	140,970.00	294.28%	126,870.00	-10.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>2,053,221.16</b>	<b>1,850,754.00</b>	<b>(2,301,246.00)</b>	<b>1,230,162.68</b>	<b>(1,695,580.00)</b>	<b>-26.32%</b>	<b>2,561,620.00</b>	<b>-251.08%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>2,053,221.16</b>	<b>1,850,754.00</b>	<b>(2,301,246.00)</b>	<b>1,230,162.68</b>	<b>(1,695,580.00)</b>	<b>-26.32%</b>	<b>2,561,620.00</b>	<b>-251.08%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>2,053,221.16</b>	<b>1,850,754.00</b>	<b>(2,301,246.00)</b>	<b>1,230,162.68</b>	<b>(1,695,580.00)</b>	<b>-26.32%</b>	<b>2,561,620.00</b>	<b>-251.08%</b>
<b>EXPENDITURES BY AGENCY</b>								
PARISH OPERATIONS	974,042.70	1,851,722.95	1,871,452.63	544,652.76	1,743,236.33	-6.85%	2,736,232.16	56.96%
<b>EXPENDITURES BY FUNCTION</b>								
SANITATION	974,042.70	1,851,722.95	1,871,452.63	544,652.76	1,743,236.33	-6.85%	2,736,232.16	56.96%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>OPERATING DEPARTMENTS</b>								
ENVIRONMENTAL SERVICES	947,042.20	1,775,292.94	1,794,965.62	530,595.03	1,711,846.73	-4.63%	2,699,710.94	57.71%
STATE ENVIRONMENTAL HEALTH	27,000.50	76,430.01	76,487.01	14,057.73	31,389.60	-58.96%	36,521.22	16.35%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	426,750.15	625,957.06	637,995.06	254,426.48	639,321.68	0.21%	1,031,839.79	61.40%
BENEFITS	183,713.85	239,779.88	245,091.56	100,518.66	245,091.56	0.00%	374,432.60	52.77%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	-	45,000.00	45,000.00	-	-	-100.00%	-	0.00%
OTHER PROFESSIONAL SERVICES	285.00	690.00	690.00	-	540.00	-21.74%	1,500.00	177.78%
TECHNICAL SERVICES	42,855.00	428,400.00	428,400.00	4,617.00	394,500.00	-7.91%	477,000.00	20.91%
PURCHASED PROPERTY SERVICES								
REPAIRS AND MAINTENANCE SERVICES	9,207.62	28,900.00	28,900.00	4,854.03	22,725.00	-21.37%	38,375.00	68.87%
RENTALS	9,689.21	10,379.76	10,569.76	4,411.10	9,959.76	-5.77%	10,499.76	5.42%

<b>102 ENVIRONMENTAL SERVICES FUND</b> - accounts for the fees collected for the inspection of new, or review of existing, water and sewerage infrastructure placed in the Parish.								
	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>% CHANGE PROJECTED / REVISED BUDGET</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>	<b>% CHANGE PROPOSED / PROJECTED</b>
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	10,116.70	10,784.00	10,784.00	10,135.90	10,135.90	-6.01%	17,671.76	74.35%
ADVERTISING	-	1,900.00	1,900.00	-	1,195.61	-37.07%	1,900.00	58.91%
PRINTING AND BINDING	403.03	1,187.25	1,187.25	101.33	1,187.25	0.00%	1,272.25	7.16%
TRAVEL, TRAINING, AND RELATED COSTS	2,939.07	8,625.00	7,375.00	651.68	5,655.00	-23.32%	13,925.00	146.24%
OTHER PURCHASED SERVICES	618.75	650.00	2,650.00	-	500.00	-81.13%	19,900.00	3880.00%
SUPPLIES								
GENERAL SUPPLIES	11,815.73	31,224.00	30,784.00	6,214.16	20,922.57	-32.03%	38,424.00	83.65%
GASOLINE	24,470.79	41,760.00	38,374.00	9,310.42	17,600.00	-54.14%	49,920.00	183.64%
BOOKS AND PERIODICALS	-	300.00	300.00	-	300.00	0.00%	300.00	0.00%
COMPUTER RELATED	4,927.80	12,500.00	12,500.00	-	4,750.00	-62.00%	20,000.00	321.05%
PROPERTY								
CAPITAL ASSETS	-	70,000.00	70,000.00	-	70,000.00	0.00%	210,000.00	200.00%
OTHER EXPENDITURES								
MISCELLANEOUS	-	150.00	150.00	-	50.00	-66.67%	150.00	200.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>727,792.70</b>	<b>1,558,186.95</b>	<b>1,572,650.63</b>	<b>395,240.76</b>	<b>1,444,434.33</b>	<b>-8.15%</b>	<b>2,307,110.16</b>	<b>59.72%</b>
INTERFUND CHARGES	191,379.00	234,956.00	240,222.00	120,120.00	240,222.00	0.00%	336,719.00	40.17%
FACILITY O&M CHARGES	54,871.00	58,580.00	58,580.00	29,292.00	58,580.00	0.00%	92,403.00	57.74%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>974,042.70</b>	<b>1,851,722.95</b>	<b>1,871,452.63</b>	<b>544,652.76</b>	<b>1,743,236.33</b>	<b>-6.85%</b>	<b>2,736,232.16</b>	<b>56.96%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,079,178.46</b>	<b>(968.95)</b>	<b>(4,172,698.63)</b>	<b>685,509.92</b>	<b>(3,438,816.33)</b>	<b>-17.59%</b>	<b>(174,612.16)</b>	<b>-94.92%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>7,990,837.78</b>	<b>8,285,923.46</b>	<b>9,070,016.24</b>	<b>9,070,016.24</b>	<b>9,070,016.24</b>	<b>0.00%</b>	<b>5,631,199.91</b>	<b>-37.91%</b>
<b>FUND BALANCE, ENDING</b>	<b>9,070,016.24</b>	<b>8,284,954.51</b>	<b>4,897,317.61</b>	<b>9,755,526.16</b>	<b>5,631,199.91</b>	<b>14.99%</b>	<b>5,456,587.75</b>	<b>-3.10%</b>
<b>MINIMUM FUND BALANCE POLICY</b> - 4.5 months of gross revenue							<b>960,607.50</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>4,495,980.25</b>	

107 JUDICIAL COURTS FUND - accounts for recording fees dedicated to the operation of the Judicial Courts.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	358,299.71	950,000.00	950,000.00	302,120.15	850,000.00	-10.53%	850,000.00	0.00%
INVESTMENT EARNINGS	562.86	-	-	2,869.08	2,869.08	0.00%	2,420.00	-15.65%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	358,862.57	950,000.00	950,000.00	304,989.23	852,869.08	-10.22%	852,420.00	-0.05%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	358,862.57	950,000.00	950,000.00	304,989.23	852,869.08	-10.22%	852,420.00	-0.05%
COLLECTION FEES AND ASSESSMENTS	(17,914.99)	(47,000.00)	(45,169.07)	(15,106.01)	(42,500.00)	-5.91%	(42,500.00)	0.00%
NET REVENUES	340,947.58	903,000.00	904,830.93	289,883.22	810,369.08	-10.44%	809,920.00	-0.06%
EXPENDITURES BY AGENCY								
STATE MANDATED AGENCIES	214,902.43	764,250.00	766,080.93	1,830.93	766,080.93	0.00%	766,449.00	0.05%
EXPENDITURES BY FUNCTION								
GENERAL GOVERNMENT								
JUDICIAL	214,902.43	764,250.00	766,080.93	1,830.93	766,080.93	0.00%	766,449.00	0.05%
EXPENDITURES BY DEPARTMENT								
STATE MANDATED AGENCIES								
22ND JUDICIAL DISTRICT COURT	214,902.43	764,250.00	766,080.93	1,830.93	766,080.93	0.00%	766,449.00	0.05%
EXPENDITURES BY CHARACTER								
PERSONNEL SERVICES								
SALARIES	164,494.45	563,109.00	563,109.00	-	563,109.00	0.00%	563,109.00	0.00%
BENEFITS	49,727.98	201,141.00	201,141.00	-	201,141.00	0.00%	201,141.00	0.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	-	-	1,830.93	1,830.93	1,830.93	0.00%	-	-100.00%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	214,222.43	764,250.00	766,080.93	1,830.93	766,080.93	0.00%	764,250.00	-0.24%
INTERFUND CHARGES	680.00	-	-	-	-	0.00%	2,199.00	0.00%
FACILITY O&M CHARGES	-	-	-	-	-	0.00%	-	0.00%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	214,902.43	764,250.00	766,080.93	1,830.93	766,080.93	0.00%	766,449.00	0.05%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	126,045.15	138,750.00	138,750.00	288,052.29	44,288.15	-68.08%	43,471.00	-1.85%
FUND BALANCE, BEGINNING	-	98,750.00	126,045.15	126,045.15	126,045.15	0.00%	170,333.30	35.14%
FUND BALANCE, ENDING	126,045.15	237,500.00	264,795.15	414,097.44	170,333.30	-35.67%	213,804.30	25.52%
MINIMUM FUND BALANCE POLICY - 3 months of gross revenue							213,105.00	
PROJECTED AVAILABLE FUND BALANCE, ENDING							699.30	

<b>111 PUBLIC HEALTH FUND</b> - accounts for a portion of the property tax levied for the purpose of supporting the St. Tammany Parish Health Center and related public health activities, including the construction of new buildings and/or renovation of existing health units' buildings and related non-capital expenditures.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	4,355,288.15	4,301,400.00	4,301,400.00	107,901.77	4,448,000.00	3.41%	-	-100.00%
PENALTIES AND INTEREST ON DELINQUENT TAXES	10,779.22	9,000.00	9,000.00	13,177.67	13,500.00	50.00%	10,000.00	-25.93%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	82,378.62	78,000.00	78,000.00	28,120.84	80,000.00	2.56%	28,000.00	-65.00%
INVESTMENT EARNINGS	51,717.29	20,402.00	20,402.00	131,942.79	198,570.00	873.29%	178,710.00	-10.00%
MISCELLANEOUS	1,335.56	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>4,501,498.84</b>	<b>4,408,802.00</b>	<b>4,408,802.00</b>	<b>281,143.07</b>	<b>4,740,070.00</b>	<b>7.51%</b>	<b>216,710.00</b>	<b>-95.43%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>4,501,498.84</b>	<b>4,408,802.00</b>	<b>4,408,802.00</b>	<b>281,143.07</b>	<b>4,740,070.00</b>	<b>7.51%</b>	<b>216,710.00</b>	<b>-95.43%</b>
COLLECTION FEES AND ASSESSMENTS	(151,527.78)	(146,802.00)	(146,802.00)	(1,583.46)	(145,022.00)	-1.21%	(1,634.00)	-98.87%
<b>NET REVENUES</b>	<b>4,349,971.06</b>	<b>4,262,000.00</b>	<b>4,262,000.00</b>	<b>279,559.61</b>	<b>4,595,048.00</b>	<b>7.81%</b>	<b>215,076.00</b>	<b>-95.32%</b>
<b>EXPENDITURES BY AGENCY</b>								
PARISH OPERATIONS	1,637,387.49	2,152,117.68	2,385,157.27	1,026,244.55	2,358,290.10	-1.13%	2,625,874.24	11.35%
STATE MANDATED AGENCIES	2,971,676.00	3,009,347.00	3,009,631.00	1,041,881.00	3,009,631.00	0.00%	2,460,621.51	-18.24%
<b>EXPENDITURES BY FUNCTION</b>								
PUBLIC SAFETY	3,003,590.93	3,058,422.68	3,060,359.33	1,062,903.99	3,054,696.52	-0.19%	2,520,932.03	-17.47%
HEALTH AND WELFARE	1,605,472.56	2,103,042.00	2,334,428.94	1,005,221.56	2,313,224.58	-0.91%	2,565,563.72	10.91%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
FACILITIES MANAGEMENT	4,190.92	12,587.00	12,600.75	258.75	11,600.75	-7.94%	12,755.29	9.95%
<b>OPERATING DEPARTMENTS</b>								
HEALTH AND HUMAN SERVICES	1,521,308.71	2,014,285.00	2,192,540.22	968,007.34	2,172,559.86	-0.91%	2,294,530.98	5.61%
HOMELAND SECURITY & EMERG OPS	31,914.93	49,075.68	50,728.33	21,022.99	45,065.52	-11.16%	60,310.52	33.83%
LSU CO-OP EXTENSION SERVICES	79,972.93	76,170.00	76,287.97	36,955.47	76,063.97	-0.29%	83,277.45	9.48%
GENERAL EXPENDITURES	-	-	53,000.00	-	53,000.00	0.00%	175,000.00	230.19%
<b>STATE MANDATED AGENCIES</b>								
ST TAMMANY PARISH JAIL	2,971,676.00	3,009,347.00	3,009,631.00	1,041,881.00	3,009,631.00	0.00%	2,460,621.51	-18.24%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	89,389.91	116,208.42	118,426.45	57,016.56	118,426.45	0.00%	128,110.32	8.18%
BENEFITS	24,854.33	32,132.76	32,495.41	15,348.91	32,495.41	0.00%	30,717.54	-5.47%



<b>111 PUBLIC HEALTH FUND</b> - accounts for a portion of the property tax levied for the purpose of supporting the St. Tammany Parish Health Center and related public health activities, including the construction of new buildings and/or renovation of existing health units' buildings and related non-capital expenditures.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
PURCHASED PROPERTY SERVICES								
REPAIRS AND MAINTENANCE SERVICES	5,790.71	24,150.00	25,700.00	1,343.37	20,750.00	-19.26%	24,150.00	16.39%
RENTALS	7,957.54	13,381.32	13,042.08	4,013.97	12,218.08	-6.32%	13,381.32	9.52%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	4,257.11	4,896.00	4,366.66	4,238.31	4,238.31	-2.94%	6,025.73	42.17%
ADVERTISING	-	200.00	200.00	-	200.00	0.00%	200.00	0.00%
PRINTING AND BINDING	4,564.46	7,300.00	7,300.00	2,016.46	4,663.20	-36.12%	7,900.00	69.41%
SECURITY SERVICES	-	5,000.00	5,000.00	-	4,400.00	-12.00%	5,000.00	13.64%
TRAVEL, TRAINING, AND RELATED COSTS	7,928.00	21,197.50	19,571.82	1,457.62	8,585.00	-56.14%	20,663.00	140.69%
OTHER PURCHASED SERVICES	-	444.00	53,444.00	-	53,164.00	-0.52%	175,444.00	230.01%
PASS THROUGH FUNDS TO OTHERS	3,159,475.96	3,196,912.96	3,196,912.96	1,107,792.82	3,196,912.96	0.00%	2,648,967.47	-17.14%
SUPPLIES								
GENERAL SUPPLIES	4,895.71	8,965.00	9,731.75	2,732.74	7,660.87	-21.28%	12,965.00	69.24%
MAINTENANCE	509.97	-	-	(46.00)	-	0.00%	-	0.00%
GASOLINE	759.48	3,950.04	4,127.55	530.29	1,700.04	-58.81%	3,552.54	108.97%
COMPUTER RELATED	2,051.16	2,000.00	2,000.00	1,540.00	2,000.00	0.00%	2,400.00	20.00%
PROPERTY								
CAPITAL ASSETS	-	-	12,828.00	12,828.00	12,828.00	0.00%	-	-100.00%
OTHER EXPENDITURES								
MISCELLANEOUS	1,098.98	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>3,313,533.32</b>	<b>3,436,738.00</b>	<b>3,505,146.68</b>	<b>1,210,813.05</b>	<b>3,480,242.32</b>	<b>-0.71%</b>	<b>3,079,476.92</b>	<b>-11.52%</b>
INTERFUND CHARGES	401,504.21	633,329.68	647,912.89	323,776.82	645,950.08	-0.30%	662,727.57	2.60%
FACILITY O&M CHARGES	894,025.96	1,091,397.00	1,241,728.70	533,535.68	1,241,728.70	0.00%	1,344,291.26	8.26%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>4,609,063.49</b>	<b>5,161,464.68</b>	<b>5,394,788.27</b>	<b>2,068,125.55</b>	<b>5,367,921.10</b>	<b>-0.50%</b>	<b>5,086,495.75</b>	<b>-5.24%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>(259,092.43)</b>	<b>(899,464.68)</b>	<b>(1,132,788.27)</b>	<b>(1,788,565.94)</b>	<b>(772,873.10)</b>	<b>-31.77%</b>	<b>(4,871,419.75)</b>	<b>530.30%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>5,903,385.28</b>	<b>5,369,617.21</b>	<b>5,644,292.85</b>	<b>5,644,292.85</b>	<b>5,644,292.85</b>	<b>0.00%</b>	<b>4,871,419.75</b>	<b>-13.69%</b>
<b>FUND BALANCE, ENDING</b>	<b>5,644,292.85</b>	<b>4,470,152.53</b>	<b>4,511,504.58</b>	<b>3,855,726.91</b>	<b>4,871,419.75</b>	<b>7.98%</b>	<b>-</b>	<b>-100.00%</b>
<b>MINIMUM FUND BALANCE POLICY</b> - Not applicable as tax levy expires 12/31/2023							-	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							-	

<b>112 ANIMAL SERVICES FUND</b> - accounts for animal licensing fees, service fees and the property tax levy for acquiring, constructing, improving, maintaining, and operating an animal shelter for the Parish, including necessary equipment and facilities therefore.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	2,433,220.95	2,416,500.00	2,416,500.00	60,581.69	2,498,000.00	3.37%	2,521,700.00	0.95%
GENERAL PROPERTY TAXES - CAPITAL	(23,305.78)	-	-	-	-	0.00%	-	0.00%
PENALTIES AND INTEREST ON DELINQUENT TAXES	4,943.78	3,600.00	3,600.00	7,353.53	7,400.00	105.56%	5,000.00	-32.43%
LICENSES AND PERMITS								
NONBUSINESS LICENSES AND PERMITS	232,154.00	280,000.00	280,000.00	119,465.00	232,600.00	-16.93%	235,000.00	1.03%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	43,656.29	36,000.00	36,000.00	15,798.29	43,000.00	19.44%	43,000.00	0.00%
CHARGES FOR SERVICES								
HEALTH	83,685.48	50,000.00	60,000.00	23,805.34	60,000.00	0.00%	50,000.00	-16.67%
FINES AND FORFEITURES								
FINES	-	-	-	200.00	200.00	0.00%	-	-100.00%
INVESTMENT EARNINGS	23,976.31	8,686.00	8,686.00	43,149.18	73,070.00	741.24%	65,760.00	-10.00%
CONTRIBUTION REVENUE								
CONTRIBUTIONS AND DONATIONS FROM PRIVATE S	37,996.20	10,000.00	25,000.00	24,868.50	25,000.00	0.00%	15,000.00	-40.00%
MISCELLANEOUS	2,425.60	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>2,838,752.83</b>	<b>2,804,786.00</b>	<b>2,829,786.00</b>	<b>295,221.53</b>	<b>2,939,270.00</b>	<b>3.87%</b>	<b>2,935,460.00</b>	<b>-0.13%</b>
TRANSFERS IN	-	-	-	2,668.39	2,668.39	0.00%	-	-100.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>2,838,752.83</b>	<b>2,804,786.00</b>	<b>2,829,786.00</b>	<b>297,889.92</b>	<b>2,941,938.39</b>	<b>3.96%</b>	<b>2,935,460.00</b>	<b>-0.22%</b>
COLLECTION FEES AND ASSESSMENTS	(85,234.77)	(86,960.00)	(81,960.00)	(889.60)	(81,010.00)	-1.16%	(88,410.00)	9.13%
<b>NET REVENUES</b>	<b>2,753,518.06</b>	<b>2,717,826.00</b>	<b>2,747,826.00</b>	<b>297,000.32</b>	<b>2,860,928.39</b>	<b>4.12%</b>	<b>2,847,050.00</b>	<b>-0.49%</b>
<b>EXPENDITURES BY AGENCY</b>								
PARISH OPERATIONS	2,391,666.61	2,781,763.20	3,008,826.74	1,354,472.34	2,904,296.02	-3.47%	3,172,598.05	9.24%
<b>EXPENDITURES BY FUNCTION</b>								
HEALTH AND WELFARE	2,391,666.61	2,781,763.20	3,008,826.74	1,354,472.34	2,904,296.02	-3.47%	3,172,598.05	9.24%
<b>EXPENDITURES BY DEPARTMENT</b>								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
ANIMAL SERVICES	2,391,666.61	2,781,763.20	3,008,826.74	1,354,472.34	2,904,296.02	-3.47%	3,172,598.05	9.24%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	956,660.52	1,106,139.52	1,127,140.10	492,712.81	1,130,511.77	0.30%	1,247,455.15	10.34%
BENEFITS	386,270.03	445,078.78	449,310.40	199,527.37	449,310.40	0.00%	467,030.44	3.94%

<b>112 ANIMAL SERVICES FUND</b> - accounts for animal licensing fees, service fees and the property tax levy for acquiring, constructing, improving, maintaining, and operating an animal shelter for the Parish, including necessary equipment and facilities therefore.								
	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>% CHANGE PROJECTED / REVISED BUDGET</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>	<b>% CHANGE PROPOSED / PROJECTED</b>
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	-	-	20,000.00	1,800.00	20,000.00	0.00%	10,000.00	-50.00%
OTHER PROFESSIONAL SERVICES	54,114.47	89,800.00	91,015.00	25,293.55	86,950.00	-4.47%	112,800.00	29.73%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	71,638.63	70,000.00	70,000.00	29,043.55	70,000.00	0.00%	80,000.00	14.29%
CLEANING SERVICES	13,551.00	16,800.00	16,800.00	6,679.16	15,000.00	-10.71%	17,400.00	16.00%
REPAIRS AND MAINTENANCE SERVICES	58,054.53	107,300.00	118,130.27	49,103.46	93,312.00	-21.01%	109,500.00	17.35%
RENTALS	6,339.29	9,600.00	9,600.00	2,072.79	10,000.00	4.17%	10,200.00	2.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	36,497.60	34,799.00	37,084.73	37,084.73	37,084.73	0.00%	47,964.56	29.34%
COMMUNICATIONS	6,222.32	8,180.90	8,180.90	3,416.92	8,180.00	-0.01%	6,880.90	-15.88%
PRINTING AND BINDING	7,272.06	6,000.00	8,000.00	5,743.68	8,000.00	0.00%	8,000.00	0.00%
SECURITY SERVICES	608.00	-	-	-	1,000.00	0.00%	-	-100.00%
TRAVEL, TRAINING, AND RELATED COSTS	7,323.79	21,900.00	21,900.00	2,722.40	13,810.00	-36.94%	24,100.00	74.51%
OTHER PURCHASED SERVICES	10,020.09	11,170.00	10,170.00	4,406.84	8,900.00	-12.49%	11,850.00	33.15%
SUPPLIES								
GENERAL SUPPLIES	248,257.33	259,000.00	269,000.00	167,980.45	266,500.00	-0.93%	310,000.00	16.32%
MAINTENANCE	4,342.03	5,000.00	5,000.00	1,837.64	2,000.00	-60.00%	5,000.00	150.00%
GASOLINE	35,292.97	46,000.00	45,000.00	12,668.10	35,000.00	-22.22%	46,000.00	31.43%
COMPUTER RELATED	15,505.46	15,000.00	68,694.22	4,550.64	15,000.00	-78.16%	25,200.00	68.00%
PROPERTY								
CAPITAL ASSETS	-	-	94,175.12	38,176.25	94,175.12	0.00%	-	-100.00%
OTHER EXPENDITURES								
MISCELLANEOUS	-	300.00	300.00	-	236.00	-21.33%	300.00	27.12%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>1,917,970.12</b>	<b>2,252,068.20</b>	<b>2,469,500.74</b>	<b>1,084,820.34</b>	<b>2,364,970.02</b>	<b>-4.23%</b>	<b>2,539,681.05</b>	<b>7.39%</b>
INTERFUND CHARGES	473,696.49	529,695.00	539,326.00	269,652.00	539,326.00	0.00%	632,917.00	17.35%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>2,391,666.61</b>	<b>2,781,763.20</b>	<b>3,008,826.74</b>	<b>1,354,472.34</b>	<b>2,904,296.02</b>	<b>-3.47%</b>	<b>3,172,598.05</b>	<b>9.24%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>361,851.45</b>	<b>(63,937.20)</b>	<b>(261,000.74)</b>	<b>(1,057,472.02)</b>	<b>(43,367.63)</b>	<b>-83.38%</b>	<b>(325,548.05)</b>	<b>650.67%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>3,785,958.43</b>	<b>3,946,102.62</b>	<b>4,147,809.88</b>	<b>4,147,809.88</b>	<b>4,147,809.88</b>	<b>0.00%</b>	<b>4,104,442.25</b>	<b>-1.05%</b>
<b>FUND BALANCE, ENDING</b>	<b>4,147,809.88</b>	<b>3,882,165.42</b>	<b>3,886,809.14</b>	<b>3,090,337.86</b>	<b>4,104,442.25</b>	<b>5.60%</b>	<b>3,778,894.20</b>	<b>-7.93%</b>
<b>MINIMUM FUND BALANCE POLICY</b> - 1 year gross revenue							<b>2,935,460.00</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>843,434.20</b>	

<b>122 CRT/ECONOMIC DEVELOPMENT FUND</b> - accounts for the part of the State hotel/motel tax dedicated for improvements, operations and maintenance of Camp Salmen Nature Park, the East St. Tammany Fishing Pier, and the Tammany Trace in addition to self-generated fees, as well as for the part dedicated for economic development in the Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL SALES AND USE TAXES	169.00	-	-	319.50	319.50	0.00%	-	-100.00%
SELECTIVE SALES AND USE TAXES	371,717.93	223,000.00	61,330.03	94,171.51	61,330.03	0.00%	223,000.00	263.61%
INVESTMENT EARNINGS	11,173.57	3,030.00	3,030.00	19,276.97	26,620.00	778.55%	23,960.00	-9.99%
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	-	-	-	75.00	75.00	0.00%	-	-100.00%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	42,699.92	37,999.92	37,999.92	22,649.96	22,775.00	-40.07%	37,999.92	66.85%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>425,760.42</b>	<b>264,029.92</b>	<b>102,359.95</b>	<b>136,492.94</b>	<b>111,119.53</b>	<b>8.56%</b>	<b>284,959.92</b>	<b>156.44%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>425,760.42</b>	<b>264,029.92</b>	<b>102,359.95</b>	<b>136,492.94</b>	<b>111,119.53</b>	<b>8.56%</b>	<b>284,959.92</b>	<b>156.44%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	(3.67)	(3.67)	0.00%	-	-100.00%
<b>NET REVENUES</b>	<b>425,760.42</b>	<b>264,029.92</b>	<b>102,359.95</b>	<b>136,489.27</b>	<b>111,115.86</b>	<b>8.55%</b>	<b>284,959.92</b>	<b>156.45%</b>
<b>EXPENDITURES BY AGENCY</b>								
PARISH OPERATIONS	107,741.63	371,911.09	376,493.73	116,883.94	352,808.58	-6.29%	253,666.90	-28.10%
<b>EXPENDITURES BY FUNCTION</b>								
CULTURE-RECREATION	90,225.68	315,659.09	319,653.30	111,101.23	291,412.09	-8.83%	196,628.14	-32.53%
ECON DEVELOP & ASSISTANCE	17,515.95	56,252.00	56,840.43	5,782.71	61,396.49	8.02%	57,038.76	-7.10%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>OPERATING DEPARTMENTS</b>								
CULTURE RECREATION & TOURISM	90,225.68	315,659.09	319,653.30	111,101.23	291,412.09	-8.83%	196,628.14	-32.53%
ECONOMIC DEVELOPMENT	17,515.95	56,252.00	56,840.43	5,782.71	61,396.49	8.02%	57,038.76	-7.10%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	15,599.52	73,923.16	75,358.56	17,092.03	75,358.56	0.00%	31,655.96	-57.99%
BENEFITS	1,520.90	7,479.93	7,769.17	1,666.52	7,769.17	0.00%	3,054.67	-60.68%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	456.00	-	456.00	-	912.00	100.00%	-	-100.00%
TECHNICAL SERVICES	1,120.00	4,500.00	4,500.00	-	3,000.00	-33.33%	4,500.00	50.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	7,310.72	20,550.00	19,756.54	2,494.16	8,922.00	-54.84%	10,350.00	16.01%
CLEANING SERVICES	973.75	3,660.00	3,560.00	475.00	3,580.00	0.56%	2,340.00	-34.64%
REPAIRS AND MAINTENANCE SERVICES	5,172.20	52,760.00	51,338.35	3,078.98	47,317.92	-7.83%	64,070.00	35.40%
RENTALS	900.00	1,407.00	5,407.00	2,900.87	4,820.75	-10.84%	1,548.00	-67.89%

<b>122 CRT/ECONOMIC DEVELOPMENT FUND</b> - accounts for the part of the State hotel/motel tax dedicated for improvements, operations and maintenance of Camp Salmen Nature Park, the East St. Tammany Fishing Pier, and the Tammany Trace in addition to self-generated fees, as well as for the part dedicated for economic development in the Parish.								
	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>% CHANGE PROJECTED / REVISED BUDGET</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>	<b>% CHANGE PROPOSED / PROJECTED</b>
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	14,498.98	26,011.00	27,989.09	26,815.60	27,989.09	0.00%	33,390.27	19.30%
ADVERTISING	-	1,300.00	1,300.00	184.45	800.00	-38.46%	800.00	0.00%
PRINTING AND BINDING	175.00	800.00	800.00	-	-	-100.00%	800.00	0.00%
SECURITY SERVICES	3,496.00	6,612.00	6,612.00	912.00	3,648.00	-44.83%	3,876.00	6.25%
TRAVEL, TRAINING, AND RELATED COSTS	-	750.00	750.00	-	25.00	-96.67%	-	-100.00%
OTHER PURCHASED SERVICES	5,000.00	-	500.00	225.00	5,500.00	1000.00%	500.00	-90.91%
PASS THROUGH FUNDS TO OTHERS	-	25,000.00	25,000.00	-	25,000.00	0.00%	25,000.00	0.00%
SUPPLIES								
GENERAL SUPPLIES	1,426.11	10,345.00	9,945.00	590.78	5,517.09	-44.52%	7,345.00	33.13%
MAINTENANCE	1,019.45	15,200.00	11,437.02	352.55	11,299.00	-1.21%	5,900.00	-47.78%
GASOLINE	-	1,300.00	1,300.00	-	1,135.00	-12.69%	1,000.00	-11.89%
COMPUTER RELATED	-	2,500.00	2,500.00	-	-	-100.00%	3,500.00	0.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>58,668.63</b>	<b>254,098.09</b>	<b>256,278.73</b>	<b>56,787.94</b>	<b>232,593.58</b>	<b>-9.24%</b>	<b>199,629.90</b>	<b>-14.17%</b>
INTERFUND CHARGES	49,073.00	117,813.00	120,215.00	60,096.00	120,215.00	0.00%	54,037.00	-55.05%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>107,741.63</b>	<b>371,911.09</b>	<b>376,493.73</b>	<b>116,883.94</b>	<b>352,808.58</b>	<b>-6.29%</b>	<b>253,666.90</b>	<b>-28.10%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>318,018.79</b>	<b>(107,881.17)</b>	<b>(274,133.78)</b>	<b>19,605.33</b>	<b>(241,692.72)</b>	<b>-11.83%</b>	<b>31,293.02</b>	<b>-112.95%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>1,166,878.06</b>	<b>959,564.74</b>	<b>1,484,896.85</b>	<b>1,484,896.85</b>	<b>1,484,896.85</b>	<b>0.00%</b>	<b>1,243,204.13</b>	<b>-16.28%</b>
<b>FUND BALANCE, ENDING</b>	<b>1,484,896.85</b>	<b>851,683.57</b>	<b>1,210,763.07</b>	<b>1,504,502.18</b>	<b>1,243,204.13</b>	<b>2.68%</b>	<b>1,274,497.15</b>	<b>2.52%</b>
<b>MINIMUM FUND BALANCE POLICY</b> - 4.5 months of gross revenue							<b>106,859.97</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>1,167,637.18</b>	



123-2025 HWY. 21 ECONOMIC DEVELOPMENT SALES TAX DISTRICT FUND - accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL SALES AND USE TAXES	665,755.54	650,000.00	650,000.00	184,461.67	650,000.00	0.00%	650,000.00	0.00%
INVESTMENT EARNINGS	57,384.11	14,948.00	14,948.00	80,884.56	115,400.00	672.01%	103,860.00	-10.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>723,139.65</b>	<b>664,948.00</b>	<b>664,948.00</b>	<b>265,346.23</b>	<b>765,400.00</b>	<b>15.11%</b>	<b>753,860.00</b>	<b>-1.51%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>723,139.65</b>	<b>664,948.00</b>	<b>664,948.00</b>	<b>265,346.23</b>	<b>765,400.00</b>	<b>15.11%</b>	<b>753,860.00</b>	<b>-1.51%</b>
COLLECTION FEES AND ASSESSMENTS	(7,655.94)	(7,475.00)	(7,475.00)	(2,121.18)	(7,475.00)	0.00%	(7,475.00)	0.00%
<b>NET REVENUES</b>	<b>715,483.71</b>	<b>657,473.00</b>	<b>657,473.00</b>	<b>263,225.05</b>	<b>757,925.00</b>	<b>15.28%</b>	<b>746,385.00</b>	<b>-1.52%</b>
<b>EXPENDITURES BY AGENCY</b>								
ECONOMIC DEVELOPMENT DISTRICTS	316,274.60	443,718.00	462,329.28	265,313.86	503,721.97	8.95%	620,204.42	23.12%
<b>EXPENDITURES BY FUNCTION</b>								
ECON DEVELOP & ASSISTANCE	316,274.60	443,718.00	462,329.28	265,313.86	503,721.97	8.95%	620,204.42	23.12%
<b>EXPENDITURES BY DEPARTMENT</b>								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
ECONOMIC DEVELOPMENT	316,274.60	443,718.00	462,329.28	265,313.86	503,721.97	8.95%	620,204.42	23.12%
<b>EXPENDITURES BY CHARACTER</b>								
OTHER EXPENDITURES								
MISCELLANEOUS	308,535.60	430,858.00	449,078.28	258,683.86	490,470.97	9.22%	608,245.42	24.01%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>308,535.60</b>	<b>430,858.00</b>	<b>449,078.28</b>	<b>258,683.86</b>	<b>490,470.97</b>	<b>9.22%</b>	<b>608,245.42</b>	<b>24.01%</b>
INTERFUND CHARGES	7,739.00	12,860.00	13,251.00	6,630.00	13,251.00	0.00%	11,959.00	-9.75%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>316,274.60</b>	<b>443,718.00</b>	<b>462,329.28</b>	<b>265,313.86</b>	<b>503,721.97</b>	<b>8.95%</b>	<b>620,204.42</b>	<b>23.12%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	399,209.11	213,755.00	195,143.72	(2,088.81)	254,203.03	30.26%	126,180.58	-50.36%
FUND BALANCE, BEGINNING	1,430,870.72	1,738,595.20	1,830,079.83	1,830,079.83	1,830,079.83	0.00%	2,084,282.86	13.89%
FUND BALANCE, ENDING	1,830,079.83	1,952,350.20	2,025,223.55	1,827,991.02	2,084,282.86	2.92%	2,210,463.44	6.05%
MINIMUM FUND BALANCE POLICY - 3 months of gross revenue							188,465.00	
PROJECTED AVAILABLE FUND BALANCE, ENDING							2,021,998.44	

123-2040 ROOMS TO GO ECONOMIC DEVELOPMENT SALES TAX DISTRICT FUND - accounts for additional sales tax levy of three quarters of one percent in the District to be used to reimburse the costs of projects limited to water, road, and drainage infrastructure in the District.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL SALES AND USE TAXES	82,278.10	-	20,400.00	19,555.27	20,400.00	0.00%	-	-100.00%
INVESTMENT EARNINGS	126.07	-	600.00	546.31	650.00	8.33%	590.00	-9.23%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>82,404.17</b>	<b>-</b>	<b>21,000.00</b>	<b>20,101.58</b>	<b>21,050.00</b>	<b>0.24%</b>	<b>590.00</b>	<b>-97.20%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>82,404.17</b>	<b>-</b>	<b>21,000.00</b>	<b>20,101.58</b>	<b>21,050.00</b>	<b>0.24%</b>	<b>590.00</b>	<b>-97.20%</b>
COLLECTION FEES AND ASSESSMENTS	(945.99)	-	(300.00)	(224.88)	(300.00)	0.00%	-	-100.00%
<b>NET REVENUES</b>	<b>81,458.18</b>	<b>-</b>	<b>20,700.00</b>	<b>19,876.70</b>	<b>20,750.00</b>	<b>0.24%</b>	<b>590.00</b>	<b>-97.16%</b>
<b>EXPENDITURES BY AGENCY</b>								
ECONOMIC DEVELOPMENT DISTRICTS	46,478.62	-	-	-	-	0.00%	931.00	0.00%
<b>EXPENDITURES BY FUNCTION</b>								
ECON DEVELOP & ASSISTANCE	46,478.62	-	-	-	-	0.00%	931.00	0.00%
<b>EXPENDITURES BY DEPARTMENT</b>								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
ECONOMIC DEVELOPMENT	46,478.62	-	-	-	-	0.00%	931.00	0.00%
<b>EXPENDITURES BY CHARACTER</b>								
OTHER PURCHASED SERVICES								
PASS THROUGH FUNDS TO OTHERS	44,669.62	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>44,669.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
INTERFUND CHARGES	1,809.00	-	-	-	-	0.00%	931.00	0.00%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>46,478.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>931.00</b>	<b>0.00%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>34,979.56</b>	<b>-</b>	<b>20,700.00</b>	<b>19,876.70</b>	<b>20,750.00</b>	<b>0.24%</b>	<b>(341.00)</b>	<b>-101.64%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>-</b>	<b>-</b>	<b>34,979.56</b>	<b>34,979.56</b>	<b>34,979.56</b>	<b>0.00%</b>	<b>55,729.56</b>	<b>59.32%</b>
<b>FUND BALANCE, ENDING</b>	<b>34,979.56</b>	<b>-</b>	<b>55,679.56</b>	<b>54,856.26</b>	<b>55,729.56</b>	<b>0.09%</b>	<b>55,388.56</b>	<b>-0.61%</b>
MINIMUM FUND BALANCE POLICY - Not applicable as tax levy was terminated							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							55,388.56	

126 ST. TAMMANY PARISH CORONER FUND - accounts for the property tax levied to provide funding for the St Tammany Parish Coroner's Office, including construction, acquiring, improving, operating, and maintaining facilities and equipment therefore.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	7,597,571.11	7,483,600.00	7,483,600.00	191,246.48	7,746,000.00	3.51%	7,817,100.00	0.92%
GENERAL PROPERTY TAXES - CAPITAL	-	-	-	-	-	0.00%	-	0.00%
GENERAL PROPERTY TAXES - DEBT	(718,160.00)	(723,760.00)	(723,760.00)	-	(723,760.00)	0.00%	(61,000.00)	-91.57%
PENALTIES AND INTEREST ON DELINQUENT TAXES	19,465.77	15,000.00	15,000.00	22,976.22	23,000.00	53.33%	20,000.00	-13.04%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	145,876.66	143,000.00	143,000.00	48,974.47	143,000.00	0.00%	143,000.00	0.00%
INVESTMENT EARNINGS	8,967.48	3,333.00	3,333.00	15,838.11	23,710.00	611.37%	21,340.00	-10.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>7,053,721.02</b>	<b>6,921,173.00</b>	<b>6,921,173.00</b>	<b>279,035.28</b>	<b>7,211,950.00</b>	<b>4.20%</b>	<b>7,940,440.00</b>	<b>10.10%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>7,053,721.02</b>	<b>6,921,173.00</b>	<b>6,921,173.00</b>	<b>279,035.28</b>	<b>7,211,950.00</b>	<b>4.20%</b>	<b>7,940,440.00</b>	<b>10.10%</b>
COLLECTION FEES AND ASSESSMENTS	(263,091.63)	(263,571.00)	(263,571.00)	(2,757.72)	(264,771.00)	0.46%	(269,841.00)	1.91%
<b>NET REVENUES</b>	<b>6,790,629.39</b>	<b>6,657,602.00</b>	<b>6,657,602.00</b>	<b>276,277.56</b>	<b>6,947,179.00</b>	<b>4.35%</b>	<b>7,670,599.00</b>	<b>10.41%</b>
<b>EXPENDITURES BY AGENCY</b>								
OUTSIDE AGENCIES	6,872,688.69	6,657,602.00	6,672,602.00	276,277.56	6,962,179.00	4.34%	7,670,599.00	10.18%
<b>EXPENDITURES BY FUNCTION</b>								
PUBLIC SAFETY	6,872,688.69	6,657,602.00	6,672,602.00	276,277.56	6,962,179.00	4.34%	7,670,599.00	10.18%
<b>EXPENDITURES BY DEPARTMENT</b>								
OUTSIDE AGENCIES								
ST TAMMANY PARISH CORONER	6,872,688.69	6,657,602.00	6,672,602.00	276,277.56	6,962,179.00	4.34%	7,670,599.00	10.18%
<b>EXPENDITURES BY CHARACTER</b>								
OTHER PURCHASED SERVICES								
PASS THROUGH FUNDS TO OTHERS	6,847,456.69	6,627,677.00	6,641,862.00	260,911.56	6,931,439.00	4.36%	7,640,463.00	10.23%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>6,847,456.69</b>	<b>6,627,677.00</b>	<b>6,641,862.00</b>	<b>260,911.56</b>	<b>6,931,439.00</b>	<b>4.36%</b>	<b>7,640,463.00</b>	<b>10.23%</b>
INTERFUND CHARGES	25,232.00	29,925.00	30,740.00	15,366.00	30,740.00	0.00%	30,136.00	-1.96%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>6,872,688.69</b>	<b>6,657,602.00</b>	<b>6,672,602.00</b>	<b>276,277.56</b>	<b>6,962,179.00</b>	<b>4.34%</b>	<b>7,670,599.00</b>	<b>10.18%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	(82,059.30)	-	(15,000.00)	-	(15,000.00)	0.00%	-	-100.00%
FUND BALANCE, BEGINNING	97,059.30	-	15,000.00	15,000.00	15,000.00	0.00%	0.00	-100.00%
FUND BALANCE, ENDING	15,000.00	-	0.00	15,000.00	0.00	0.00%	0.00	0.00%
MINIMUM FUND BALANCE POLICY							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							0.00	

<b>128 ST. TAMMANY PARISH LIBRARY FUND</b> - accounts for the property tax levied for constructing, acquiring, improving, maintaining and/or operating public library facilities, furnishings and equipment, and otherwise supporting the public library system in the Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	14,165,953.69	13,953,300.00	13,953,300.00	350,409.92	14,443,000.00	3.51%	14,575,000.00	0.91%
GENERAL PROPERTY TAXES - CAPITAL	(1,500,000.00)	(1,550,000.00)	(1,550,000.00)	-	(1,550,000.00)	0.00%	(1,600,000.00)	3.23%
GENERAL PROPERTY TAXES - DEBT	(424,600.00)	(425,080.00)	(425,080.00)	-	(425,080.00)	0.00%	(407,000.00)	-4.25%
PENALTIES AND INTEREST ON DELINQUENT TAXES	36,813.53	28,000.00	28,000.00	42,788.72	43,000.00	53.57%	35,000.00	-18.60%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	271,987.67	267,000.00	267,000.00	91,313.59	267,000.00	0.00%	267,000.00	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>12,550,154.89</b>	<b>12,273,220.00</b>	<b>12,273,220.00</b>	<b>484,512.23</b>	<b>12,777,920.00</b>	<b>4.11%</b>	<b>12,870,000.00</b>	<b>0.72%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>12,550,154.89</b>	<b>12,273,220.00</b>	<b>12,273,220.00</b>	<b>484,512.23</b>	<b>12,777,920.00</b>	<b>4.11%</b>	<b>12,870,000.00</b>	<b>0.72%</b>
COLLECTION FEES AND ASSESSMENTS	(490,559.51)	(484,057.00)	(484,057.00)	(5,141.82)	(492,557.00)	1.76%	(502,257.00)	1.97%
<b>NET REVENUES</b>	<b>12,059,595.38</b>	<b>11,789,163.00</b>	<b>11,789,163.00</b>	<b>479,370.41</b>	<b>12,285,363.00</b>	<b>4.21%</b>	<b>12,367,743.00</b>	<b>0.67%</b>
<b>EXPENDITURES BY AGENCY</b>								
OUTSIDE AGENCIES	12,059,595.38	11,789,163.00	11,789,163.00	479,370.41	12,285,363.00	4.21%	12,367,743.00	0.67%
<b>EXPENDITURES BY FUNCTION</b>								
CULTURE-RECREATION	12,059,595.38	11,789,163.00	11,789,163.00	479,370.41	12,285,363.00	4.21%	12,367,743.00	0.67%
<b>EXPENDITURES BY DEPARTMENT</b>								
OUTSIDE AGENCIES								
ST TAMMANY PARISH LIBRARY	12,059,595.38	11,789,163.00	11,789,163.00	479,370.41	12,285,363.00	4.21%	12,367,743.00	0.67%
<b>EXPENDITURES BY CHARACTER</b>								
OTHER PURCHASED SERVICES								
PASS THROUGH FUNDS TO OTHERS	12,024,665.38	11,748,515.00	11,747,290.00	458,424.41	12,243,490.00	4.22%	12,330,563.00	0.71%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>12,024,665.38</b>	<b>11,748,515.00</b>	<b>11,747,290.00</b>	<b>458,424.41</b>	<b>12,243,490.00</b>	<b>4.22%</b>	<b>12,330,563.00</b>	<b>0.71%</b>
INTERFUND CHARGES	34,930.00	40,648.00	41,873.00	20,946.00	41,873.00	0.00%	37,180.00	-11.21%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>12,059,595.38</b>	<b>11,789,163.00</b>	<b>11,789,163.00</b>	<b>479,370.41</b>	<b>12,285,363.00</b>	<b>4.21%</b>	<b>12,367,743.00</b>	<b>0.67%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	-	-	-	-	-	0.00%	-	0.00%
FUND BALANCE, BEGINNING	-	-	-	-	-	0.00%	-	0.00%
FUND BALANCE, ENDING	-	-	-	-	-	0.00%	-	0.00%
MINIMUM FUND BALANCE POLICY							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							-	

<b>129 COAST/STARC FUND</b> - accounts for the property tax levied for programs of social welfare to be dedicated (1) 50% for acquiring, constructing, improving, maintaining and operating authorized activities, services, and programs and/or facilities of and for the St. Tammany Parish Council on Aging and (2) 50% 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.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	4,485,023.67	4,417,800.00	4,417,800.00	110,940.34	4,573,000.00	3.51%	4,614,600.00	0.91%
PENALTIES AND INTEREST ON DELINQUENT TAXES	11,506.94	8,000.00	8,000.00	13,525.96	13,600.00	70.00%	11,000.00	-19.12%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	86,141.92	84,000.00	84,000.00	28,920.23	84,000.00	0.00%	84,000.00	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>4,582,672.53</b>	<b>4,509,800.00</b>	<b>4,509,800.00</b>	<b>153,386.53</b>	<b>4,670,600.00</b>	<b>3.57%</b>	<b>4,709,600.00</b>	<b>0.84%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>4,582,672.53</b>	<b>4,509,800.00</b>	<b>4,509,800.00</b>	<b>153,386.53</b>	<b>4,670,600.00</b>	<b>3.57%</b>	<b>4,709,600.00</b>	<b>0.84%</b>
COLLECTION FEES AND ASSESSMENTS	(155,314.08)	(156,166.00)	(156,166.00)	(1,628.47)	(156,166.00)	0.00%	(159,336.00)	2.03%
<b>NET REVENUES</b>	<b>4,427,358.45</b>	<b>4,353,634.00</b>	<b>4,353,634.00</b>	<b>151,758.06</b>	<b>4,514,434.00</b>	<b>3.69%</b>	<b>4,550,264.00</b>	<b>0.79%</b>
<b>EXPENDITURES BY AGENCY</b>								
OUTSIDE AGENCIES	4,427,358.45	4,353,634.00	4,353,634.00	151,758.06	4,514,434.00	3.69%	4,550,264.00	0.79%
<b>EXPENDITURES BY FUNCTION</b>								
HEALTH AND WELFARE	4,427,358.45	4,353,634.00	4,353,634.00	151,758.06	4,514,434.00	3.69%	4,550,264.00	0.79%
<b>EXPENDITURES BY DEPARTMENT</b>								
OUTSIDE AGENCIES								
COAST/STARC	4,427,358.45	4,353,634.00	4,353,634.00	151,758.06	4,514,434.00	3.69%	4,550,264.00	0.79%
<b>EXPENDITURES BY CHARACTER</b>								
OTHER PURCHASED SERVICES								
PASS THROUGH FUNDS TO OTHERS	4,414,312.45	4,339,556.00	4,339,126.00	144,498.06	4,499,926.00	3.71%	4,535,960.00	0.80%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>4,414,312.45</b>	<b>4,339,556.00</b>	<b>4,339,126.00</b>	<b>144,498.06</b>	<b>4,499,926.00</b>	<b>3.71%</b>	<b>4,535,960.00</b>	<b>0.80%</b>
INTERFUND CHARGES	13,046.00	14,078.00	14,508.00	7,260.00	14,508.00	0.00%	14,304.00	-1.41%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>4,427,358.45</b>	<b>4,353,634.00</b>	<b>4,353,634.00</b>	<b>151,758.06</b>	<b>4,514,434.00</b>	<b>3.69%</b>	<b>4,550,264.00</b>	<b>0.79%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	-	-	-	-	-	0.00%	-	0.00%
FUND BALANCE, BEGINNING	-	-	-	-	-	0.00%	-	0.00%
FUND BALANCE, ENDING	-	-	-	-	-	0.00%	-	0.00%
MINIMUM FUND BALANCE POLICY							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							-	



<b>134 CRIMINAL COURT FUND</b> - accounts for the fines and court cost fees collected on moving violations and criminal cases that are used to support expenditures for the 22nd Judicial District Court System.								
	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>% CHANGE PROJECTED / REVISED BUDGET</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>	<b>% CHANGE PROPOSED / PROJECTED</b>
<b>REVENUES BY SOURCE</b>								
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	13,625.00	10,000.00	10,000.00	5,512.50	10,000.00	0.00%	10,000.00	0.00%
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	152,106.00	200,000.00	200,000.00	67,085.00	200,000.00	0.00%	200,000.00	0.00%
FINES AND FORFEITURES								
FINES	852,998.69	950,000.00	950,000.00	322,542.68	950,000.00	0.00%	950,000.00	0.00%
FORFEITURES	96,797.36	50,000.00	50,000.00	14,546.21	50,000.00	0.00%	50,000.00	0.00%
INVESTMENT EARNINGS	1,598.26	100.00	100.00	2,050.20	2,050.20	1950.20%	1,770.00	-13.67%
MISCELLANEOUS	647.35	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>1,117,772.66</b>	<b>1,210,100.00</b>	<b>1,210,100.00</b>	<b>411,736.59</b>	<b>1,212,050.20</b>	<b>1950.20%</b>	<b>1,211,770.00</b>	<b>-13.67%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>1,117,772.66</b>	<b>1,210,100.00</b>	<b>1,210,100.00</b>	<b>411,736.59</b>	<b>1,212,050.20</b>	<b>0.16%</b>	<b>1,211,770.00</b>	<b>-0.02%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>1,117,772.66</b>	<b>1,210,100.00</b>	<b>1,210,100.00</b>	<b>411,736.59</b>	<b>1,212,050.20</b>	<b>0.16%</b>	<b>1,211,770.00</b>	<b>-0.02%</b>
<b>EXPENDITURES BY AGENCY</b>								
CUSTODIAL FUNDS	1,157,432.37	1,208,010.74	1,208,010.74	126,005.75	1,208,010.74	0.00%	1,201,371.30	-0.55%
<b>EXPENDITURES BY FUNCTION</b>								
GENERAL GOVERNMENT								
JUDICIAL	1,149,173.19	1,208,010.74	1,208,010.74	126,005.75	1,208,010.74	0.00%	1,201,371.30	-0.55%
INTERFUND TRANSFERS OUT	8,259.18	-	-	-	-	0.00%	-	0.00%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>STATE MANDATED AGENCIES</b>								
22ND JUDICIAL DISTRICT COURT	465,980.28	488,010.74	488,010.74	115,185.11	488,010.74	0.00%	481,371.30	-1.36%
DISTRICT ATTORNEY OF 22ND JD	683,192.91	720,000.00	720,000.00	10,820.64	720,000.00	0.00%	720,000.00	0.00%
INTERFUND TRANSFERS OUT	8,259.18	-	-	-	-	0.00%	-	0.00%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	85,448.38	73,405.20	73,405.20	37,025.52	73,405.20	0.00%	84,232.91	14.75%
BENEFITS	24,161.00	24,394.54	24,394.54	11,833.42	24,394.54	0.00%	24,072.39	-1.32%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	25,936.91	-	-	-	-	0.00%	-	0.00%
OTHER PROFESSIONAL SERVICES	9,120.00	-	-	-	-	0.00%	-	0.00%
TECHNICAL SERVICES	6,750.00	-	6,750.00	750.00	6,750.00	0.00%	6,750.00	0.00%

<b>134 CRIMINAL COURT FUND</b> - accounts for the fines and court cost fees collected on moving violations and criminal cases that are used to support expenditures for the 22nd Judicial District Court System.								
	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>% CHANGE PROJECTED / REVISED BUDGET</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>	<b>% CHANGE PROPOSED / PROJECTED</b>
PURCHASED PROPERTY SERVICES								
CLEANING SERVICES	17,343.90	-	-	-	-	0.00%	-	0.00%
RENTALS	15,027.10	-	-	-	-	0.00%	-	0.00%
OTHER PURCHASED SERVICES								
TRAVEL, TRAINING, AND RELATED COSTS	35,000.04	25,000.00	25,000.00	-	25,000.00	0.00%	25,000.00	0.00%
OTHER PURCHASED SERVICES	130,500.00	-	-	-	-	0.00%	-	0.00%
JUDICIAL EXPENDITURES	207,918.62	780,000.00	773,250.00	76,396.81	773,250.00	0.00%	773,250.00	0.00%
PASS THROUGH FUNDS TO OTHERS	426,852.92	-	-	-	-	0.00%	-	0.00%
SUPPLIES								
BOOKS AND PERIODICALS	157,914.32	148,000.00	148,000.00	-	148,000.00	0.00%	130,855.00	-11.58%
COMPUTER RELATED	7,200.00	157,211.00	157,211.00	-	157,211.00	0.00%	157,211.00	0.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>1,149,173.19</b>	<b>1,208,010.74</b>	<b>1,208,010.74</b>	<b>126,005.75</b>	<b>1,208,010.74</b>	<b>0.00%</b>	<b>1,201,371.30</b>	<b>-0.55%</b>
INTERFUND CHARGES	-	-	-	-	-	0.00%	-	0.00%
TRANSFERS OUT	8,259.18	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>1,157,432.37</b>	<b>1,208,010.74</b>	<b>1,208,010.74</b>	<b>126,005.75</b>	<b>1,208,010.74</b>	<b>0.00%</b>	<b>1,201,371.30</b>	<b>-0.55%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>(39,659.71)</b>	<b>2,089.26</b>	<b>2,089.26</b>	<b>285,730.84</b>	<b>4,039.46</b>	<b>93.34%</b>	<b>10,398.70</b>	<b>157.43%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>47,918.88</b>	<b>77,711.42</b>	<b>8,259.17</b>	<b>8,259.17</b>	<b>8,259.17</b>	<b>0.00%</b>	<b>12,298.63</b>	<b>48.91%</b>
<b>FUND BALANCE, ENDING</b>	<b>8,259.17</b>	<b>79,800.68</b>	<b>10,348.43</b>	<b>293,990.01</b>	<b>12,298.63</b>	<b>18.85%</b>	<b>22,697.33</b>	<b>84.55%</b>
<b>MINIMUM FUND BALANCE POLICY</b>							-	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>22,697.33</b>	

<b>135 22ND JDC COMMISSIONER FUND</b> - accounts for the court cost fees collected on moving violations and criminal cases that are used to support the expenses related to the Special Commissioner for the 22nd Judicial District Court.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	98,625.50	96,000.00	96,000.00	44,451.44	115,000.00	19.79%	96,000.00	-16.52%
INVESTMENT EARNINGS	218.43	101.00	101.00	383.85	520.00	414.85%	470.00	-9.62%
MISCELLANEOUS	3.11	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>98,847.04</b>	<b>96,101.00</b>	<b>96,101.00</b>	<b>44,835.29</b>	<b>115,520.00</b>	<b>20.21%</b>	<b>96,470.00</b>	<b>-16.49%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>98,847.04</b>	<b>96,101.00</b>	<b>96,101.00</b>	<b>44,835.29</b>	<b>115,520.00</b>	<b>20.21%</b>	<b>96,470.00</b>	<b>-16.49%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>98,847.04</b>	<b>96,101.00</b>	<b>96,101.00</b>	<b>44,835.29</b>	<b>115,520.00</b>	<b>20.21%</b>	<b>96,470.00</b>	<b>-16.49%</b>
<b>EXPENDITURES BY AGENCY</b>								
CUSTODIAL FUNDS	93,835.76	101,292.02	101,382.02	43,512.54	101,253.02	-0.13%	100,862.36	-0.39%
<b>EXPENDITURES BY FUNCTION</b>								
GENERAL GOVERNMENT								
JUDICIAL	93,835.76	101,292.02	101,382.02	43,512.54	101,253.02	-0.13%	100,862.36	-0.39%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>STATE MANDATED AGENCIES</b>								
22ND JUDICIAL DISTRICT COURT	93,835.76	101,292.02	101,382.02	43,512.54	101,253.02	-0.13%	100,862.36	-0.39%
<b>EXPENDITURES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	72,503.86	73,953.96	73,953.96	33,462.00	73,953.96	0.00%	76,126.25	2.94%
BENEFITS	19,570.90	19,909.06	19,909.06	8,856.54	19,909.06	0.00%	17,642.15	-11.39%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	-	129.00	-	-	-	0.00%	126.96	0.00%
TRAVEL, TRAINING, AND RELATED COSTS	-	5,000.00	5,129.00	-	5,000.00	-2.52%	5,000.00	0.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>92,074.76</b>	<b>98,992.02</b>	<b>98,992.02</b>	<b>42,318.54</b>	<b>98,863.02</b>	<b>-0.13%</b>	<b>98,895.36</b>	<b>0.03%</b>
INTERFUND CHARGES	1,761.00	2,300.00	2,390.00	1,194.00	2,390.00	0.00%	1,967.00	-17.70%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>93,835.76</b>	<b>101,292.02</b>	<b>101,382.02</b>	<b>43,512.54</b>	<b>101,253.02</b>	<b>-0.13%</b>	<b>100,862.36</b>	<b>-0.39%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,011.28</b>	<b>(5,191.02)</b>	<b>(5,281.02)</b>	<b>1,322.75</b>	<b>14,266.98</b>	<b>-370.16%</b>	<b>(4,392.36)</b>	<b>-130.79%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>26,366.95</b>	<b>44,113.51</b>	<b>31,378.23</b>	<b>31,378.23</b>	<b>31,378.23</b>	<b>0.00%</b>	<b>45,645.21</b>	<b>45.47%</b>
<b>FUND BALANCE, ENDING</b>	<b>31,378.23</b>	<b>38,922.49</b>	<b>26,097.21</b>	<b>32,700.98</b>	<b>45,645.21</b>	<b>74.90%</b>	<b>41,252.85</b>	<b>-9.62%</b>
<b>MINIMUM FUND BALANCE POLICY: 3 MONTHS OPERATING COSTS</b>							<b>25,215.59</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>16,037.26</b>	

136 JURY SERVICE FUND - accounts for court costs collected to provide for compensation to jurors in criminal cases.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	139,210.04	135,000.00	135,000.00	61,687.60	135,000.00	0.00%	135,000.00	0.00%
INVESTMENT EARNINGS	4,004.21	1,111.00	1,111.00	5,054.44	7,430.00	568.77%	6,690.00	-9.96%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	143,214.25	136,111.00	136,111.00	66,742.04	142,430.00	4.64%	141,690.00	-0.52%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	143,214.25	136,111.00	136,111.00	66,742.04	142,430.00	4.64%	141,690.00	-0.52%
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
NET REVENUES	143,214.25	136,111.00	136,111.00	66,742.04	142,430.00	4.64%	141,690.00	-0.52%
EXPENDITURES BY AGENCY								
CUSTODIAL FUNDS	194,509.08	188,367.00	188,485.00	101,229.68	188,485.00	0.00%	193,100.00	2.45%
EXPENDITURES BY FUNCTION								
GENERAL GOVERNMENT								
JUDICIAL	194,509.08	188,367.00	188,485.00	101,229.68	188,485.00	0.00%	193,100.00	2.45%
EXPENDITURES BY DEPARTMENT								
STATE MANDATED AGENCIES								
CLERK OF COURT	194,509.08	188,367.00	188,485.00	101,229.68	188,485.00	0.00%	193,100.00	2.45%
EXPENDITURES BY CHARACTER								
OTHER PURCHASED SERVICES								
JUDICIAL EXPENDITURES	187,164.08	185,000.00	185,000.00	99,483.68	185,000.00	0.00%	185,000.00	0.00%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	187,164.08	185,000.00	185,000.00	99,483.68	185,000.00	0.00%	185,000.00	0.00%
INTERFUND CHARGES	7,345.00	3,367.00	3,485.00	1,746.00	3,485.00	0.00%	8,100.00	132.42%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	194,509.08	188,367.00	188,485.00	101,229.68	188,485.00	0.00%	193,100.00	2.45%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	(51,294.83)	(52,256.00)	(52,374.00)	(34,487.64)	(46,055.00)	-12.07%	(51,410.00)	11.63%
FUND BALANCE, BEGINNING	427,748.98	376,445.98	376,454.15	376,454.15	376,454.15	0.00%	330,399.15	-12.23%
FUND BALANCE, ENDING	376,454.15	324,189.98	324,080.15	341,966.51	330,399.15	1.95%	278,989.15	-15.56%
MINIMUM FUND BALANCE POLICY: 3 MONTHS OPERATING COSTS							48,275.00	
PROJECTED AVAILABLE FUND BALANCE, ENDING							230,714.15	

<b>137 LAW ENFORCEMENT WITNESS FUND</b> - accounts for the court cost fees collected on moving violations and criminal cases that are used to support the witness fees paid to off duty police officers summoned to appear in court.								
	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>% CHANGE PROJECTED / REVISED BUDGET</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>	<b>% CHANGE PROPOSED / PROJECTED</b>
<b>REVENUES BY SOURCE</b>								
CHARGES FOR SERVICES GENERAL GOVERNMENT	29,793.04	30,000.00	30,000.00	13,082.00	25,000.00	-16.67%	30,000.00	20.00%
INVESTMENT EARNINGS	4,346.11	1,111.00	1,111.00	6,175.63	8,760.00	688.48%	7,880.00	-10.05%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>34,139.15</b>	<b>31,111.00</b>	<b>31,111.00</b>	<b>19,257.63</b>	<b>33,760.00</b>	<b>8.51%</b>	<b>37,880.00</b>	<b>12.20%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>34,139.15</b>	<b>31,111.00</b>	<b>31,111.00</b>	<b>19,257.63</b>	<b>33,760.00</b>	<b>8.51%</b>	<b>37,880.00</b>	<b>12.20%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>34,139.15</b>	<b>31,111.00</b>	<b>31,111.00</b>	<b>19,257.63</b>	<b>33,760.00</b>	<b>8.51%</b>	<b>37,880.00</b>	<b>12.20%</b>
<b>EXPENDITURES BY AGENCY</b>								
CUSTODIAL FUNDS	2,981.00	35,753.00	35,779.00	1,284.00	35,779.00	0.00%	35,741.00	-0.11%
<b>EXPENDITURES BY FUNCTION</b>								
GENERAL GOVERNMENT JUDICIAL	2,981.00	35,753.00	35,779.00	1,284.00	35,779.00	0.00%	35,741.00	-0.11%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>STATE MANDATED AGENCIES</b> 22ND JUDICIAL DISTRICT COURT	2,981.00	35,753.00	35,779.00	1,284.00	35,779.00	0.00%	35,741.00	-0.11%
<b>EXPENDITURES BY CHARACTER</b>								
OTHER PURCHASED SERVICES JUDICIAL EXPENDITURES	2,600.00	35,000.00	35,000.00	900.00	35,000.00	0.00%	35,000.00	0.00%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>2,600.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>900.00</b>	<b>35,000.00</b>	<b>0.00%</b>	<b>35,000.00</b>	<b>0.00%</b>
INTERFUND CHARGES	381.00	753.00	779.00	384.00	779.00	0.00%	741.00	-4.88%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>2,981.00</b>	<b>35,753.00</b>	<b>35,779.00</b>	<b>1,284.00</b>	<b>35,779.00</b>	<b>0.00%</b>	<b>35,741.00</b>	<b>-0.11%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>31,158.15</b>	<b>(4,642.00)</b>	<b>(4,668.00)</b>	<b>17,973.63</b>	<b>(2,019.00)</b>	<b>-56.75%</b>	<b>2,139.00</b>	<b>-205.94%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>411,758.25</b>	<b>402,019.25</b>	<b>442,916.40</b>	<b>442,916.40</b>	<b>442,916.40</b>	<b>0.00%</b>	<b>440,897.40</b>	<b>-0.46%</b>
<b>FUND BALANCE, ENDING</b>	<b>442,916.40</b>	<b>397,377.25</b>	<b>438,248.40</b>	<b>460,890.03</b>	<b>440,897.40</b>	<b>0.60%</b>	<b>443,036.40</b>	<b>0.49%</b>
<b>MINIMUM FUND BALANCE POLICY: 3 MONTHS OPERATING COSTS</b>							<b>8,935.25</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>434,101.15</b>	



190-4621 ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 FUND - accounts for the property tax levy for the purpose of contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subject to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 11 and No. 7.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
GENERAL PROPERTY TAXES	207,926.54	-	-	7,194.30	7,194.30	0.00%	-	-100.00%
PENALTIES AND INTEREST ON DELINQUENT TAXES	824.48	650.00	650.00	873.15	873.15	34.33%	650.00	-25.56%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	6,288.39	2,000.00	2,000.00	2,113.53	2,113.53	5.68%	-	-100.00%
INVESTMENT EARNINGS	14,083.62	3,939.00	3,939.00	20,532.22	29,210.00	641.56%	26,290.00	-10.00%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	229,123.03	6,589.00	6,589.00	30,713.20	39,390.98	497.83%	26,940.00	-31.61%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	229,123.03	6,589.00	6,589.00	30,713.20	39,390.98	497.83%	26,940.00	-31.61%
COLLECTION FEES AND ASSESSMENTS	(7,600.41)	(335.00)	(335.00)	(119.01)	(119.01)	-64.47%	-	-100.00%
NET REVENUES	221,522.62	6,254.00	6,254.00	30,594.19	39,271.97	527.95%	26,940.00	-31.40%
EXPENDITURES BY AGENCY								
LIGHTING DISTRICTS	154,569.70	210,138.00	210,376.00	62,773.69	161,394.79	-23.28%	211,643.04	31.13%
EXPENDITURES BY FUNCTION								
HIGHWAYS AND STREETS	154,569.70	210,138.00	210,376.00	62,773.69	161,394.79	-23.28%	211,643.04	31.13%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
PUBLIC WORKS	154,569.70	210,138.00	210,376.00	62,773.69	161,394.79	-23.28%	211,643.04	31.13%
EXPENDITURES BY CHARACTER								
PURCHASED PROFESSIONAL SERVICES								
OTHER PROFESSIONAL SERVICES	-	10,000.00	10,000.00	-	10,000.00	0.00%	10,000.00	0.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	129,465.99	144,000.00	144,000.00	56,842.90	120,000.00	-16.67%	144,000.00	20.00%
REPAIRS AND MAINTENANCE SERVICES	15,844.44	45,000.00	44,981.21	-	20,000.00	-55.54%	45,000.00	125.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	440.27	434.00	452.79	452.79	452.79	0.00%	552.04	21.92%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	145,750.70	199,434.00	199,434.00	57,295.69	150,452.79	-24.56%	199,552.04	32.63%
INTERFUND CHARGES	8,819.00	10,704.00	10,942.00	5,478.00	10,942.00	0.00%	12,091.00	10.50%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	154,569.70	210,138.00	210,376.00	62,773.69	161,394.79	-23.28%	211,643.04	31.13%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	66,952.92	(203,884.00)	(204,122.00)	(32,179.50)	(122,122.82)	-40.17%	(184,703.04)	51.24%
FUND BALANCE, BEGINNING	1,475,892.41	1,514,024.14	1,542,845.33	1,542,845.33	1,542,845.33	0.00%	1,420,722.51	-7.92%
FUND BALANCE, ENDING	1,542,845.33	1,310,140.14	1,338,723.33	1,510,665.83	1,420,722.51	6.13%	1,236,019.47	-13.00%
MINIMUM FUND BALANCE POLICY - Not applicable as tax levy expired 12/31/2022							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							1,236,019.47	

190-4624 ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 FUND - accounts for the property tax levy for contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subject to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 11, No. 12, No. 14, No. 13, No. 9, and No. 7.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
GENERAL PROPERTY TAXES	365,344.30	-	-	9,484.98	9,484.98	0.00%	-	-100.00%
PENALTIES AND INTEREST ON DELINQUENT TAXES	1,354.13	800.00	800.00	1,424.76	1,424.76	78.10%	800.00	-43.85%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	13,235.85	4,300.00	4,300.00	4,421.98	4,421.98	2.84%	-	-100.00%
INVESTMENT EARNINGS	11,953.67	3,535.00	3,535.00	17,689.47	25,230.00	613.72%	22,710.00	-9.99%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	391,887.95	8,635.00	8,635.00	33,021.19	40,561.72	369.74%	23,510.00	-42.04%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	391,887.95	8,635.00	8,635.00	33,021.19	40,561.72	369.74%	23,510.00	-42.04%
COLLECTION FEES AND ASSESSMENTS	(13,254.78)	(764.00)	(764.00)	(249.00)	(249.00)	-67.41%	-	-100.00%
NET REVENUES	378,633.17	7,871.00	7,871.00	32,772.19	40,312.72	412.17%	23,510.00	-41.68%
EXPENDITURES BY AGENCY								
LIGHTING DISTRICTS	368,344.38	443,186.00	443,630.00	167,185.40	351,672.08	-20.73%	445,005.65	26.54%
EXPENDITURES BY FUNCTION								
HIGHWAYS AND STREETS	368,344.38	443,186.00	443,630.00	167,185.40	351,672.08	-20.73%	445,005.65	26.54%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS OPERATING DEPARTMENTS PUBLIC WORKS	368,344.38	443,186.00	443,630.00	167,185.40	351,672.08	-20.73%	445,005.65	26.54%
EXPENDITURES BY CHARACTER								
PURCHASED PROFESSIONAL SERVICES								
OTHER PROFESSIONAL SERVICES	-	20,000.00	20,000.00	-	20,000.00	0.00%	20,000.00	0.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	329,307.71	312,000.00	312,000.00	155,854.32	270,000.00	-13.46%	312,000.00	15.56%
REPAIRS AND MAINTENANCE SERVICES	20,587.04	90,000.00	89,957.92	-	40,000.00	-55.53%	90,000.00	125.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	933.63	921.00	963.08	963.08	963.08	0.00%	1,170.65	21.55%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	350,828.38	422,921.00	422,921.00	156,817.40	330,963.08	-21.74%	423,170.65	27.86%
INTERFUND CHARGES	17,516.00	20,265.00	20,709.00	10,368.00	20,709.00	0.00%	21,835.00	5.44%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	368,344.38	443,186.00	443,630.00	167,185.40	351,672.08	-20.73%	445,005.65	26.54%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	10,288.79	(435,315.00)	(435,759.00)	(134,413.21)	(311,359.36)	-28.55%	(421,495.65)	35.37%
FUND BALANCE, BEGINNING	1,398,483.74	1,286,971.63	1,408,772.53	1,408,772.53	1,408,772.53	0.00%	1,097,413.17	-22.10%
FUND BALANCE, ENDING	1,408,772.53	851,656.63	973,013.53	1,274,359.32	1,097,413.17	12.78%	675,917.52	-38.41%
MINIMUM FUND BALANCE POLICY - Not applicable as tax levy expired 12/31/2022							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							675,917.52	

190-4625 ROAD LIGHTING DISTRICT NO. 5 FUND - accounts for the property tax levy for providing and maintaining electric lights on the streets, roads, highways, alleys, and public places in Lighting District No. 5. This Lighting District is located in Council District No. 13.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
GENERAL PROPERTY TAXES	-	-	-	-	-	0.00%	-	0.00%
INVESTMENT EARNINGS	1,271.41	404.00	404.00	1,669.46	2,400.00	494.06%	2,160.00	-10.00%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	1,271.41	404.00	404.00	1,669.46	2,400.00	494.06%	2,160.00	-10.00%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	1,271.41	404.00	404.00	1,669.46	2,400.00	494.06%	2,160.00	-10.00%
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
NET REVENUES	1,271.41	404.00	404.00	1,669.46	2,400.00	494.06%	2,160.00	-10.00%
EXPENDITURES BY AGENCY								
LIGHTING DISTRICTS	10,578.31	12,249.00	12,265.00	4,741.94	10,346.60	-15.64%	12,222.96	18.14%
EXPENDITURES BY FUNCTION								
HIGHWAYS AND STREETS	10,578.31	12,249.00	12,265.00	4,741.94	10,346.60	-15.64%	12,222.96	18.14%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
PUBLIC WORKS	10,578.31	12,249.00	12,265.00	4,741.94	10,346.60	-15.64%	12,222.96	18.14%
EXPENDITURES BY CHARACTER								
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	9,987.82	11,520.00	11,518.40	4,366.34	9,600.00	-16.66%	11,520.00	20.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	25.49	26.00	27.60	27.60	27.60	0.00%	31.96	15.80%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	10,013.31	11,546.00	11,546.00	4,393.94	9,627.60	-16.62%	11,551.96	19.99%
INTERFUND CHARGES	565.00	703.00	719.00	348.00	719.00	0.00%	671.00	-6.68%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	10,578.31	12,249.00	12,265.00	4,741.94	10,346.60	-15.64%	12,222.96	18.14%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	(9,306.90)	(11,845.00)	(11,861.00)	(3,072.48)	(7,946.60)	-33.00%	(10,062.96)	26.63%
FUND BALANCE, BEGINNING	132,246.40	121,983.91	122,939.50	122,939.50	122,939.50	0.00%	114,992.90	-6.46%
FUND BALANCE, ENDING	122,939.50	110,138.91	111,078.50	119,867.02	114,992.90	3.52%	104,929.94	-8.75%
MINIMUM FUND BALANCE POLICY - Not applicable as tax levy expired 12/31/2019							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							104,929.94	

190-4626 ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 FUND - accounts for the property tax levy for providing and maintaining electric lights on the streets, roads, highways, alleys, and public places in Lighting District No. 6. This Lighting District is located in Council Districts No. 7, No. 10, and No. 5.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES	114,934.25	114,300.00	114,300.00	1,455.64	114,300.00	0.00%	116,900.00	2.27%
PENALTIES AND INTEREST ON DELINQUENT TAXES	128.48	100.00	100.00	217.54	217.54	117.54%	100.00	-54.03%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	3,765.13	3,500.00	3,500.00	1,259.96	3,500.00	0.00%	3,500.00	0.00%
INVESTMENT EARNINGS	3,136.22	1,010.00	1,010.00	4,507.93	6,490.00	542.57%	5,840.00	-10.02%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>121,964.08</b>	<b>118,910.00</b>	<b>118,910.00</b>	<b>7,441.07</b>	<b>124,507.54</b>	<b>4.71%</b>	<b>126,340.00</b>	<b>1.47%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>121,964.08</b>	<b>118,910.00</b>	<b>118,910.00</b>	<b>7,441.07</b>	<b>124,507.54</b>	<b>4.71%</b>	<b>126,340.00</b>	<b>1.47%</b>
COLLECTION FEES AND ASSESSMENTS	(4,049.41)	(3,934.00)	(3,934.00)	(70.94)	(3,924.00)	-0.25%	(4,024.00)	2.55%
<b>NET REVENUES</b>	<b>117,914.67</b>	<b>114,976.00</b>	<b>114,976.00</b>	<b>7,370.13</b>	<b>120,583.54</b>	<b>4.88%</b>	<b>122,316.00</b>	<b>1.44%</b>
<b>EXPENDITURES BY AGENCY</b>								
LIGHTING DISTRICTS	148,180.69	203,475.00	203,696.00	53,844.12	155,713.42	-23.56%	204,511.39	31.34%
<b>EXPENDITURES BY FUNCTION</b>								
HIGHWAYS AND STREETS	148,180.69	203,475.00	203,696.00	53,844.12	155,713.42	-23.56%	204,511.39	31.34%
<b>EXPENDITURES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>OPERATING DEPARTMENTS</b>								
PUBLIC WORKS	148,180.69	203,475.00	203,696.00	53,844.12	155,713.42	-23.56%	204,511.39	31.34%
<b>EXPENDITURES BY CHARACTER</b>								
PURCHASED PROFESSIONAL SERVICES								
OTHER PROFESSIONAL SERVICES	-	10,000.00	10,000.00	-	10,000.00	0.00%	10,000.00	0.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	112,611.74	138,000.00	138,000.00	48,263.70	115,000.00	-16.67%	138,000.00	20.00%
REPAIRS AND MAINTENANCE SERVICES	27,165.96	45,000.00	44,982.58	-	20,000.00	-55.54%	45,000.00	125.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	426.99	421.00	438.42	438.42	438.42	0.00%	535.39	22.12%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>140,204.69</b>	<b>193,421.00</b>	<b>193,421.00</b>	<b>48,702.12</b>	<b>145,438.42</b>	<b>-24.81%</b>	<b>193,535.39</b>	<b>33.07%</b>
INTERFUND CHARGES	7,976.00	10,054.00	10,275.00	5,142.00	10,275.00	0.00%	10,976.00	6.82%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>148,180.69</b>	<b>203,475.00</b>	<b>203,696.00</b>	<b>53,844.12</b>	<b>155,713.42</b>	<b>-23.56%</b>	<b>204,511.39</b>	<b>31.34%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>(30,266.02)</b>	<b>(88,499.00)</b>	<b>(88,720.00)</b>	<b>(46,473.99)</b>	<b>(35,129.88)</b>	<b>-60.40%</b>	<b>(82,195.39)</b>	<b>133.98%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>393,838.72</b>	<b>352,384.95</b>	<b>363,572.70</b>	<b>363,572.70</b>	<b>363,572.70</b>	<b>0.00%</b>	<b>328,442.82</b>	<b>-9.66%</b>
<b>FUND BALANCE, ENDING</b>	<b>363,572.70</b>	<b>263,885.95</b>	<b>274,852.70</b>	<b>317,098.71</b>	<b>328,442.82</b>	<b>19.50%</b>	<b>246,247.43</b>	<b>-25.03%</b>
<b>MINIMUM FUND BALANCE POLICY - 1 year of gross revenues</b>							<b>126,340.00</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							<b>119,907.43</b>	

190-4627 ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 FUND - accounts for the property tax levy for contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subjected to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 13 and No. 12.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
GENERAL PROPERTY TAXES	408,813.23	-	-	9,067.36	9,067.36	0.00%	-	-100.00%
PENALTIES AND INTEREST ON DELINQUENT TAXES	2,190.78	800.00	800.00	1,102.13	1,102.13	37.77%	-	-100.00%
INTERGOVERNMENTAL REVENUES								
STATE GOVERNMENT SHARED REVENUES	7,287.94	2,200.00	2,200.00	2,496.95	2,496.95	13.50%	-	-100.00%
INVESTMENT EARNINGS	16,008.15	4,646.00	4,646.00	24,690.65	35,110.00	655.70%	31,600.00	-10.00%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	434,300.10	7,646.00	7,646.00	37,357.09	47,776.44	524.86%	31,600.00	-33.86%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	434,300.10	7,646.00	7,646.00	37,357.09	47,776.44	524.86%	31,600.00	-33.86%
COLLECTION FEES AND ASSESSMENTS	(13,767.98)	(321.00)	(321.00)	(140.60)	(140.60)	-56.20%	-	-100.00%
NET REVENUES	420,532.12	7,325.00	7,325.00	37,216.49	47,635.84	550.32%	31,600.00	-33.66%
EXPENDITURES BY AGENCY								
LIGHTING DISTRICTS	312,876.90	412,623.00	446,382.00	111,649.02	316,440.40	-29.11%	412,423.01	30.33%
EXPENDITURES BY FUNCTION								
HIGHWAYS AND STREETS	312,876.90	412,623.00	446,382.00	111,649.02	316,440.40	-29.11%	412,423.01	30.33%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
PUBLIC WORKS	312,876.90	412,623.00	446,382.00	111,649.02	316,440.40	-29.11%	412,423.01	30.33%
EXPENDITURES BY CHARACTER								
PURCHASED PROFESSIONAL SERVICES								
OTHER PROFESSIONAL SERVICES	-	10,000.00	10,000.00	-	10,000.00	0.00%	10,000.00	0.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	232,493.13	330,000.00	330,000.00	97,052.62	230,000.00	-30.30%	330,000.00	43.48%
REPAIRS AND MAINTENANCE SERVICES	58,408.00	45,000.00	44,941.60	-	15,000.00	-66.62%	45,000.00	200.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	851.77	840.00	898.40	898.40	898.40	0.00%	1,068.01	18.88%
PROPERTY								
INFRASTRUCTURE	700.00	-	33,142.00	-	33,142.00	0.00%	-	-100.00%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	292,452.90	385,840.00	418,982.00	97,951.02	289,040.40	-31.01%	386,068.01	33.57%
INTERFUND CHARGES	20,424.00	26,783.00	27,400.00	13,698.00	27,400.00	0.00%	26,355.00	-3.81%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	312,876.90	412,623.00	446,382.00	111,649.02	316,440.40	-29.11%	412,423.01	30.33%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	107,655.22	(405,298.00)	(439,057.00)	(74,432.53)	(268,804.56)	-38.78%	(380,823.01)	41.67%
FUND BALANCE, BEGINNING	1,781,220.36	1,767,121.59	1,888,875.58	1,888,875.58	1,888,875.58	0.00%	1,620,071.02	-14.23%
FUND BALANCE, ENDING	1,888,875.58	1,361,823.59	1,449,818.58	1,814,443.05	1,620,071.02	11.74%	1,239,248.01	-23.51%
MINIMUM FUND BALANCE POLICY - Not applicable as tax levy expires 12/31/2022							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							1,239,248.01	





190-4630 ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 FUND - accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council District No. 8.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
PROPERTY TAXES ON OTHER THAN ASSESSED	1,600.00	1,600.00	1,600.00	-	1,600.00	0.00%	1,600.00	0.00%
PENALTIES AND INTEREST ON DELINQUENT TAXES	-	-	-	0.24	0.24	0.00%	-	-100.00%
INVESTMENT EARNINGS	1.12	-	-	1.74	2.00	0.00%	-	-100.00%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	1,601.12	1,600.00	1,600.00	1.98	1,602.24	0.14%	1,600.00	-0.14%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	1,601.12	1,600.00	1,600.00	1.98	1,602.24	0.14%	1,600.00	-0.14%
COLLECTION FEES AND ASSESSMENTS	(152.00)	(231.00)	(231.00)	-	(157.00)	-32.03%	(157.00)	0.00%
NET REVENUES	1,449.12	1,369.00	1,369.00	1.98	1,445.24	5.57%	1,443.00	-0.15%
EXPENDITURES BY AGENCY								
LIGHTING DISTRICTS	1,917.16	1,962.67	1,962.67	842.98	1,878.80	-4.27%	1,717.91	-8.56%
EXPENDITURES BY FUNCTION								
HIGHWAYS AND STREETS	1,917.16	1,962.67	1,962.67	842.98	1,878.80	-4.27%	1,717.91	-8.56%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS OPERATING DEPARTMENTS PUBLIC WORKS	1,917.16	1,962.67	1,962.67	842.98	1,878.80	-4.27%	1,717.91	-8.56%
EXPENDITURES BY CHARACTER								
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	1,661.51	1,587.67	1,583.67	671.18	1,500.00	-5.28%	1,588.50	5.90%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	3.65	4.00	4.00	3.80	3.80	-5.00%	4.41	16.05%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	1,665.16	1,591.67	1,587.67	674.98	1,503.80	-5.28%	1,592.91	5.93%
INTERFUND CHARGES	252.00	371.00	375.00	168.00	375.00	0.00%	125.00	-66.67%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	1,917.16	1,962.67	1,962.67	842.98	1,878.80	-4.27%	1,717.91	-8.56%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	(468.04)	(593.67)	(593.67)	(841.00)	(433.56)	-26.97%	(274.91)	-36.59%
FUND BALANCE, BEGINNING	1,176.51	593.67	708.47	708.47	708.47	0.00%	274.91	-61.20%
FUND BALANCE, ENDING	708.47	-	114.80	(132.53)	274.91	139.47%	(0.00)	-100.00%
MINIMUM FUND BALANCE POLICY - Not applicable as no fund balance available							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							(0.00)	





190-4635 ROAD LIGHTING DISTRICT NO. 15 FUND - accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within Road Lighting District No. 15. This Lighting District is located in Council District No. 2.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
PROPERTY TAXES ON OTHER THAN ASSESSED	-	-	-	-	-	0.00%	-	0.00%
INVESTMENT EARNINGS	226.50	101.00	101.00	288.96	420.00	315.84%	380.00	-9.52%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	226.50	101.00	101.00	288.96	420.00	315.84%	380.00	-9.52%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	226.50	101.00	101.00	288.96	420.00	315.84%	380.00	-9.52%
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
NET REVENUES	226.50	101.00	101.00	288.96	420.00	315.84%	380.00	-9.52%
EXPENDITURES BY AGENCY								
LIGHTING DISTRICTS	3,057.84	3,896.00	3,902.00	1,269.62	3,302.62	-15.36%	3,919.99	18.69%
EXPENDITURES BY FUNCTION								
HIGHWAYS AND STREETS	3,057.84	3,896.00	3,902.00	1,269.62	3,302.62	-15.36%	3,919.99	18.69%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
PUBLIC WORKS	3,057.84	3,896.00	3,902.00	1,269.62	3,302.62	-15.36%	3,919.99	18.69%
EXPENDITURES BY CHARACTER								
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	2,797.88	3,600.00	3,599.38	1,123.00	3,000.00	-16.65%	3,600.00	20.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	7.96	8.00	8.62	8.62	8.62	0.00%	9.99	15.89%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	2,805.84	3,608.00	3,608.00	1,131.62	3,008.62	-16.61%	3,609.99	19.99%
INTERFUND CHARGES	252.00	288.00	294.00	138.00	294.00	0.00%	310.00	5.44%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	3,057.84	3,896.00	3,902.00	1,269.62	3,302.62	-15.36%	3,919.99	18.69%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	(2,831.34)	(3,795.00)	(3,801.00)	(980.66)	(2,882.62)	-24.16%	(3,539.99)	22.80%
FUND BALANCE, BEGINNING	24,308.19	21,048.23	21,476.85	21,476.85	21,476.85	0.00%	18,594.23	-13.42%
FUND BALANCE, ENDING	21,476.85	17,253.23	17,675.85	20,496.19	18,594.23	5.20%	15,054.24	-19.04%
MINIMUM FUND BALANCE POLICY - Not applicable as tax levy expired 12/31/2016							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							15,054.24	

190-4636 ROAD LIGHTING DISTRICT NO. 16 FUND - accounts for the annual property tax levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within Road Lighting District No. 16. This Lighting District is located in Council Districts No. 2 and No. 5.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
GENERAL PROPERTY TAXES	-	-	-	-	-	0.00%	-	0.00%
INVESTMENT EARNINGS	1,500.78	404.00	404.00	1,780.19	2,600.00	543.56%	2,340.00	-10.00%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	1,500.78	404.00	404.00	1,780.19	2,600.00	543.56%	2,340.00	-10.00%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	1,500.78	404.00	404.00	1,780.19	2,600.00	543.56%	2,340.00	-10.00%
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
NET REVENUES	1,500.78	404.00	404.00	1,780.19	2,600.00	543.56%	2,340.00	-10.00%
EXPENDITURES BY AGENCY								
LIGHTING DISTRICTS	36,710.44	37,865.00	37,903.00	14,583.44	28,410.25	-25.04%	38,783.87	36.51%
EXPENDITURES BY FUNCTION								
HIGHWAYS AND STREETS	36,710.44	37,865.00	37,903.00	14,583.44	28,410.25	-25.04%	38,783.87	36.51%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS OPERATING DEPARTMENTS PUBLIC WORKS	36,710.44	37,865.00	37,903.00	14,583.44	28,410.25	-25.04%	38,783.87	36.51%
EXPENDITURES BY CHARACTER								
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	33,180.79	36,000.00	35,992.75	13,591.19	26,500.00	-26.37%	36,000.00	35.85%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	79.65	79.00	86.25	86.25	86.25	0.00%	99.87	15.79%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	33,260.44	36,079.00	36,079.00	13,677.44	26,586.25	-26.31%	36,099.87	35.78%
INTERFUND CHARGES	3,450.00	1,786.00	1,824.00	906.00	1,824.00	0.00%	2,684.00	47.15%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	36,710.44	37,865.00	37,903.00	14,583.44	28,410.25	-25.04%	38,783.87	36.51%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	(35,209.66)	(37,461.00)	(37,499.00)	(12,803.25)	(25,810.25)	-31.17%	(36,443.87)	41.20%
FUND BALANCE, BEGINNING	169,752.54	141,895.89	134,542.88	134,542.88	134,542.88	0.00%	108,732.63	-19.18%
FUND BALANCE, ENDING	134,542.88	104,434.89	97,043.88	121,739.63	108,732.63	12.04%	72,288.76	-33.52%
MINIMUM FUND BALANCE POLICY - Not applicable as tax levy expired 12/31/2017							-	
PROJECTED AVAILABLE FUND BALANCE, ENDING							72,288.76	

# DEBT SERVICE FUNDS (300-328)





300 DEBT - SALES TAX DISTRICT NO. 3 FUND - accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2013 and Series 2019.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
TAXES								
GENERAL SALES AND USE TAXES - DEBT	6,782,248.97	6,756,514.33	6,756,514.33	3,383,348.59	6,756,514.33	0.00%	6,744,704.56	-0.17%
INVESTMENT EARNINGS	28,615.88	3,696.00	3,696.00	95,964.37	160,000.00	4229.00%	120,000.00	-25.00%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	6,810,864.85	6,760,210.33	6,760,210.33	3,479,312.96	6,916,514.33	2.31%	6,864,704.56	-0.75%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	6,810,864.85	6,760,210.33	6,760,210.33	3,479,312.96	6,916,514.33	2.31%	6,864,704.56	-0.75%
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
NET REVENUES	6,810,864.85	6,760,210.33	6,760,210.33	3,479,312.96	6,916,514.33	2.31%	6,864,704.56	-0.75%
EXPENDITURES BY AGENCY								
DEBT FUNDS	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	-0.01%	6,645,394.10	-0.59%
EXPENDITURES BY FUNCTION								
DEBT SERVICE								
PRINCIPAL-BOND	4,950,000.00	5,105,000.00	5,105,000.00	5,105,000.00	5,105,000.00	0.00%	5,270,000.00	3.23%
INTEREST EXPENSE-BOND	1,757,044.72	1,571,050.90	1,571,050.90	832,885.16	1,571,050.90	0.00%	1,364,894.10	-13.12%
PAYING AGENT FEES-BOND	5,500.00	6,000.00	6,000.00	5,500.00	5,500.00	-8.33%	7,000.00	27.27%
ISSUANCE COSTS-BOND	2,950.00	3,500.00	3,500.00	1,750.00	3,000.00	-14.29%	3,500.00	16.67%
EXPENDITURES BY DEPARTMENT								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
PUBLIC WORKS	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	-0.01%	6,645,394.10	-0.59%
EXPENDITURES BY CHARACTER								
DEBT RELATED	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	-0.01%	6,645,394.10	-0.59%
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	-0.01%	6,645,394.10	-0.59%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	-0.01%	6,645,394.10	-0.59%
SUMMARY OF FUND BALANCE								
NET CHANGE IN FUND BALANCE	95,370.13	74,659.43	74,659.43	(2,465,822.20)	231,963.43	210.70%	219,310.46	-5.45%
FUND BALANCE, BEGINNING	3,445,704.37	3,580,762.41	3,541,074.50	3,541,074.50	3,541,074.50	0.00%	3,773,037.93	6.55%
FUND BALANCE, ENDING	3,541,074.50	3,655,421.84	3,615,733.93	1,075,252.30	3,773,037.93	4.35%	3,992,348.39	5.81%
MINIMUM FUND BALANCE POLICY - 100% of fund balance							3,992,348.39	
PROJECTED AVAILABLE FUND BALANCE, ENDING							-	

302 DEBT - UTILITY OPERATIONS FUND - accounts for the accumulation of resources for and the payment of debt principal and interest for Revenue Bonds, Series 2018.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	940.81	589.00	589.00	3,383.43	6,540.00	1010.36%	5,890.00	-9.94%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>940.81</b>	<b>589.00</b>	<b>589.00</b>	<b>3,383.43</b>	<b>6,540.00</b>	<b>1010.36%</b>	<b>5,890.00</b>	<b>-9.94%</b>
TRANSFERS IN	368,922.25	360,861.00	360,861.00	360,861.00	360,861.00	0.00%	300,000.00	-16.87%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>369,863.06</b>	<b>361,450.00</b>	<b>361,450.00</b>	<b>364,244.43</b>	<b>367,401.00</b>	<b>1.65%</b>	<b>305,890.00</b>	<b>-16.74%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>369,863.06</b>	<b>361,450.00</b>	<b>361,450.00</b>	<b>364,244.43</b>	<b>367,401.00</b>	<b>1.65%</b>	<b>305,890.00</b>	<b>-16.74%</b>
<b>EXPENDITURES BY AGENCY</b>								
DEBT FUNDS	368,922.25	361,511.00	361,511.00	353,895.00	360,861.00	-0.18%	367,466.00	1.83%
<b>EXPENDITURES BY FUNCTION</b>								
DEBT SERVICE								
PRINCIPAL-BOND	335,000.00	340,000.00	340,000.00	340,000.00	340,000.00	0.00%	360,000.00	5.88%
INTEREST EXPENSE-BOND	33,572.25	20,511.00	20,511.00	13,545.00	20,511.00	0.00%	6,966.00	-66.04%
PAYING AGENT FEES-BOND	350.00	1,000.00	1,000.00	350.00	350.00	-65.00%	500.00	42.86%
<b>EXPENDITURES BY DEPARTMENT</b>								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
UTILITIES	368,922.25	361,511.00	361,511.00	353,895.00	360,861.00	-0.18%	367,466.00	1.83%
<b>EXPENDITURES BY CHARACTER</b>								
DEBT RELATED	368,922.25	361,511.00	361,511.00	353,895.00	360,861.00	-0.18%	367,466.00	1.83%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>368,922.25</b>	<b>361,511.00</b>	<b>361,511.00</b>	<b>353,895.00</b>	<b>360,861.00</b>	<b>-0.18%</b>	<b>367,466.00</b>	<b>1.83%</b>
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>368,922.25</b>	<b>361,511.00</b>	<b>361,511.00</b>	<b>353,895.00</b>	<b>360,861.00</b>	<b>-0.18%</b>	<b>367,466.00</b>	<b>1.83%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	940.81	(61.00)	(61.00)	10,349.43	6,540.00	-10821.31%	(61,576.00)	-1041.53%
FUND BALANCE, BEGINNING	65,326.27	65,909.27	66,267.08	66,267.08	66,267.08	0.00%	72,807.08	9.87%
FUND BALANCE, ENDING	66,267.08	65,848.27	66,206.08	76,616.51	72,807.08	9.97%	11,231.08	-84.57%
MINIMUM FUND BALANCE POLICY - 100% of fund balance							11,231.08	
PROJECTED AVAILABLE FUND BALANCE, ENDING							-	

303 DEBT - GOMESA FUND - accounts for GOMESA revenues dedicated for the payment of principal and interest requirements for Revenue Bonds, Series 2020.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INTERGOVERNMENTAL REVENUES								
FEDERAL GOVERNMENT GRANTS	1,265,671.46	1,450,055.00	1,450,055.00	1,768,910.90	1,768,910.90	21.99%	1,450,055.00	-18.03%
INVESTMENT EARNINGS	308,809.30	61,497.00	61,497.00	492,849.94	800,000.00	1200.88%	500,000.00	-37.50%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>1,574,480.76</b>	<b>1,511,552.00</b>	<b>1,511,552.00</b>	<b>2,261,760.84</b>	<b>2,568,910.90</b>	<b>69.95%</b>	<b>1,950,055.00</b>	<b>-24.09%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>1,574,480.76</b>	<b>1,511,552.00</b>	<b>1,511,552.00</b>	<b>2,261,760.84</b>	<b>2,568,910.90</b>	<b>69.95%</b>	<b>1,950,055.00</b>	<b>-24.09%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>1,574,480.76</b>	<b>1,511,552.00</b>	<b>1,511,552.00</b>	<b>2,261,760.84</b>	<b>2,568,910.90</b>	<b>69.95%</b>	<b>1,950,055.00</b>	<b>-24.09%</b>
<b>EXPENDITURES BY AGENCY</b>								
DEBT FUNDS	858,856.26	1,466,356.26	1,466,356.26	426,928.13	1,466,356.26	0.00%	1,468,912.50	0.17%
<b>EXPENDITURES BY FUNCTION</b>								
DEBT SERVICE								
PRINCIPAL-BOND	-	605,000.00	605,000.00	-	605,000.00	0.00%	630,000.00	4.13%
INTEREST EXPENSE-BOND	853,856.26	853,856.26	853,856.26	426,928.13	853,856.26	0.00%	830,412.50	-2.75%
PAYING AGENT FEES-BOND	5,000.00	7,500.00	7,500.00	-	7,500.00	0.00%	7,500.00	0.00%
ISSUANCE COSTS-BOND	-	-	-	-	-	0.00%	1,000.00	0.00%
<b>EXPENDITURES BY DEPARTMENT</b>								
PARISH OPERATIONS								
OPERATING DEPARTMENTS								
PLANNING AND DEVELOPMENT	858,856.26	1,466,356.26	1,466,356.26	426,928.13	1,466,356.26	0.00%	1,468,912.50	0.17%
<b>EXPENDITURES BY CHARACTER</b>								
DEBT RELATED	858,856.26	1,466,356.26	1,466,356.26	426,928.13	1,466,356.26	0.00%	1,468,912.50	0.17%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>858,856.26</b>	<b>1,466,356.26</b>	<b>1,466,356.26</b>	<b>426,928.13</b>	<b>1,466,356.26</b>	<b>0.00%</b>	<b>1,468,912.50</b>	<b>0.17%</b>
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>858,856.26</b>	<b>1,466,356.26</b>	<b>1,466,356.26</b>	<b>426,928.13</b>	<b>1,466,356.26</b>	<b>0.00%</b>	<b>1,468,912.50</b>	<b>0.17%</b>
<b>SUMMARY OF FUND BALANCE</b>								
<b>NET CHANGE IN FUND BALANCE</b>	<b>715,624.50</b>	<b>45,195.74</b>	<b>45,195.74</b>	<b>1,834,832.71</b>	<b>1,102,554.64</b>	<b>2339.51%</b>	<b>481,142.50</b>	<b>-56.36%</b>
<b>FUND BALANCE, BEGINNING</b>	<b>776,608.15</b>	<b>1,241,811.35</b>	<b>1,492,232.65</b>	<b>1,492,232.65</b>	<b>1,492,232.65</b>	<b>0.00%</b>	<b>2,594,787.29</b>	<b>73.89%</b>
<b>FUND BALANCE, ENDING</b>	<b>1,492,232.65</b>	<b>1,287,007.09</b>	<b>1,537,428.39</b>	<b>3,327,065.36</b>	<b>2,594,787.29</b>	<b>68.77%</b>	<b>3,075,929.79</b>	<b>18.54%</b>
<b>MINIMUM FUND BALANCE POLICY - 100% of fund balance</b>							<b>3,075,929.79</b>	
<b>PROJECTED AVAILABLE FUND BALANCE, ENDING</b>							-	

326 DEBT - ST. TAMMANY PARISH CORONER FUND - accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for the Limited Tax Revenue Bonds, Series 2018.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES - DEBT	718,160.00	723,760.00	723,760.00	-	723,760.00	0.00%	61,000.00	-91.57%
INVESTMENT EARNINGS	7,576.14	2,294.00	2,294.00	11,699.34	18,000.00	684.66%	16,000.00	-11.11%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>725,736.14</b>	<b>726,054.00</b>	<b>726,054.00</b>	<b>11,699.34</b>	<b>741,760.00</b>	<b>2.16%</b>	<b>77,000.00</b>	<b>-89.62%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>725,736.14</b>	<b>726,054.00</b>	<b>726,054.00</b>	<b>11,699.34</b>	<b>741,760.00</b>	<b>2.16%</b>	<b>77,000.00</b>	<b>-89.62%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>725,736.14</b>	<b>726,054.00</b>	<b>726,054.00</b>	<b>11,699.34</b>	<b>741,760.00</b>	<b>2.16%</b>	<b>77,000.00</b>	<b>-89.62%</b>
<b>EXPENDITURES BY AGENCY</b>								
DEBT FUNDS	716,160.00	718,160.00	718,160.00	692,960.00	715,360.00	-0.39%	724,760.00	1.31%
<b>EXPENDITURES BY FUNCTION</b>								
DEBT SERVICE								
PRINCIPAL-BOND	640,000.00	660,000.00	660,000.00	660,000.00	660,000.00	0.00%	690,000.00	4.55%
INTEREST EXPENSE-BOND	76,160.00	55,360.00	55,360.00	32,960.00	55,360.00	0.00%	33,760.00	-39.02%
PAYING AGENT FEES-BOND	-	1,400.00	1,400.00	-	-	-100.00%	-	0.00%
ISSUANCE COSTS-BOND	-	1,400.00	1,400.00	-	-	-100.00%	1,000.00	0.00%
<b>EXPENDITURES BY DEPARTMENT</b>								
OUTSIDE AGENCIES								
ST TAMMANY PARISH CORONER	716,160.00	718,160.00	718,160.00	692,960.00	715,360.00	-0.39%	724,760.00	1.31%
<b>EXPENDITURES BY CHARACTER</b>								
DEBT RELATED	716,160.00	718,160.00	718,160.00	692,960.00	715,360.00	-0.39%	724,760.00	1.31%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>716,160.00</b>	<b>718,160.00</b>	<b>718,160.00</b>	<b>692,960.00</b>	<b>715,360.00</b>	<b>-0.39%</b>	<b>724,760.00</b>	<b>1.31%</b>
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>716,160.00</b>	<b>718,160.00</b>	<b>718,160.00</b>	<b>692,960.00</b>	<b>715,360.00</b>	<b>-0.39%</b>	<b>724,760.00</b>	<b>1.31%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	9,576.14	7,894.00	7,894.00	(681,260.66)	26,400.00	234.43%	(647,760.00)	-2553.64%
FUND BALANCE, BEGINNING	1,344,882.37	1,347,153.37	1,354,458.51	1,354,458.51	1,354,458.51	0.00%	1,380,858.51	1.95%
FUND BALANCE, ENDING	1,354,458.51	1,355,047.37	1,362,352.51	673,197.85	1,380,858.51	1.36%	733,098.51	-46.91%
MINIMUM FUND BALANCE POLICY - 100% of fund balance							733,098.51	
PROJECTED AVAILABLE FUND BALANCE, ENDING							-	

328 DEBT - ST. TAMMANY PARISH LIBRARY FUND - accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for General Obligation Bonds, Series 2018.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
TAXES								
GENERAL PROPERTY TAXES - DEBT	424,600.00	425,080.00	425,080.00	-	425,080.00	0.00%	407,000.00	-4.25%
INVESTMENT EARNINGS	814.84	316.00	316.00	2,035.84	4,000.00	1165.82%	3,600.00	-10.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>425,414.84</b>	<b>425,396.00</b>	<b>425,396.00</b>	<b>2,035.84</b>	<b>429,080.00</b>	<b>0.87%</b>	<b>410,600.00</b>	<b>-4.31%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>425,414.84</b>	<b>425,396.00</b>	<b>425,396.00</b>	<b>2,035.84</b>	<b>429,080.00</b>	<b>0.87%</b>	<b>410,600.00</b>	<b>-4.31%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>425,414.84</b>	<b>425,396.00</b>	<b>425,396.00</b>	<b>2,035.84</b>	<b>429,080.00</b>	<b>0.87%</b>	<b>410,600.00</b>	<b>-4.31%</b>
<b>EXPENDITURES BY AGENCY</b>								
DEBT FUNDS	420,040.00	424,600.00	424,600.00	409,520.00	422,800.00	-0.42%	426,080.00	0.78%
<b>EXPENDITURES BY FUNCTION</b>								
DEBT SERVICE								
PRINCIPAL-BOND	375,000.00	390,000.00	390,000.00	390,000.00	390,000.00	0.00%	405,000.00	3.85%
INTEREST EXPENSE-BOND	45,040.00	32,800.00	32,800.00	19,520.00	32,800.00	0.00%	20,080.00	-38.78%
PAYING AGENT FEES-BOND	-	800.00	800.00	-	-	-100.00%	-	0.00%
ISSUANCE COSTS-BOND	-	1,000.00	1,000.00	-	-	-100.00%	1,000.00	0.00%
<b>EXPENDITURES BY DEPARTMENT</b>								
OUTSIDE AGENCIES								
ST TAMMANY PARISH LIBRARY	420,040.00	424,600.00	424,600.00	409,520.00	422,800.00	-0.42%	426,080.00	0.78%
<b>EXPENDITURES BY CHARACTER</b>								
DEBT RELATED	420,040.00	424,600.00	424,600.00	409,520.00	422,800.00	-0.42%	426,080.00	0.78%
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>420,040.00</b>	<b>424,600.00</b>	<b>424,600.00</b>	<b>409,520.00</b>	<b>422,800.00</b>	<b>-0.42%</b>	<b>426,080.00</b>	<b>0.78%</b>
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>420,040.00</b>	<b>424,600.00</b>	<b>424,600.00</b>	<b>409,520.00</b>	<b>422,800.00</b>	<b>-0.42%</b>	<b>426,080.00</b>	<b>0.78%</b>
<b>SUMMARY OF FUND BALANCE</b>								
NET CHANGE IN FUND BALANCE	5,374.84	796.00	796.00	(407,484.16)	6,280.00	688.94%	(15,480.00)	-346.50%
FUND BALANCE, BEGINNING	441,655.41	444,728.41	447,030.25	447,030.25	447,030.25	0.00%	453,310.25	1.40%
FUND BALANCE, ENDING	447,030.25	445,524.41	447,826.25	39,546.09	453,310.25	1.22%	437,830.25	-3.41%
MINIMUM FUND BALANCE POLICY - 100% of fund balance							437,830.25	
PROJECTED AVAILABLE FUND BALANCE, ENDING							-	

# INTERNAL SERVICE FUNDS (600-664)





600 TYLER STREET COMPLEX FUND - accounts for repairs, maintenance, and operations of the Tyler Street Complex in Covington.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	(72,650.36)	9,393.00	9,393.00	18,968.31	31,880.00	239.40%	28,690.00	-10.01%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	183.60	100.00	100.00	67.41	100.00	0.00%	100.00	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>(72,466.76)</b>	<b>9,493.00</b>	<b>9,493.00</b>	<b>19,035.72</b>	<b>31,980.00</b>	<b>236.88%</b>	<b>28,790.00</b>	<b>-9.97%</b>
INTERFUND CHARGES	329,519.00	328,705.00	328,705.00	164,346.00	328,705.00	0.00%	348,335.00	5.97%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>257,052.24</b>	<b>338,198.00</b>	<b>338,198.00</b>	<b>183,381.72</b>	<b>360,685.00</b>	<b>6.65%</b>	<b>377,125.00</b>	<b>4.56%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>257,052.24</b>	<b>338,198.00</b>	<b>338,198.00</b>	<b>183,381.72</b>	<b>360,685.00</b>	<b>6.65%</b>	<b>377,125.00</b>	<b>4.56%</b>
<b>EXPENSES BY AGENCY</b>								
BUILDING FUNDS	411,533.83	473,414.18	1,559,862.72	153,246.06	1,569,957.04	0.65%	448,974.37	-71.40%
<b>EXPENSES BY FUNCTION</b>								
BUILDINGS	367,254.37	473,414.18	1,493,142.18	133,490.09	1,503,236.50	0.68%	448,974.37	-70.13%
INTERFUND TRANSFERS OUT	44,279.46	-	66,720.54	19,755.97	66,720.54	0.00%	-	-100.00%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
FACILITIES MANAGEMENT	411,533.83	473,414.18	1,559,862.72	153,246.06	1,569,957.04	0.65%	448,974.37	-71.40%
<b>EXPENSES BY CHARACTER</b>								
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	85,355.48	88,800.00	94,300.00	29,318.84	89,628.00	-4.95%	98,200.00	9.56%
CLEANING SERVICES	24,813.98	23,634.00	25,664.00	10,839.46	25,664.00	0.00%	24,814.00	-3.31%
REPAIRS AND MAINTENANCE SERVICES	42,832.56	53,720.00	66,680.00	9,274.00	74,325.00	11.47%	72,840.00	-2.00%
RENTALS	-	750.00	750.00	-	750.00	0.00%	750.00	0.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	35,346.73	35,694.00	38,070.32	38,070.32	38,070.32	0.00%	46,845.18	23.05%
SUPPLIES								
GENERAL SUPPLIES	49.22	9,200.00	6,370.00	21.60	9,200.00	44.43%	9,300.00	1.09%
MAINTENANCE	1,495.01	14,500.00	10,513.68	2,193.84	13,500.00	28.40%	15,300.00	13.33%
GASOLINE	3,404.57	4,000.00	2,695.00	447.03	4,000.00	48.42%	4,400.00	10.00%
COMPUTER RELATED	-	-	3,305.00	3,305.00	3,305.00	0.00%	1,600.00	-51.59%
PROPERTY								
CAPITAL ASSETS	-	-	1,000,000.00	-	1,000,000.00	0.00%	-	-100.00%
<b>TOTAL EXPENSES BEFORE OTHER FINANCING USES</b>	<b>193,297.55</b>	<b>230,298.00</b>	<b>1,248,348.00</b>	<b>93,470.09</b>	<b>1,258,442.32</b>	<b>0.81%</b>	<b>274,049.18</b>	<b>-78.22%</b>
DEPRECIATION	114,767.16	164,767.18	164,767.18	-	164,767.18	0.00%	114,767.19	-30.35%
INTERFUND CHARGES	59,189.66	78,349.00	80,027.00	40,020.00	80,027.00	0.00%	60,158.00	-24.83%
TRANSFERS OUT	44,279.46	-	66,720.54	19,755.97	66,720.54	0.00%	-	-100.00%

600 TYLER STREET COMPLEX FUND - accounts for repairs, maintenance, and operations of the Tyler Street Complex in Covington.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
TOTAL EXPENSES AFTER OTHER FINANCING USES	411,533.83	473,414.18	1,559,862.72	153,246.06	1,569,957.04	0.65%	448,974.37	-71.40%
SUMMARY OF CASH AND INVESTMENTS								
NET CHANGE	(154,481.59)	(135,216.18)	(1,221,664.72)	30,135.66	(1,209,272.04)	-1.01%	(71,849.37)	-94.06%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	(39,714.43)	29,551.00	(1,056,897.54)	30,135.66	(1,044,504.86)	-1.17%	42,917.82	-104.11%
CASH AND INVESTMENTS, BEGINNING	2,222,144.76	1,093,960.21	2,182,430.33	2,182,430.33	2,182,430.33	0.00%	1,137,925.47	-47.86%
CASH AND INVESTMENTS, ENDING	2,182,430.33	1,123,511.21	1,125,532.79	2,212,565.99	1,137,925.47	1.10%	1,180,843.29	3.77%
MINIMUM POLICY - 100% restricted for repairs and maintenance							1,180,843.29	
PROJECTED AVAILABLE							-	

606 JUSTICE CENTER COMPLEX FUND - accounts for the repairs, maintenance, and operations of the Justice Center Complex and outlying facilities.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	(26,328.06)	6,464.00	6,464.00	9,638.70	16,810.00	160.06%	15,130.00	-9.99%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	2,265.31	1,800.00	1,800.00	847.68	1,800.00	0.00%	1,800.00	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>(24,062.75)</b>	<b>8,264.00</b>	<b>8,264.00</b>	<b>10,486.38</b>	<b>18,610.00</b>	<b>125.19%</b>	<b>16,930.00</b>	<b>-9.03%</b>
INTERFUND CHARGES	2,737,064.65	3,328,073.00	3,313,746.00	1,656,870.00	3,313,746.00	0.00%	4,238,391.00	27.90%
CONTRIBUTED CAPITAL	278,772.57	-	-	-	-	0.00%	-	0.00%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>2,991,774.47</b>	<b>3,336,337.00</b>	<b>3,322,010.00</b>	<b>1,667,356.38</b>	<b>3,332,356.00</b>	<b>0.31%</b>	<b>4,255,321.00</b>	<b>27.70%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>2,991,774.47</b>	<b>3,336,337.00</b>	<b>3,322,010.00</b>	<b>1,667,356.38</b>	<b>3,332,356.00</b>	<b>0.31%</b>	<b>4,255,321.00</b>	<b>27.70%</b>
<b>EXPENSES BY AGENCY</b>								
BUILDING FUNDS	4,839,530.64	5,056,331.61	5,441,308.61	1,713,463.76	5,145,798.51	-5.43%	6,052,985.37	17.63%
<b>EXPENSES BY FUNCTION</b>								
BUILDINGS	4,839,530.64	5,056,331.61	5,441,308.61	1,713,463.76	5,145,798.51	-5.43%	6,052,985.37	17.63%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
FACILITIES MANAGEMENT	4,839,530.64	5,056,331.61	5,441,308.61	1,713,463.76	5,145,798.51	-5.43%	6,052,985.37	17.63%
<b>EXPENSES BY CHARACTER</b>								
PURCHASED PROFESSIONAL SERVICES								
TECHNICAL SERVICES	-	-	3,000.00	540.00	3,000.00	0.00%	-	-100.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	977,281.12	928,800.00	1,056,900.00	358,339.52	1,026,020.00	-2.92%	1,123,720.00	9.52%
CLEANING SERVICES	52,232.80	53,330.00	53,330.00	23,095.90	52,330.00	-1.88%	53,330.00	1.91%
REPAIRS AND MAINTENANCE SERVICES	191,986.40	286,195.00	405,205.20	44,833.44	204,837.96	-49.45%	548,534.20	167.79%
RENTALS	-	250.00	250.00	-	-	-100.00%	250.00	0.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	346,993.48	412,349.00	412,595.93	379,435.14	379,435.14	-8.04%	466,339.16	22.90%
SECURITY SERVICES	884,418.00	884,418.00	917,003.80	520,777.30	900,703.80	-1.78%	923,221.40	2.50%
SUPPLIES								
GENERAL SUPPLIES	21,714.76	35,450.00	33,450.00	11,033.95	28,350.00	-15.25%	31,950.00	12.70%
MAINTENANCE	26,089.01	49,500.00	44,452.07	20,275.56	37,000.00	-16.76%	43,800.00	18.38%
GASOLINE	7,646.16	6,000.00	6,000.00	1,475.95	5,000.00	-16.67%	8,400.00	68.00%
COMPUTER RELATED	-	-	3,305.00	3,305.00	3,305.00	0.00%	1,600.00	-51.59%

606 JUSTICE CENTER COMPLEX FUND - accounts for the repairs, maintenance, and operations of the Justice Center Complex and outlying facilities.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
PROPERTY								
CAPITAL ASSETS	-	-	90,000.00	-	90,000.00	0.00%	80,000.00	-11.11%
<b>TOTAL EXPENSES BEFORE OTHER FINANCING USES</b>	<b>2,508,361.73</b>	<b>2,656,292.00</b>	<b>3,025,492.00</b>	<b>1,363,111.76</b>	<b>2,729,981.90</b>	<b>-9.77%</b>	<b>3,281,144.76</b>	<b>20.19%</b>
DEPRECIATION	1,743,188.91	1,715,106.61	1,715,106.61	-	1,715,106.61	0.00%	1,729,951.61	0.87%
INTERFUND CHARGES	587,980.00	684,933.00	700,710.00	350,352.00	700,710.00	0.00%	1,041,889.00	48.69%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENSES AFTER OTHER FINANCING USES</b>	<b>4,839,530.64</b>	<b>5,056,331.61</b>	<b>5,441,308.61</b>	<b>1,713,463.76</b>	<b>5,145,798.51</b>	<b>-5.43%</b>	<b>6,052,985.37</b>	<b>17.63%</b>
<b>SUMMARY OF CASH AND INVESTMENTS</b>								
NET CHANGE	(1,847,756.17)	(1,719,994.61)	(2,119,298.61)	(46,107.38)	(1,813,442.51)	-14.43%	(1,797,664.37)	-0.87%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	(383,339.83)	(4,888.00)	(404,192.00)	(46,107.38)	(98,335.90)	-75.67%	(67,712.76)	-31.14%
CASH AND INVESTMENTS, BEGINNING	1,458,983.51	1,066,447.97	1,075,643.68	1,075,643.68	1,075,643.68	0.00%	977,307.78	-9.14%
CASH AND INVESTMENTS, ENDING	1,075,643.68	1,061,559.97	671,451.68	1,029,536.30	977,307.78	45.55%	909,595.02	-6.93%
MINIMUM POLICY - 100% restricted for repairs and maintenance							909,595.02	
PROJECTED AVAILABLE							-	

611 WELLNESS CENTER BUILDING FUND - accounts for the repairs, maintenance, and operations of the Wellness Center Building.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	(9,145.86)	909.00	909.00	2,198.89	3,670.00	303.74%	3,300.00	-10.08%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	77,211.00	77,211.00	77,211.00	38,605.50	77,211.00	0.00%	77,211.00	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>68,065.14</b>	<b>78,120.00</b>	<b>78,120.00</b>	<b>40,804.39</b>	<b>80,881.00</b>	<b>3.53%</b>	<b>80,511.00</b>	<b>-0.46%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>68,065.14</b>	<b>78,120.00</b>	<b>78,120.00</b>	<b>40,804.39</b>	<b>80,881.00</b>	<b>3.53%</b>	<b>80,511.00</b>	<b>-0.46%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>68,065.14</b>	<b>78,120.00</b>	<b>78,120.00</b>	<b>40,804.39</b>	<b>80,881.00</b>	<b>3.53%</b>	<b>80,511.00</b>	<b>-0.46%</b>
<b>EXPENSES BY AGENCY</b>								
BUILDING FUNDS	64,345.71	81,248.49	109,906.49	22,160.91	104,492.40	-4.93%	76,932.82	-26.37%
<b>EXPENSES BY FUNCTION</b>								
BUILDINGS	64,345.71	81,248.49	109,906.49	22,160.91	104,492.40	-4.93%	76,932.82	-26.37%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
FACILITIES MANAGEMENT	64,345.71	81,248.49	109,906.49	22,160.91	104,492.40	-4.93%	76,932.82	-26.37%
<b>EXPENSES BY CHARACTER</b>								
PURCHASED PROPERTY SERVICES								
REPAIRS AND MAINTENANCE SERVICES	12,209.92	10,950.00	10,950.00	540.00	7,940.00	-27.49%	7,145.00	-10.01%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	7,204.27	7,267.00	7,862.91	7,862.91	7,862.91	0.00%	9,640.34	22.61%
SUPPLIES								
GENERAL SUPPLIES	-	1,000.00	1,000.00	-	-	-100.00%	1,000.00	0.00%
MAINTENANCE	-	6,000.00	5,404.09	-	4,000.00	-25.98%	4,000.00	0.00%
PROPERTY								
CAPITAL ASSETS	-	-	28,000.00	-	28,000.00	0.00%	-	-100.00%
<b>TOTAL EXPENSES BEFORE OTHER FINANCING USES</b>	<b>19,414.19</b>	<b>25,217.00</b>	<b>53,217.00</b>	<b>8,402.91</b>	<b>47,802.91</b>	<b>-10.17%</b>	<b>21,785.34</b>	<b>-54.43%</b>
DEPRECIATION	29,177.52	29,177.49	29,177.49	-	29,177.49	0.00%	29,177.48	0.00%
INTERFUND CHARGES	15,754.00	26,854.00	27,512.00	13,758.00	27,512.00	0.00%	25,970.00	-5.60%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENSES AFTER OTHER FINANCING USES</b>	<b>64,345.71</b>	<b>81,248.49</b>	<b>109,906.49</b>	<b>22,160.91</b>	<b>104,492.40</b>	<b>-4.93%</b>	<b>76,932.82</b>	<b>-26.37%</b>
<b>SUMMARY OF CASH AND INVESTMENTS</b>								
NET CHANGE	3,719.43	(3,128.49)	(31,786.49)	18,643.48	(23,611.40)	-25.72%	3,578.18	-115.15%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	32,896.95	26,049.00	(2,609.00)	18,643.48	5,566.09	-313.34%	32,755.66	488.49%
CASH AND INVESTMENTS, BEGINNING	208,976.31	228,806.58	241,873.26	241,873.26	241,873.26	0.00%	247,439.35	2.30%
CASH AND INVESTMENTS, ENDING	241,873.26	254,855.58	239,264.26	260,516.74	247,439.35	3.42%	280,195.01	13.24%
MINIMUM POLICY - 100% restricted for repairs and maintenance							280,195.01	
PROJECTED AVAILABLE							-	

612 SAFE HAVEN COMPLEX FUND - accounts for the repairs, maintenance, and operations of the Safe Haven Complex.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	649.68	202.00	202.00	431.23	450.00	122.77%	410.00	-8.89%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	704,619.73	651,548.04	651,548.04	316,499.72	622,731.32	-4.42%	612,463.20	-1.65%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>705,269.41</b>	<b>651,750.04</b>	<b>651,750.04</b>	<b>316,930.95</b>	<b>623,181.32</b>	<b>-4.38%</b>	<b>612,873.20</b>	<b>-1.65%</b>
INTERFUND CHARGES	760,281.00	950,690.00	1,101,021.70	478,201.14	1,101,021.70	0.00%	1,187,014.19	7.81%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>1,465,550.41</b>	<b>1,602,440.04</b>	<b>1,752,771.74</b>	<b>795,132.09</b>	<b>1,724,203.02</b>	<b>-1.63%</b>	<b>1,799,887.39</b>	<b>4.39%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>1,465,550.41</b>	<b>1,602,440.04</b>	<b>1,752,771.74</b>	<b>795,132.09</b>	<b>1,724,203.02</b>	<b>-1.63%</b>	<b>1,799,887.39</b>	<b>4.39%</b>
CONTRIBUTED CAPITAL	-	-	-	-	-	0.00%	-	0.00%
ALLOWANCE FOR LEASEHOLD IMPROVEMENTS	(85,034.00)	(85,034.00)	(85,034.00)	(42,517.00)	(85,034.00)	0.00%	(85,034.00)	0.00%
<b>CASH BASIS NET REVENUES</b>	<b>1,380,516.41</b>	<b>1,517,406.04</b>	<b>1,667,737.74</b>	<b>752,615.09</b>	<b>1,639,169.02</b>	<b>-1.71%</b>	<b>1,714,853.39</b>	<b>4.62%</b>
<b>EXPENSES BY AGENCY</b>								
BUILDING FUNDS	2,001,016.10	2,215,749.70	2,393,278.95	613,372.75	2,227,241.36	-6.94%	2,577,456.20	15.72%
<b>EXPENSES BY FUNCTION</b>								
BUILDINGS	2,001,016.10	2,215,749.70	2,393,278.95	613,372.75	2,227,241.36	-6.94%	2,577,456.20	15.72%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
FACILITIES MANAGEMENT	2,001,016.10	2,215,749.70	2,393,278.95	613,372.75	2,227,241.36	-6.94%	2,577,456.20	15.72%
<b>EXPENSES BY CHARACTER</b>								
PURCHASED PROFESSIONAL SERVICES								
TECHNICAL SERVICES	-	5,000.00	4,649.14	3,400.00	4,649.14	0.00%	5,000.00	7.55%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	502,524.14	465,000.00	576,092.91	154,828.49	544,500.00	-5.48%	604,750.00	11.07%
CLEANING SERVICES	3,840.00	3,840.00	3,840.00	1,920.00	3,840.00	0.00%	3,840.00	0.00%
REPAIRS AND MAINTENANCE SERVICES	246,994.82	291,200.00	318,873.00	42,484.72	240,795.00	-24.49%	337,514.00	40.17%
RENTALS	-	5,000.00	5,000.00	-	5,000.00	0.00%	5,000.00	0.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	115,406.07	116,665.00	130,891.27	130,891.27	130,891.27	0.00%	160,984.26	22.99%
COMMUNICATIONS	-	27,000.00	27,000.00	-	-	-100.00%	-	0.00%
OTHER PURCHASED SERVICES	110.00	-	-	-	365.00	0.00%	365.00	0.00%
SUPPLIES								
GENERAL SUPPLIES	16,234.32	31,250.00	30,583.14	1,475.58	18,750.00	-38.69%	20,750.00	10.67%
MAINTENANCE	37,718.68	100,000.00	82,898.54	3,114.92	65,000.00	-21.59%	65,000.00	0.00%
GASOLINE	5,243.30	7,500.00	7,500.00	4,258.52	7,500.00	0.00%	7,500.00	0.00%



612 SAFE HAVEN COMPLEX FUND - accounts for the repairs, maintenance, and operations of the Safe Haven Complex.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
PROPERTY								
CAPITAL ASSETS	-	-	31,497.25	31,497.25	31,497.25	0.00%	-	-100.00%
<b>TOTAL EXPENSES BEFORE OTHER FINANCING USES</b>	<b>928,071.33</b>	<b>1,052,455.00</b>	<b>1,218,825.25</b>	<b>373,870.75</b>	<b>1,052,787.66</b>	<b>-13.62%</b>	<b>1,210,703.26</b>	<b>15.00%</b>
DEPRECIATION	671,676.77	695,476.70	695,476.70	-	695,476.70	0.00%	725,133.94	4.26%
INTERFUND CHARGES	401,268.00	467,818.00	478,977.00	239,502.00	478,977.00	0.00%	641,619.00	33.96%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL EXPENSES AFTER OTHER FINANCING USES</b>	<b>2,001,016.10</b>	<b>2,215,749.70</b>	<b>2,393,278.95</b>	<b>613,372.75</b>	<b>2,227,241.36</b>	<b>-6.94%</b>	<b>2,577,456.20</b>	<b>15.72%</b>
<b>SUMMARY OF CASH AND INVESTMENTS</b>								
<b>NET CHANGE</b>	<b>(535,465.69)</b>	<b>(613,309.66)</b>	<b>(640,507.21)</b>	<b>181,759.34</b>	<b>(503,038.34)</b>	<b>-21.46%</b>	<b>(777,568.81)</b>	<b>54.57%</b>
<b>CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH</b>	<b>51,177.08</b>	<b>(2,866.96)</b>	<b>(30,064.51)</b>	<b>139,242.34</b>	<b>107,404.36</b>	<b>-457.25%</b>	<b>(137,468.87)</b>	<b>-227.99%</b>
<b>CASH AND INVESTMENTS, BEGINNING</b>	<b>(21,112.57)</b>	<b>138,713.44</b>	<b>30,064.51</b>	<b>30,064.51</b>	<b>30,064.51</b>	<b>0.00%</b>	<b>137,468.87</b>	<b>357.25%</b>
<b>CASH AND INVESTMENTS, ENDING</b>	<b>30,064.51</b>	<b>135,846.48</b>	<b>0.00</b>	<b>169,306.85</b>	<b>137,468.87</b>	<b>0.00%</b>	<b>(0.00)</b>	<b>-100.00%</b>
<b>MINIMUM POLICY - 100% restricted for repairs and maintenance</b>							<b>(0.00)</b>	
<b>PROJECTED AVAILABLE</b>							<b>-</b>	

613 FAIRGROUNDS BUILDING FUND - accounts for the repairs, maintenance, and operations of the Fairgrounds Annex Building.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
REVENUES BY SOURCE								
INVESTMENT EARNINGS	(2,060.32)	202.00	202.00	578.62	980.00	385.15%	880.00	-10.20%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	36.33	20.00	20.00	5.11	20.00	0.00%	20.00	0.00%
TOTAL REVENUES BEFORE OTHER FINANCING SOURCES	(2,023.99)	222.00	222.00	583.73	1,000.00	350.45%	900.00	-10.00%
INTERFUND CHARGES	71,000.00	48,493.00	48,493.00	24,240.00	48,493.00	0.00%	54,804.00	13.01%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES AFTER OTHER FINANCING SOURCES	68,976.01	48,715.00	48,715.00	24,823.73	49,493.00	1.60%	55,704.00	12.55%
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
NET REVENUES	68,976.01	48,715.00	48,715.00	24,823.73	49,493.00	1.60%	55,704.00	12.55%
EXPENSES BY AGENCY								
BUILDING FUNDS	56,803.61	68,002.40	68,549.40	25,738.02	71,674.47	4.56%	79,001.46	10.22%
EXPENSES BY FUNCTION								
BUILDINGS	56,803.61	68,002.40	68,549.40	25,738.02	71,674.47	4.56%	79,001.46	10.22%
EXPENSES BY DEPARTMENT								
PARISH OPERATIONS								
ADMINISTRATIVE DEPARTMENTS								
FACILITIES MANAGEMENT	56,803.61	68,002.40	68,549.40	25,738.02	71,674.47	4.56%	79,001.46	10.22%
EXPENSES BY CHARACTER								
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	9,980.52	9,864.00	9,864.00	3,310.82	10,485.00	6.30%	11,485.00	9.54%
CLEANING SERVICES	8,785.00	8,785.00	8,785.00	3,521.65	8,785.00	0.00%	8,785.00	0.00%
REPAIRS AND MAINTENANCE SERVICES	3,303.59	3,060.00	6,560.00	5,141.00	6,560.00	0.00%	5,775.00	-11.97%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	86.33	66.00	70.07	70.07	70.07	0.00%	93.06	32.81%
SUPPLIES								
GENERAL SUPPLIES	-	3,000.00	3,000.00	-	2,000.00	-33.33%	2,000.00	0.00%
MAINTENANCE	1,302.75	5,500.00	1,995.93	1,814.48	5,500.00	175.56%	5,500.00	0.00%
TOTAL EXPENSES BEFORE OTHER FINANCING USES	23,458.19	30,275.00	30,275.00	13,858.02	33,400.07	10.32%	33,638.06	0.71%
DEPRECIATION	14,502.42	14,502.40	14,502.40	-	14,502.40	0.00%	14,502.40	0.00%
INTERFUND CHARGES	18,843.00	23,225.00	23,772.00	11,880.00	23,772.00	0.00%	30,861.00	29.82%
TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENSES AFTER OTHER FINANCING USES	56,803.61	68,002.40	68,549.40	25,738.02	71,674.47	4.56%	79,001.46	10.22%
SUMMARY OF CASH AND INVESTMENTS								
NET CHANGE	12,172.40	(19,287.40)	(19,834.40)	(914.29)	(22,181.47)	11.83%	(23,297.46)	5.03%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	26,674.82	(4,785.00)	(5,332.00)	(914.29)	(7,679.07)	44.02%	(8,795.06)	14.53%
CASH AND INVESTMENTS, BEGINNING	40,886.33	51,916.94	67,561.15	67,561.15	67,561.15	0.00%	59,882.08	-11.37%
CASH AND INVESTMENTS, ENDING	67,561.15	47,131.94	62,229.15	66,646.86	59,882.08	-3.77%	51,087.02	-14.69%
MINIMUM POLICY - 100% restricted for repairs and maintenance							51,087.02	
PROJECTED AVAILABLE							-	

650 ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX FUND - accounts for the repairs, maintenance, and operations of the Parish office complex on Koop Drive for the Parish government departments.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	(160,231.62)	24,988.01	24,988.01	41,744.61	70,633.01	182.67%	63,689.48	-9.83%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	47,704.84	38,669.30	38,669.30	20,570.77	41,190.92	6.52%	41,080.52	-0.27%
MISCELLANEOUS	352.11	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>(112,174.67)</b>	<b>63,657.31</b>	<b>63,657.31</b>	<b>62,315.38</b>	<b>111,823.93</b>	<b>75.67%</b>	<b>104,770.00</b>	<b>-6.31%</b>
INTERFUND CHARGES	1,080,420.00	1,060,406.00	1,060,406.00	529,284.00	1,057,638.00	-0.26%	1,407,387.00	33.07%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>968,245.33</b>	<b>1,124,063.31</b>	<b>1,124,063.31</b>	<b>591,599.38</b>	<b>1,169,461.93</b>	<b>4.04%</b>	<b>1,512,157.00</b>	<b>29.30%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>968,245.33</b>	<b>1,124,063.31</b>	<b>1,124,063.31</b>	<b>591,599.38</b>	<b>1,169,461.93</b>	<b>4.04%</b>	<b>1,512,157.00</b>	<b>29.30%</b>
<b>EXPENSES BY AGENCY</b>								
BUILDING FUNDS	2,445,548.76	1,607,292.61	2,134,928.68	731,593.30	2,052,522.39	-3.86%	3,217,936.70	56.78%
<b>EXPENSES BY FUNCTION</b>								
BUILDINGS	1,580,228.97	1,607,292.61	1,859,023.61	593,650.88	1,776,617.32	-4.43%	1,992,936.70	12.18%
INTERFUND TRANSFERS OUT	865,319.79	-	275,905.07	137,942.42	275,905.07	0.00%	1,225,000.00	343.99%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
FACILITIES MANAGEMENT	2,445,548.76	1,607,292.61	2,134,928.68	731,593.30	2,052,522.39	-3.86%	3,217,936.70	56.78%
<b>EXPENSES BY CHARACTER</b>								
PURCHASED PROFESSIONAL SERVICES								
TECHNICAL SERVICES	545.00	2,500.00	-	-	2,500.00	0.00%	2,750.00	10.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	326,923.63	284,400.00	353,600.00	115,501.65	344,600.00	-2.55%	375,965.00	9.10%
CLEANING SERVICES	67,616.00	83,636.00	83,636.00	47,661.30	83,636.00	0.00%	83,636.00	0.00%
REPAIRS AND MAINTENANCE SERVICES	115,303.83	143,056.00	225,280.00	73,962.09	150,139.80	-33.35%	268,640.80	78.93%
RENTALS	-	500.00	500.00	-	500.00	0.00%	1,000.00	100.00%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	105,484.80	106,425.00	115,324.99	115,324.99	115,324.99	0.00%	141,378.69	22.59%
SECURITY SERVICES	89,879.00	90,000.00	91,266.00	48,507.63	83,895.72	-8.08%	85,993.08	2.50%
OTHER PURCHASED SERVICES	-	-	-	-	1,999.20	0.00%	1,999.20	0.00%
SUPPLIES								
GENERAL SUPPLIES	20,355.39	23,400.00	18,900.00	3,835.75	23,400.00	23.81%	25,700.00	9.83%
MAINTENANCE	21,063.06	31,000.00	24,261.67	9,433.47	31,000.00	27.77%	32,500.00	4.84%
GASOLINE	3,343.99	6,000.00	3,033.34	-	3,000.00	-1.10%	6,000.00	100.00%
COMPUTER RELATED	-	-	9,905.00	3,305.00	3,305.00	-66.63%	1,600.00	-51.59%

650 ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX FUND - accounts for the repairs, maintenance, and operations of the Parish office complex on Koop Drive for the Parish government departments.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
PROPERTY								
CAPITAL ASSETS	-	60,000.00	150,095.00	19,999.00	150,095.00	0.00%	60,000.00	-60.03%
<b>TOTAL EXPENSES BEFORE OTHER FINANCING USES</b>	<b>750,514.70</b>	<b>830,917.00</b>	<b>1,075,802.00</b>	<b>437,530.88</b>	<b>993,395.71</b>	<b>-7.66%</b>	<b>1,087,162.77</b>	<b>9.44%</b>
DEPRECIATION	468,402.96	471,001.61	471,001.61	-	471,001.61	0.00%	436,183.93	-7.39%
INTERFUND CHARGES	361,311.31	305,374.00	312,220.00	156,120.00	312,220.00	0.00%	469,590.00	50.40%
TRANSFERS OUT	865,319.79	-	275,905.07	137,942.42	275,905.07	0.00%	1,225,000.00	343.99%
<b>TOTAL EXPENSES AFTER OTHER FINANCING USES</b>	<b>2,445,548.76</b>	<b>1,607,292.61</b>	<b>2,134,928.68</b>	<b>731,593.30</b>	<b>2,052,522.39</b>	<b>-3.86%</b>	<b>3,217,936.70</b>	<b>56.78%</b>
<b>SUMMARY OF CASH AND INVESTMENTS</b>								
<b>NET CHANGE</b>	<b>(1,477,303.43)</b>	<b>(483,229.30)</b>	<b>(1,010,865.37)</b>	<b>(139,993.92)</b>	<b>(883,060.46)</b>	<b>-12.64%</b>	<b>(1,705,779.70)</b>	<b>93.17%</b>
<b>CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH</b>	<b>(1,008,900.47)</b>	<b>(12,227.69)</b>	<b>(539,863.76)</b>	<b>(139,993.92)</b>	<b>(412,058.85)</b>	<b>-23.67%</b>	<b>(1,269,595.77)</b>	<b>208.11%</b>
<b>CASH AND INVESTMENTS, BEGINNING</b>	<b>5,868,635.30</b>	<b>4,521,169.07</b>	<b>4,859,734.83</b>	<b>4,859,734.83</b>	<b>4,859,734.83</b>	<b>0.00%</b>	<b>4,447,675.98</b>	<b>-8.48%</b>
<b>CASH AND INVESTMENTS, ENDING</b>	<b>4,859,734.83</b>	<b>4,508,941.38</b>	<b>4,319,871.07</b>	<b>4,719,740.91</b>	<b>4,447,675.98</b>	<b>2.96%</b>	<b>3,178,080.21</b>	<b>-28.55%</b>
<b>MINIMUM POLICY - 100% restricted for repairs and maintenance</b>							<b>3,178,080.21</b>	
<b>PROJECTED AVAILABLE</b>							<b>-</b>	

651 ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND - accounts for the repairs, maintenance, and operations of the parish office complex in eastern St. Tammany Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	(103,399.12)	16,656.45	16,656.45	27,821.57	47,412.45	184.65%	43,725.01	-7.78%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	80,122.42	82,777.39	82,777.39	41,471.13	74,420.47	-10.10%	73,577.91	-1.13%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>(23,276.70)</b>	<b>99,433.84</b>	<b>99,433.84</b>	<b>69,292.70</b>	<b>121,832.92</b>	<b>22.53%</b>	<b>117,302.92</b>	<b>-3.72%</b>
INTERFUND CHARGES	415,600.58	489,314.00	489,314.00	244,662.00	489,314.00	0.00%	539,808.00	10.32%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>392,323.88</b>	<b>588,747.84</b>	<b>588,747.84</b>	<b>313,954.70</b>	<b>611,146.92</b>	<b>3.80%</b>	<b>657,110.92</b>	<b>7.52%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>392,323.88</b>	<b>588,747.84</b>	<b>588,747.84</b>	<b>313,954.70</b>	<b>611,146.92</b>	<b>3.80%</b>	<b>657,110.92</b>	<b>7.52%</b>
<b>EXPENSES BY AGENCY</b>								
BUILDING FUNDS	974,944.59	911,922.63	1,235,916.31	362,651.64	1,238,492.16	0.21%	977,370.92	-21.08%
<b>EXPENSES BY FUNCTION</b>								
BUILDINGS	868,379.27	911,922.63	1,046,481.63	317,416.58	1,049,057.48	0.25%	977,370.92	-6.83%
INTERFUND TRANSFERS OUT	106,565.32	-	189,434.68	45,235.06	189,434.68	0.00%	-	-100.00%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>								
FACILITIES MANAGEMENT	974,944.59	911,922.63	1,235,916.31	362,651.64	1,238,492.16	0.21%	977,370.92	-21.08%
<b>EXPENSES BY CHARACTER</b>								
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	163,175.64	142,560.00	177,560.00	50,438.22	171,368.00	-3.49%	187,595.00	9.47%
CLEANING SERVICES	28,359.99	28,960.00	28,960.00	11,113.33	28,960.00	0.00%	28,960.00	0.00%
REPAIRS AND MAINTENANCE SERVICES	58,115.28	61,930.00	61,886.90	14,479.68	62,897.04	1.63%	113,670.04	80.72%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	62,401.89	65,603.00	70,055.71	58,871.21	70,055.71	0.00%	73,305.12	4.64%
SECURITY SERVICES	96,409.00	100,000.00	100,043.10	57,843.85	100,043.10	0.00%	102,544.18	2.50%
SUPPLIES								
GENERAL SUPPLIES	7,956.79	9,700.00	8,700.00	777.05	9,700.00	11.49%	10,500.00	8.25%
MAINTENANCE	7,637.96	25,000.00	18,242.29	2,358.24	25,000.00	37.04%	20,000.00	-20.00%
COMPUTER RELATED	-	-	3,305.00	3,305.00	3,305.00	0.00%	1,600.00	-51.59%
PROPERTY								
CAPITAL ASSETS	-	-	95,000.00	-	95,000.00	0.00%	-	-100.00%
<b>TOTAL EXPENSES BEFORE OTHER FINANCING USES</b>	<b>424,056.55</b>	<b>433,753.00</b>	<b>563,753.00</b>	<b>199,186.58</b>	<b>566,328.85</b>	<b>0.46%</b>	<b>538,174.34</b>	<b>-4.97%</b>
DEPRECIATION	246,606.93	246,259.63	246,259.63	-	246,259.63	0.00%	242,424.58	-1.56%
INTERFUND CHARGES	197,715.79	231,910.00	236,469.00	118,230.00	236,469.00	0.00%	196,772.00	-16.79%
TRANSFERS OUT	106,565.32	-	189,434.68	45,235.06	189,434.68	0.00%	-	-100.00%

651 ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND - accounts for the repairs, maintenance, and operations of the parish office complex in eastern St. Tammany Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
TOTAL EXPENSES AFTER OTHER FINANCING USES	974,944.59	911,922.63	1,235,916.31	362,651.64	1,238,492.16	0.21%	977,370.92	-21.08%
SUMMARY OF CASH AND INVESTMENTS								
NET CHANGE	(582,620.71)	(323,174.79)	(647,168.47)	(48,696.94)	(627,345.24)	-3.06%	(320,260.00)	-48.95%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	(336,013.78)	(76,915.16)	(400,908.84)	(48,696.94)	(381,085.61)	-4.94%	(77,835.42)	-79.58%
CASH AND INVESTMENTS, BEGINNING	3,480,631.28	2,908,846.30	3,144,617.50	3,144,617.50	3,144,617.50	0.00%	2,763,531.89	-12.12%
CASH AND INVESTMENTS, ENDING	3,144,617.50	2,831,931.14	2,743,708.66	3,095,920.56	2,763,531.89	0.72%	2,685,696.47	-2.82%
MINIMUM POLICY - 100% restricted for repairs and maintenance							2,685,696.47	
PROJECTED AVAILABLE							-	



664 EMERGENCY OPERATIONS CENTER FUND - accounts for the repairs, maintenance, and operations of the Office of Emergency Preparedness Building.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
INVESTMENT EARNINGS	(96,259.82)	13,231.00	13,231.00	24,743.02	41,670.00	214.94%	37,500.00	-10.01%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>(96,259.82)</b>	<b>13,231.00</b>	<b>13,231.00</b>	<b>24,743.02</b>	<b>41,670.00</b>	<b>214.94%</b>	<b>37,500.00</b>	<b>-10.01%</b>
INTERFUND CHARGES	291,856.00	299,757.00	299,757.00	149,880.00	299,757.00	0.00%	401,144.00	33.82%
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>195,596.18</b>	<b>312,988.00</b>	<b>312,988.00</b>	<b>174,623.02</b>	<b>341,427.00</b>	<b>9.09%</b>	<b>438,644.00</b>	<b>28.47%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>195,596.18</b>	<b>312,988.00</b>	<b>312,988.00</b>	<b>174,623.02</b>	<b>341,427.00</b>	<b>9.09%</b>	<b>438,644.00</b>	<b>28.47%</b>
<b>EXPENSES BY AGENCY</b>								
BUILDING FUNDS	682,212.04	537,516.94	747,577.78	199,003.96	792,253.94	5.98%	764,583.02	-3.49%
<b>EXPENSES BY FUNCTION</b>								
BUILDINGS	550,806.28	537,516.94	621,983.54	173,660.62	666,659.70	7.18%	764,583.02	14.69%
INTERFUND TRANSFERS OUT	131,405.76	-	125,594.24	25,343.34	125,594.24	0.00%	-	-100.00%
<b>EXPENSES BY DEPARTMENT</b>								
PARISH OPERATIONS								
ADMINISTRATIVE DEPARTMENTS								
FACILITIES MANAGEMENT	682,212.04	537,516.94	747,577.78	199,003.96	792,253.94	5.98%	764,583.02	-3.49%
<b>EXPENSES BY CHARACTER</b>								
PURCHASED PROFESSIONAL SERVICES								
TECHNICAL SERVICES	-	750.00	-	-	750.00	0.00%	750.00	0.00%
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	108,844.50	94,700.00	116,363.24	33,360.83	115,100.00	-1.09%	125,125.00	8.71%
CLEANING SERVICES	-	5,000.00	2,980.00	2,980.00	4,000.00	34.23%	10,000.00	150.00%
REPAIRS AND MAINTENANCE SERVICES	43,324.10	29,120.00	97,695.74	22,404.07	127,982.00	31.00%	147,912.00	15.57%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	45,676.16	46,123.00	48,236.76	48,236.76	48,236.76	0.00%	59,173.06	22.67%
SUPPLIES								
GENERAL SUPPLIES	160.00	2,600.00	483.51	342.25	2,600.00	437.73%	2,600.00	0.00%
MAINTENANCE	7,884.33	11,000.00	123.35	123.35	11,000.00	8817.71%	11,000.00	0.00%
GASOLINE	7,163.24	2,500.00	5,610.00	4,132.36	6,500.00	15.86%	8,400.00	29.23%
COMPUTER RELATED	-	-	3,305.00	3,305.00	3,305.00	0.00%	1,600.00	-51.59%
<b>TOTAL EXPENSES BEFORE OTHER FINANCING USES</b>	<b>213,052.33</b>	<b>191,793.00</b>	<b>274,797.60</b>	<b>114,884.62</b>	<b>319,473.76</b>	<b>16.26%</b>	<b>366,560.06</b>	<b>14.74%</b>
DEPRECIATION	229,660.92	229,660.94	229,660.94	-	229,660.94	0.00%	229,660.96	0.00%
INTERFUND CHARGES	108,093.03	116,063.00	117,525.00	58,776.00	117,525.00	0.00%	168,362.00	43.26%
TRANSFERS OUT	131,405.76	-	125,594.24	25,343.34	125,594.24	0.00%	-	-100.00%
<b>TOTAL EXPENSES AFTER OTHER FINANCING USES</b>	<b>682,212.04</b>	<b>537,516.94</b>	<b>747,577.78</b>	<b>199,003.96</b>	<b>792,253.94</b>	<b>5.98%</b>	<b>764,583.02</b>	<b>-3.49%</b>
<b>SUMMARY OF CASH AND INVESTMENTS</b>								
NET CHANGE	(486,615.86)	(224,528.94)	(434,589.78)	(24,380.94)	(450,826.94)	3.74%	(325,939.02)	-27.70%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	(256,954.94)	5,132.00	(204,928.84)	(24,380.94)	(221,166.00)	7.92%	(96,278.06)	-56.47%
CASH AND INVESTMENTS, BEGINNING	3,129,633.89	2,798,715.33	2,872,678.95	2,872,678.95	2,872,678.95	0.00%	2,651,512.95	-7.70%
CASH AND INVESTMENTS, ENDING	2,872,678.95	2,803,847.33	2,667,750.11	2,848,298.01	2,651,512.95	-0.61%	2,555,234.89	-3.63%
MINIMUM POLICY - 100% restricted for repairs and maintenance							2,555,234.89	
PROJECTED AVAILABLE							-	

# ENTERPRISE FUNDS (502-507)



502 UTILITY OPERATIONS FUND - accounts for receipts and disbursements relating to the operations of sewer and water facilities by the Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
CHARGES FOR SERVICES								
UTILITIES-WATER/SEWER	17,284,551.43	16,659,896.00	17,659,896.00	8,973,939.47	17,623,950.00	-0.20%	18,139,600.00	2.93%
INVESTMENT EARNINGS	(740,557.40)	123,071.52	123,071.52	236,102.40	391,972.52	218.49%	353,008.19	-9.94%
RENT & SALE REVENUE								
RENTS AND ROYALTIES	31,333.29	33,192.48	33,192.48	29,074.48	36,999.88	11.47%	37,028.39	0.08%
CONTRIBUTION REVENUE								
CONTRIBUTIONS AND DONATIONS FROM PRIVATE	1,173,598.16	-	-	-	-	0.00%	-	0.00%
CONTRIBUTIONS FROM PROPERTY OWNERS	102,579.70	75,000.00	75,000.00	75,600.80	75,600.80	0.80%	75,000.00	-0.79%
MISCELLANEOUS	43,792.28	280.00	280.00	3,552.78	3,600.00	1185.71%	3,600.00	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>17,895,297.46</b>	<b>16,891,440.00</b>	<b>17,891,440.00</b>	<b>9,318,269.93</b>	<b>18,132,123.20</b>	<b>1.35%</b>	<b>18,608,236.58</b>	<b>2.63%</b>
TRANSFERS IN	4,301.00	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>17,899,598.46</b>	<b>16,891,440.00</b>	<b>17,891,440.00</b>	<b>9,318,269.93</b>	<b>18,132,123.20</b>	<b>1.35%</b>	<b>18,608,236.58</b>	<b>2.63%</b>
COLLECTION FEES AND ASSESSMENTS	-	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>17,899,598.46</b>	<b>16,891,440.00</b>	<b>17,891,440.00</b>	<b>9,318,269.93</b>	<b>18,132,123.20</b>	<b>1.35%</b>	<b>18,608,236.58</b>	<b>2.63%</b>
<b>EXPENSES BY AGENCY</b>								
UTILITY OPERATIONS	16,580,490.77	22,704,714.25	37,441,824.36	9,359,189.46	37,397,477.12	-0.12%	24,477,566.52	-34.55%
<b>EXPENSES BY FUNCTION</b>								
SANITATION	14,636,248.80	19,756,603.25	34,493,713.36	8,879,504.89	34,449,366.12	-0.13%	21,602,970.25	-37.29%
DEBT SERVICE								
PRINCIPAL-BOND	-	1,085,000.00	1,085,000.00	-	1,085,000.00	0.00%	1,092,000.00	0.65%
INTEREST EXPENSE-BOND	1,481,050.79	1,447,000.00	1,447,000.00	117,323.57	1,447,000.00	0.00%	1,427,588.00	-1.34%
PAYING AGENT FEES-BOND	1,500.00	2,250.00	2,250.00	1,500.00	2,250.00	0.00%	1,500.00	-33.33%
ISSUANCE COSTS-BOND	51,103.57	53,000.00	53,000.00	-	53,000.00	0.00%	53,508.27	0.96%
INTERFUND TRANSFERS OUT	410,587.61	360,861.00	360,861.00	360,861.00	360,861.00	0.00%	300,000.00	-16.87%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>OPERATING DEPARTMENTS</b>								
UTILITIES	16,580,490.77	22,704,714.25	37,441,824.36	9,359,189.46	37,397,477.12	-0.12%	24,477,566.52	-34.55%
<b>EXPENSES BY CHARACTER</b>								
PERSONNEL SERVICES								
SALARIES	3,146,691.69	3,829,904.31	3,829,904.31	1,666,738.50	3,840,256.47	0.27%	4,285,270.91	11.59%
BENEFITS	1,132,675.48	1,500,276.70	1,500,276.70	616,506.79	1,500,276.70	0.00%	1,478,226.58	-1.47%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	102,694.96	121,700.00	122,662.50	11,106.90	120,000.00	-2.17%	125,000.00	4.17%
OTHER PROFESSIONAL SERVICES	57,049.45	132,510.00	174,707.25	6,240.00	130,000.00	-25.59%	329,000.00	153.08%
TECHNICAL SERVICES	81,689.86	120,000.00	120,000.00	28,849.00	120,000.00	0.00%	120,000.00	0.00%

502 UTILITY OPERATIONS FUND - accounts for receipts and disbursements relating to the operations of sewer and water facilities by the Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
PURCHASED PROPERTY SERVICES								
UTILITY SERVICES	1,913,647.69	1,933,500.00	1,960,500.00	754,744.31	1,960,500.00	0.00%	2,026,500.00	3.37%
CLEANING SERVICES	617,463.71	663,700.00	666,200.00	257,509.75	636,200.00	-4.50%	636,100.00	-0.02%
REPAIRS AND MAINTENANCE SERVICES	1,742,404.37	2,313,920.00	2,335,426.28	660,237.30	2,484,420.00	6.38%	2,382,920.00	-4.09%
RENTALS	17,005.64	16,196.00	16,196.00	4,343.38	16,695.00	3.08%	16,047.00	-3.88%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	75,937.43	88,191.00	88,191.00	87,487.78	87,487.78	-0.80%	115,542.24	32.07%
COMMUNICATIONS	22,738.80	34,350.00	34,350.00	11,827.80	34,350.00	0.00%	31,945.50	-7.00%
ADVERTISING	891.86	2,250.00	2,250.00	669.36	2,000.00	-11.11%	2,250.00	12.50%
PRINTING AND BINDING	26,971.25	33,000.00	33,000.00	9,915.84	33,000.00	0.00%	35,000.00	6.06%
SECURITY SERVICES	16.29	1,200.00	1,200.00	650.00	1,200.00	0.00%	1,200.00	0.00%
TRAVEL, TRAINING, AND RELATED COSTS	18,121.75	61,290.00	61,508.00	21,849.95	62,510.00	1.63%	62,410.00	-0.16%
OTHER PURCHASED SERVICES	68,587.04	67,865.00	67,865.00	11,982.06	67,500.00	-0.54%	69,000.00	2.22%
SUPPLIES								
GENERAL SUPPLIES	607,512.85	690,350.00	692,548.42	308,008.59	674,200.00	-2.65%	693,500.00	2.86%
MAINTENANCE	1,232,782.08	2,083,000.00	2,385,365.20	985,155.65	2,350,637.47	-1.46%	2,041,000.00	-13.17%
GASOLINE	306,261.23	402,000.00	402,000.00	113,801.15	300,000.00	-25.37%	372,000.00	24.00%
BOOKS AND PERIODICALS	-	-	15,000.00	5,495.00	15,000.00	0.00%	-	-100.00%
COMPUTER RELATED	30,351.16	41,550.00	41,550.00	15,604.78	75,120.00	80.79%	34,950.00	-53.47%
PROPERTY								
INFRASTRUCTURE	19,036.00	-	12,369,731.43	1,837,046.93	12,369,731.43	0.00%	798,000.00	-93.55%
CAPITAL ASSETS	35,900.00	879,000.00	2,800,921.03	549,400.69	2,800,921.03	0.00%	630,000.00	-77.51%
OTHER EXPENSES								
REIMBURSEMENT-EXPENDITURES	(25,000.00)	-	-	-	-	0.00%	-	0.00%
MISCELLANEOUS	(699,245.52)	35,000.00	35,000.00	(600.62)	30,000.00	-14.29%	30,000.00	0.00%
DEBT RELATED	1,533,654.36	2,587,250.00	2,587,250.00	118,823.57	2,587,250.00	0.00%	2,574,596.27	-0.49%
TOTAL EXPENSES BEFORE OTHER FINANCING USES	12,065,839.43	17,638,003.01	32,343,603.12	8,083,394.46	32,299,255.88	-0.14%	18,890,458.50	-41.51%
DEPRECIATION	2,578,714.73	2,907,487.24	2,907,487.24	-	2,907,487.24	0.00%	3,165,667.02	8.88%
INTERFUND CHARGES	1,408,303.00	1,678,505.00	1,710,015.00	855,006.00	1,710,015.00	0.00%	1,966,176.00	14.98%
FACILITY O&M CHARGES	117,046.00	119,858.00	119,858.00	59,928.00	119,858.00	0.00%	155,265.00	29.54%
TRANSFERS OUT	410,587.61	360,861.00	360,861.00	360,861.00	360,861.00	0.00%	300,000.00	-16.87%
TOTAL EXPENSES AFTER OTHER FINANCING USES	16,580,490.77	22,704,714.25	37,441,824.36	9,359,189.46	37,397,477.12	-0.12%	24,477,566.52	-34.55%
SUMMARY OF CASH AND INVESTMENTS								
NET CHANGE	1,319,107.69	(5,813,274.25)	(19,550,384.36)	(40,919.53)	(19,265,353.92)	-1.46%	(5,869,329.94)	-69.53%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	3,198,576.90	(2,905,787.01)	(16,642,897.12)	(40,919.53)	(16,357,866.68)	-1.71%	(2,703,662.92)	-83.47%
CASH AND INVESTMENTS, BEGINNING	22,128,326.49	7,001,640.62	25,326,903.39	25,326,903.39	25,326,903.39	0.00%	8,969,036.71	-64.59%
CASH AND INVESTMENTS, ENDING	25,326,903.39	4,095,853.61	8,684,006.27	25,285,983.86	8,969,036.71	3.28%	6,265,373.79	-30.14%
MINIMUM CASH POLICY - 3 months operating costs							4,327,325.81	
PROJECTED AVAILABLE CASH AND INVESTMENTS, ENDING							1,938,047.98	

507 DEVELOPMENT FUND - accounts for receipts and disbursements relating to the operations of development, permits, and planning by the Parish.								
	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>REVENUES BY SOURCE</b>								
LICENSES AND PERMITS								
BUSINESS LICENSES AND PERMITS	134,990.07	127,350.00	127,350.00	186,705.00	190,285.00	49.42%	127,350.00	-33.07%
NONBUSINESS LICENSES AND PERMITS	3,555,338.19	3,685,000.00	3,685,000.00	1,634,756.48	3,592,500.00	-2.51%	3,685,000.00	2.57%
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	502,824.56	555,550.00	555,550.00	294,570.36	520,225.00	-6.36%	555,550.00	6.79%
PUBLIC SAFETY	284,114.80	280,000.00	280,000.00	108,734.69	280,000.00	0.00%	280,000.00	0.00%
SANITATION	4,020.00	4,690.00	4,690.00	4,255.00	5,500.00	17.27%	4,690.00	-14.73%
FINES AND FORFEITURES								
FINES	348,535.00	205,500.00	205,500.00	91,275.00	270,570.00	31.66%	205,500.00	-24.05%
INVESTMENT EARNINGS	(74,921.08)	11,615.00	11,615.00	21,845.75	36,880.00	217.52%	33,190.00	-10.01%
MISCELLANEOUS	22,534.27	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES BEFORE OTHER FINANCING SOURCES</b>	<b>4,777,435.81</b>	<b>4,869,705.00</b>	<b>4,869,705.00</b>	<b>2,342,142.28</b>	<b>4,895,960.00</b>	<b>0.54%</b>	<b>4,891,280.00</b>	<b>-0.10%</b>
TRANSFERS IN	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES AFTER OTHER FINANCING SOURCES</b>	<b>4,777,435.81</b>	<b>4,869,705.00</b>	<b>4,869,705.00</b>	<b>2,342,142.28</b>	<b>4,895,960.00</b>	<b>0.54%</b>	<b>4,891,280.00</b>	<b>-0.10%</b>
COLLECTION FEES AND ASSESSMENTS	(869.21)	-	-	-	-	0.00%	-	0.00%
<b>NET REVENUES</b>	<b>4,776,566.60</b>	<b>4,869,705.00</b>	<b>4,869,705.00</b>	<b>2,342,142.28</b>	<b>4,895,960.00</b>	<b>0.54%</b>	<b>4,891,280.00</b>	<b>-0.10%</b>
<b>EXPENSES BY AGENCY</b>								
DEVELOPMENT	4,283,490.33	4,959,855.94	5,205,626.17	2,234,109.39	4,979,142.52	-4.35%	5,690,602.94	14.29%
<b>EXPENSES BY FUNCTION</b>								
GENERAL GOVERNMENT								
OTHER-UNCLASSIFIED	1,341,192.08	1,844,464.86	2,057,645.07	862,232.36	1,920,259.56	-6.68%	2,134,148.61	11.14%
PUBLIC SAFETY	2,342,298.25	3,115,391.08	3,147,981.10	1,371,877.03	3,058,882.96	-2.83%	3,556,454.33	16.27%
INTERFUND TRANSFERS OUT	600,000.00	-	-	-	-	0.00%	-	0.00%
<b>EXPENSES BY DEPARTMENT</b>								
<b>PARISH OPERATIONS</b>								
<b>OPERATING DEPARTMENTS</b>								
ENGINEERING								
DEVELOPMENT ENGINEERING	80,337.55	104,687.53	109,335.08	42,060.20	107,197.40	-1.96%	110,339.24	2.93%
PERMITS AND INSPECTIONS								
PERMITS AND INSPECTIONS	1,892,203.77	2,124,388.33	2,153,418.60	932,394.31	2,096,422.80	-2.65%	2,503,491.30	19.42%
PLANNING AND DEVELOPMENT								
PLANNING	1,367,133.69	1,735,971.73	1,944,504.29	818,606.58	1,809,256.46	-6.96%	2,020,064.82	11.65%
CODE ENFORCEMENT								
CODE ENFORCEMENT	713,207.48	991,002.75	994,562.50	439,482.72	962,460.16	-3.23%	1,052,963.03	9.40%
GENERAL EXPENDITURES								
GENERAL EXPENDITURES	(376,021.00)	-	-	-	-	0.00%	-	0.00%
<b>ADMINISTRATIVE DEPARTMENTS</b>								
PUBLIC INFORMATION OFFICE	6,628.84	3,805.60	3,805.70	1,565.58	3,805.70	0.00%	3,744.55	-1.61%
INTERFUND TRANSFERS OUT	600,000.00	-	-	-	-	0.00%	-	0.00%

507 DEVELOPMENT FUND - accounts for receipts and disbursements relating to the operations of development, permits, and planning by the Parish.								
	1/1-12/31/22	1/1-12/31/23	1/1-12/31/23	1/1-12/31/23	1/1-12/31/23	% CHANGE	1/1-12/31/24	% CHANGE
	2022 ACTUAL	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	2023 ACTUAL YTD AS OF 06/30/2023	2023 PROJECTED ACTUALS	PROJECTED / REVISED BUDGET	2024 PROPOSED BUDGET	PROPOSED / PROJECTED
EXPENSES BY CHARACTER								
PERSONNEL SERVICES								
SALARIES	1,768,404.89	2,065,279.52	2,058,822.40	886,741.34	2,058,822.40	0.00%	2,154,159.23	4.63%
BENEFITS	611,350.21	719,215.50	707,012.36	300,546.58	707,012.36	0.00%	649,737.34	-8.10%
PURCHASED PROFESSIONAL SERVICES								
OFFICIAL/ADMINISTRATIVE SERVICES	142,807.05	80,000.00	190,579.92	93,089.73	190,579.92	0.00%	230,000.00	20.68%
OTHER PROFESSIONAL SERVICES	29,608.75	49,952.74	117,881.24	7,500.00	25,000.00	-78.79%	130,000.00	420.00%
PURCHASED PROPERTY SERVICES								
REPAIRS AND MAINTENANCE SERVICES	9,411.12	53,000.00	53,000.00	11,820.61	38,650.00	-27.08%	63,750.00	64.94%
RENTALS	10,952.81	21,254.00	21,254.00	4,415.46	19,085.76	-10.20%	25,676.96	34.53%
OTHER PURCHASED SERVICES								
INSURANCE OTHER THAN EMPLOYEE BENEFITS	18,854.29	22,876.00	22,876.00	22,282.15	22,282.15	-2.60%	29,906.05	34.22%
ADVERTISING	21,881.65	50,000.00	40,470.30	8,625.67	20,000.00	-50.58%	50,000.00	150.00%
PRINTING AND BINDING	7,593.08	13,160.00	13,160.00	4,437.09	7,800.00	-40.73%	15,842.00	103.10%
SECURITY SERVICES	6,346.00	8,000.00	8,000.00	2,964.00	4,200.00	-47.50%	9,600.00	128.57%
TRAVEL, TRAINING, AND RELATED COSTS	18,920.22	30,460.00	36,703.69	14,907.79	32,490.00	-11.48%	41,845.00	28.79%
OTHER PURCHASED SERVICES	111,100.96	115,700.00	115,700.00	41,029.10	112,300.00	-2.94%	117,100.00	4.27%
SUPPLIES								
GENERAL SUPPLIES	46,008.89	49,989.00	50,068.34	8,124.06	38,189.00	-23.73%	68,100.00	78.32%
GASOLINE	50,206.10	77,500.00	76,256.31	18,605.33	40,500.00	-46.89%	80,000.00	97.53%
BOOKS AND PERIODICALS	4,746.23	6,950.00	6,950.00	2,468.56	6,950.00	0.00%	6,200.00	-10.79%
COMPUTER RELATED	26,446.21	59,210.00	60,186.88	334.72	30,713.88	-48.97%	82,674.00	169.17%
PROPERTY								
CAPITAL ASSETS	-	35,000.00	100,050.00	65,031.00	100,050.00	0.00%	294,000.00	193.85%
OTHER EXPENSES								
REIMBURSEMENT-EXPENDITURES	(1,077.30)	-	-	-	-	0.00%	-	0.00%
MISCELLANEOUS	(386,136.00)	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENSES BEFORE OTHER FINANCING USES	2,497,425.16	3,457,546.76	3,678,971.44	1,492,923.19	3,454,625.47	-6.10%	4,048,590.58	17.19%
DEPRECIATION	14,052.62	19,100.65	19,100.65	-	19,100.65	0.00%	16,986.12	-11.07%
INTERFUND CHARGES	1,001,310.55	1,315,861.53	1,340,207.08	657,510.20	1,338,069.40	-0.16%	1,427,521.24	6.69%
FACILITY O&M CHARGES	170,702.00	167,347.00	167,347.00	83,676.00	167,347.00	0.00%	197,505.00	18.02%
TRANSFERS OUT	600,000.00	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENSES AFTER OTHER FINANCING USES	4,283,490.33	4,959,855.94	5,205,626.17	2,234,109.39	4,979,142.52	-4.35%	5,690,602.94	14.29%
SUMMARY OF CASH AND INVESTMENTS								
NET CHANGE	493,076.27	(90,150.94)	(335,921.17)	108,032.89	(83,182.52)	-75.24%	(799,322.94)	860.93%
CASH BASIS NET CHANGE-BEFORE DEPRECIATION/NON-CASH	120,992.89	(71,050.29)	(316,820.52)	108,032.89	(64,081.87)	-79.77%	(782,336.82)	1120.84%
CASH AND INVESTMENTS, BEGINNING	2,895,506.80	2,533,407.09	3,016,499.69	3,016,499.69	3,016,499.69	0.00%	2,952,417.82	-2.12%
CASH AND INVESTMENTS, ENDING	3,016,499.69	2,462,356.80	2,699,679.17	3,124,532.58	2,952,417.82	9.36%	2,170,081.00	-26.50%
MINIMUM CASH POLICY - 3 months operating costs							1,418,404.21	
PROJECTED AVAILABLE CASH AND INVESTMENTS, ENDING							751,676.79	





# DEPARTMENTAL SUMMARIES



OPERATING BUDGET SUMMARY	1/1-12/31/22 2022 ACTUAL	1/1-12/31/22 2023 ORIGINAL BUDGET	1/1-12/31/22 2023 REVISED BUDGET	1/1-12/31/22 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>EXPENDITURES BY DEPARTMENT BEFORE OTHER FINANCING USES</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>	<b>11,560,129.65</b>	<b>14,556,314.32</b>	<b>14,884,204.42</b>	<b>6,806,397.37</b>	<b>14,414,782.70</b>	<b>-3.15%</b>	<b>15,909,322.40</b>	<b>10.37%</b>
PARISH PRESIDENT	610,338.48	684,299.31	689,315.31	316,097.97	684,053.21	-0.76%	674,653.22	-1.37%
PARISH COUNCIL	1,263,956.78	1,538,433.50	1,616,459.50	595,633.76	1,569,911.03	-2.88%	1,582,249.34	0.79%
CHIEF ADMINISTRATIVE OFFICE	701,139.71	841,045.44	854,629.44	417,701.31	854,463.56	-0.02%	821,984.27	-3.80%
FACILITIES MANAGEMENT	1,275,546.84	1,715,802.24	1,777,253.24	693,908.30	1,769,803.43	-0.42%	1,814,931.52	2.55%
FINANCE	1,561,358.36	1,658,069.19	1,723,300.19	710,557.70	1,722,827.45	-0.03%	1,780,626.25	3.35%
GRANTS MANAGEMENT	127,722.53	269,324.91	297,596.91	115,226.47	296,782.91	-0.27%	310,233.59	4.53%
HUMAN RESOURCES	561,644.25	644,019.84	682,532.84	277,555.02	638,571.83	-6.44%	702,460.14	10.00%
PROCUREMENT	523,127.23	554,677.34	563,394.34	251,885.82	563,114.34	-0.05%	584,525.61	3.80%
PUBLIC INFORMATION OFFICE	524,798.16	588,137.39	596,248.49	260,510.41	563,318.83	-5.52%	603,557.89	7.14%
TECHNOLOGY	2,922,532.47	4,220,957.48	4,241,926.48	2,244,732.77	3,910,388.43	-7.82%	4,991,182.57	27.64%
DISTRICT ATTORNEY - CIVIL DIV	1,487,964.84	1,841,547.68	1,841,547.68	922,587.84	1,841,547.68	0.00%	2,042,918.00	10.93%
<b>OPERATING DEPARTMENTS</b>	<b>53,305,147.65</b>	<b>70,516,644.38</b>	<b>89,375,586.42</b>	<b>32,803,545.49</b>	<b>86,020,066.01</b>	<b>-3.75%</b>	<b>77,580,002.84</b>	<b>-9.81%</b>
ANIMAL SERVICES	1,917,970.12	2,252,068.20	2,469,500.74	1,084,820.34	2,364,970.02	-4.23%	2,539,681.05	7.39%
CULTURE RECREATION & TOURISM	197,132.41	370,096.42	371,819.63	132,497.54	354,827.97	-4.57%	329,960.87	-7.01%
ECONOMIC DEVELOPMENT	364,728.17	479,353.00	498,030.71	260,518.57	543,979.46	9.23%	657,015.18	20.78%
ENGINEERING	2,301,104.05	3,183,716.97	3,386,227.45	1,259,230.17	3,193,564.95	-5.69%	3,718,275.09	16.43%
ENVIRONMENTAL SERVICES	723,253.20	1,506,146.94	1,520,610.62	393,405.03	1,437,491.73	-5.47%	2,300,164.94	60.01%
FACILITIES MANAGEMENT	5,033,259.38	5,354,748.00	7,385,744.55	2,487,060.88	6,764,904.15	-8.41%	6,629,134.01	-2.01%
HEALTH AND HUMAN SERVICES	316,000.02	381,451.00	396,849.52	158,399.39	378,369.16	-4.66%	392,892.72	3.84%
HOMELAND SECURITY & EMERG OPS	316,968.14	475,790.68	514,771.02	260,503.44	494,060.10	-4.02%	554,628.32	12.26%
LSU CO-OP EXTENSION SERVICES	30,589.93	33,037.00	33,043.97	15,337.47	32,819.97	-0.68%	33,056.45	0.72%
PERMITS AND INSPECTIONS	1,518,987.72	1,661,391.68	1,684,046.95	699,750.31	1,627,051.15	-3.38%	1,942,845.18	19.41%
PLANNING AND DEVELOPMENT	2,879,208.85	4,175,058.35	4,468,681.11	1,548,960.59	4,157,480.47	-6.96%	4,878,853.75	17.35%
PUBLIC WORKS	25,409,204.71	32,273,382.14	33,512,501.76	15,919,647.48	31,634,910.91	-5.60%	33,722,346.41	6.60%
STATE ENVIRONMENTAL HEALTH	4,539.50	52,040.01	52,040.01	1,835.73	6,942.60	-86.66%	6,945.22	0.04%
TECHNOLOGY	258,433.85	318,849.98	323,604.26	144,289.09	315,576.49	-2.48%	441,279.15	39.83%
UTILITIES	14,744,464.46	17,999,514.01	32,705,114.12	8,437,289.46	32,660,116.88	-0.14%	19,257,924.50	-41.04%
GENERAL EXPENDITURES	(2,710,696.86)	-	53,000.00	-	53,000.00	0.00%	175,000.00	230.19%
<b>STATE MANDATED AGENCIES</b>	<b>18,208,793.77</b>	<b>19,690,825.04</b>	<b>19,356,501.97</b>	<b>8,705,726.43</b>	<b>19,342,800.29</b>	<b>-0.07%</b>	<b>20,205,553.21</b>	<b>4.46%</b>
ST TAMMANY PARISH JAIL	8,987,268.62	9,634,422.00	9,298,268.00	3,739,978.85	9,307,051.80	0.09%	9,917,927.00	6.56%
ST TAMMANY PARISH SHERIFF	-	-	-	-	-	0.00%	-	0.00%
22ND JUDICIAL DISTRICT COURT	3,310,900.81	3,790,662.06	3,792,492.99	1,586,767.98	3,772,946.92	-0.52%	3,874,884.17	2.70%
PUBLIC DEFENDER	-	-	-	-	-	0.00%	-	0.00%
ASSESSOR'S OFFICE	9,350.00	9,400.00	9,400.00	9,400.00	9,400.00	0.00%	7,480.00	-20.43%
DISTRICT ATTORNEY OF 22ND JD	5,019,036.79	5,261,173.00	5,261,173.00	2,904,457.90	5,261,173.00	0.00%	5,394,804.00	2.54%
ELECTIONS	-	-	-	-	-	0.00%	-	0.00%
REGISTRAR OF VOTERS	209,091.62	277,303.68	277,303.68	111,115.13	276,730.98	-0.21%	285,463.85	3.16%
LA DEPT OF VETERANS AFFAIRS	72,096.00	72,101.00	72,101.00	36,048.00	72,101.00	0.00%	72,672.00	0.79%
WARD COURTS	345,089.37	357,409.33	357,409.33	186,105.98	356,979.51	-0.12%	363,932.72	1.95%
CLERK OF COURT	255,960.56	288,353.97	288,353.97	131,852.59	286,417.08	-0.67%	288,389.47	0.69%
<b>OUTSIDE AGENCIES</b>	<b>24,422,634.52</b>	<b>23,858,508.00</b>	<b>23,871,038.00</b>	<b>1,966,314.03</b>	<b>24,813,015.00</b>	<b>3.95%</b>	<b>25,657,826.00</b>	<b>3.40%</b>
ST TAMMANY PARISH CORONER	7,563,616.69	7,345,837.00	7,360,022.00	953,871.56	7,646,799.00	3.90%	8,365,223.00	9.40%
ST TAMMANY PARISH LIBRARY	12,444,705.38	12,173,115.00	12,171,890.00	867,944.41	12,666,290.00	4.06%	12,756,643.00	0.71%
COAST/STARC	4,414,312.45	4,339,556.00	4,339,126.00	144,498.06	4,499,926.00	3.71%	4,535,960.00	0.80%
<b>TOTAL EXPENDITURES BY DEPARTMENT BEFORE OTHER FINANCING USES</b>	<b>107,496,705.59</b>	<b>128,622,291.74</b>	<b>147,487,330.81</b>	<b>50,281,983.32</b>	<b>144,590,664.00</b>	<b>-1.96%</b>	<b>139,352,704.45</b>	<b>-3.62%</b>

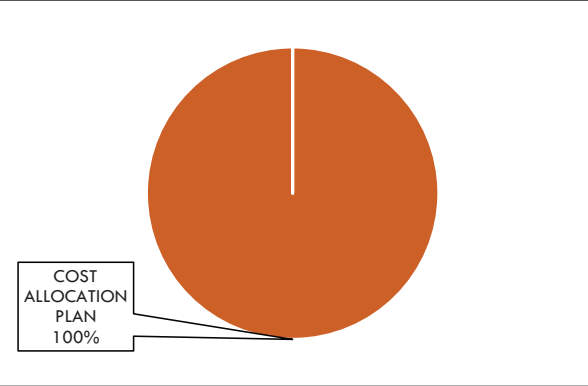
OPERATING BUDGET SUMMARY	1/1-12/31/22 2022 ACTUAL	1/1-12/31/22 2023 ORIGINAL BUDGET	1/1-12/31/22 2023 REVISED BUDGET	1/1-12/31/22 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	% CHANGE PROJECTED / REVISED BUDGET	1/1-12/31/24 2024 PROPOSED BUDGET	% CHANGE PROPOSED / PROJECTED
<b>EXPENDITURES BY DEPARTMENT AFTER OTHER FINANCING USES</b>								
<b>PARISH OPERATIONS</b>								
<b>ADMINISTRATIVE DEPARTMENTS</b>	<b>741,812.83</b>	<b>790,772.32</b>	<b>821,457.42</b>	<b>(224,846.63)</b>	<b>786,359.70</b>	<b>-4.27%</b>	<b>785,268.40</b>	<b>-0.14%</b>
PARISH PRESIDENT	721,459.48	799,713.31	804,729.31	373,805.97	799,467.21	-0.65%	811,781.22	1.54%
PARISH COUNCIL	1,407,617.78	1,686,703.50	1,764,729.50	669,769.76	1,718,181.03	-2.64%	1,766,552.34	2.82%
CHIEF ADMINISTRATIVE OFFICE	743,853.71	888,210.44	901,794.44	441,287.31	901,628.56	-0.02%	884,331.27	-1.92%
FACILITIES MANAGEMENT	1,379,954.84	1,807,447.24	1,868,898.24	739,730.30	1,861,448.43	-0.40%	1,952,090.52	4.87%
FINANCE	1,627,137.36	1,723,651.19	1,788,882.19	743,353.70	1,788,409.45	-0.03%	1,858,296.25	3.91%
GRANTS MANAGEMENT	156,762.71	302,712.91	330,984.91	131,918.47	330,170.91	-0.25%	354,368.59	7.33%
HUMAN RESOURCES	596,518.25	678,788.84	717,301.84	294,937.02	673,340.83	-6.13%	748,421.14	11.15%
PROCUREMENT	554,596.23	586,051.34	594,768.34	267,575.82	594,488.34	-0.05%	625,998.61	5.30%
PUBLIC INFORMATION OFFICE	550,625.16	613,886.39	621,997.49	273,386.41	589,067.83	-5.29%	637,595.89	8.24%
TECHNOLOGY	2,955,036.47	4,253,585.48	4,274,554.48	2,261,046.77	3,943,016.43	-7.76%	5,064,951.57	28.45%
DISTRICT ATTORNEY - CIVIL DIV	1,544,596.84	1,898,009.68	1,898,009.68	950,817.84	1,898,009.68	0.00%	2,117,555.00	11.57%
INTERFUND CHARGES	(11,496,346.00)	(14,447,988.00)	(14,745,193.00)	(7,372,476.00)	(14,310,869.00)	-2.95%	(16,036,674.00)	12.06%
<b>OPERATING DEPARTMENTS</b>	<b>74,045,371.68</b>	<b>92,509,276.83</b>	<b>112,442,452.15</b>	<b>41,080,865.23</b>	<b>109,082,547.69</b>	<b>-2.99%</b>	<b>103,371,735.33</b>	<b>-5.24%</b>
ANIMAL SERVICES	2,391,666.61	2,781,763.20	3,008,826.74	1,354,472.34	2,904,296.02	-3.47%	3,172,598.05	9.24%
CULTURE RECREATION & TOURISM	240,212.41	480,152.42	484,146.63	188,645.54	467,154.97	-3.51%	375,728.87	-19.57%
ECONOMIC DEVELOPMENT	380,269.17	499,970.00	519,169.71	271,096.57	565,118.46	8.85%	678,174.18	20.01%
ENGINEERING	2,340,910.05	3,247,647.97	3,450,158.45	1,291,192.17	3,257,495.95	-5.58%	3,812,689.09	17.04%
ENVIRONMENTAL SERVICES	947,042.20	1,775,292.94	1,794,965.62	530,595.03	1,711,846.73	-4.63%	2,699,710.94	57.71%
FACILITIES MANAGEMENT	11,645,214.09	11,207,746.56	13,950,256.69	3,884,347.67	13,326,532.24	-4.47%	14,446,698.10	8.41%
HEALTH AND HUMAN SERVICES	1,521,308.71	2,014,285.00	2,192,540.22	968,007.34	2,172,559.86	-0.91%	2,294,530.98	5.61%
HOMELAND SECURITY & EMERG OPS	628,372.14	794,776.68	833,757.02	419,995.44	813,046.10	-2.48%	939,051.32	15.50%
LSU CO-OP EXTENSION SERVICES	79,972.93	76,170.00	76,287.97	36,955.47	76,063.97	-0.29%	83,277.45	9.48%
PERMITS AND INSPECTIONS	1,921,631.02	2,124,388.33	2,153,418.60	932,394.31	2,096,422.80	-2.65%	2,503,491.30	19.42%
PLANNING AND DEVELOPMENT	3,612,447.17	5,123,965.35	5,430,911.11	2,022,582.59	5,119,710.47	-5.73%	5,878,892.75	14.83%
PUBLIC WORKS	30,889,214.71	38,911,341.14	40,281,120.76	19,303,917.48	38,403,529.91	-4.66%	40,976,737.41	6.70%
STATE ENVIRONMENTAL HEALTH	27,000.50	76,430.01	76,487.01	14,057.73	31,389.60	-58.96%	36,521.22	16.35%
TECHNOLOGY	263,149.85	323,551.98	328,306.26	146,641.09	320,278.49	-2.45%	447,495.15	39.72%
UTILITIES	19,259,115.80	23,066,225.25	37,803,335.36	9,713,084.46	37,758,338.12	-0.12%	24,845,032.52	-34.20%
GENERAL EXPENDITURES	(2,102,155.68)	5,570.00	58,764.00	2,880.00	58,764.00	0.00%	181,106.00	208.19%
<b>STATE MANDATED AGENCIES</b>	<b>21,991,336.00</b>	<b>24,143,007.04</b>	<b>24,145,248.97</b>	<b>11,268,156.43</b>	<b>24,131,547.29</b>	<b>-0.06%</b>	<b>25,356,942.21</b>	<b>5.08%</b>
ST TAMMANY PARISH JAIL	9,324,268.62	9,663,772.00	9,664,744.00	4,091,288.85	9,673,527.80	0.09%	9,936,991.00	2.72%
ST TAMMANY PARISH SHERIFF	311,291.07	373,480.00	371,849.28	185,922.00	371,849.28	0.00%	474,277.00	27.55%
22ND JUDICIAL DISTRICT COURT	4,616,581.22	5,572,715.06	5,575,827.37	2,478,427.98	5,556,281.30	-0.35%	5,787,224.17	4.16%
PUBLIC DEFENDER	53,240.78	69,048.00	69,016.44	34,506.00	69,016.44	0.00%	97,311.00	41.00%
ASSESSOR'S OFFICE	179,797.91	220,445.00	220,267.65	114,832.00	220,267.65	0.00%	269,727.00	22.45%
DISTRICT ATTORNEY OF 22ND JD	5,470,323.82	5,853,505.00	5,854,010.79	3,200,875.90	5,854,010.79	0.00%	6,086,496.00	3.97%
ELECTIONS	51,444.00	35,012.00	35,855.00	17,928.00	35,855.00	0.00%	-	-100.00%
REGISTRAR OF VOTERS	331,637.89	417,484.68	417,944.70	181,441.13	417,372.00	-0.14%	478,073.85	14.54%
LA DEPT OF VETERANS AFFAIRS	116,803.41	127,772.00	127,850.00	63,924.00	127,850.00	0.00%	138,161.00	8.06%
WARD COURTS	360,654.37	384,092.33	385,256.33	200,025.98	384,826.51	-0.11%	387,610.72	0.72%
CLERK OF COURT	1,175,292.91	1,425,680.97	1,422,627.41	698,984.59	1,420,690.52	-0.14%	1,701,070.47	19.74%
INTERFUND TRANSFERS OUT	-	-	-	-	-	0.00%	-	0.00%
<b>OUTSIDE AGENCIES</b>	<b>24,495,842.52</b>	<b>23,943,159.00</b>	<b>23,958,159.00</b>	<b>2,009,886.03</b>	<b>24,900,136.00</b>	<b>3.93%</b>	<b>25,739,446.00</b>	<b>3.37%</b>
ST TAMMANY PARISH CORONER	7,588,848.69	7,375,762.00	7,390,762.00	969,237.56	7,677,539.00	3.88%	8,395,359.00	9.35%
ST TAMMANY PARISH LIBRARY	12,479,635.38	12,213,763.00	12,213,763.00	888,890.41	12,708,163.00	4.05%	12,793,823.00	0.67%
COAST/STARC	4,427,358.45	4,353,634.00	4,353,634.00	151,758.06	4,514,434.00	3.69%	4,550,264.00	0.79%
<b>TOTAL EXPENDITURES BY DEPARTMENT AFTER OTHER FINANCING USES</b>	<b>121,274,363.03</b>	<b>141,386,215.19</b>	<b>161,367,317.54</b>	<b>54,134,061.06</b>	<b>158,900,590.68</b>	<b>-1.53%</b>	<b>155,253,391.94</b>	<b>-2.30%</b>

PARISH PRESIDENT- BUDGET DEPT #100

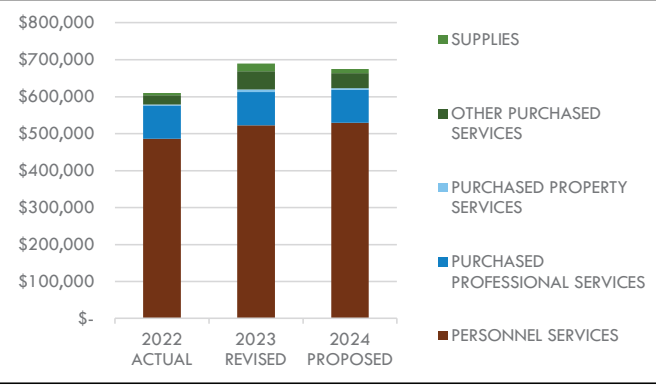
**MISSION/FUNCTION:** Services provided include developing and supporting the Parish management team; facilitating collaboration among Parish staff and other jurisdictions; and locating and using local, regional, state, and federal resources to support, engage, and advocate for the Parish’s employees, citizens, services, and businesses.

BUDGET AT A GLANCE

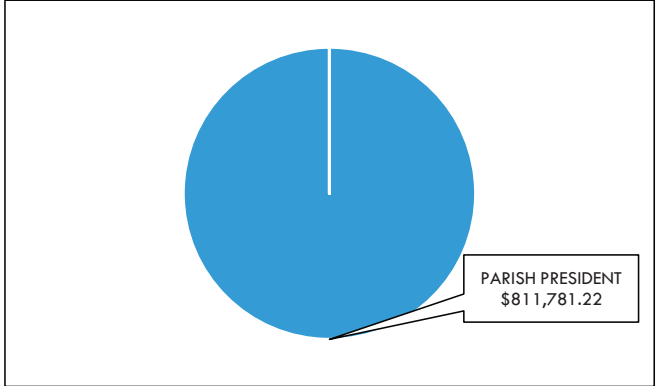
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
PARISH PRESIDENT	5.00	5.00	5.00	\$ 486,600.67	\$ 522,586.68	\$ 529,038.43

BUDGET HIGHLIGHTS

Expenditures before other financing uses decreased by approximately \$10K as compared to the 2023 Original Budget. Reduction due to a \$10K decrease in election fees budgeted in 2023 for the fall 2023 Parish President Election.

Key Expenditures for the department include:

- \$90K in Professional Services for a federal lobbyist to address federal issues and secure federal funding and programming for the Parish
- \$10K for membership in the Parish Presidents of Louisiana

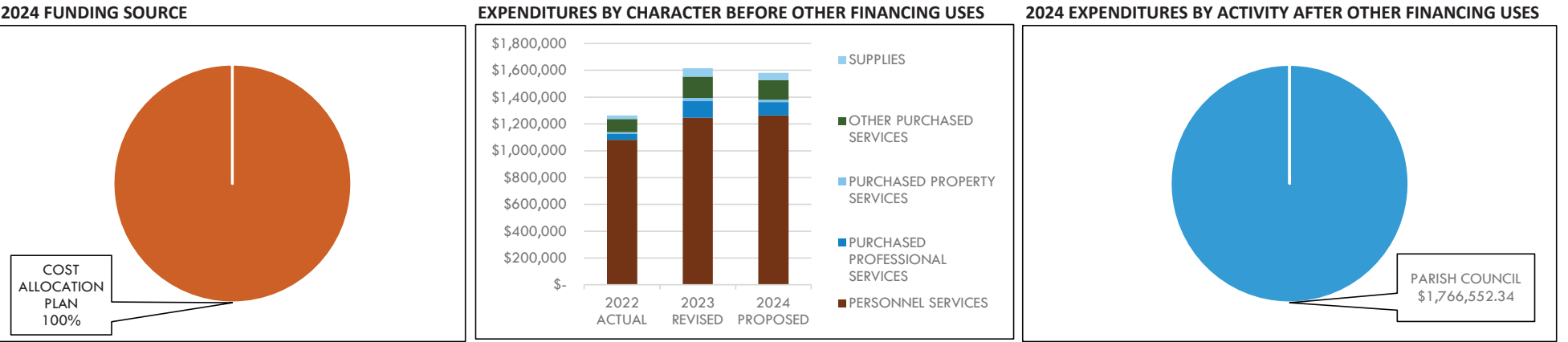
100 PARISH PRESIDENT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	721,459.48	799,713.31	804,729.31	373,805.97	799,467.21	811,781.22
EXPENDITURES BY ACTIVITY						
1000 PARISH PRESIDENT	721,459.48	799,713.31	804,729.31	373,805.97	799,467.21	811,781.22
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	486,600.67	517,570.68	522,586.68	235,980.63	522,586.68	529,038.43
SALARIES	386,872.11	403,416.48	407,727.62	187,245.00	407,727.62	429,484.27
BENEFITS	99,728.56	114,154.20	114,859.06	48,735.63	114,859.06	99,554.16
PURCHASED PROFESSIONAL SERVICES	90,000.00	90,000.00	90,000.00	37,500.00	90,000.00	90,000.00
OFFICIAL/ADMINISTRATIVE SERVICES	90,000.00	90,000.00	90,000.00	37,500.00	90,000.00	90,000.00
PURCHASED PROPERTY SERVICES	2,189.00	6,900.00	6,900.00	1,637.45	3,900.00	3,900.00
REPAIRS AND MAINTENANCE SERVICES	-	4,200.00	4,200.00	244.45	1,200.00	1,200.00
RENTALS	2,189.00	2,700.00	2,700.00	1,393.00	2,700.00	2,700.00
OTHER PURCHASED SERVICES	24,883.18	49,076.00	49,101.00	25,462.60	47,435.53	40,449.79
INSURANCE OTHER THAN EMPLOYEE BENEFITS	2,654.45	2,767.00	2,767.00	2,633.58	2,633.58	3,347.79
PRINTING AND BINDING	1,887.15	3,456.00	3,456.00	588.68	3,456.00	3,500.00
TRAVEL, TRAINING, AND RELATED COSTS	20,341.58	32,853.00	32,878.00	22,240.34	31,345.95	33,602.00
OTHER PURCHASED SERVICES	-	10,000.00	10,000.00	-	10,000.00	-
SUPPLIES	6,665.63	20,752.63	20,727.63	15,517.29	20,131.00	11,265.00
GENERAL SUPPLIES	5,793.57	6,800.00	6,775.00	3,269.65	6,640.00	7,200.00
GASOLINE	339.95	960.00	960.00	68.76	498.00	960.00
BOOKS AND PERIODICALS	458.64	605.00	605.00	458.64	605.00	605.00
COMPUTER RELATED	73.47	12,387.63	12,387.63	11,720.24	12,388.00	2,500.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	610,338.48	684,299.31	689,315.31	316,097.97	684,053.21	674,653.22
FACILITY O&M CHARGES	111,121.00	115,414.00	115,414.00	57,708.00	115,414.00	137,128.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	721,459.48	799,713.31	804,729.31	373,805.97	799,467.21	811,781.22



PARISH COUNCIL- BUDGET DEPT #120

**MISSION/FUNCTION:** Services provided include serving and assisting the Parish Council and its members in furtherance of the powers and duties collectively required of the legislative branch of the Parish Government necessary to promote, protect and preserve the general welfare, safety, health, peace, and good order of the Parish.

BUDGET AT A GLANCE



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
PARISH COUNCIL	20.00	20.00	22.00	\$ 1,081,241.43	\$ 1,245,647.02	\$ 1,263,870.91

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$44K as compared to the 2023 Original Budget. Increase due to additional positions for the department.

Key Expenditures for the department include:

- \$100K for professional services
- \$68K for advertising costs, for required publications in the official journal

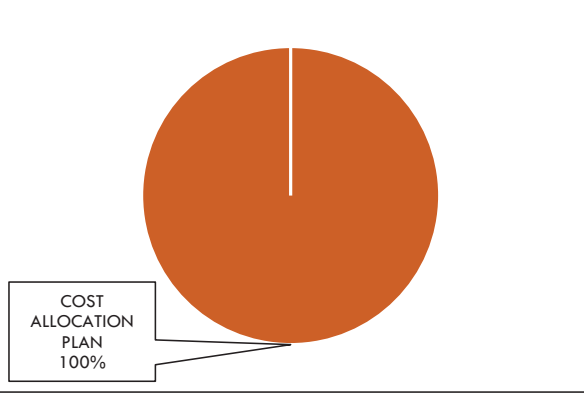
120 PARISH COUNCIL	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	1,407,617.78	1,686,703.50	1,764,729.50	669,769.76	1,718,181.03	1,766,552.34
EXPENDITURES BY ACTIVITY						
1200 PARISH COUNCIL	1,407,617.78	1,686,703.50	1,764,729.50	669,769.76	1,718,181.03	1,766,552.34
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	1,081,241.43	1,233,785.02	1,245,647.02	510,393.14	1,255,089.09	1,263,870.91
SALARIES	850,784.14	960,837.50	971,032.59	400,246.48	980,474.66	993,364.11
BENEFITS	230,457.29	272,947.52	274,614.43	110,146.66	274,614.43	270,506.80
PURCHASED PROFESSIONAL SERVICES	46,500.00	100,000.00	127,863.42	-	100,000.00	100,000.00
OFFICIAL/ADMINISTRATIVE SERVICES	46,500.00	100,000.00	127,863.42	-	100,000.00	100,000.00
PURCHASED PROPERTY SERVICES	10,502.40	15,752.40	19,916.42	5,251.20	17,629.32	15,752.40
REPAIRS AND MAINTENANCE SERVICES	-	4,200.00	8,364.02	-	4,200.00	4,200.00
RENTALS	10,502.40	11,552.40	11,552.40	5,251.20	13,429.32	11,552.40
OTHER PURCHASED SERVICES	99,279.69	145,566.08	160,050.71	55,017.64	145,768.62	147,396.03
INSURANCE OTHER THAN EMPLOYEE BENEFITS	6,150.98	6,607.00	6,607.00	6,359.54	6,359.54	7,986.95
ADVERTISING	64,379.42	68,000.00	68,000.00	26,701.82	68,000.00	68,000.00
PRINTING AND BINDING	1,871.15	4,200.00	4,200.00	1,481.71	4,200.00	4,200.00
SECURITY SERVICES	11,590.00	13,680.00	13,680.00	4,598.00	13,680.00	13,680.00
TRAVEL, TRAINING, AND RELATED COSTS	14,526.77	22,829.08	22,829.08	14,141.18	23,279.08	23,279.08
OTHER PURCHASED SERVICES	761.37	30,250.00	44,734.63	1,735.39	30,250.00	30,250.00
SUPPLIES	26,433.26	43,330.00	62,981.93	24,971.78	51,424.00	55,230.00
GENERAL SUPPLIES	6,648.73	12,780.00	16,966.46	2,926.66	12,780.00	12,780.00
BOOKS AND PERIODICALS	6,678.53	14,050.00	21,421.47	5,645.12	14,050.00	14,050.00
COMPUTER RELATED	13,106.00	16,500.00	24,594.00	16,400.00	24,594.00	28,400.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	1,263,956.78	1,538,433.50	1,616,459.50	595,633.76	1,569,911.03	1,582,249.34
FACILITY O&M CHARGES	143,661.00	148,270.00	148,270.00	74,136.00	148,270.00	184,303.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	1,407,617.78	1,686,703.50	1,764,729.50	669,769.76	1,718,181.03	1,766,552.34

CHIEF ADMINISTRATIVE OFFICE- BUDGET DEPT #140

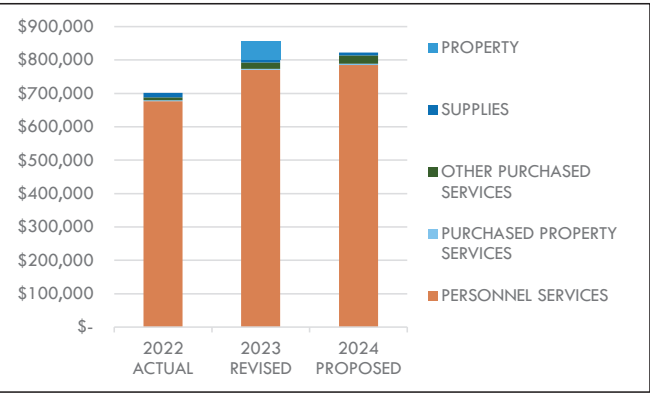
**MISSION/FUNCTION:** Services provided include overseeing the daily operations of the Parish; formulating projects through strategic plans and the annual budget; supervising and monitoring Parish departments' performance; developing and enforcing administrative policies and procedures; and improving intergovernmental relations.

BUDGET AT A GLANCE

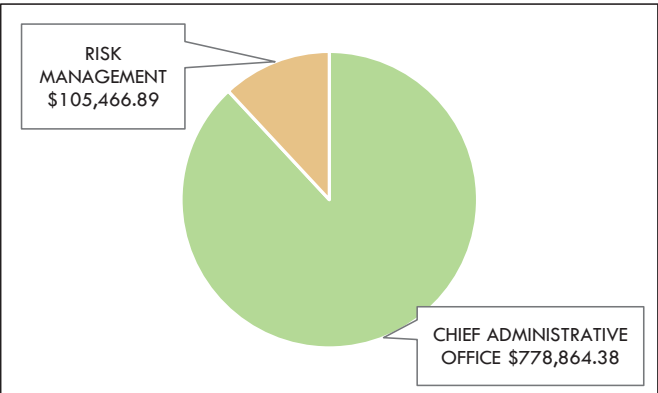
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
CHIEF ADMINISTRATIVE OFFICE	4.00	5.00	5.00	\$ 581,716.92	\$ 669,794.14	\$ 684,109.44
RISK MANAGEMENT	1.00	1.00	1.00	95,186.86	100,443.55	100,950.61
	5.00	6.00	6.00	\$ 676,903.78	\$ 770,237.69	\$ 785,060.05

BUDGET HIGHLIGHTS

Expenditures before other financing uses decreased by approximately \$19K as compared to the 2023 Original Budget. Reduction due to vehicle purchase budgeted in 2023.

Key expenditures for the department are:

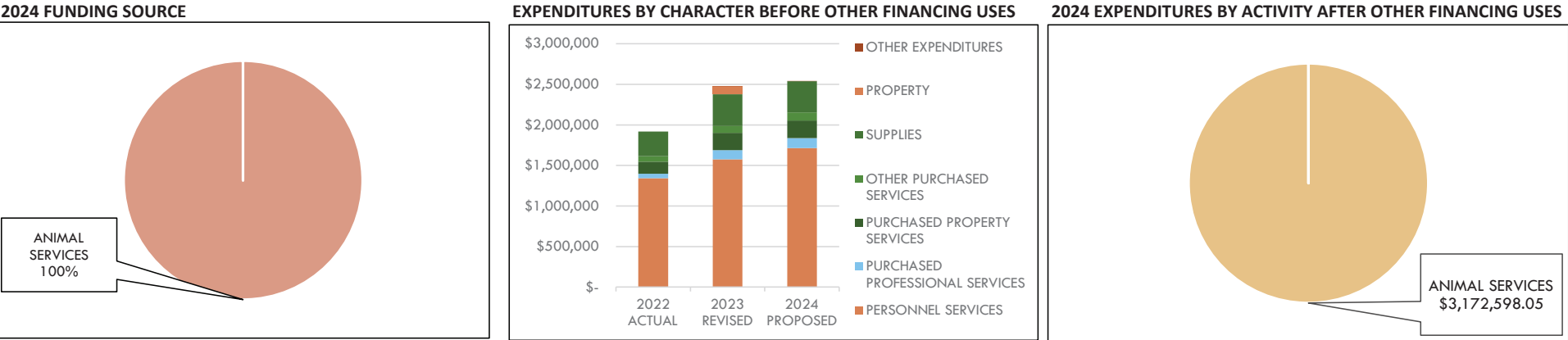
- \$16K for travel and training expenses associated with various memberships and continuing education requirements
- \$6K for device replacements for out-of-warranty computers

140 CHIEF ADMINISTRATIVE OFFICE	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	743,853.71	888,210.44	901,794.44	441,287.31	901,628.56	884,331.27
EXPENDITURES BY ACTIVITY						
1400 CHIEF ADMINISTRATIVE OFFICE	641,568.50	785,861.89	797,721.54	393,732.31	797,555.66	778,864.38
1401 RISK MANAGEMENT	102,285.21	102,348.55	104,072.90	47,555.00	104,072.90	105,466.89
TOTAL EXPENDITURES BY ACTIVITY	743,853.71	888,210.44	901,794.44	441,287.31	901,628.56	884,331.27
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	676,903.78	756,653.69	770,237.69	354,620.26	770,237.69	785,060.05
SALARIES	541,118.01	606,550.89	618,226.01	284,942.70	618,226.01	645,783.71
BENEFITS	135,785.77	150,102.80	152,011.68	69,677.56	152,011.68	139,276.34
PURCHASED PROPERTY SERVICES	2,211.24	3,888.00	3,558.99	1,393.00	3,888.00	3,888.00
REPAIRS AND MAINTENANCE SERVICES	-	1,500.00	1,170.99	-	1,500.00	1,500.00
RENTALS	2,211.24	2,388.00	2,388.00	1,393.00	2,388.00	2,388.00
OTHER PURCHASED SERVICES	9,171.39	18,193.75	18,522.76	7,932.24	19,794.51	24,586.22
INSURANCE OTHER THAN EMPLOYEE BENEFITS	2,087.11	3,115.00	3,444.01	3,094.51	3,094.51	3,931.22
PRINTING AND BINDING	822.88	1,940.00	1,940.00	138.79	4,060.00	4,060.00
TRAVEL, TRAINING, AND RELATED COSTS	6,261.40	13,138.75	13,138.75	4,698.94	12,640.00	16,595.00
SUPPLIES	12,853.30	8,310.00	8,310.00	680.56	7,468.11	8,450.00
GENERAL SUPPLIES	1,789.67	2,200.00	2,200.00	568.99	2,200.00	2,300.00
GASOLINE	-	960.00	960.00	118.11	118.11	-
BOOKS AND PERIODICALS	-	150.00	150.00	-	150.00	150.00
COMPUTER RELATED	11,063.63	5,000.00	5,000.00	(6.54)	5,000.00	6,000.00
PROPERTY	-	54,000.00	54,000.00	53,075.25	53,075.25	-
CAPITAL ASSETS	-	54,000.00	54,000.00	53,075.25	53,075.25	-
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	701,139.71	841,045.44	854,629.44	417,701.31	854,463.56	821,984.27
FACILITY O&M CHARGES	42,714.00	47,165.00	47,165.00	23,586.00	47,165.00	62,347.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	743,853.71	888,210.44	901,794.44	441,287.31	901,628.56	884,331.27

ANIMAL SERVICES- BUDGET DEPT #160

**MISSION/FUNCTION:** Services provided include providing optimal specialized care to animals; offering temporary shelter to the community's unwanted and stray pet population; and promoting responsible pet ownership and humane treatment of animals through regular adoption events and community education.

BUDGET AT A GLANCE



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
ANIMAL SERVICES	28.00	30.00	31.00	\$ 1,342,930.55	\$ 1,576,450.50	\$ 1,714,485.59

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$288K as compared to the 2023 Original Budget. Increase due to an additional position for the department and increases in medical supplies and services for the animals.

Key expenditures for the department are:

- \$156K for medical supplies
- \$120K for animal care supplies

160 ANIMAL SERVICES	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
SPECIAL REVENUE FUNDS						
112 ANIMAL SERVICES	2,391,666.61	2,781,763.20	3,008,826.74	1,354,472.34	2,904,296.02	3,172,598.05
EXPENDITURES BY ACTIVITY						
1600 ANIMAL SERVICES	2,391,666.61	2,781,763.20	3,008,826.74	1,354,472.34	2,904,296.02	3,172,598.05
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	<b>1,342,930.55</b>	<b>1,551,218.30</b>	<b>1,576,450.50</b>	<b>692,240.18</b>	<b>1,579,822.17</b>	<b>1,714,485.59</b>
SALARIES	956,660.52	1,106,139.52	1,127,140.10	492,712.81	1,130,511.77	1,247,455.15
BENEFITS	386,270.03	445,078.78	449,310.40	199,527.37	449,310.40	467,030.44
PURCHASED PROFESSIONAL SERVICES	<b>54,114.47</b>	<b>89,800.00</b>	<b>111,015.00</b>	<b>27,093.55</b>	<b>106,950.00</b>	<b>122,800.00</b>
OFFICIAL/ADMINISTRATIVE SERVICES	-	-	20,000.00	1,800.00	20,000.00	10,000.00
OTHER PROFESSIONAL SERVICES	54,114.47	89,800.00	91,015.00	25,293.55	86,950.00	112,800.00
PURCHASED PROPERTY SERVICES	<b>149,583.45</b>	<b>203,700.00</b>	<b>214,530.27</b>	<b>86,898.96</b>	<b>188,312.00</b>	<b>217,100.00</b>
UTILITY SERVICES	71,638.63	70,000.00	70,000.00	29,043.55	70,000.00	80,000.00
CLEANING SERVICES	13,551.00	16,800.00	16,800.00	6,679.16	15,000.00	17,400.00
REPAIRS AND MAINTENANCE SERVICES	58,054.53	107,300.00	118,130.27	49,103.46	93,312.00	109,500.00
RENTALS	6,339.29	9,600.00	9,600.00	2,072.79	10,000.00	10,200.00
OTHER PURCHASED SERVICES	<b>67,943.86</b>	<b>82,049.90</b>	<b>85,335.63</b>	<b>53,374.57</b>	<b>76,974.73</b>	<b>98,795.46</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS	36,497.60	34,799.00	37,084.73	37,084.73	37,084.73	47,964.56
COMMUNICATIONS	6,222.32	8,180.90	8,180.90	3,416.92	8,180.00	6,880.90
PRINTING AND BINDING	7,272.06	6,000.00	8,000.00	5,743.68	8,000.00	8,000.00
SECURITY SERVICES	608.00	-	-	-	1,000.00	-
TRAVEL, TRAINING, AND RELATED COSTS	7,323.79	21,900.00	21,900.00	2,722.40	13,810.00	24,100.00
OTHER PURCHASED SERVICES	10,020.09	11,170.00	10,170.00	4,406.84	8,900.00	11,850.00
SUPPLIES	<b>303,397.79</b>	<b>325,000.00</b>	<b>387,694.22</b>	<b>187,036.83</b>	<b>318,500.00</b>	<b>386,200.00</b>
GENERAL SUPPLIES	248,257.33	259,000.00	269,000.00	167,980.45	266,500.00	310,000.00
MAINTENANCE	4,342.03	5,000.00	5,000.00	1,837.64	2,000.00	5,000.00
GASOLINE	35,292.97	46,000.00	45,000.00	12,668.10	35,000.00	46,000.00
COMPUTER RELATED	15,505.46	15,000.00	68,694.22	4,550.64	15,000.00	25,200.00
PROPERTY	-	-	<b>94,175.12</b>	<b>38,176.25</b>	<b>94,175.12</b>	-
CAPITAL ASSETS	-	-	94,175.12	38,176.25	94,175.12	-
OTHER EXPENDITURES	-	<b>300.00</b>	<b>300.00</b>	-	<b>236.00</b>	<b>300.00</b>
MISCELLANEOUS	-	300.00	300.00	-	236.00	300.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	<b>1,917,970.12</b>	<b>2,252,068.20</b>	<b>2,469,500.74</b>	<b>1,084,820.34</b>	<b>2,364,970.02</b>	<b>2,539,681.05</b>
INTERFUND CHARGES	473,696.49	529,695.00	539,326.00	269,652.00	539,326.00	632,917.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	<b>2,391,666.61</b>	<b>2,781,763.20</b>	<b>3,008,826.74</b>	<b>1,354,472.34</b>	<b>2,904,296.02</b>	<b>3,172,598.05</b>

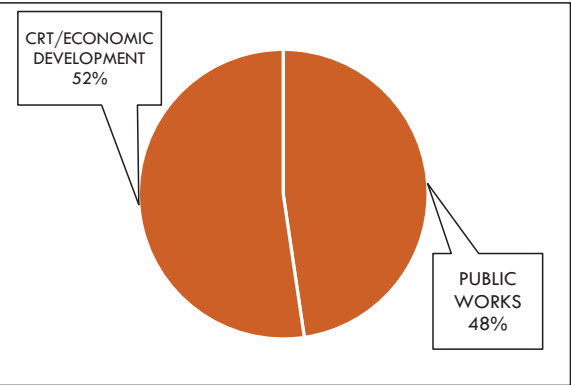


CULTURE RECREATION & TOURISM- BUDGET DEPT #180

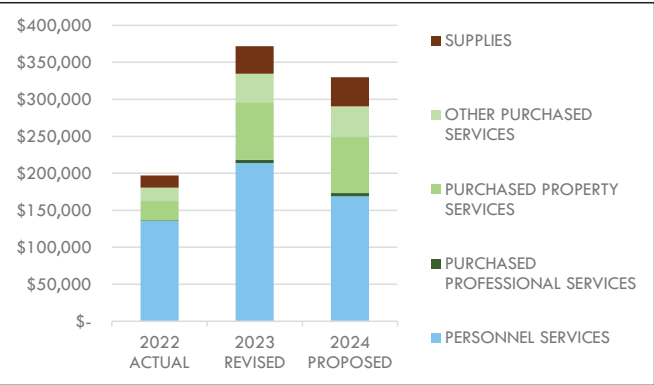
**MISSION/FUNCTION:** Services provided include administering of programs and initiatives related to culture, recreation and/or tourism, including arts programs, Camp Salmen Nature Park, St. Tammany Fishing Pier, Tammany Trace, and other public recreation venues and programs.

BUDGET AT A GLANCE

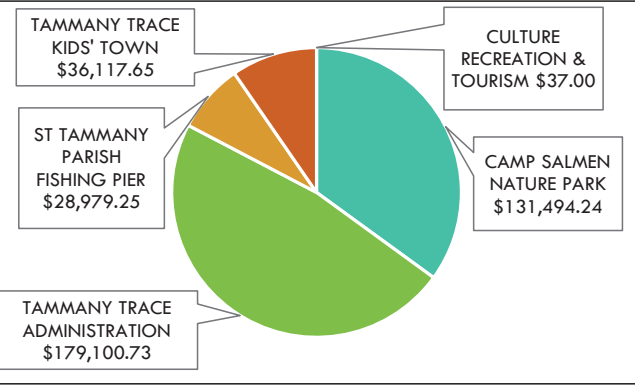
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
TAMMANY TRACE ADMINISTRATION	2.00	2.00	2.00	\$ 118,460.78	\$ 130,743.33	\$ 134,136.57
CAMP SALMEN*	2.00	2.00	2.00	17,120.42	42,052.99	34,710.63
ST TAMMANY PARISH FISHING PIER*	-	-	-	-	41,074.74	-
	4.00	4.00	4.00	\$ 135,581.20	\$ 213,871.06	\$ 168,847.20

\*2 positions are budgeted to service both locations

BUDGET HIGHLIGHTS

The Department of Public Works prepares the CRT budget. The Department of Facilities Management is responsible for the Kids Town budget only. Expenditures before other financing uses decreased by approximately \$40K as compared to the 2023 Original Budget. Reduction due to a decrease in hours for rangers at the Fishing Pier (closed since being damaged during Hurricane Ida) and Camp Salman.

Key expenditures for the department are:

- \$15K for grounds maintenance for Kids Town
- \$11K for grounds maintenance for Camp Salman

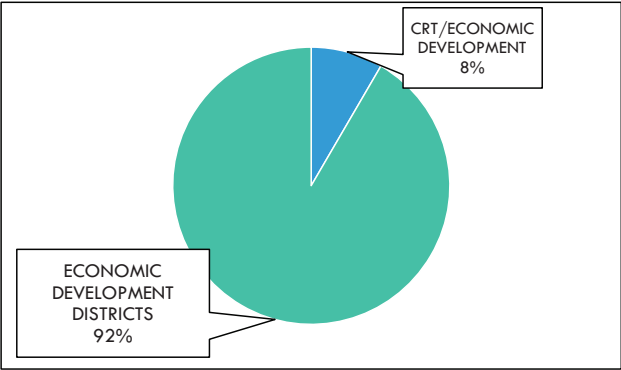
180 CULTURE RECREATION & TOURISM		1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE							
SPECIAL REVENUE FUNDS							
100	PUBLIC WORKS	149,986.73	164,493.33	164,493.33	77,544.31	175,742.88	179,100.73
122	CRT/ECONOMIC DEVELOPMENT	90,225.68	315,659.09	319,653.30	111,101.23	291,412.09	196,628.14
EXPENDITURES BY ACTIVITY							
1800	CULTURE RECREATION & TOURISM	25.00	67.00	70.00	36.00	70.00	37.00
1801	CAMP SALMEN NATURE PARK	63,312.32	161,682.00	163,991.99	68,931.09	158,099.25	131,494.24
1802	TAMMANY TRACE ADMINISTRATION	149,986.73	164,493.33	164,493.33	77,544.31	175,742.88	179,100.73
1803	ST TAMMANY PARISH FISHING PIER	18,391.12	135,460.09	137,118.74	33,076.46	115,051.45	28,979.25
1806	TAMMANY TRACE KIDS' TOWN	8,497.24	18,450.00	18,472.57	9,057.68	18,191.39	36,117.65
EXPENDITURES BY CHARACTER							
PERSONNEL SERVICES		<b>135,581.20</b>	<b>212,146.42</b>	<b>213,871.06</b>	<b>76,943.50</b>	<b>213,871.06</b>	<b>168,847.20</b>
SALARIES		101,858.30	168,917.95	170,353.35	59,319.68	170,353.35	131,955.47
BENEFITS		33,722.90	43,228.47	43,517.71	17,623.82	43,517.71	36,891.73
PURCHASED PROFESSIONAL SERVICES		<b>1,120.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	-	<b>3,000.00</b>	<b>4,500.00</b>
TECHNICAL SERVICES		1,120.00	4,500.00	4,500.00	-	3,000.00	4,500.00
PURCHASED PROPERTY SERVICES		<b>25,862.09</b>	<b>74,860.00</b>	<b>77,544.89</b>	<b>17,075.12</b>	<b>64,062.92</b>	<b>75,530.00</b>
UTILITY SERVICES		11,834.05	24,900.00	24,106.54	4,514.63	12,450.00	14,700.00
CLEANING SERVICES		-	2,520.00	2,420.00	-	2,440.00	1,080.00
REPAIRS AND MAINTENANCE SERVICES		14,028.04	47,440.00	47,018.35	9,776.87	45,172.92	59,750.00
RENTALS		-	-	4,000.00	2,783.62	4,000.00	-
OTHER PURCHASED SERVICES		<b>17,914.25</b>	<b>36,015.00</b>	<b>38,578.21</b>	<b>30,018.05</b>	<b>34,417.21</b>	<b>41,608.67</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS		16,980.93	28,629.00	30,692.21	29,518.72	30,692.21	36,808.67
ADVERTISING		-	2,300.00	2,300.00	184.45	1,800.00	1,800.00
PRINTING AND BINDING		729.00	1,300.00	1,300.00	-	500.00	1,300.00
SECURITY SERVICES		-	2,736.00	2,736.00	-	-	-
TRAVEL, TRAINING, AND RELATED COSTS		204.32	1,050.00	1,050.00	89.88	925.00	1,200.00
OTHER PURCHASED SERVICES		-	-	500.00	225.00	500.00	500.00
SUPPLIES		<b>16,654.87</b>	<b>42,575.00</b>	<b>37,325.47</b>	<b>8,460.87</b>	<b>39,476.78</b>	<b>39,475.00</b>
GENERAL SUPPLIES		6,828.72	17,375.00	17,030.00	5,816.58	13,193.78	14,375.00
MAINTENANCE		3,532.36	20,200.00	15,295.47	2,003.41	20,448.00	15,900.00
GASOLINE		1,319.53	2,500.00	2,500.00	640.88	2,335.00	2,200.00
COMPUTER RELATED		4,974.26	2,500.00	2,500.00	-	3,500.00	7,000.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES		<b>197,132.41</b>	<b>370,096.42</b>	<b>371,819.63</b>	<b>132,497.54</b>	<b>354,827.97</b>	<b>329,960.87</b>
INTERFUND CHARGES		43,080.00	110,056.00	112,327.00	56,148.00	112,327.00	45,768.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES		<b>240,212.41</b>	<b>480,152.42</b>	<b>484,146.63</b>	<b>188,645.54</b>	<b>467,154.97</b>	<b>375,728.87</b>

ECONOMIC DEVELOPMENT- BUDGET DEPT #200

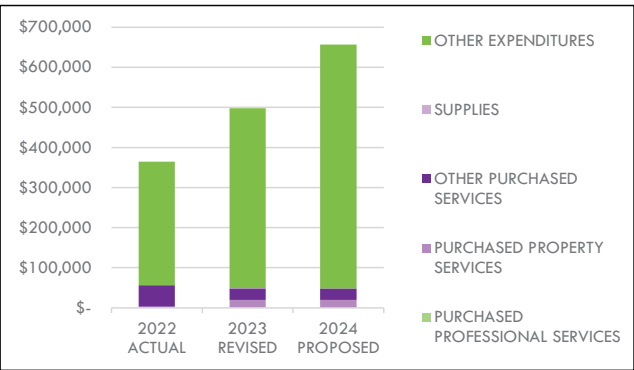
**MISSION/FUNCTION:** Services provided include fostering a strong economic base to improve the lives of Parish residents and focusing on retention and solicitation of businesses will safeguard the community's success and stability during economic changes.

BUDGET AT A GLANCE

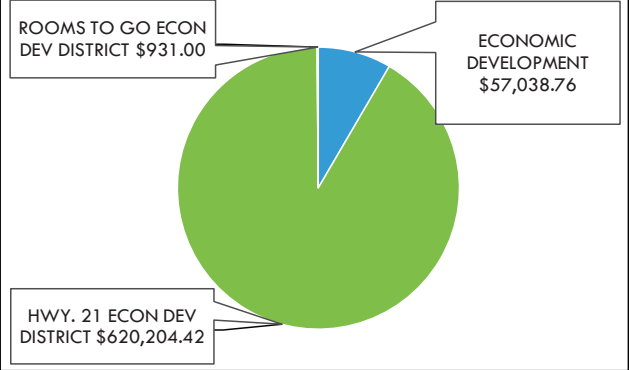
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

The Office of the Parish President prepares the Economic Development Budget. Expenditures before other financing uses increased by approximately \$177K as compared to the 2023 Original Budget. Increase due to reimbursements of costs in excess of revenues for General Fund facilities including the Fairgrounds Arena and St. Tammany Regional Airport.

Key expenditures for the department are:

- \$16K for re-sanding of Northshore Beach in Slidell
- \$25K for general economic development purposes to continue to promote St. Tammany Parish in regional economic development efforts

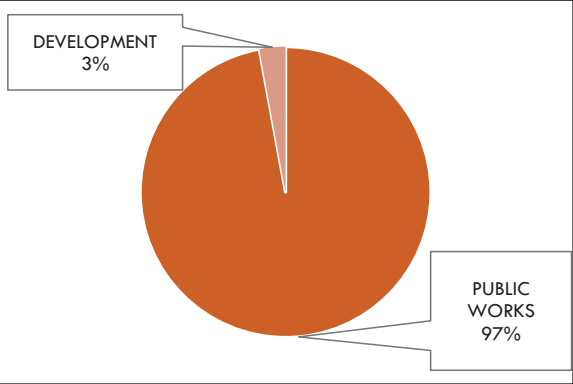
200 ECONOMIC DEVELOPMENT		1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
<b>EXPENDITURES BY FUNDING SOURCE</b>							
<b>SPECIAL REVENUE FUNDS</b>							
122	CRT/ECONOMIC DEVELOPMENT	17,515.95	56,252.00	56,840.43	5,782.71	61,396.49	57,038.76
123	ECONOMIC DEVELOPMENT DISTRICTS	362,753.22	443,718.00	462,329.28	265,313.86	503,721.97	621,135.42
<b>EXPENDITURES BY ACTIVITY</b>							
2000	ECONOMIC DEVELOPMENT	17,515.95	56,252.00	56,840.43	5,782.71	61,396.49	57,038.76
2025	HWY. 21 ECON DEV DISTRICT	316,274.60	443,718.00	462,329.28	265,313.86	503,721.97	620,204.42
2040	ROOMS TO GO ECON DEV DISTRICT	46,478.62	-	-	-	-	931.00
<b>EXPENDITURES BY CHARACTER</b>							
PURCHASED PROFESSIONAL SERVICES		456.00	-	456.00	-	912.00	-
OFFICIAL/ADMINISTRATIVE SERVICES		456.00	-	456.00	-	912.00	-
PURCHASED PROPERTY SERVICES		2,511.66	19,297.00	19,297.00	869.28	18,632.75	19,558.00
UTILITY SERVICES		637.91	750.00	750.00	277.03	672.00	750.00
CLEANING SERVICES		973.75	1,140.00	1,140.00	475.00	1,140.00	1,260.00
REPAIRS AND MAINTENANCE SERVICES		-	16,000.00	16,000.00	-	16,000.00	16,000.00
RENTALS		900.00	1,407.00	1,407.00	117.25	820.75	1,548.00
OTHER PURCHASED SERVICES		53,224.91	28,928.00	28,929.43	965.43	33,701.43	28,941.76
INSURANCE OTHER THAN EMPLOYEE BENEFITS		59.29	52.00	53.43	53.43	53.43	65.76
SECURITY SERVICES		3,496.00	3,876.00	3,876.00	912.00	3,648.00	3,876.00
OTHER PURCHASED SERVICES		5,000.00	-	-	-	5,000.00	-
PASS THROUGH FUNDS TO OTHERS		44,669.62	25,000.00	25,000.00	-	25,000.00	25,000.00
SUPPLIES		-	270.00	270.00	-	262.31	270.00
GENERAL SUPPLIES		-	270.00	270.00	-	262.31	270.00
OTHER EXPENDITURES		308,535.60	430,858.00	449,078.28	258,683.86	490,470.97	608,245.42
MISCELLANEOUS		308,535.60	430,858.00	449,078.28	258,683.86	490,470.97	608,245.42
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>		<b>364,728.17</b>	<b>479,353.00</b>	<b>498,030.71</b>	<b>260,518.57</b>	<b>543,979.46</b>	<b>657,015.18</b>
INTERFUND CHARGES		15,541.00	20,617.00	21,139.00	10,578.00	21,139.00	21,159.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>		<b>380,269.17</b>	<b>499,970.00</b>	<b>519,169.71</b>	<b>271,096.57</b>	<b>565,118.46</b>	<b>678,174.18</b>
<b>REIMBURSEMENT OF EXCESS COSTS TO FACILITIES</b>							
2401	BUSH COMMUNITY CENTER	18,650.24	-	1,000.00	-	-	-
2403	FAIRGROUNDS ARENA	243,864.79	368,341.00	383,852.28	214,852.08	383,046.39	558,803.93
2408	LEVEE BOARD BUILDING	14,238.51	-	-	-	-	-
2413	ST TAMMANY REGIONAL AIRPORT	41,871.39	62,517.00	64,226.00	43,932.58	107,424.58	49,441.49
<b>TOTAL REIMBURSEMENT OF EXCESS COSTS TO FACILITIES</b>		<b>318,624.93</b>	<b>430,858.00</b>	<b>449,078.28</b>	<b>258,784.66</b>	<b>490,470.97</b>	<b>608,245.42</b>
<b>FUNDING SOURCES FOR EXCESS COSTS TO FACILITIES</b>							
2025	HWY. 21 ECON DEV DISTRICT	308,535.60	430,858.00	449,078.28	258,683.86	490,470.97	608,245.42
GRANT FUNDING SOURCES		10,089.33	-	-	100.80	-	-
<b>TOTAL FUNDING SOURCES FOR EXCESS COSTS TO FACILITIES</b>		<b>318,624.93</b>	<b>430,858.00</b>	<b>449,078.28</b>	<b>258,784.66</b>	<b>490,470.97</b>	<b>608,245.42</b>

ENGINEERING- BUDGET DEPT #210

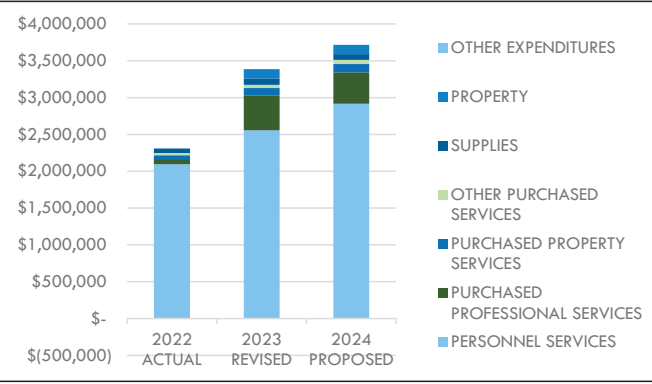
**MISSION/FUNCTION:** Services provided include the oversight and administration of major road, drainage and capital projects and the review and approval of subdivision development, commercial and residential permits, and compliance with federal and state regulations within unincorporated St. Tammany Parish.

BUDGET AT A GLANCE

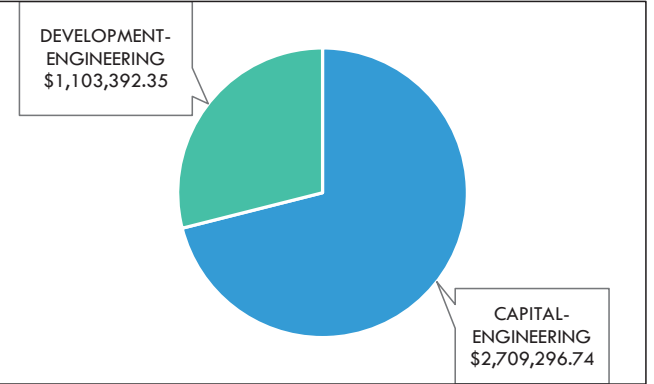
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
DEVELOPMENT-ENGINEERING	9.00	11.00	12.00	\$ 1,354,835.33	\$ 1,588,233.15	\$ 1,916,430.46
CAPITAL-ENGINEERING *	16.00	16.50	18.50	739,917.47	967,808.70	998,708.24
	25.00	27.50	30.50	\$ 2,094,752.80	\$ 2,556,041.85	\$ 2,915,138.70

\*1 position paid 50% from Engineering, 20% from Facilities, and 30% from Safe Haven

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$535K as compared to the 2023 Original Budget. Increase due to additional positions, surveying and environmental services, and vehicle purchases.

Key expenditures for the department are:

- \$341K for architect and engineering services
- \$126K for 3 replacement vehicles

CAPITAL ASSETS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Truck-Light Duty	3	\$ 42,000.00	\$ 126,000.00	Replacing 3 vehicles at end of useful life.

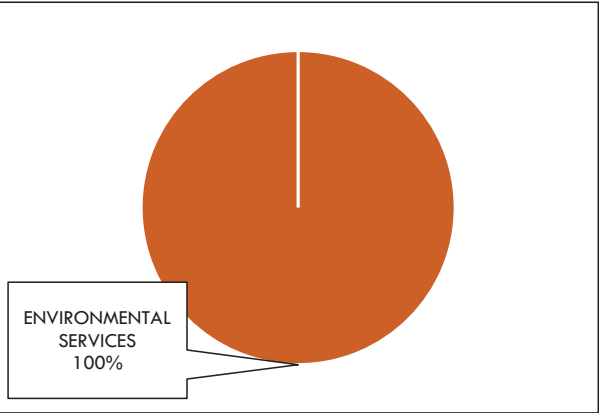
210 ENGINEERING	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
SPECIAL REVENUE FUNDS						
100 PUBLIC WORKS	2,260,572.50	3,142,960.44	3,340,823.37	1,249,131.97	3,150,298.55	3,702,349.85
ENTERPRISE FUNDS						
507 DEVELOPMENT	80,337.55	104,687.53	109,335.08	42,060.20	107,197.40	110,339.24
EXPENDITURES BY ACTIVITY						
2101 CAPITAL-ENGINEERING	1,537,534.57	2,200,772.65	2,383,286.57	870,590.17	2,185,521.51	2,709,296.74
2102 DEVELOPMENT-ENGINEERING	803,375.48	1,046,875.32	1,066,871.88	420,602.00	1,071,974.44	1,103,392.35
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	2,094,752.80	2,513,280.99	2,556,041.85	1,046,330.94	2,556,041.85	2,915,138.70
SALARIES	1,598,768.38	1,924,424.31	1,961,176.24	798,330.46	1,961,176.24	2,270,198.10
BENEFITS	495,984.42	588,856.68	594,865.61	248,000.48	594,865.61	644,940.60
PURCHASED PROFESSIONAL SERVICES	68,516.48	439,400.00	467,980.52	13,409.70	310,087.25	429,400.00
OFFICIAL/ADMINISTRATIVE SERVICES	56,996.48	50,000.00	78,580.52	13,409.70	74,497.00	50,000.00
OTHER PROFESSIONAL SERVICES	11,520.00	389,400.00	389,400.00	-	235,590.25	379,400.00
PURCHASED PROPERTY SERVICES	52,604.01	105,658.98	104,166.83	23,890.54	95,028.98	110,158.98
REPAIRS AND MAINTENANCE SERVICES	44,256.35	91,400.00	89,907.85	20,519.71	80,770.00	95,900.00
RENTALS	8,347.66	14,258.98	14,258.98	3,370.83	14,258.98	14,258.98
OTHER PURCHASED SERVICES	30,001.29	46,887.00	46,089.15	21,444.78	41,363.60	57,907.41
INSURANCE OTHER THAN EMPLOYEE BENEFITS	15,791.80	16,258.00	18,081.05	17,438.72	17,438.72	22,527.41
PRINTING AND BINDING	5,585.88	5,230.00	5,230.00	1,784.02	6,393.93	5,230.00
TRAVEL, TRAINING, AND RELATED COSTS	7,619.61	23,849.00	21,228.10	1,918.04	16,102.95	28,600.00
OTHER PURCHASED SERVICES	1,004.00	1,550.00	1,550.00	304.00	1,428.00	1,550.00
SUPPLIES	64,529.47	78,490.00	85,849.10	28,525.21	64,943.27	79,670.00
GENERAL SUPPLIES	17,744.13	23,900.00	24,000.00	6,817.82	21,494.17	23,900.00
GASOLINE	25,752.84	37,000.00	37,000.00	10,301.68	18,600.00	37,000.00
BOOKS AND PERIODICALS	-	-	1,940.00	1,940.00	1,940.00	-
COMPUTER RELATED	21,032.50	17,590.00	22,909.10	9,465.71	22,909.10	18,770.00
PROPERTY	-	-	126,100.00	125,629.00	126,100.00	126,000.00
CAPITAL ASSETS	-	-	126,100.00	125,629.00	126,100.00	126,000.00
OTHER EXPENDITURES	(9,300.00)	-	-	-	-	-
REIMBURSEMENT-EXPENDITURES	(9,300.00)	-	-	-	-	-
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	2,301,104.05	3,183,716.97	3,386,227.45	1,259,230.17	3,193,564.95	3,718,275.09
INTERFUND CHARGES	-	-	-	-	-	-
FACILITY O&M CHARGES	39,806.00	63,931.00	63,931.00	31,962.00	63,931.00	94,414.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	2,340,910.05	3,247,647.97	3,450,158.45	1,291,192.17	3,257,495.95	3,812,689.09

ENVIRONMENTAL SERVICES- BUDGET DEPT #220

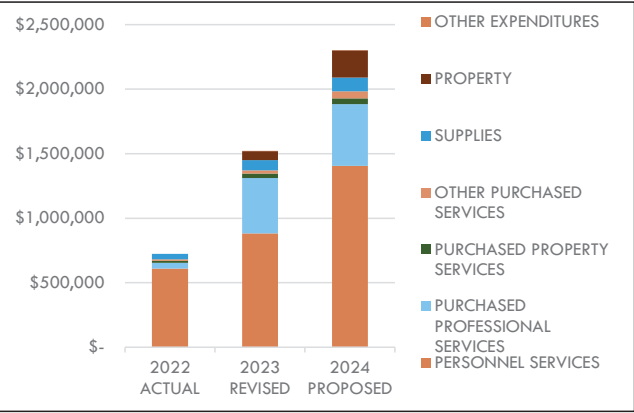
**MISSION/FUNCTION:** Services provided include licensing, monitoring, and inspecting sewerage and water systems and providing environmental services such as the litter abatement program.

BUDGET AT A GLANCE

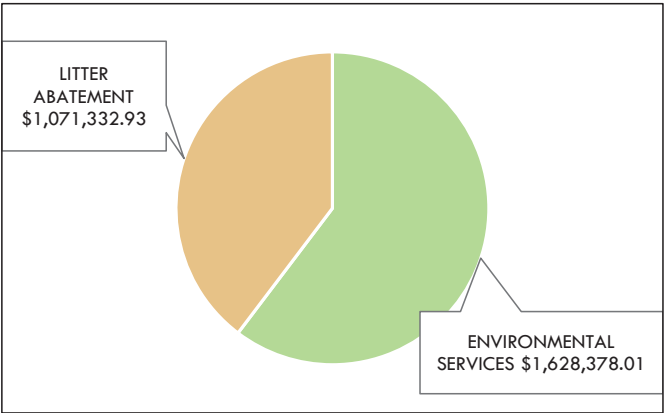
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
ENVIRONMENTAL SERVICES	9.00	9.00	15.00	\$ 499,732.59	\$ 623,424.25	\$ 1,010,653.89
LITTER ABATEMENT*	3.00	4.00	7.00	110,731.41	259,662.37	395,618.50
(*3 positions paid 100% from Public Works)		3.00				
	12.00	16.00	22.00	\$ 610,464.00	\$ 883,086.62	\$ 1,406,272.39

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$794K as compared to the 2023 Original Budget. Increase due to additional positions, hazardous waste services, and vehicle purchases. Key expenditures for the department are:  
-\$407K for hazardous waste disposal services (Household Hazardous Waste Days)  
-\$168K for 3 replacement vehicles and 2 new vehicles for additional positions

CAPITAL ASSETS

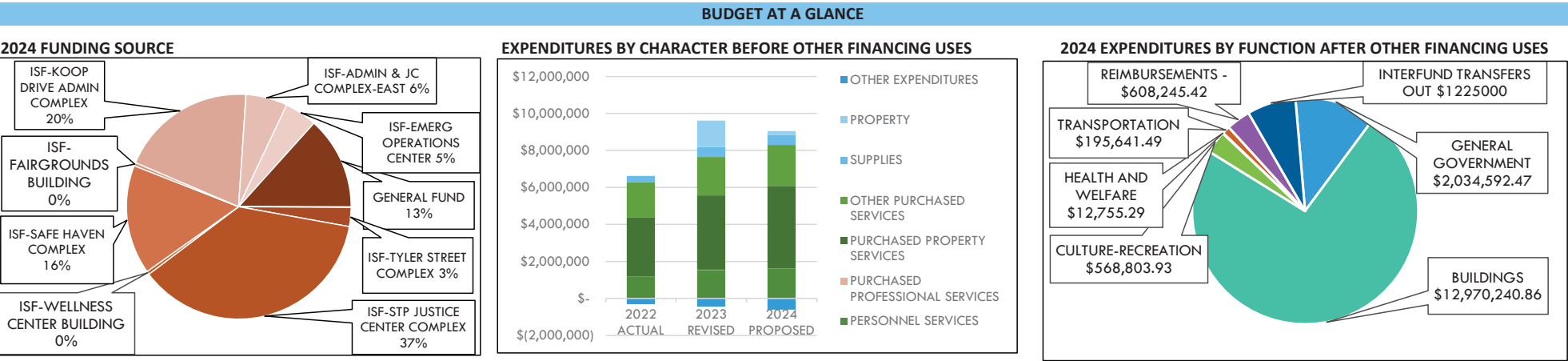
DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Truck-Light Duty	5	\$ 42,000.00	\$ 210,000.00	4 for DES: Replacing 1, purchasing 2 for new positions, and returning 1 to Utilities. 1 for KSTB: Replacing 1 at end of useful life.



220 ENVIRONMENTAL SERVICES		1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE							
SPECIAL REVENUE FUNDS							
102	ENVIRONMENTAL SERVICES	947,042.20	1,775,292.94	1,794,965.62	530,595.03	1,711,846.73	2,699,710.94
EXPENDITURES BY ACTIVITY							
2200	ENVIRONMENTAL SERVICES	728,951.39	988,919.08	1,003,063.25	373,231.10	939,862.32	1,628,378.01
2201	LITTER ABATEMENT	218,090.81	786,373.86	791,902.37	157,363.93	771,984.41	1,071,332.93
EXPENDITURES BY CHARACTER							
PERSONNEL SERVICES		610,464.00	865,736.94	883,086.62	354,945.14	884,413.24	1,406,272.39
	SALARIES	426,750.15	625,957.06	637,995.06	254,426.48	639,321.68	1,031,839.79
	BENEFITS	183,713.85	239,779.88	245,091.56	100,518.66	245,091.56	374,432.60
PURCHASED PROFESSIONAL SERVICES		43,140.00	429,090.00	429,090.00	4,617.00	395,040.00	478,500.00
	OTHER PROFESSIONAL SERVICES	285.00	690.00	690.00	-	540.00	1,500.00
	TECHNICAL SERVICES	42,855.00	428,400.00	428,400.00	4,617.00	394,500.00	477,000.00
PURCHASED PROPERTY SERVICES		14,671.75	34,780.00	34,970.00	7,504.68	28,185.00	44,375.00
	REPAIRS AND MAINTENANCE SERVICES	9,207.62	28,900.00	28,900.00	4,854.03	22,725.00	38,375.00
	RENTALS	5,464.13	5,880.00	6,070.00	2,650.65	5,460.00	6,000.00
OTHER PURCHASED SERVICES		13,763.13	22,590.00	23,340.00	10,813.63	18,214.92	54,207.55
	INSURANCE OTHER THAN EMPLOYEE BENEFITS	10,001.82	10,670.00	10,670.00	10,119.31	10,119.31	17,652.55
	ADVERTISING	-	1,900.00	1,900.00	-	1,195.61	1,900.00
	PRINTING AND BINDING	203.49	745.00	745.00	42.64	745.00	830.00
	TRAVEL, TRAINING, AND RELATED COSTS	2,939.07	8,625.00	7,375.00	651.68	5,655.00	13,925.00
	OTHER PURCHASED SERVICES	618.75	650.00	2,650.00	-	500.00	19,900.00
SUPPLIES		41,214.32	83,800.00	79,974.00	15,524.58	41,588.57	106,660.00
	GENERAL SUPPLIES	11,815.73	29,240.00	28,800.00	6,214.16	18,938.57	36,440.00
	GASOLINE	24,470.79	41,760.00	38,374.00	9,310.42	17,600.00	49,920.00
	BOOKS AND PERIODICALS	-	300.00	300.00	-	300.00	300.00
	COMPUTER RELATED	4,927.80	12,500.00	12,500.00	-	4,750.00	20,000.00
PROPERTY		-	70,000.00	70,000.00	-	70,000.00	210,000.00
	CAPITAL ASSETS	-	70,000.00	70,000.00	-	70,000.00	210,000.00
OTHER EXPENDITURES		-	150.00	150.00	-	50.00	150.00
	MISCELLANEOUS	-	150.00	150.00	-	50.00	150.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES		723,253.20	1,506,146.94	1,520,610.62	393,405.03	1,437,491.73	2,300,164.94
	INTERFUND CHARGES	190,782.00	232,364.00	237,573.00	118,800.00	237,573.00	335,958.00
	FACILITY O&M CHARGES	33,007.00	36,782.00	36,782.00	18,390.00	36,782.00	63,588.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES		947,042.20	1,775,292.94	1,794,965.62	530,595.03	1,711,846.73	2,699,710.94

FACILITIES MANAGEMENT- BUDGET DEPT #240

**MISSION/FUNCTION:** Services provided include ensuring building safety and optimal performance of building systems by providing preventative maintenance and repairs to mechanical, electrical, plumbing, and security systems on nearly 40 facilities throughout the Parish.



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
FACILITIES MANAGEMENT*	20.00	25.20	26.20	\$ 1,180,360.81	\$ 1,539,620.24	\$ 1,597,231.41

\*1 position paid 50% from Engineering, 20% from Facilities, and 30% from Safe Haven

BUDGET HIGHLIGHTS

**FACILITIES MANAGEMENT ADMINISTRATION**

Expenditures before other financing uses increased by approximately \$99K as compared to the 2023 Original Budget. Increase due to additional position, vehicle maintenance, and the replacement of computer equipment.

Key expenditures for the department are:

- \$80K for vehicle maintenance
- \$43K for supplies and tools

**FACILITIES MANAGEMENT - BUILDINGS**

Expenditures before other financing uses increased by approximately \$1.3M as compared to the 2023 Original Budget. Increase due to utilities, property insurance, equipment maintenance, and the replacement of equipment.

Key expenditures for the department are:

- \$2.6M for utilities
- \$1.5M for repairs and maintenance services

FACILITIES MANAGEMENT- BUDGET DEPT #240

CAPITAL ASSETS					
DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION	
Tractor-w/ Attachments	1	\$ 75,000.00	\$ 75,000.00	Replace existing unit used to move animal pens and other equipment at the Fairgrounds.	
X-ray Scanner	2	\$ 40,000.00	\$ 80,000.00	Replace existing units for which parts and service are no longer available at the Justice Center.	

240 FACILITIES MANAGEMENT		1/1-12/31/22	1/1-12/31/23	1/1-12/31/23	1/1-12/31/23	1/1-12/31/23	1/1-12/31/24
		2022 ACTUAL	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	2023 ACTUAL YTD AS OF 06/30/2023	2023 PROJECTED ACTUALS	2024 PROPOSED BUDGET
<b>EXPENDITURES BY FUNDING SOURCE</b>							
000	GENERAL FUND	1,596,486.73	2,086,140.24	2,151,080.24	820,516.82	2,009,802.65	2,190,792.47
<b>SPECIAL REVENUE FUNDS</b>							
111	PUBLIC HEALTH	4,190.92	12,587.00	12,600.75	258.75	11,600.75	12,755.29
<b>INTERNAL SERVICE FUNDS</b>							
600	ISF-TYLER STREET COMPLEX	411,533.83	473,414.18	1,559,862.72	153,246.06	1,569,957.04	448,974.37
606	ISF-STP JUSTICE CENTER COMPLEX	4,839,530.64	5,056,331.61	5,441,308.61	1,713,463.76	5,145,798.51	6,052,985.37
611	ISF-WELLNESS CENTER BUILDING	64,345.71	81,248.49	109,906.49	22,160.91	104,492.40	76,932.82
612	ISF-SAFE HAVEN COMPLEX	2,001,016.10	2,215,749.70	2,393,278.95	613,372.75	2,227,241.36	2,577,456.20
613	ISF-FAIRGROUNDS BUILDING	56,803.61	68,002.40	68,549.40	25,738.02	71,674.47	79,001.46
650	ISF-KOOP DRIVE ADMIN COMPLEX	2,445,548.76	1,607,292.61	2,134,928.68	731,593.30	2,052,522.39	3,217,936.70
651	ISF-ADMIN & JC COMPLEX-EAST	974,944.59	911,922.63	1,235,916.31	362,651.64	1,238,492.16	977,370.92
664	ISF-EMERG OPERATIONS CENTER	682,212.04	537,516.94	747,577.78	199,003.96	792,253.94	764,583.02
<b>EXPENDITURES BY ACTIVITY</b>							
2400	FACILITIES MANAGEMENT	1,379,954.84	1,807,447.24	1,868,898.24	739,730.30	1,861,448.43	1,952,090.52
2400	FACILITIES MANAGEMENT-GENERATORS	4,190.92	12,587.00	12,600.75	258.75	11,600.75	12,755.29
2402	EMERGENCY OPERATIONS CENTER	682,212.04	537,516.94	747,577.78	199,003.96	792,253.94	764,583.02
2404	FAIRGROUNDS BUILDING	56,803.61	68,002.40	68,549.40	25,738.02	71,674.47	79,001.46
2406	STP JUSTICE CENTER COMPLEX	4,777,575.99	4,973,985.53	5,358,298.27	1,692,054.27	5,065,093.24	5,951,372.75
2407	KOOP DRIVE ADMINISTRATIVE CMPL	2,445,548.76	1,607,292.61	2,134,928.68	731,593.30	2,052,522.39	3,217,936.70
2409	PUBLIC DEFENDER BUILDING	61,954.65	82,346.08	83,010.34	21,409.49	80,705.27	101,612.62
2410	TYLER STREET COMPLEX	411,533.83	473,414.18	1,559,862.72	153,246.06	1,569,957.04	448,974.37
2412	SAFE HAVEN COMPLEX	2,001,016.10	2,215,749.70	2,393,278.95	613,372.75	2,227,241.36	2,577,456.20
2414	STP ADMIN & JC COMPLEX-EAST	974,944.59	911,922.63	1,235,916.31	362,651.64	1,238,492.16	977,370.92
2415	WELLNESS CENTER BUILDING	64,345.71	81,248.49	109,906.49	22,160.91	104,492.40	76,932.82
2416	ELECTIONS	51,444.00	35,012.00	35,855.00	17,928.00	35,855.00	-
<b>COSTS TO BE FUNDED FROM ECONOMIC DEVELOPMENT DISTRICTS</b>							
2401	BUSH COMMUNITY CENTER	30,750.24	41,208.00	42,929.00	21,044.99	42,780.89	48,167.66
2403	FAIRGROUNDS ARENA	276,717.79	376,341.00	391,852.28	222,852.08	393,906.39	568,803.93
2408	LEEVE BOARD BUILDING	20,238.51	48,273.00	50,198.00	23,937.50	53,042.35	34,334.29
2413	ST TAMMANY REGIONAL AIRPORT	156,006.28	208,717.00	210,426.00	53,808.61	113,240.56	195,641.49
REIMBURSEMENT OF COSTS IN EXCESS OF REVENUES		(318,624.93)	(430,858.00)	(449,078.28)	(258,784.66)	(490,470.97)	(608,245.42)

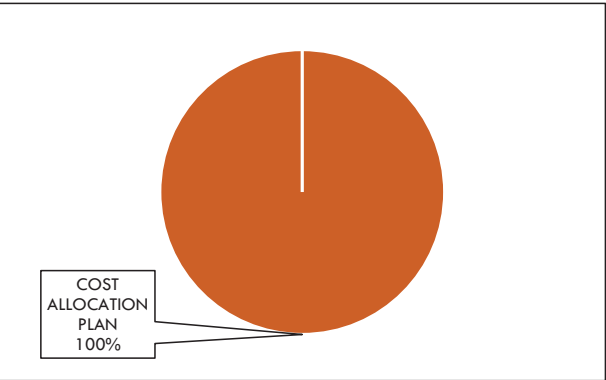
240 FACILITIES MANAGEMENT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	1,180,360.81	1,514,839.24	1,539,620.24	636,978.29	1,541,626.28	1,597,231.41
SALARIES	888,478.82	1,102,576.44	1,123,550.63	478,519.17	1,125,170.54	1,209,290.67
BENEFITS	291,881.99	412,262.80	416,069.61	158,459.12	416,455.74	387,940.74
PURCHASED PROFESSIONAL SERVICES	620.00	8,375.00	8,274.14	4,440.00	11,524.14	8,625.00
OFFICIAL/ADMINISTRATIVE SERVICES	-	-	500.00	500.00	500.00	-
OTHER PROFESSIONAL SERVICES	75.00	125.00	125.00	-	125.00	125.00
TECHNICAL SERVICES	545.00	8,250.00	7,649.14	3,940.00	10,899.14	8,500.00
PURCHASED PROPERTY SERVICES	3,204,202.61	3,325,236.00	4,016,661.99	1,105,397.71	3,604,436.80	4,477,096.54
UTILITY SERVICES	2,224,929.85	2,080,164.00	2,451,720.15	760,551.14	2,358,857.00	2,589,960.00
CLEANING SERVICES	187,902.77	211,725.00	210,161.89	101,976.64	210,055.00	216,205.00
REPAIRS AND MAINTENANCE SERVICES	787,870.38	1,022,811.00	1,344,243.95	241,606.48	1,025,238.80	1,659,895.54
RENTALS	3,499.61	10,536.00	10,536.00	1,263.45	10,286.00	11,036.00
OTHER PURCHASED SERVICES	1,896,302.80	2,007,558.00	2,081,475.86	1,509,125.82	1,993,063.95	2,214,158.00
INSURANCE OTHER THAN EMPLOYEE BENEFITS	805,041.40	879,140.00	917,281.21	872,098.63	883,283.13	1,074,060.14
COMMUNICATIONS	14,837.84	44,980.00	46,681.75	8,148.04	15,024.00	16,805.00
PRINTING AND BINDING	782.45	720.00	720.00	318.73	720.00	720.00
SECURITY SERVICES	1,070,706.00	1,074,418.00	1,108,312.90	627,128.78	1,084,642.62	1,111,758.66
TRAVEL, TRAINING, AND RELATED COSTS	2,874.85	4,800.00	4,800.00	1,205.50	3,350.00	4,950.00
OTHER PURCHASED SERVICES	2,060.26	3,500.00	3,680.00	226.14	6,044.20	5,864.20
SUPPLIES	345,944.93	585,400.00	534,792.31	122,326.49	443,275.85	540,200.00
GENERAL SUPPLIES	86,433.82	149,900.00	129,446.65	22,278.18	122,132.00	136,000.00
MAINTENANCE	139,864.35	287,000.00	227,562.32	63,772.25	242,298.85	246,600.00
GASOLINE	118,899.57	148,500.00	139,838.34	17,091.06	47,500.00	136,200.00
COMPUTER RELATED	747.19	-	37,945.00	19,185.00	31,345.00	21,400.00
PROPERTY	-	60,000.00	1,431,251.53	61,485.53	1,431,251.53	215,000.00
CAPITAL ASSETS	-	60,000.00	1,431,251.53	61,485.53	1,431,251.53	215,000.00
OTHER EXPENDITURES	(318,624.93)	(430,858.00)	(449,078.28)	(258,784.66)	(490,470.97)	(608,245.42)
REIMBURSEMENT-EXPENDITURES	(318,624.93)	(430,858.00)	(449,078.28)	(258,784.66)	(490,470.97)	(608,245.42)
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>6,308,806.22</b>	<b>7,070,550.24</b>	<b>9,162,997.79</b>	<b>3,180,969.18</b>	<b>8,534,707.58</b>	<b>8,444,065.53</b>
DEPRECIATION	3,517,983.59	3,565,952.56	3,565,952.56	-	3,565,952.56	3,521,802.09
INTERFUND CHARGES	1,997,844.79	2,322,058.00	2,373,876.00	1,186,938.00	2,373,876.00	3,070,762.00
FACILITY O&M CHARGES	104,408.00	91,645.00	91,645.00	45,822.00	91,645.00	137,159.00
TRANSFERS OUT	1,147,570.33	-	660,538.58	228,276.79	657,654.53	1,225,000.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>13,076,612.93</b>	<b>13,050,205.80</b>	<b>15,855,009.93</b>	<b>4,642,005.97</b>	<b>15,223,835.67</b>	<b>16,398,788.62</b>

FINANCE- BUDGET DEPT #260

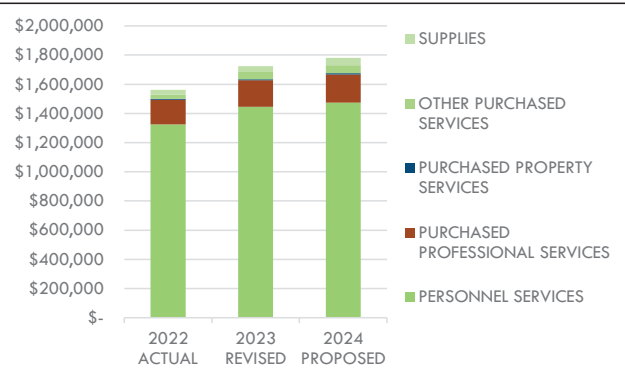
**MISSION/FUNCTION:** Services provided include providing administrative and technical support to ensure that the finances of the Parish are maintained according to adopted administrative policies and generally accepted accounting principles for the governmental sector, as well as advising and reporting to Parish Administration and the governing authority on the fiscal soundness of the Parish in compliance with applicable rules, laws, standards, and policies.

BUDGET AT A GLANCE

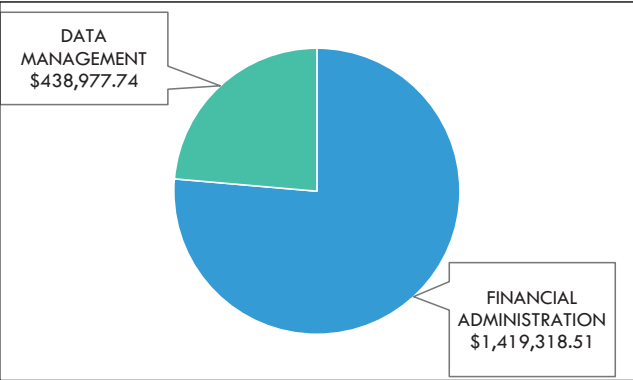
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
FINANCIAL ADMINISTRATION	11.00	11.00	11.00	\$ 974,494.46	\$ 1,042,772.25	\$ 1,069,974.76
DATA MANAGEMENT	4.00	4.00	4.00	351,418.76	401,877.03	404,047.55
	15.00	15.00	15.00	\$ 1,325,913.22	\$ 1,444,649.28	\$ 1,474,022.31

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$123K as compared to the 2023 Original Budget. Increase due to the next phase of the internal audit and the replacement of computer equipment.

Key expenditures for the department are:

- \$175K for audit and accounting services
- \$23K for banking service charges

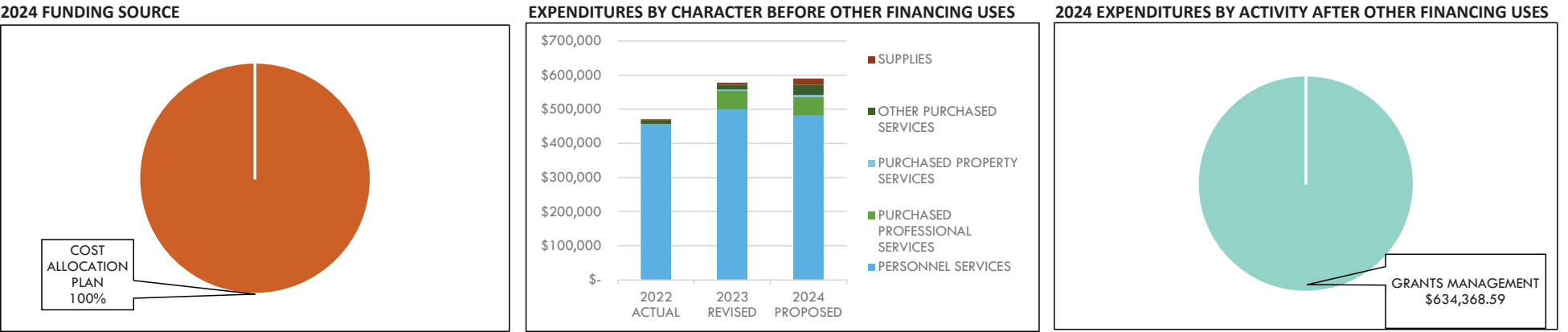
260 FINANCE	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	1,627,137.36	1,723,651.19	1,788,882.19	743,353.70	1,788,409.45	1,858,296.25
EXPENDITURES BY ACTIVITY						
2601 FINANCIAL ADMINISTRATION	1,253,974.15	1,300,593.16	1,358,900.41	544,031.87	1,358,527.67	1,419,318.51
2602 DATA MANAGEMENT	373,163.21	423,058.03	429,981.78	199,321.83	429,881.78	438,977.74
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	<b>1,325,913.22</b>	<b>1,420,068.28</b>	<b>1,444,649.28</b>	<b>657,153.19</b>	<b>1,444,649.28</b>	<b>1,474,022.31</b>
SALARIES	1,018,574.97	1,091,570.72	1,112,697.49	507,025.21	1,112,697.49	1,165,006.01
BENEFITS	307,338.25	328,497.56	331,951.79	150,127.98	331,951.79	309,016.30
PURCHASED PROFESSIONAL SERVICES	<b>167,661.25</b>	<b>141,374.00</b>	<b>182,024.00</b>	<b>17,343.75</b>	<b>182,024.00</b>	<b>194,014.00</b>
OFFICIAL/ADMINISTRATIVE SERVICES	14,820.00	14,964.00	14,964.00	-	14,964.00	18,264.00
OTHER PROFESSIONAL SERVICES	152,841.25	126,410.00	167,060.00	17,343.75	167,060.00	175,750.00
PURCHASED PROPERTY SERVICES	<b>5,813.28</b>	<b>6,942.00</b>	<b>6,942.00</b>	<b>2,169.20</b>	<b>6,942.00</b>	<b>6,877.00</b>
REPAIRS AND MAINTENANCE SERVICES	744.00	1,350.00	1,350.00	-	1,350.00	1,285.00
RENTALS	5,069.28	5,592.00	5,592.00	2,169.20	5,592.00	5,592.00
OTHER PURCHASED SERVICES	<b>29,297.74</b>	<b>55,358.60</b>	<b>55,358.60</b>	<b>18,547.81</b>	<b>54,866.86</b>	<b>55,812.73</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS	5,772.73	6,353.00	6,353.00	5,929.76	5,929.76	7,563.63
PRINTING AND BINDING	1,760.85	2,590.10	2,590.10	209.00	2,590.10	2,679.20
TRAVEL, TRAINING, AND RELATED COSTS	7,948.57	19,272.00	19,272.00	9,323.89	19,242.00	18,923.90
OTHER PURCHASED SERVICES	13,815.59	27,143.50	27,143.50	3,085.16	27,105.00	26,646.00
SUPPLIES	<b>32,672.87</b>	<b>34,326.31</b>	<b>34,326.31</b>	<b>15,318.75</b>	<b>34,320.31</b>	<b>49,900.21</b>
GENERAL SUPPLIES	29,662.54	31,396.31	31,396.31	15,240.35	31,390.31	29,766.51
GASOLINE	-	130.00	130.00	-	130.00	130.00
BOOKS AND PERIODICALS	322.00	655.00	655.00	78.40	655.00	654.20
COMPUTER RELATED	2,688.33	2,145.00	2,145.00	-	2,145.00	19,349.50
OTHER EXPENDITURES	-	-	-	<b>25.00</b>	<b>25.00</b>	-
MISCELLANEOUS	-	-	-	25.00	25.00	-
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>1,561,358.36</b>	<b>1,658,069.19</b>	<b>1,723,300.19</b>	<b>710,557.70</b>	<b>1,722,827.45</b>	<b>1,780,626.25</b>
FACILITY O&M CHARGES	65,779.00	65,582.00	65,582.00	32,796.00	65,582.00	77,670.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>1,627,137.36</b>	<b>1,723,651.19</b>	<b>1,788,882.19</b>	<b>743,353.70</b>	<b>1,788,409.45</b>	<b>1,858,296.25</b>



GRANTS MANAGEMENT- BUDGET DEPT #280

**MISSION/FUNCTION:** Services provided include securing external resources through grants and other funding mechanisms; ensuring fiscal and programmatic accountability of grant funds; establishing and monitoring a system of internal controls to ensure program delivery; and serving as the Parish's liaison to funding entities, auditors, and other external agencies in relation to grant funding.

BUDGET AT A GLANCE



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
GRANTS MANAGEMENT	6.00	6.00	6.00	\$ 455,311.22	\$ 499,664.91	\$ 481,308.34
GRANT-FUNDED POSITIONS*	4.00	5.00	7.00	239,640.83	327,094.63	484,147.96
	10.00	11.00	13.00	\$ 694,952.05	\$ 826,759.54	\$ 965,456.30

\*POSITIONS NOT INCLUDED IN OPERATING BUDGET

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$41K as compared to the 2023 Original Budget. Increase due to the replacement of computer equipment and travel, training, and related costs. Grant reimbursements of \$280K are also budgeted to offset costs of recoverable expenditures.

Key expenditures for the department are:

- \$55K for program operation services
- \$9K for computer hardware

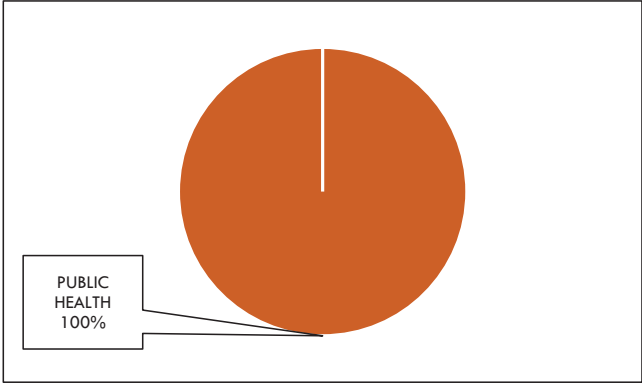
280 GRANTS MANAGEMENT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	499,901.80	582,712.91	610,984.91	239,096.69	610,170.91	634,368.59
EXPENDITURES BY ACTIVITY						
2800 GRANTS MANAGEMENT	499,901.80	582,712.91	610,984.91	239,096.69	610,170.91	634,368.59
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	455,311.22	491,392.91	499,664.91	212,868.43	499,664.91	481,308.34
SALARIES	344,288.58	371,519.02	378,628.61	162,032.34	378,628.61	370,696.35
BENEFITS	111,022.64	119,873.89	121,036.30	50,836.09	121,036.30	110,611.99
PURCHASED PROFESSIONAL SERVICES	120.00	35,000.00	55,000.00	-	55,000.00	55,000.00
TECHNICAL SERVICES	120.00	35,000.00	55,000.00	-	55,000.00	55,000.00
PURCHASED PROPERTY SERVICES	1,380.16	2,160.00	3,060.00	1,467.48	3,060.00	5,000.00
REPAIRS AND MAINTENANCE SERVICES	-	-	900.00	410.66	900.00	2,000.00
RENTALS	1,380.16	2,160.00	2,160.00	1,056.82	2,160.00	3,000.00
OTHER PURCHASED SERVICES	10,132.08	16,022.00	14,308.22	5,206.78	14,308.00	30,225.25
INSURANCE OTHER THAN EMPLOYEE BENEFITS	1,961.98	2,782.00	2,923.20	2,923.20	2,923.20	3,925.25
ADVERTISING	723.30	1,200.00	1,200.00	266.79	1,200.00	2,000.00
PRINTING AND BINDING	1,930.39	1,400.00	2,400.00	1,275.81	2,400.00	3,000.00
TRAVEL, TRAINING, AND RELATED COSTS	4,936.41	10,140.00	7,285.02	740.98	7,284.80	20,800.00
OTHER PURCHASED SERVICES	580.00	500.00	500.00	-	500.00	500.00
SUPPLIES	3,918.16	4,750.00	5,563.78	2,862.00	4,750.00	18,700.00
GENERAL SUPPLIES	3,538.35	4,500.00	4,500.00	2,674.58	4,500.00	9,200.00
GASOLINE	314.82	250.00	250.00	187.42	250.00	500.00
BOOKS AND PERIODICALS	64.99	-	-	-	-	-
COMPUTER RELATED	-	-	813.78	-	-	9,000.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	470,861.62	549,324.91	577,596.91	222,404.69	576,782.91	590,233.59
OTHER CHARGES AND RECOVERIES						
GRANT REIMBURSEMENTS	(343,139.09)	(280,000.00)	(280,000.00)	(107,178.22)	(280,000.00)	(280,000.00)
NET EXPENDITURES	127,722.53	269,324.91	297,596.91	115,226.47	296,782.91	310,233.59
FACILITY O&M CHARGES	29,040.18	33,388.00	33,388.00	16,692.00	33,388.00	44,135.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	156,762.71	302,712.91	330,984.91	131,918.47	330,170.91	354,368.59

HEALTH AND HUMAN SERVICES- BUDGET DEPT #300

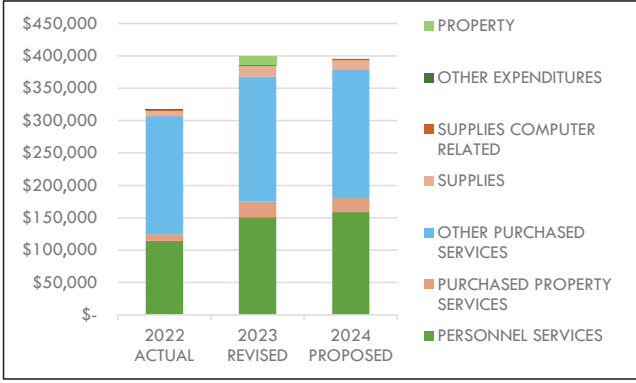
MISSION/FUNCTION: Services provided include improving public health and behavioral health for all parish residents through accessibility to high quality programs.

BUDGET AT A GLANCE

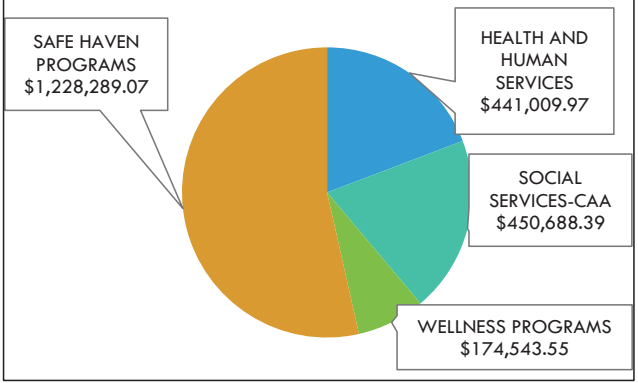
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
HEALTH AND HUMAN SERVICES	1.00	1.00	1.00	\$ 108,522.83	\$ 113,585.91	\$ 120,925.46
SAFE HAVEN PROGRAMS*	0.30	0.30	0.30	5,721.41	37,335.95	37,902.40
SOCIAL SERVICES-COMMUNITY ACTION AGENCY**	12.00	13.00	13.00	540,103.88	692,158.77	718,335.49
	13.30	14.30	14.30	\$ 654,348.12	\$ 843,080.63	\$ 877,163.35

\*1 position paid 50% from Engineering, 20% from Facilities, and 30% from Safe Haven

\*\*Positions not included in operating budget

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$11K as compared to the 2023 Original Budget. Increase due to vehicle maintenance and travel, training, and related costs.

Key expenditures for the department are:

-\$10K for vehicle maintenance

-\$8K for equipment rental

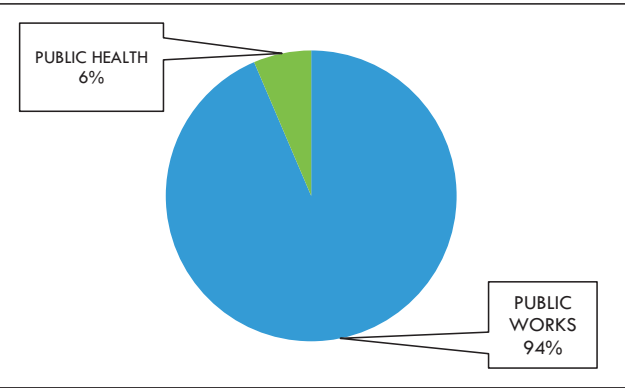
300 HEALTH AND HUMAN SERVICES		1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE							
SPECIAL REVENUE FUNDS							
111	PUBLIC HEALTH	1,521,308.71	2,014,285.00	2,192,540.22	968,007.34	2,172,559.86	2,294,530.98
EXPENDITURES BY ACTIVITY							
3000	HEALTH AND HUMAN SERVICES	265,884.04	353,676.29	363,300.85	178,543.81	361,470.88	441,009.97
3001	SOCIAL SERVICES-CAA	301,487.19	458,298.74	463,422.55	203,405.16	447,289.16	450,688.39
3004	WELLNESS PROGRAMS	174,096.09	174,343.96	174,545.60	59,739.96	174,545.60	174,543.55
3005	SAFE HAVEN PROGRAMS	779,841.39	1,027,966.01	1,191,271.22	526,318.41	1,189,254.22	1,228,289.07
EXPENDITURES BY CHARACTER							
PERSONNEL SERVICES		114,244.24	148,341.18	150,921.86	72,365.47	150,921.86	158,827.86
	SALARIES	89,389.91	116,208.42	118,426.45	57,016.56	118,426.45	128,110.32
	BENEFITS	24,854.33	32,132.76	32,495.41	15,348.91	32,495.41	30,717.54
PURCHASED PROPERTY SERVICES		10,426.85	23,083.32	24,294.08	5,357.34	19,744.08	23,083.32
	REPAIRS AND MAINTENANCE SERVICES	2,469.31	12,150.00	13,700.00	1,343.37	9,750.00	12,150.00
	RENTALS	7,957.54	10,933.32	10,594.08	4,013.97	9,994.08	10,933.32
OTHER PURCHASED SERVICES		182,523.60	195,111.46	192,946.28	63,045.55	183,514.31	196,264.00
	INSURANCE OTHER THAN EMPLOYEE BENEFITS	4,135.06	4,774.00	4,234.50	4,106.15	4,106.15	5,861.04
	ADVERTISING	-	200.00	200.00	-	200.00	200.00
	PRINTING AND BINDING	4,564.46	7,300.00	7,300.00	2,016.46	4,663.20	7,900.00
	TRAVEL, TRAINING, AND RELATED COSTS	7,428.12	15,997.50	14,371.82	1,457.62	7,985.00	15,463.00
	OTHER PURCHASED SERVICES	-	444.00	444.00	-	164.00	444.00
	PASS THROUGH FUNDS TO OTHERS	166,395.96	166,395.96	166,395.96	55,465.32	166,395.96	166,395.96
SUPPLIES		7,706.35	14,915.04	15,859.30	4,803.03	11,360.91	14,717.54
	GENERAL SUPPLIES	4,895.71	8,965.00	9,731.75	2,732.74	7,660.87	8,765.00
	GASOLINE	759.48	3,950.04	4,127.55	530.29	1,700.04	3,552.54
	COMPUTER RELATED	2,051.16	2,000.00	2,000.00	1,540.00	2,000.00	2,400.00
OTHER EXPENDITURES		1,098.98	-	-	-	-	-
	MISCELLANEOUS	1,098.98	-	-	-	-	-
PROPERTY		-	-	12,828.00	12,828.00	12,828.00	-
	CAPITAL ASSETS	-	-	12,828.00	12,828.00	12,828.00	-
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES		316,000.02	381,451.00	396,849.52	158,399.39	378,369.16	392,892.72
	INTERFUND CHARGES	352,030.73	569,268.00	581,793.00	289,986.27	580,293.00	594,364.00
	FACILITY O&M CHARGES	853,277.96	1,063,566.00	1,213,897.70	519,621.68	1,213,897.70	1,307,274.26
TOTAL EXPENDITURES AFTER OTHER FINANCING USES		1,521,308.71	2,014,285.00	2,192,540.22	968,007.34	2,172,559.86	2,294,530.98

HOMELAND SECURITY & EMERGENCY OPERATIONS- BUDGET DEPT #320

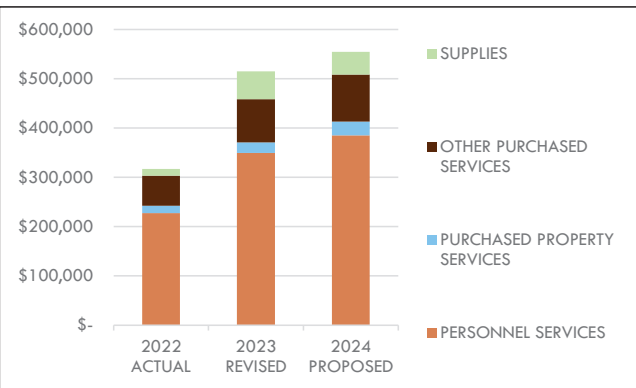
**MISSION/FUNCTION:** Services provided include planning responses to all hazards that pose a threat to the Parish; coordinating emergency response operations in order to decrease or mitigate the effects of disasters; and educating and training the public and other agencies in prevention, mitigation, preparedness, response, and recovery.

BUDGET AT A GLANCE

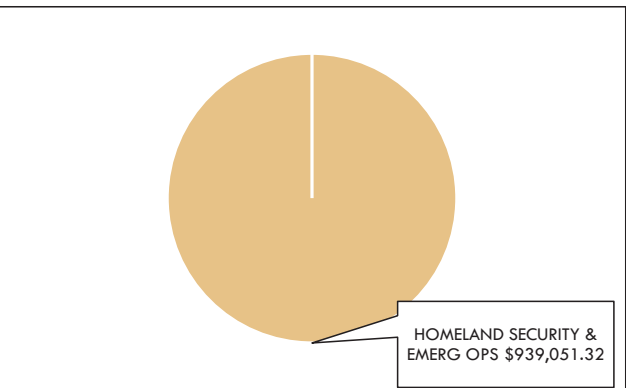
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
HOMELAND SECURITY & EMERGENCY OPERATIONS	4.00	4.00	4.00	\$ 337,355.51	\$ 355,763.41	\$ 385,352.40
SALARIES REIMBURSABLE (funded by Grants)				(110,087.65)	(6,000.00)	-
NET SALARIES AND BENEFITS				\$ 227,267.86	\$ 349,763.41	\$ 385,352.40

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$79K as compared to the 2023 Original Budget. Increase due to vehicle maintenance and computer licenses.  
Key expenditures for the department are:  
-\$35K for radio system operations  
-\$22K for vehicle maintenance

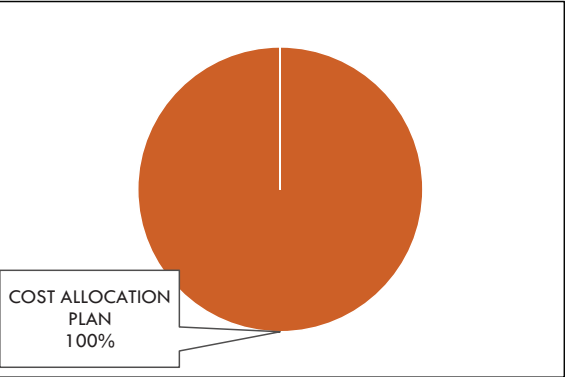
320 HOMELAND SECURITY & EMERG OPS		1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE							
<b>SPECIAL REVENUE FUNDS</b>							
100	PUBLIC WORKS	596,457.21	745,701.00	783,028.69	398,972.45	767,980.58	878,740.80
111	PUBLIC HEALTH	31,914.93	49,075.68	50,728.33	21,022.99	45,065.52	60,310.52
EXPENDITURES BY ACTIVITY							
3200	HOMELAND SECURITY & EMERG OPS	628,372.14	794,776.68	833,757.02	419,995.44	813,046.10	939,051.32
EXPENDITURES BY CHARACTER							
PERSONNEL SERVICES		<b>227,267.86</b>	<b>349,808.68</b>	<b>349,763.41</b>	<b>171,496.15</b>	<b>359,061.16</b>	<b>385,352.40</b>
SALARIES		146,277.15	266,574.05	265,691.99	133,852.35	274,989.74	303,419.90
BENEFITS		80,990.71	83,234.63	84,071.42	37,643.80	84,071.42	81,932.50
PURCHASED PROPERTY SERVICES		<b>15,417.81</b>	<b>15,448.00</b>	<b>21,448.00</b>	<b>6,063.39</b>	<b>19,060.00</b>	<b>27,940.00</b>
UTILITY SERVICES		155.00	204.00	204.00	-	180.00	240.00
REPAIRS AND MAINTENANCE SERVICES		13,021.57	11,500.00	17,500.00	5,316.31	16,000.00	24,700.00
RENTALS		2,241.24	3,744.00	3,744.00	747.08	2,880.00	3,000.00
OTHER PURCHASED SERVICES		<b>60,541.21</b>	<b>90,535.00</b>	<b>87,647.55</b>	<b>46,789.37</b>	<b>74,060.30</b>	<b>95,281.92</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS		25,677.81	27,455.00	28,268.61	26,237.53	28,268.61	33,630.92
COMMUNICATIONS		31,589.02	42,780.00	38,582.61	17,346.14	31,614.00	34,980.00
ADVERTISING		-	100.00	100.00	-	100.00	100.00
PRINTING AND BINDING		657.54	2,300.00	3,340.77	1,096.01	2,300.00	3,401.00
SECURITY SERVICES		-	5,000.00	5,000.00	-	4,400.00	5,000.00
TRAVEL, TRAINING, AND RELATED COSTS		2,616.84	12,900.00	12,355.56	2,109.69	7,377.69	18,170.00
SUPPLIES		<b>13,741.26</b>	<b>19,999.00</b>	<b>55,912.06</b>	<b>36,154.53</b>	<b>41,878.64</b>	<b>46,054.00</b>
GENERAL SUPPLIES		8,107.78	6,619.00	17,538.77	11,945.60	13,012.87	12,344.00
MAINTENANCE		-	-	16,737.90	15,294.90	16,737.90	-
GASOLINE		5,171.49	5,980.00	5,980.00	1,586.16	4,600.00	5,980.00
COMPUTER RELATED		461.99	7,400.00	15,655.39	7,327.87	7,527.87	27,730.00
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>		<b>316,968.14</b>	<b>475,790.68</b>	<b>514,771.02</b>	<b>260,503.44</b>	<b>494,060.10</b>	<b>554,628.32</b>
FACILITY O&M CHARGES		311,404.00	318,986.00	318,986.00	159,492.00	318,986.00	384,423.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>		<b>628,372.14</b>	<b>794,776.68</b>	<b>833,757.02</b>	<b>419,995.44</b>	<b>813,046.10</b>	<b>939,051.32</b>

HUMAN RESOURCES- BUDGET DEPT #340

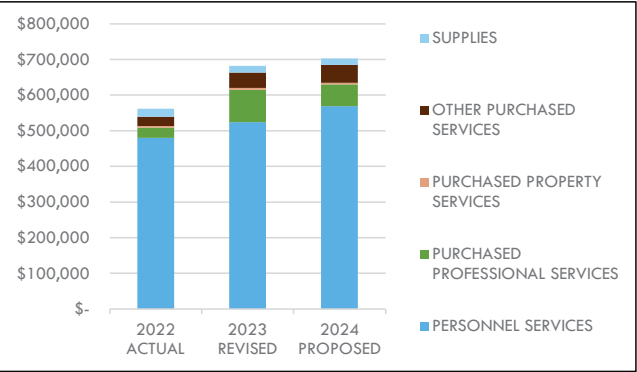
**MISSION/FUNCTION:** Services provided include developing, implementing, and regularly updating policies and practices to maximize the functioning of the Parish through the employment of highly qualified personnel; developing and maintaining compensation plans and job descriptions; and coordinating benefits and payroll for employees.

BUDGET AT A GLANCE

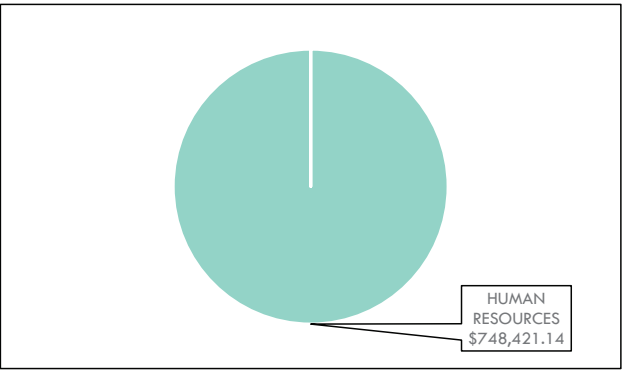
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
HUMAN RESOURCES	6.00	6.00	6.00	\$ 480,529.39	\$ 523,889.43	\$ 569,141.31

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$58K as compared to the 2023 Original Budget. Increase due to professional and consulting services and personnel related costs.

Key expenditures for the department are:

- \$33K for professional and consulting services
- \$26K for employment services

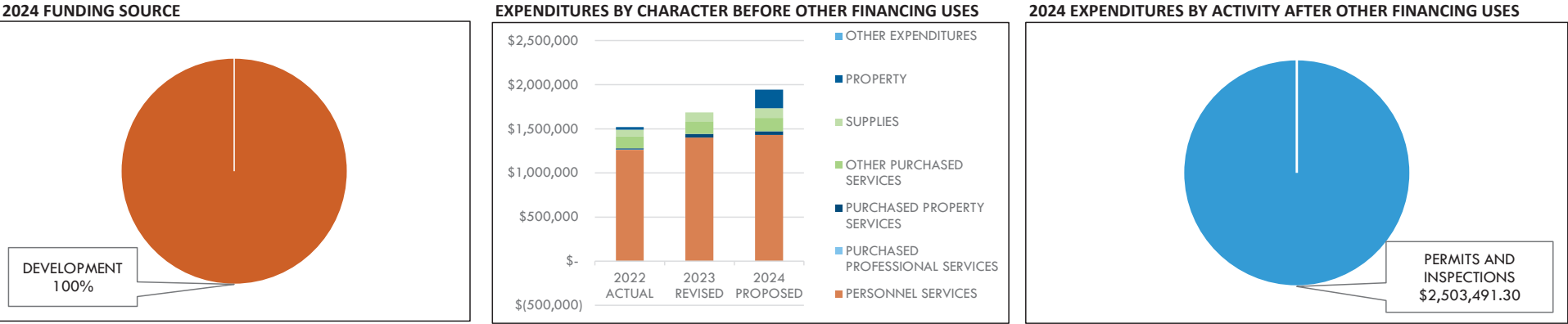


340 HUMAN RESOURCES	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	596,518.25	678,788.84	717,301.84	294,937.02	673,340.83	748,421.14
EXPENDITURES BY ACTIVITY						
3400 HUMAN RESOURCES	596,518.25	678,788.84	717,301.84	294,937.02	673,340.83	748,421.14
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	480,529.39	499,338.85	523,889.43	238,702.51	523,889.43	569,141.31
SALARIES	362,433.56	377,989.38	399,002.33	181,680.68	399,002.33	446,892.61
BENEFITS	118,095.83	121,349.47	124,887.10	57,021.83	124,887.10	122,248.70
PURCHASED PROFESSIONAL SERVICES	28,736.85	68,350.00	90,750.00	13,919.90	40,540.00	60,790.00
OFFICIAL/ADMINISTRATIVE SERVICES	2,500.00	28,000.00	57,000.00	8,000.00	18,000.00	33,000.00
OTHER PROFESSIONAL SERVICES	26,236.85	40,350.00	33,750.00	5,919.90	22,540.00	27,790.00
PURCHASED PROPERTY SERVICES	4,433.79	5,400.00	5,400.00	1,794.00	4,200.00	4,200.00
RENTALS	4,433.79	5,400.00	5,400.00	1,794.00	4,200.00	4,200.00
OTHER PURCHASED SERVICES	25,328.38	46,569.08	43,070.19	19,377.91	42,816.40	50,639.64
INSURANCE OTHER THAN EMPLOYEE BENEFITS	2,343.79	2,380.00	2,380.00	2,297.40	2,297.40	2,998.36
ADVERTISING	-	1,000.00	-	-	-	-
PRINTING AND BINDING	1,679.91	7,500.00	3,500.00	1,023.76	3,500.00	6,880.00
TRAVEL, TRAINING, AND RELATED COSTS	12,278.25	18,951.00	20,452.11	10,276.60	21,773.00	25,514.08
OTHER PURCHASED SERVICES	9,026.43	16,738.08	16,738.08	5,780.15	15,246.00	15,247.20
SUPPLIES	22,615.84	24,361.91	19,423.22	3,760.70	27,126.00	17,689.19
GENERAL SUPPLIES	9,862.09	14,882.26	11,887.71	3,132.70	16,076.00	17,239.19
COMPUTER RELATED	12,753.75	9,479.65	7,535.51	628.00	11,050.00	450.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	561,644.25	644,019.84	682,532.84	277,555.02	638,571.83	702,460.14
FACILITY O&M CHARGES	34,874.00	34,769.00	34,769.00	17,382.00	34,769.00	45,961.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	596,518.25	678,788.84	717,301.84	294,937.02	673,340.83	748,421.14

PERMITS AND INSPECTIONS- BUDGET DEPT #360

**MISSION/FUNCTION:** Services provided include inspecting possible violations to building codes and ordinances adopted by the state, the Parish, and local governing agencies to provide for the public's health, welfare, and safety.

BUDGET AT A GLANCE



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
PERMITS AND INSPECTIONS	20.00	20.00	20.00	\$ 1,259,752.92	\$ 1,400,942.95	\$ 1,430,668.51

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$281K as compared to the 2023 Original Budget. Increase due to the purchase of new vehicles and personnel related costs.

Key expenditures for the department are:

- \$210K for the replacement of 5 vehicles
- \$100K for credit card processing fees

CAPITAL ASSETS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Truck-Light Duty	5	\$ 42,000.00	\$ 210,000.00	Replacing 5 trucks that are at the end of useful life.

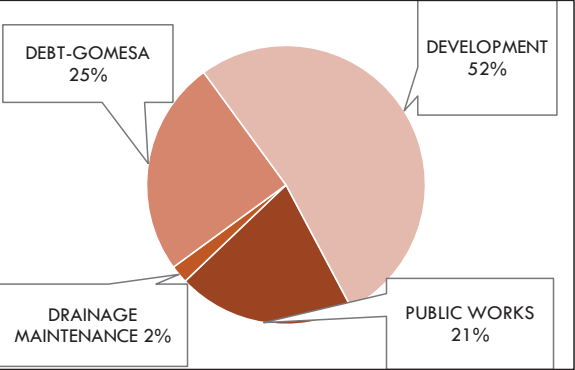
360 PERMITS AND INSPECTIONS	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
ENTERPRISE FUNDS						
507 DEVELOPMENT	1,921,631.02	2,124,388.33	2,153,418.60	932,394.31	2,096,422.80	2,503,491.30
EXPENDITURES BY ACTIVITY						
3603 PERMITS AND INSPECTIONS	1,921,631.02	2,124,388.33	2,153,418.60	932,394.31	2,096,422.80	2,503,491.30
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	1,259,752.92	1,378,287.68	1,400,942.95	616,818.84	1,400,942.95	1,430,668.51
SALARIES	921,238.98	1,009,990.33	1,029,461.99	455,966.33	1,029,461.99	1,094,606.87
BENEFITS	338,513.94	368,297.35	371,480.96	160,852.51	371,480.96	336,061.64
PURCHASED PROFESSIONAL SERVICES	6,304.37	-	-	-	-	-
OTHER PROFESSIONAL SERVICES	6,304.37	-	-	-	-	-
PURCHASED PROPERTY SERVICES	14,066.36	40,800.00	40,800.00	5,954.27	33,686.76	41,186.76
REPAIRS AND MAINTENANCE SERVICES	7,499.91	33,000.00	33,000.00	3,500.71	25,500.00	33,000.00
RENTALS	6,566.45	7,800.00	7,800.00	2,453.56	8,186.76	8,186.76
OTHER PURCHASED SERVICES	131,276.09	140,654.00	141,897.69	60,994.01	140,821.44	149,939.91
INSURANCE OTHER THAN EMPLOYEE BENEFITS	11,256.85	12,244.00	12,244.00	11,781.44	11,781.44	14,934.91
PRINTING AND BINDING	1,366.00	3,000.00	3,000.00	733.26	3,000.00	3,000.00
TRAVEL, TRAINING, AND RELATED COSTS	13,272.28	17,010.00	18,253.69	11,280.21	19,540.00	23,605.00
OTHER PURCHASED SERVICES	105,380.96	108,400.00	108,400.00	37,199.10	106,500.00	108,400.00
SUPPLIES	79,238.03	101,650.00	100,406.31	15,983.19	51,600.00	111,050.00
GENERAL SUPPLIES	19,591.69	21,400.00	21,400.00	510.25	18,850.00	26,900.00
GASOLINE	40,432.47	60,000.00	58,756.31	14,274.28	30,000.00	60,000.00
BOOKS AND PERIODICALS	2,727.23	2,750.00	2,750.00	1,198.66	2,750.00	1,750.00
COMPUTER RELATED	16,486.64	17,500.00	17,500.00	-	-	22,400.00
PROPERTY	29,427.25	-	-	-	-	210,000.00
CAPITAL ASSETS	29,427.25	-	-	-	-	210,000.00
OTHER EXPENDITURES	(1,077.30)	-	-	-	-	-
REIMBURSEMENT-EXPENDITURES	(1,077.30)	-	-	-	-	-
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	1,518,987.72	1,661,391.68	1,684,046.95	699,750.31	1,627,051.15	1,942,845.18
DEPRECIATION	12,300.30	4,100.65	4,100.65	-	4,100.65	9,986.12
INTERFUND CHARGES	308,406.00	364,034.00	370,409.00	185,214.00	370,409.00	440,226.00
FACILITY O&M CHARGES	81,937.00	94,862.00	94,862.00	47,430.00	94,862.00	110,434.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	1,921,631.02	2,124,388.33	2,153,418.60	932,394.31	2,096,422.80	2,503,491.30

PLANNING AND DEVELOPMENT- BUDGET DEPT #400

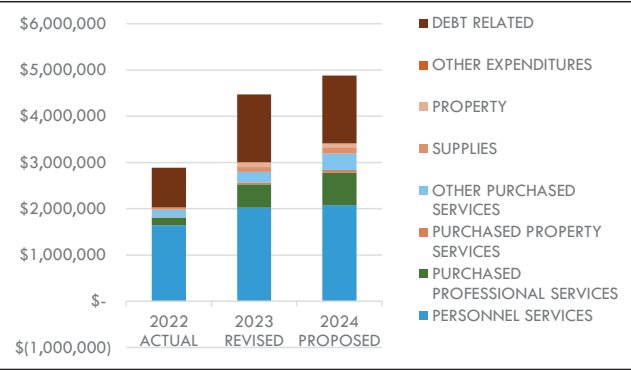
**MISSION/FUNCTION:** Services provided include administrating and reviewing all structures constructed or renovated in unincorporated St. Tammany Parish; enforcing the St. Tammany Parish zoning and subdivision regulations; and facilitating Parish projects through the process overseen by appropriate regulatory agencies.

BUDGET AT A GLANCE

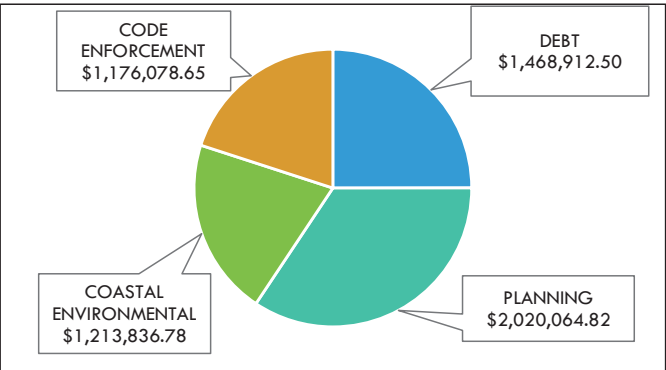
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
CODE ENFORCEMENT	8.70	8.70	10.70	\$ 428,412.47	\$ 626,295.77	\$ 664,440.67
COASTAL ENVIRONMENTAL	5.30	5.30	5.30	524,933.84	574,511.06	593,101.88
PLANNING	9.00	10.00	10.00	672,819.12	802,399.44	794,084.32
BOA MEMBERS	-	-	7.00	-	4,200.00	9,058.00
PLANNING COMMISSIONERS	11.00	11.00	11.00	12,150.00	13,200.00	14,234.00
	34.00	35.00	44.00	\$ 1,638,315.43	\$ 2,020,606.27	\$ 2,074,918.87

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$704K as compared to the 2023 Original Budget. Increase due to architect and engineering services, professional and consulting services, and fees for Regional Planning Commission.

Key expenditures for the department are:

- \$350K for architect and engineering services
- \$230K for professional and consulting services

CAPITAL ASSETS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Truck-Light Duty	2	\$ 42,000.00	\$ 84,000.00	Replacing 1 vehicle for Planning and purchasing 1 for new Code Enforcement staff

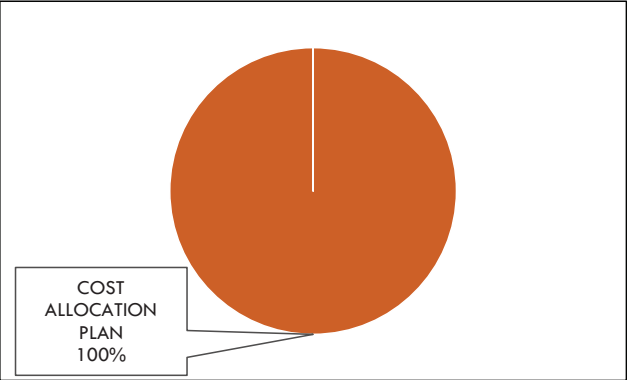
400 PLANNING AND DEVELOPMENT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
<b>SPECIAL REVENUE FUNDS</b>						
100 PUBLIC WORKS	673,249.74	930,634.61	940,488.06	337,565.16	796,637.59	1,213,836.78
101 DRAINAGE MAINTENANCE	-	-	85,000.00	-	85,000.00	123,115.62
<b>DEBT SERVICE FUNDS</b>						
303 DEBT-GOMESA	858,856.26	1,466,356.26	1,466,356.26	426,928.13	1,466,356.26	1,468,912.50
<b>ENTERPRISE FUNDS</b>						
507 DEVELOPMENT	2,080,341.17	2,726,974.48	2,939,066.79	1,258,089.30	2,771,716.62	3,073,027.85
EXPENDITURES BY ACTIVITY						
0002 DEBT	858,856.26	1,466,356.26	1,466,356.26	426,928.13	1,466,356.26	1,468,912.50
4001 PLANNING	1,367,133.69	1,735,971.73	1,944,504.29	818,606.58	1,809,256.46	2,020,064.82
4004 COASTAL ENVIRONMENTAL	673,249.74	930,634.61	940,488.06	337,565.16	796,637.59	1,213,836.78
4005 CODE ENFORCEMENT	713,207.48	991,002.75	1,079,562.50	439,482.72	1,047,460.16	1,176,078.65
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	<b>1,638,315.43</b>	<b>1,967,068.35</b>	<b>2,020,606.27</b>	<b>829,240.79</b>	<b>2,011,883.29</b>	<b>2,074,918.87</b>
SALARIES	1,249,167.49	1,490,892.93	1,531,830.96	632,739.89	1,525,724.86	1,606,824.77
BENEFITS	389,147.94	476,175.42	488,775.31	196,500.90	486,158.43	468,094.10
PURCHASED PROFESSIONAL SERVICES	<b>166,111.43</b>	<b>329,952.74</b>	<b>508,461.16</b>	<b>100,589.73</b>	<b>291,079.92</b>	<b>710,000.00</b>
OFFICIAL/ADMINISTRATIVE SERVICES	142,807.05	80,000.00	390,579.92	93,089.73	190,579.92	230,000.00
OTHER PROFESSIONAL SERVICES	23,304.38	249,952.74	117,881.24	7,500.00	100,500.00	480,000.00
PURCHASED PROPERTY SERVICES	<b>6,487.01</b>	<b>39,054.00</b>	<b>39,054.00</b>	<b>10,303.68</b>	<b>26,549.00</b>	<b>55,260.20</b>
REPAIRS AND MAINTENANCE SERVICES	2,100.65	24,500.00	24,500.00	8,341.78	15,650.00	36,450.00
RENTALS	4,386.36	14,554.00	14,554.00	1,961.90	10,899.00	18,810.20
OTHER PURCHASED SERVICES	<b>168,387.37</b>	<b>235,748.00</b>	<b>230,980.71</b>	<b>102,574.17</b>	<b>186,779.12</b>	<b>347,503.18</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS	10,511.56	13,934.00	13,696.41	13,565.12	13,565.12	20,461.18
ADVERTISING	23,380.93	50,500.00	40,970.30	9,068.28	20,980.00	50,700.00
PRINTING AND BINDING	6,227.08	12,160.00	12,160.00	3,726.83	6,780.00	15,242.00
SECURITY SERVICES	6,346.00	8,000.00	8,000.00	2,964.00	4,200.00	9,600.00
TRAVEL, TRAINING, AND RELATED COSTS	7,781.80	32,050.00	37,050.00	15,209.94	25,650.00	40,660.00
OTHER PURCHASED SERVICES	114,140.00	119,104.00	119,104.00	58,040.00	115,604.00	210,840.00
SUPPLIES	<b>51,166.35</b>	<b>101,879.00</b>	<b>103,172.71</b>	<b>14,293.09</b>	<b>74,782.88</b>	<b>138,259.00</b>
GENERAL SUPPLIES	27,687.11	31,889.00	32,205.83	7,901.59	22,639.00	46,085.00
GASOLINE	11,500.67	19,600.00	19,600.00	4,786.88	12,600.00	22,520.00
BOOKS AND PERIODICALS	2,019.00	4,200.00	4,200.00	1,269.90	4,200.00	4,450.00
COMPUTER RELATED	9,959.57	46,190.00	47,166.88	334.72	35,343.88	65,204.00
PROPERTY	-	<b>35,000.00</b>	<b>100,050.00</b>	<b>65,031.00</b>	<b>100,050.00</b>	<b>84,000.00</b>
CAPITAL ASSETS	-	35,000.00	100,050.00	65,031.00	100,050.00	84,000.00
OTHER EXPENDITURES	<b>(10,115.00)</b>	-	-	-	-	-
MISCELLANEOUS	(10,115.00)	-	-	-	-	-
DEBT RELATED	<b>858,856.26</b>	<b>1,466,356.26</b>	<b>1,466,356.26</b>	<b>426,928.13</b>	<b>1,466,356.26</b>	<b>1,468,912.50</b>
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>2,879,208.85</b>	<b>4,175,058.35</b>	<b>4,468,681.11</b>	<b>1,548,960.59</b>	<b>4,157,480.47</b>	<b>4,878,853.75</b>
DEPRECIATION	1,752.32	15,000.00	15,000.00	-	15,000.00	7,000.00
INTERFUND CHARGES	612,567.00	847,140.00	860,463.00	430,236.00	860,463.00	887,088.00
FACILITY O&M CHARGES	118,919.00	86,767.00	86,767.00	43,386.00	86,767.00	105,951.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>3,612,447.17</b>	<b>5,123,965.35</b>	<b>5,430,911.11</b>	<b>2,022,582.59</b>	<b>5,119,710.47</b>	<b>5,878,892.75</b>

PROCUREMENT- BUDGET DEPT #420

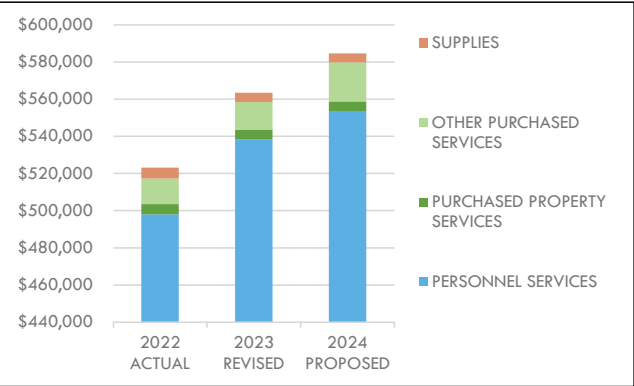
**MISSION/FUNCTION:** Services provided include centralizing procurement services for Parish government departments, offices, and agencies by directing the procurement of all major construction projects, professional services, equipment, and other commodities in accordance with applicable Parish policies and state and federal laws; managing contracts; and overseeing surplus property.

BUDGET AT A GLANCE

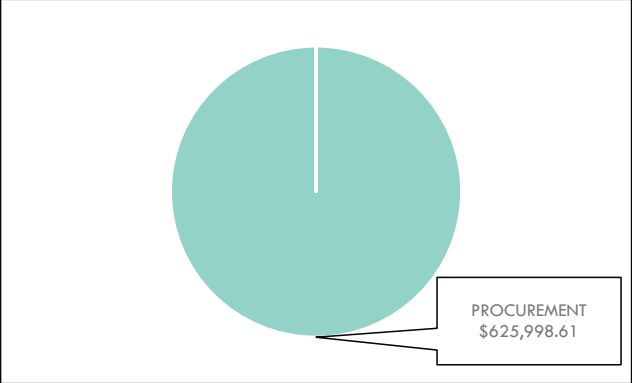
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
	8.00	8.00	8.00	\$ 498,077.17	\$ 538,505.34	\$ 553,536.79

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$30K as compared to the 2023 Original Budget. Increase due advertising and personnel related costs.

Key expenditures for the department are:

- \$12K for advertising
- \$5K for equipment rental

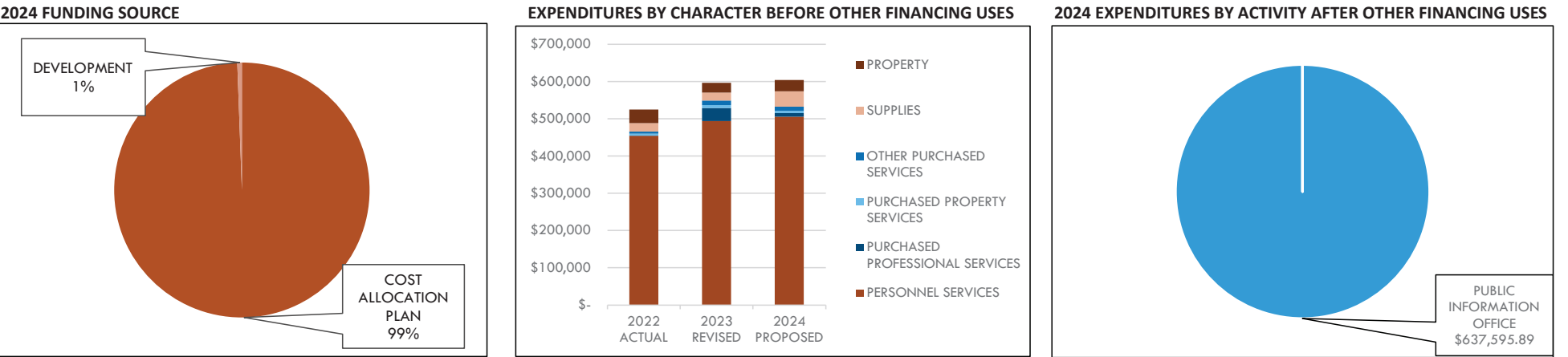
420 PROCUREMENT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	554,596.23	586,051.34	594,768.34	267,575.82	594,488.34	625,998.61
EXPENDITURES BY ACTIVITY						
4200 PROCUREMENT	554,596.23	586,051.34	594,768.34	267,575.82	594,488.34	625,998.61
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	498,077.17	529,788.34	538,505.34	237,447.31	538,505.34	553,536.79
SALARIES	368,116.56	388,196.30	395,688.35	178,143.38	395,688.35	424,507.97
BENEFITS	129,960.61	141,592.04	142,816.99	59,303.93	142,816.99	129,028.82
PURCHASED PROPERTY SERVICES	5,467.76	5,160.00	5,160.00	2,573.70	4,880.00	5,160.00
RENTALS	5,467.76	5,160.00	5,160.00	2,573.70	4,880.00	5,160.00
OTHER PURCHASED SERVICES	13,729.76	15,014.00	14,712.19	9,781.22	14,712.19	21,113.82
INSURANCE OTHER THAN EMPLOYEE BENEFITS	2,456.23	2,524.00	2,556.19	2,556.19	2,556.19	3,023.82
ADVERTISING	8,989.19	7,500.00	7,500.00	4,382.41	7,500.00	12,000.00
PRINTING AND BINDING	795.39	780.00	780.00	343.62	780.00	780.00
TRAVEL, TRAINING, AND RELATED COSTS	1,186.95	4,210.00	3,376.00	1,911.00	3,376.00	5,310.00
OTHER PURCHASED SERVICES	302.00	-	500.00	588.00	500.00	-
SUPPLIES	5,852.54	4,715.00	5,016.81	2,083.59	5,016.81	4,715.00
GENERAL SUPPLIES	3,050.34	4,100.00	3,567.81	1,085.35	3,567.81	4,100.00
BOOKS AND PERIODICALS	173.00	615.00	265.00	-	265.00	615.00
COMPUTER RELATED	2,629.20	-	1,184.00	998.24	1,184.00	-
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	523,127.23	554,677.34	563,394.34	251,885.82	563,114.34	584,525.61
FACILITY O&M CHARGES	31,469.00	31,374.00	31,374.00	15,690.00	31,374.00	41,473.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	554,596.23	586,051.34	594,768.34	267,575.82	594,488.34	625,998.61



PUBLIC INFORMATION OFFICE- BUDGET DEPT #440

**MISSION/FUNCTION:** Services provided include disseminating accurate and timely information to Parish residents regarding emergency and government issues through all available media; educating citizens about the Parish Government, government services, and general information regarding the Parish; and administering Access St. Tammany by cable channel or web stream online.

BUDGET AT A GLANCE



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
PUBLIC INFORMATION OFFICE	6.00	6.00	6.00	\$ 454,377.20	\$ 493,613.64	\$ 505,265.73

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$15K as compared to the 2023 Original Budget. Increase due production supplies and computer hardware.

Key expenditures for the department are:

- \$30K for production equipment purchases
- \$18K for production supplies

CAPITAL ASSETS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Field Camera	3	\$ 10,000.00	\$ 30,000.00	Other reliability issues; over 10,000 hrs. of service on existing equipment.

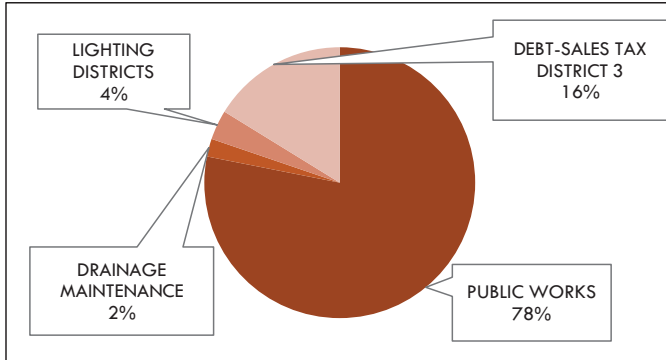
440 PUBLIC INFORMATION OFFICE	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	543,996.32	610,080.79	618,191.79	271,820.83	585,262.13	633,851.34
ENTERPRISE FUNDS						
507 DEVELOPMENT	6,628.84	3,805.60	3,805.70	1,565.58	3,805.70	3,744.55
EXPENDITURES BY ACTIVITY						
4400 PUBLIC INFORMATION OFFICE	550,625.16	613,886.39	621,997.49	273,386.41	589,067.83	637,595.89
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	454,377.20	485,502.64	493,613.64	222,107.17	497,974.18	505,265.73
SALARIES	347,011.52	366,498.69	373,469.90	170,267.73	377,830.44	392,586.35
BENEFITS	107,365.68	119,003.95	120,143.74	51,839.44	120,143.74	112,679.38
PURCHASED PROFESSIONAL SERVICES	150.00	35,000.00	35,000.00	-	10,000.00	10,000.00
OFFICIAL/ADMINISTRATIVE SERVICES	150.00	35,000.00	35,000.00	-	10,000.00	10,000.00
PURCHASED PROPERTY SERVICES	5,579.93	5,700.00	7,801.02	66.19	6,750.93	5,700.00
REPAIRS AND MAINTENANCE SERVICES	5,579.93	5,700.00	7,801.02	66.19	6,750.93	5,700.00
OTHER PURCHASED SERVICES	5,036.34	7,685.00	12,390.99	4,805.99	6,665.99	11,246.16
INSURANCE OTHER THAN EMPLOYEE BENEFITS	2,832.34	3,035.00	3,066.99	3,066.99	3,066.99	3,846.16
ADVERTISING	1,327.00	2,000.00	7,300.00	1,373.00	2,000.00	4,000.00
PRINTING AND BINDING	-	500.00	500.00	118.00	500.00	500.00
TRAVEL, TRAINING, AND RELATED COSTS	877.00	2,150.00	1,524.00	248.00	1,099.00	2,900.00
SUPPLIES	22,702.70	26,249.75	21,543.86	7,632.08	16,028.75	41,346.00
GENERAL SUPPLIES	8,189.68	8,600.00	6,268.11	3,146.16	7,449.00	22,100.00
GASOLINE	486.45	1,000.00	1,000.00	136.27	350.00	1,000.00
BOOKS AND PERIODICALS	3,349.28	7,583.75	5,209.75	2,400.28	5,209.75	6,680.00
COMPUTER RELATED	10,677.29	9,066.00	9,066.00	1,949.37	3,020.00	11,566.00
PROPERTY	36,951.99	28,000.00	25,898.98	25,898.98	25,898.98	30,000.00
CAPITAL ASSETS	36,951.99	28,000.00	25,898.98	25,898.98	25,898.98	30,000.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	524,798.16	588,137.39	596,248.49	260,510.41	563,318.83	603,557.89
FACILITY O&M CHARGES	25,827.00	25,749.00	25,749.00	12,876.00	25,749.00	34,038.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	550,625.16	613,886.39	621,997.49	273,386.41	589,067.83	637,595.89

## PUBLIC WORKS- BUDGET DEPT #460

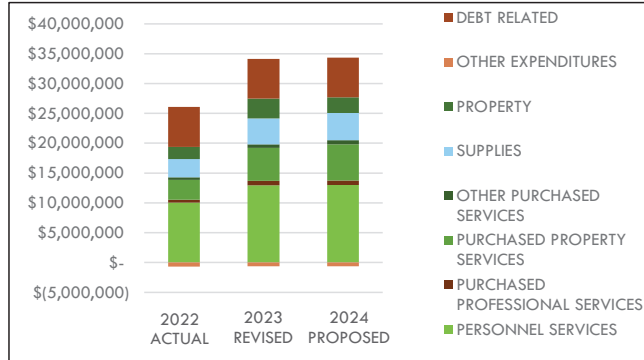
**MISSION/FUNCTION:** Services provided include maintaining and improving the roads, bridges, drainage, and other infrastructure of the Parish, as well as providing optimal service, prompt courteous response and professional excellence to the unincorporated areas of the Parish.

### BUDGET AT A GLANCE

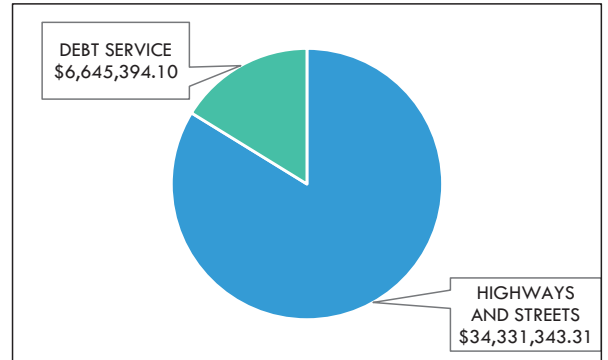
#### 2024 FUNDING SOURCE



#### EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



#### 2024 EXPENDITURES BY FUNCTION



### PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
PUBLIC WORKS ADMINISTRATION*	26.00	29.00	27.00	\$ 1,910,797.96	\$ 2,259,991.65	\$ 2,189,580.16
TAMMANY TRACE MAINTENANCE**	20.00	20.00	20.00	624,260.69	923,995.68	907,967.57
AIRPORT MAINTENANCE BARN	18.00	17.00	14.00	728,108.49	902,937.12	841,306.03
BREWSTER MAINTENANCE BARN	12.00	12.00	12.00	462,988.88	622,151.03	628,074.91
BUSH MAINTENANCE BARN	13.00	12.00	12.00	518,133.77	621,702.36	701,636.10
COVINGTON MAINTENANCE BARN	25.00	22.00	22.00	1,064,963.65	1,253,423.33	1,271,571.09
FRITCHIE-N MAINTENANCE BARN	14.00	13.00	14.00	555,238.60	823,390.24	829,431.77
FRITCHIE-S MAINTENANCE BARN	12.00	11.00	11.00	455,412.67	615,508.17	613,557.06
HICKORY MAINTENANCE BARN	17.00	15.00	16.00	684,131.25	840,400.51	910,118.98
HIGHWAY 59 MAINTENANCE BARN	21.00	19.00	23.00	812,191.11	1,233,915.50	1,316,293.32
KELLER MAINTENANCE BARN	17.00	15.00	16.00	663,174.85	948,257.96	968,564.18
FOLSOM MAINTENANCE BARN	12.00	12.00	12.00	503,288.77	637,179.77	632,720.26
FLEET MANAGEMENT	19.00	20.00	18.00	1,082,551.32	1,269,934.45	1,199,324.61
	226.00	217.00	217.00	\$ 10,065,242.01	\$ 12,952,787.77	\$ 13,010,146.04
(*3 positions included in Environmental Services)		(3.00)				
(*1 position included in Technology)		(1.00)	(1.00)			
(**4 positions included in CRT)	4.00	4.00	4.00			
	230.00	217.00	220.00			

### BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$1.4M as compared to the 2023 Original Budget. Increase due to personnel related costs and repair and maintenance costs.

Key expenditures for the department are:

- \$1.3M for infrastructure supplies
- \$1.2M for equipment maintenance

## PUBLIC WORKS- BUDGET DEPT #460

## CAPITAL ASSETS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Attachment-Sweeper Broom	1	\$ 10,000.00	\$ 10,000.00	Needed for clean up of sand and debris on roadways and bridges (Keller Barn).
Camera System	1	\$ 70,000.00	\$ 70,000.00	Increase Trace facility safety.
Cross Alert Signals-Lake Rd.	1	\$ 15,000.00	\$ 15,000.00	Increase safety at Lake Road intersection.
Dozer	1	\$ 250,000.00	\$ 250,000.00	For use at new and parishwide landfills.
Excavator-18K lb w/ Attachments	3	\$ 145,000.00	\$ 435,000.00	Replacing equipment that is at end of useful life at Folsom, Hwy. 59, and Hickory Barns.
Excavator-52K lb w/ Attachments	1	\$ 290,000.00	\$ 290,000.00	Replacing equipment that is at end of useful life at Tyler St. Barn.
Fuel Dock-Diesel	1	\$ 100,000.00	\$ 100,000.00	Needed to increase capacity at the Hwy. 59 Barn.
Fuel Dock-Gasoline	1	\$ 100,000.00	\$ 100,000.00	Needed to increase capacity at the Hwy. 59 Barn.
Loader-Compact w/ Attachments	1	\$ 110,000.00	\$ 110,000.00	Replacing equipment that is at the end of useful life at the Hwy. 59 Barn.
Loader-Swivel w/ Attachments	3	\$ 205,000.00	\$ 615,000.00	Needed for loading & removal of sand, gravel, & storm debris (Hwy. 59, Fritchie S, Keller Barns).
Motor-Marsh Boat	1	\$ 15,000.00	\$ 15,000.00	Replacing equipment that is at end of useful life.
Tire Machine	1	\$ 40,000.00	\$ 40,000.00	Replacing equipment that is at end of useful life.
Truck-2/3 Yard Dump	1	\$ 80,000.00	\$ 80,000.00	To be used by Trace Maintenance in small neighborhoods/subdivisions for gravel, sand, limestone, and cold mix.
Truck-Light Duty	8	\$ 42,000.00	\$ 336,000.00	Replacing trucks for DPW Admin (2), Bush Barn (2), Hickory Barn (2), Fritchie N Barn (1), and Keller Barn (1).
Truck-Medium Duty w/ Service Body	1	\$ 75,000.00	\$ 75,000.00	Replacing vehicle at Folsom Barn that is at the end of useful life.
Vehicle Lift-Heavy Duty	1	\$ 100,000.00	\$ 100,000.00	Needed to lift dump truck and heavy equipment for maintenance and repairs at Fleet.
Vehicle-Utility	2	\$ 15,000.00	\$ 30,000.00	1 needed for hauling of fuel to drainage equipment and 1 for hauling material on the Trace.

## CAPITAL PROJECTS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Waldheim Drainage Maintenance Facility	1	\$ 250,000.00	\$ 250,000.00	Install well, septic system, electricity, and building for staff.
Roofing-LA59 Maintenance Barn	1	\$ 60,000.00	\$ 60,000.00	Replace roof at the Hwy. 59 Barn.
3rd Floor Buildout-Building B	1	\$ 60,000.00	\$ 60,000.00	Build out space at Koop Dr. for DPW Admin

460 PUBLIC WORKS		1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE							
<b>SPECIAL REVENUE FUNDS</b>							
100	PUBLIC WORKS	22,548,456.49	30,085,235.57	31,388,834.04	12,700,464.57	30,033,326.11	32,004,633.04
101	DRAINAGE MAINTENANCE	478,703.64	693,110.00	724,385.45	191,898.83	551,340.24	874,087.22
190	LIGHTING DISTRICTS	1,146,559.86	1,447,444.67	1,482,350.37	466,418.92	1,134,312.66	1,452,623.05
<b>DEBT SERVICE FUNDS</b>							
300	DEBT-SALES TAX DISTRICT 3	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	6,645,394.10
EXPENDITURES BY ACTIVITY							
0001	GENERAL	4,613,735.00	5,844,750.00	5,965,403.00	2,982,702.00	5,965,403.00	6,279,330.00
0002	DEBT	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	6,645,394.10
4600	PUBLIC WORKS ADMINISTRATION	2,241,007.05	2,646,969.23	2,646,969.23	1,134,438.24	2,720,841.56	2,741,399.34
4606	DRAINAGE MAINTENANCE	478,703.64	693,110.00	724,385.45	191,898.83	551,340.24	874,087.22
4607	TAMMANY TRACE MAINTENANCE	1,111,734.30	1,442,631.74	1,481,377.06	490,974.87	1,395,249.56	1,684,671.57
4608	AIRPORT MAINTENANCE BARN	1,158,291.68	1,846,103.24	1,821,164.70	568,134.37	1,676,065.84	1,676,530.02
4609	BREWSTER MAINTENANCE BARN	860,433.26	1,313,955.03	1,404,785.03	484,779.50	1,287,493.75	1,357,516.74
4610	BUSH MAINTENANCE BARN	815,773.17	1,175,282.74	1,081,490.36	446,465.32	1,018,883.23	1,319,569.56
4611	COVINGTON MAINTENANCE BARN	1,658,764.44	2,383,195.33	2,358,605.93	837,091.28	2,210,424.77	2,411,396.55
4612	FRITCHIE-N MAINTENANCE BARN	887,428.79	1,387,463.82	1,507,720.24	515,300.90	1,395,769.76	1,510,801.04
4613	FRITCHIE-S MAINTENANCE BARN	809,015.20	1,264,905.17	1,270,528.17	410,346.60	1,181,691.14	1,297,516.91
4614	HICKORY MAINTENANCE BARN	1,045,916.62	1,537,694.51	1,518,697.09	519,754.24	1,448,155.43	1,665,803.77
4615	HIGHWAY 59 MAINTENANCE BARN	1,493,977.64	1,904,114.00	2,194,675.50	972,477.63	2,167,404.57	2,287,324.29
4616	KELLER MAINTENANCE BARN	1,031,805.58	1,566,901.54	1,615,162.59	528,917.85	1,460,403.86	1,707,438.78
4617	FOLSOM MAINTENANCE BARN	1,010,422.81	1,346,612.77	1,380,147.77	553,459.04	1,221,936.35	1,520,225.63
4618	FLEET MANAGEMENT	3,810,150.95	4,424,656.45	5,142,107.37	2,255,622.73	4,883,603.29	4,545,108.84
4621	STP LIGHTING DISTRICT NO 1	154,569.70	210,138.00	210,376.00	62,773.69	161,394.79	211,643.04
4624	STP LIGHTING DISTRICT NO 4	368,344.38	443,186.00	443,630.00	167,185.40	351,672.08	445,005.65
4625	ROAD LIGHTING DISTRICT NO 5	10,578.31	12,249.00	12,265.00	4,741.94	10,346.60	12,222.96
4626	STP LIGHTING DISTRICT NO 6	148,180.69	203,475.00	203,696.00	53,844.12	155,713.42	204,511.39
4627	STP LIGHTING DISTRICT NO 7	312,876.90	412,623.00	446,382.00	111,649.02	316,440.40	412,423.01
4629	ROAD LIGHTING DISTRICT NO 9	88,724.34	98,879.00	99,016.24	40,491.75	85,416.24	99,154.65
4630	ROAD LIGHTING DISTRICT NO 10	1,917.16	1,962.67	1,962.67	842.98	1,878.80	1,717.91
4631	ROAD LIGHTING DISTRICT NO 11	6,259.25	6,987.00	7,004.24	2,637.02	5,644.24	6,973.64
4634	ROAD LIGHTING DISTRICT NO 14	15,340.85	16,184.00	16,213.22	6,399.94	14,093.22	16,266.94
4635	ROAD LIGHTING DISTRICT NO 15	3,057.84	3,896.00	3,902.00	1,269.62	3,302.62	3,919.99
4636	ROAD LIGHTING DISTRICT NO 16	36,710.44	37,865.00	37,903.00	14,583.44	28,410.25	38,783.87

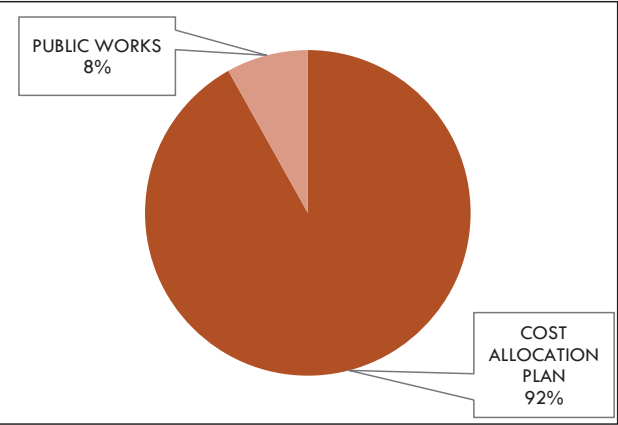
460 PUBLIC WORKS	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
<b>EXPENDITURES BY CHARACTER</b>						
PERSONNEL SERVICES	10,065,242.01	12,702,099.43	12,952,787.77	5,384,585.82	12,957,490.47	13,010,146.04
SALARIES	7,073,393.06	8,926,157.24	9,117,813.19	3,806,800.58	9,122,515.89	9,415,961.83
BENEFITS	2,991,848.95	3,775,942.19	3,834,974.58	1,577,785.24	3,834,974.58	3,594,184.21
PURCHASED PROFESSIONAL SERVICES	475,105.81	734,890.00	734,377.45	111,519.00	591,316.26	751,315.00
OFFICIAL/ADMINISTRATIVE SERVICES	7,400.00	20,000.00	20,000.00	-	20,000.00	20,000.00
OTHER PROFESSIONAL SERVICES	20,408.81	96,890.00	100,352.45	4,900.00	132,196.26	113,315.00
TECHNICAL SERVICES	447,297.00	618,000.00	614,025.00	106,619.00	439,120.00	618,000.00
PURCHASED PROPERTY SERVICES	3,336,514.32	5,258,939.81	5,555,723.97	1,576,299.39	4,620,368.59	6,048,963.64
UTILITY SERVICES	1,067,374.39	1,267,871.67	1,267,858.20	469,500.25	1,011,310.00	1,282,872.50
CLEANING SERVICES	31,095.25	67,062.00	67,062.00	14,242.81	50,200.00	68,407.00
REPAIRS AND MAINTENANCE SERVICES	2,229,116.33	3,812,426.06	4,107,023.41	1,087,526.64	3,489,258.59	4,585,104.06
RENTALS	8,928.35	111,580.08	113,780.36	5,029.69	69,600.00	112,580.08
OTHER PURCHASED SERVICES	407,781.06	533,841.00	557,163.88	421,444.21	528,382.65	691,166.63
INSURANCE OTHER THAN EMPLOYEE BENEFITS	292,727.70	338,156.00	364,128.88	362,526.90	363,213.65	474,566.63
COMMUNICATIONS	47,470.80	71,850.00	71,850.00	24,969.80	57,505.00	71,850.00
PRINTING AND BINDING	1,996.86	8,400.00	7,500.00	562.98	5,830.00	8,400.00
SECURITY SERVICES	2,400.00	3,040.00	3,040.00	-	1,500.00	3,040.00
TRAVEL, TRAINING, AND RELATED COSTS	56,684.80	81,035.00	82,325.00	29,521.53	74,850.00	101,950.00
OTHER PURCHASED SERVICES	6,500.90	31,360.00	28,320.00	3,863.00	25,484.00	31,360.00
SUPPLIES	3,063,248.92	4,460,061.00	4,345,709.38	1,507,901.90	3,572,315.82	4,544,361.00
GENERAL SUPPLIES	999,718.36	1,981,161.00	1,882,605.01	565,149.65	1,440,159.84	2,058,461.00
MAINTENANCE	930,152.85	1,228,300.00	1,212,504.37	446,850.29	946,405.98	1,246,300.00
GASOLINE	1,111,190.99	1,137,150.00	1,137,150.00	489,106.80	1,113,600.00	1,144,650.00
BOOKS AND PERIODICALS	521.40	5,450.00	5,450.00	-	1,500.00	5,450.00
COMPUTER RELATED	21,665.32	108,000.00	108,000.00	6,795.16	70,650.00	89,500.00
PROPERTY	2,041,557.90	2,538,000.00	3,321,188.41	1,358,213.51	3,321,188.41	2,671,000.00
INFRASTRUCTURE	700.00	-	33,142.00	-	33,142.00	-
CAPITAL ASSETS	2,040,857.90	2,538,000.00	3,288,046.41	1,358,213.51	3,288,046.41	2,671,000.00
OTHER EXPENDITURES	(695,740.03)	(640,000.00)	(640,000.00)	(385,451.51)	(640,702.19)	(640,000.00)
REIMBURSEMENT-EXPENDITURES	(695,740.03)	(640,000.00)	(640,000.00)	(385,451.51)	(640,702.19)	(640,000.00)
DEBT RELATED	6,715,494.72	6,685,550.90	6,685,550.90	5,945,135.16	6,684,550.90	6,645,394.10
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>25,409,204.71</b>	<b>32,273,382.14</b>	<b>33,512,501.76</b>	<b>15,919,647.48</b>	<b>31,634,910.91</b>	<b>33,722,346.41</b>
INTERFUND CHARGES	5,066,124.00	6,241,105.00	6,371,765.00	3,185,844.00	6,371,765.00	6,815,377.00
FACILITY O&M CHARGES	413,886.00	396,854.00	396,854.00	198,426.00	396,854.00	439,014.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>30,889,214.71</b>	<b>38,911,341.14</b>	<b>40,281,120.76</b>	<b>19,303,917.48</b>	<b>38,403,529.91</b>	<b>40,976,737.41</b>

TECHNOLOGY- BUDGET DEPT #480

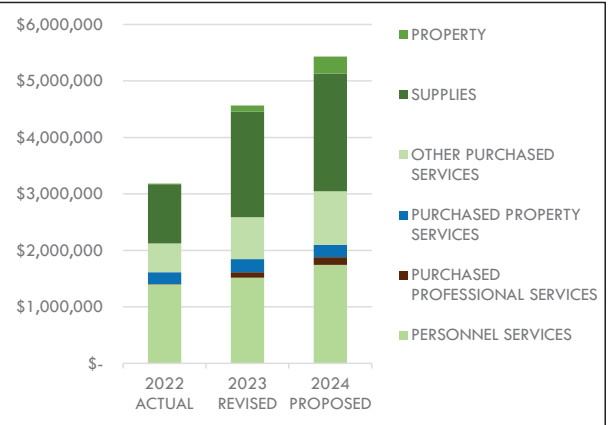
MISSION/FUNCTION: Services provided include developing, integrating, and maintaining innovative technological solutions for the Parish Government.

BUDGET AT A GLANCE

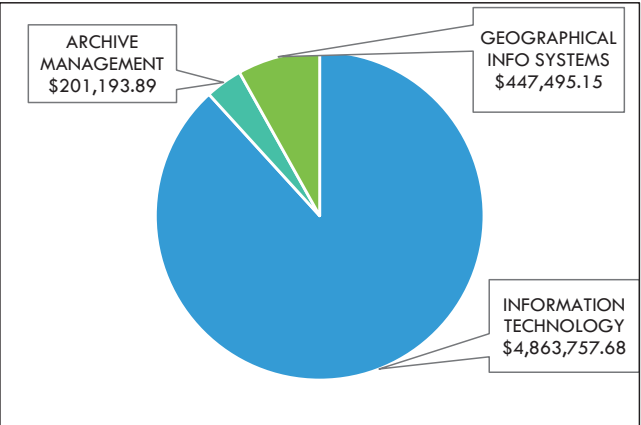
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
INFORMATION TECHNOLOGY* (*1 position paid 100% from Public Works)	10.70	10.70	11.70	\$ 1,021,567.55	\$ 1,083,326.84	\$ 1,227,413.33
ARCHIVE MANAGEMENT	2.15	2.15	2.15	145,388.51	153,154.99	154,027.79
GEOGRAPHICAL INFO SYSTEMS	3.15	3.15	4.15	229,141.28	281,973.71	360,478.23
	16.00	17.00	19.00	\$ 1,396,097.34	\$ 1,518,455.54	\$ 1,741,919.35

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$893K as compared to the 2023 Original Budget. Increase due to personnel related costs and repair and maintenance costs.  
Key expenditures for the department are:  
-\$2M for computer licenses  
-\$733K for communications utilities

CAPITAL ASSETS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Uninterruptible Power Supply UPS	1	\$ 100,000.00	\$ 100,000.00	Device will provide uninterruptible power to the EOC server room; Will provide necessary interim power to core network equipment in order to shut down equipment safely during a loss of power.
Network Switch-Wide Area Network	2	\$ 100,500.00	\$ 201,000.00	Equipment will replace core network equipment that has reached its end of useful life (Koop, EOC).



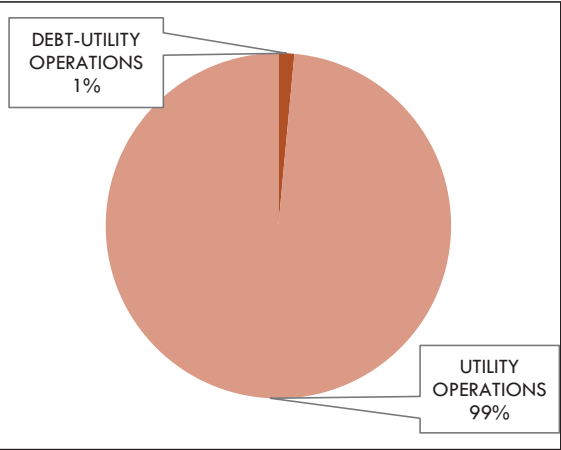
480 TECHNOLOGY	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	2,955,036.47	4,253,585.48	4,274,554.48	2,261,046.77	3,943,016.43	5,064,951.57
SPECIAL REVENUE FUNDS						
100 PUBLIC WORKS	263,149.85	323,551.98	328,306.26	146,641.09	320,278.49	447,495.15
EXPENDITURES BY ACTIVITY						
4801 INFORMATION TECHNOLOGY	2,788,990.33	4,063,090.49	4,081,549.49	2,180,370.37	3,768,787.59	4,863,757.68
4802 ARCHIVE MANAGEMENT	166,046.14	190,494.99	193,004.99	80,676.40	174,228.84	201,193.89
4803 GEOGRAPHICAL INFO SYSTEMS	263,149.85	323,551.98	328,306.26	146,641.09	320,278.49	447,495.15
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	1,396,097.34	1,492,732.26	1,518,455.54	700,360.03	1,518,455.54	1,741,919.35
SALARIES	1,072,559.38	1,146,362.22	1,168,470.75	538,879.78	1,168,470.75	1,368,103.03
BENEFITS	323,537.96	346,370.04	349,984.79	161,480.25	349,984.79	373,816.32
PURCHASED PROFESSIONAL SERVICES	8,250.00	92,400.00	93,940.00	17,260.00	84,340.00	137,250.00
OFFICIAL/ADMINISTRATIVE SERVICES	8,250.00	44,000.00	45,540.00	17,260.00	35,940.00	84,010.00
OTHER PROFESSIONAL SERVICES	-	48,400.00	48,400.00	-	48,400.00	53,240.00
PURCHASED PROPERTY SERVICES	209,211.82	248,364.54	235,364.54	83,529.67	229,061.69	219,979.07
REPAIRS AND MAINTENANCE SERVICES	209,211.82	245,724.54	232,724.54	83,529.67	229,061.69	217,075.07
RENTALS	-	2,640.00	2,640.00	-	-	2,904.00
OTHER PURCHASED SERVICES	511,532.88	735,393.22	739,275.87	358,665.32	680,159.98	945,188.62
INSURANCE OTHER THAN EMPLOYEE BENEFITS	98,557.86	136,615.00	136,897.65	111,052.10	111,052.10	134,850.94
COMMUNICATIONS	392,980.94	557,727.43	557,727.43	227,156.72	537,304.78	733,685.30
ADVERTISING	-	1,000.00	1,000.00	-	500.00	3,600.00
PRINTING AND BINDING	5,065.47	6,413.00	9,413.00	4,791.09	6,681.09	7,054.30
TRAVEL, TRAINING, AND RELATED COSTS	14,928.61	33,637.79	34,237.79	15,665.41	24,622.01	65,998.08
SUPPLIES	1,048,074.28	1,860,917.44	1,868,494.79	1,229,206.84	1,604,834.41	2,087,124.68
GENERAL SUPPLIES	13,465.31	23,950.00	36,667.35	13,364.81	26,873.55	40,750.00
GASOLINE	522.14	1,500.00	2,300.00	335.47	1,049.39	5,500.00
BOOKS AND PERIODICALS	220.83	600.00	600.00	1,078.17	1,078.17	660.00
COMPUTER RELATED	1,033,866.00	1,834,867.44	1,828,927.44	1,214,428.39	1,575,833.30	2,040,214.68
PROPERTY	7,800.00	110,000.00	110,000.00	-	109,113.30	301,000.00
CAPITAL ASSETS	7,800.00	110,000.00	110,000.00	-	109,113.30	301,000.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	3,180,966.32	4,539,807.46	4,565,530.74	2,389,021.86	4,225,964.92	5,432,461.72
FACILITY O&M CHARGES	37,220.00	37,330.00	37,330.00	18,666.00	37,330.00	79,985.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	3,218,186.32	4,577,137.46	4,602,860.74	2,407,687.86	4,263,294.92	5,512,446.72

UTILITIES- BUDGET DEPT #490

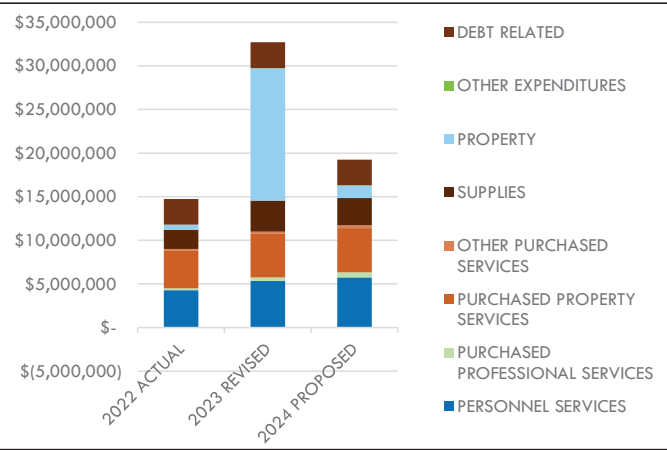
MISSION/FUNCTION: Services provided include operating and maintaining Parish-owned sewer and water facilities.

BUDGET AT A GLANCE

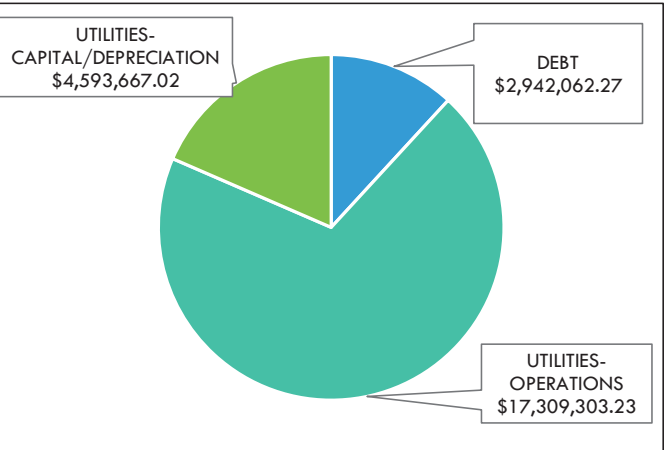
2024 FUNDING SOURCE



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
UTILITIES	85.00	82.00	83.00	\$ 4,279,367.17	\$ 5,330,181.01	\$ 5,763,497.49

BUDGET HIGHLIGHTS

Expenditures before other financing uses increased by approximately \$1.2M as compared to the 2023 Original Budget. Increase due to personnel related costs, infrastructure projects, and asset purchases. Key expenditures for the department are:

- \$1.1M for lift station maintenance
- \$800K for water system supplies

CAPITAL ASSETS

DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Chlorine Storage Unit	3	\$ 60,000.00	\$ 180,000.00	Replace existing units past useful life to stay in compliance with LDH requirements
Portable Light Tower	1	\$ 35,000.00	\$ 35,000.00	New unit to provide light during night-time line repairs
Portable Trash Pump	1	\$ 65,000.00	\$ 65,000.00	New unit to be used during emergencies to pump down lift stations
Truck- Crane	1	\$ 140,000.00	\$ 140,000.00	New unit for additional crew to repair lift stations
Truck- Light Duty	5	\$ 42,000.00	\$ 210,000.00	2 units for new staff for 2024 and 3 units for new staff hired during 2023

UTILITIES- BUDGET DEPT #490

CAPITAL PROJECTS				
DESCRIPTION	QTY	UNIT COST	TOTAL COST	JUSTIFICATION
Herwig Bluff SFM	1	\$ 500,000.00	\$ 500,000.00	Replace sewer force main from Herwig Bluff lift station to Cross Gates WWTP.
Abita Lakes WWTP Blower	1	\$ 63,000.00	\$ 63,000.00	Add a new blower at the Abita Lakes WWTP.
Westwood WWTP Blowers	6	\$ 39,166.67	\$ 235,000.00	Change/add blowers at Westwood WWTP.

490 UTILITIES	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
DEBT SERVICE FUNDS						
302 DEBT-UTILITY OPERATIONS	368,922.25	361,511.00	361,511.00	353,895.00	360,861.00	367,466.00
ENTERPRISE FUNDS						
502 UTILITY OPERATIONS	18,890,193.55	22,704,714.25	37,441,824.36	9,359,189.46	37,397,477.12	24,477,566.52
EXPENDITURES BY ACTIVITY						
0002 DEBT	2,952,576.61	2,948,761.00	2,948,761.00	472,718.57	2,948,111.00	2,942,062.27
4900 UTILITIES-OPERATIONS	13,094,291.32	16,330,977.01	16,734,237.41	6,853,918.27	16,732,087.42	17,309,303.23
4901 UTILITIES-CAPITAL/DEPRECIATION	3,212,247.87	3,786,487.24	18,120,336.95	2,386,447.62	18,078,139.70	4,593,667.02
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	<b>4,279,367.17</b>	<b>5,330,181.01</b>	<b>5,330,181.01</b>	<b>2,283,245.29</b>	<b>5,340,533.17</b>	<b>5,763,497.49</b>
SALARIES	3,146,691.69	3,829,904.31	3,829,904.31	1,666,738.50	3,840,256.47	4,285,270.91
BENEFITS	1,132,675.48	1,500,276.70	1,500,276.70	616,506.79	1,500,276.70	1,478,226.58
PURCHASED PROFESSIONAL SERVICES	<b>241,434.27</b>	<b>374,210.00</b>	<b>417,369.75</b>	<b>46,195.90</b>	<b>370,000.00</b>	<b>574,000.00</b>
OFFICIAL/ADMINISTRATIVE SERVICES	102,694.96	121,700.00	122,662.50	11,106.90	120,000.00	125,000.00
OTHER PROFESSIONAL SERVICES	57,049.45	132,510.00	174,707.25	6,240.00	130,000.00	329,000.00
TECHNICAL SERVICES	81,689.86	120,000.00	120,000.00	28,849.00	120,000.00	120,000.00
PURCHASED PROPERTY SERVICES	<b>4,290,521.41</b>	<b>4,927,316.00</b>	<b>4,978,322.28</b>	<b>1,676,834.74</b>	<b>5,097,815.00</b>	<b>5,061,567.00</b>
UTILITY SERVICES	1,913,647.69	1,933,500.00	1,960,500.00	754,744.31	1,960,500.00	2,026,500.00
CLEANING SERVICES	617,463.71	663,700.00	666,200.00	257,509.75	636,200.00	636,100.00
REPAIRS AND MAINTENANCE SERVICES	1,742,404.37	2,313,920.00	2,335,426.28	660,237.30	2,484,420.00	2,382,920.00
RENTALS	17,005.64	16,196.00	16,196.00	4,343.38	16,695.00	16,047.00
OTHER PURCHASED SERVICES	<b>213,264.42</b>	<b>288,146.00</b>	<b>288,364.00</b>	<b>144,382.79</b>	<b>288,047.78</b>	<b>317,347.74</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS	75,937.43	88,191.00	88,191.00	87,487.78	87,487.78	115,542.24
COMMUNICATIONS	22,738.80	34,350.00	34,350.00	11,827.80	34,350.00	31,945.50
ADVERTISING	891.86	2,250.00	2,250.00	669.36	2,000.00	2,250.00
PRINTING AND BINDING	26,971.25	33,000.00	33,000.00	9,915.84	33,000.00	35,000.00
SECURITY SERVICES	16.29	1,200.00	1,200.00	650.00	1,200.00	1,200.00
TRAVEL, TRAINING, AND RELATED COSTS	18,121.75	61,290.00	61,508.00	21,849.95	62,510.00	62,410.00
OTHER PURCHASED SERVICES	68,587.04	67,865.00	67,865.00	11,982.06	67,500.00	69,000.00

490 UTILITIES	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
SUPPLIES	<b>2,176,907.32</b>	<b>3,216,900.00</b>	<b>3,536,463.62</b>	<b>1,428,065.17</b>	<b>3,414,957.47</b>	<b>3,141,450.00</b>
GENERAL SUPPLIES	607,512.85	690,350.00	692,548.42	308,008.59	674,200.00	693,500.00
MAINTENANCE	1,232,782.08	2,083,000.00	2,385,365.20	985,155.65	2,350,637.47	2,041,000.00
GASOLINE	306,261.23	402,000.00	402,000.00	113,801.15	300,000.00	372,000.00
BOOKS AND PERIODICALS	-	-	15,000.00	5,495.00	15,000.00	-
COMPUTER RELATED	30,351.16	41,550.00	41,550.00	15,604.78	75,120.00	34,950.00
PROPERTY	<b>591,867.78</b>	<b>879,000.00</b>	<b>15,170,652.46</b>	<b>2,386,447.62</b>	<b>15,170,652.46</b>	<b>1,428,000.00</b>
INFRASTRUCTURE	111,761.10	-	12,369,731.43	1,837,046.93	12,369,731.43	798,000.00
CAPITAL ASSETS	480,106.68	879,000.00	2,800,921.03	549,400.69	2,800,921.03	630,000.00
OTHER EXPENDITURES	<b>(1,474.52)</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>(600.62)</b>	<b>30,000.00</b>	<b>30,000.00</b>
REIMBURSEMENT-EXPENDITURES	(25,000.00)	-	-	-	-	-
MISCELLANEOUS	23,525.48	35,000.00	35,000.00	(600.62)	30,000.00	30,000.00
DEBT RELATED	<b>2,952,576.61</b>	<b>2,948,761.00</b>	<b>2,948,761.00</b>	<b>472,718.57</b>	<b>2,948,111.00</b>	<b>2,942,062.27</b>
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>14,744,464.46</b>	<b>17,999,514.01</b>	<b>32,705,114.12</b>	<b>8,437,289.46</b>	<b>32,660,116.88</b>	<b>19,257,924.50</b>
DEPRECIATION	2,578,714.73	2,907,487.24	2,907,487.24	-	2,907,487.24	3,165,667.02
INTERFUND CHARGES	1,408,303.00	1,678,505.00	1,710,015.00	855,006.00	1,710,015.00	1,966,176.00
FACILITY O&M CHARGES	117,046.00	119,858.00	119,858.00	59,928.00	119,858.00	155,265.00
TRANSFERS OUT	410,587.61	360,861.00	360,861.00	360,861.00	360,861.00	300,000.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>19,259,115.80</b>	<b>23,066,225.25</b>	<b>37,803,335.36</b>	<b>9,713,084.46</b>	<b>37,758,338.12</b>	<b>24,845,032.52</b>



# AGENCY SUMMARIES



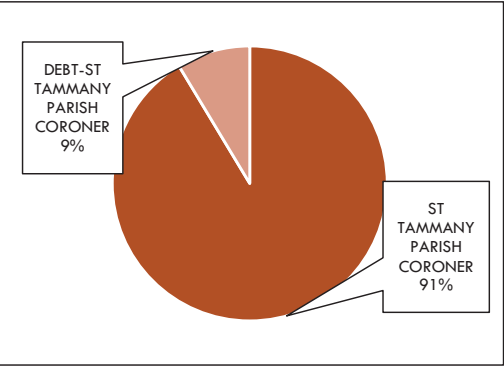


ST TAMMANY PARISH CORONER- BUDGET DEPT #600

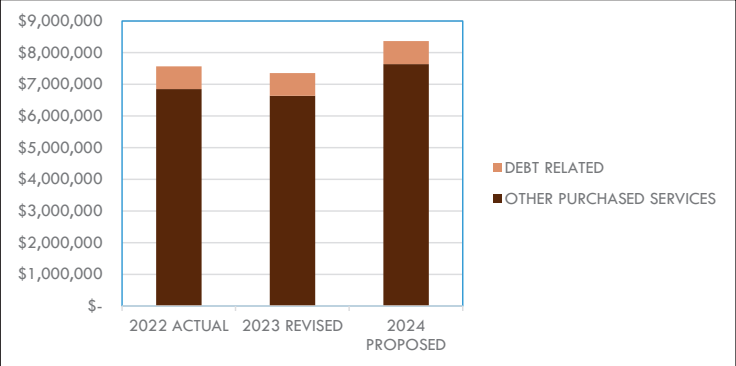
MISSION/FUNCTION: Accounts for the funds allocated for use by the St. Tammany Parish Coroner.

BUDGET AT A GLANCE

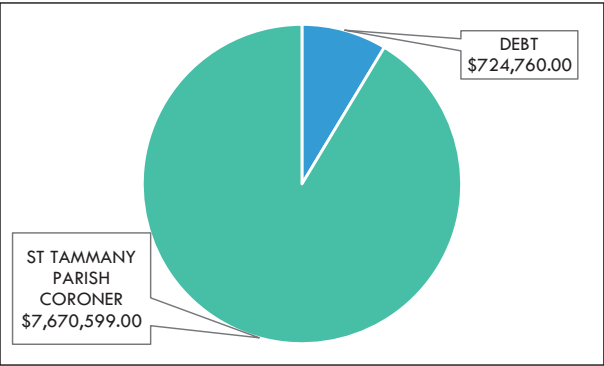
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

St. Tammany Parish Government distributes the property tax levied on behalf of the St. Tammany Parish Coroner. The millage for the Coroner was approved by the voters in 2005 for a period of 20 years ending with the year 2024. The purpose of the millage is to provide funding for the St. Tammany Parish Coroner's Office, including constructing, acquiring, improving, operating and maintaining facilities and equipment therefor. The current millage rate is 3.10 mills. The funds collected are passed through to the Coroner. The Coroner creates and maintains the operating budget for the agency. The amount passed through to the Coroner is based on the property taxes collected less the payments for debt, insurance, and other administrative expenditures. In 2024, funds available for transfer to the Coroner are an additional \$1M over the 2023 Original Budget, due to a decrease in the amount needed for debt service.

The Parish issued refunding bonds for the Coroner in 2018 and the final payment is due March 1, 2025.

REVISED STATUTES AND GUIDANCE

- La R.S. 13:5726 - A. The governing authority of St. Tammany Parish shall levy and the sheriff of St. Tammany Parish, as tax collector, shall receive all tax revenues collected from ad valorem tax for coroner purposes each year as first approved by a majority of the electors of the parish at an election held for that purpose on November 2, 2004, including any extensions or renewals of the ad valorem tax.
- B.(1) All tax proceeds collected under Subsection A of this Section shall be deposited by the sheriff, as tax collector, directly into a special account with the governing authority of St. Tammany Parish to be advanced to the coroner by January thirty-first of the year following the collection of such tax proceeds, after requiring sufficient tax revenues to be paid first to St. Tammany Parish.
- (2) The governing authority of St. Tammany Parish shall make all payments with respect to any present or future bonds or debt obligations issued and secured by St. Tammany Parish. These payments shall include but are not limited to all of the following: (a) Principal. (b) Interest. (c) Redemption premiums. (d) Expenses. (e) Other administrative costs.
- (3) The governing authority of St. Tammany Parish and the coroner shall enter into a cooperative endeavor agreement setting forth permitted use of facilities financed with St. Tammany Parish bonds or other debt obligations, to ensure continued tax-exempt status of any such bonds or other debt obligations.
- (4) The coroner shall be responsible for all salaries and operational expenses of the St. Tammany Parish coroner's office, thereby relieving the governing authority of St. Tammany Parish of any funding responsibility under R.S. 13:5706.
- (5) The coroner shall receive a salary set by the governing authority of St. Tammany Parish for his full-time services as parish coroner, ex officio parish physician, or health officer. The salary shall be the average of the salaries of the St. Tammany Parish sheriff, assessor, and clerk.

**ST TAMMANY PARISH CORONER- BUDGET DEPT #600****REVISED STATUTES AND GUIDANCE**

(6) The coroner shall establish an annual salary for all deputy or assistant coroners, secretaries, stenographers, clerks, technicians, investigators, official photographers, or other helpers.

C.(1) The St. Tammany Parish coroner's office may acquire and own any immovable property upon which the daily operations of the coroner's office are conducted.

(2) All immovable property previously transferred to the governing authority of St. Tammany Parish by the St. Tammany Parish coroner's office including but not limited to buildings, component parts, and other appurtenances, shall be transferred to the St. Tammany Parish coroner's office free and clear of all mortgages, liens, or other encumbrances no later than October 1, 2021.

D. The St. Tammany Parish coroner's office shall comply with the provisions set forth in the Louisiana Bid Laws, R.S. 38:2211 et seq., the Louisiana Procurement Code, R.S. 39:1551 et seq., and the Louisiana Local Government Budget Act, R.S. 39:1301 et seq. The office shall also be subject to all audit laws including but not limited to any audit called for and conducted by the governing authority of St. Tammany Parish.

E. The coroner of St. Tammany Parish shall prepare and present to the governing authority of the parish an annual report showing the operations of his office, the monies received by the office, and the purposes for which the monies were expended. The coroner shall include in each annual report an estimate of prospective revenues and proposed expenditures and expenses for the ensuing year. The date upon which the annual report shall be presented may be determined by the governing authority of the parish.

**Coroners (in general)**

La R.S. 13:5705 - the parish shall pay for any deputy coroner, assistant coroners, secretaries, stenographers, clerks, technicians, investigators, official photographers, or other helpers if the coroner is paid on a salary basis

La R.S. 13:5706 B.(1) - the parish shall pay for all necessary or unavoidable expenses, including supplies, incident to the operation and function of the coroner's office, if such expenses are certified by the coroner as necessary and unavoidable

La R.S. 13:5706 B.(2) - the parish shall furnish essential supplies and equipment for the coroner's office or morgue once established by the parish, or provide necessary funding for office space, office equipment, utilities, and janitorial services if the parish does not elect to establish an office or morgue for the Corone

La R.S. 13:5706 B.(3) - the parish shall pay the fees for all mental or physical examinations or investigations, commitments, interdictions, court attendance, or testimony and a just fee or remuneration to the coroner for attending parish prisoners

La R.S. 13:5706 D.(1) - the parish shall pay the coroner's fees and any necessary fees for the investigation and the cost of an autopsy, including the cost of transporting the body, when a death occurs either due to natural causes, accident, or crime within the parish (outside of a municipality

La R.S. 13:5710 - the parish shall pay for any expenses, tests, costs, or fees associated with the Coroner contracting with a physician or other expert to assist in an investigation or autopsy which shall not exceed \$500 unless otherwise mutually agreed upon by the Coroner and the chief fiscal officer of the parish

<b>600 ST TAMMANY PARISH CORONER</b>	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>
<b>EXPENDITURES BY FUNDING SOURCE</b>						
<b>SPECIAL REVENUE FUNDS</b>						
126 ST TAMMANY PARISH CORONER	6,872,688.69	6,657,602.00	6,672,602.00	276,277.56	6,962,179.00	7,670,599.00
<b>DEBT SERVICE FUNDS</b>						
326 DEBT-ST TAMMANY PARISH CORONER	716,160.00	718,160.00	718,160.00	692,960.00	715,360.00	724,760.00
<b>EXPENDITURES BY ACTIVITY</b>						
0002 DEBT	716,160.00	718,160.00	718,160.00	692,960.00	715,360.00	724,760.00
6000 ST TAMMANY PARISH CORONER	6,872,688.69	6,657,602.00	6,672,602.00	276,277.56	6,962,179.00	7,670,599.00
<b>EXPENDITURES BY CHARACTER</b>						
OTHER PURCHASED SERVICES	<b>6,847,456.69</b>	<b>6,627,677.00</b>	<b>6,641,862.00</b>	<b>260,911.56</b>	<b>6,931,439.00</b>	<b>7,640,463.00</b>
PASS THROUGH FUNDS TO OTHERS	6,847,456.69	6,627,677.00	6,641,862.00	260,911.56	6,931,439.00	7,640,463.00
DEBT RELATED	<b>716,160.00</b>	<b>718,160.00</b>	<b>718,160.00</b>	<b>692,960.00</b>	<b>715,360.00</b>	<b>724,760.00</b>
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>7,563,616.69</b>	<b>7,345,837.00</b>	<b>7,360,022.00</b>	<b>953,871.56</b>	<b>7,646,799.00</b>	<b>8,365,223.00</b>
INTERFUND CHARGES	25,232.00	29,925.00	30,740.00	15,366.00	30,740.00	30,136.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>7,588,848.69</b>	<b>7,375,762.00</b>	<b>7,390,762.00</b>	<b>969,237.56</b>	<b>7,677,539.00</b>	<b>8,395,359.00</b>

**ST. TAMMANY PARISH CORONER**  
**DRAFT Consolidated Budget**

Operating Budget	Original 2022 Budget	Amended 2022 Budget	Original 2023 Budget	<u>DRAFT 2024</u> Budget	% Change Original 2023 Budget to DRAFT 2024 Budget
<b>Revenues</b>					
Intergovernmental Revenue	\$ 5,950,436.16	\$ 6,399,200.00	\$ 6,657,602.00	\$ 7,670,600.00	15.2%
Charges for Services	725,340.33	798,500.00	442,100.00	429,000.00	-3.0%
Other Revenue Sources	32,000.00	75,500.00	75,300.00	15,400.00	-79.5%
Grant Revenue	-	272,300.00	123,300.00	123,000.00	-0.2%
Interest Income	42,000.00	233,400.00	261,000.00	360,000.00	37.9%
Total	\$ 6,749,776.49	\$ 7,778,900.00	\$ 7,559,302.00	\$ 8,598,000.00	13.7%
<b>Expenditures</b>					
Salaries and Related Expenditures	\$ 4,256,164.49	\$ 4,011,500.00	\$ 4,469,500.00	\$ 4,862,000.00	8.8%
Purchased Professional and Tech Services <sup>1</sup>	897,738.75	759,200.00	1,140,463.00	1,385,000.00	21.4%
Operating Services	398,448.25	442,750.00	382,639.00	465,000.00	21.5%
Insurance	175,500.00	156,600.00	164,400.00	200,000.00	21.7%
Repairs and Maintenance Service <sup>2</sup>	125,900.00	116,200.00	138,800.00	169,000.00	21.8%
Training and Travel	80,000.00	32,100.00	80,000.00	80,000.00	0.0%
Operating Supplies	731,025.00	840,800.00	1,092,600.00	1,326,000.00	21.4%
Repairs and Maintenance Supplies	40,000.00	16,100.00	40,000.00	49,000.00	22.5%
Vehicle Operations	45,000.00	46,500.00	50,900.00	62,000.00	21.8%
Total	\$ 6,749,776.49	\$ 6,421,750.00	\$ 7,559,302.00	\$ 8,598,000.00	13.7%
<i>Excess (Deficient) Operations</i>	\$ -	\$ 1,357,150.00	\$ -	\$ -	N/A
Capital Funds Transfer	1,578,000.00	-	-	-	
Grant Revenue for Capital Outlay	350,000.00	-	-	-	
<b>Expenditures</b>					
Capital Outlays <sup>3</sup>	(1,928,000.00)	(89,100.00)	(1,552,841.40)	(1,500,000.00)	
Excess (deficient) after Capital Items	-	1,268,050.00	(1,552,841.40)	(1,500,000.00)	
Beginning Fund Balance	10,300,699.33	10,300,697.00	11,568,747.00	10,015,905.60	
Ending Fund Balance	\$ 10,300,699.33	\$ 11,568,747.00	\$ 10,015,905.60	\$ 8,515,905.60	

<sup>1</sup> Includes an increase in legal fees in anticipation of pending legal matters.

<sup>2</sup> Includes an increase in building maintenance to address wear and tear.

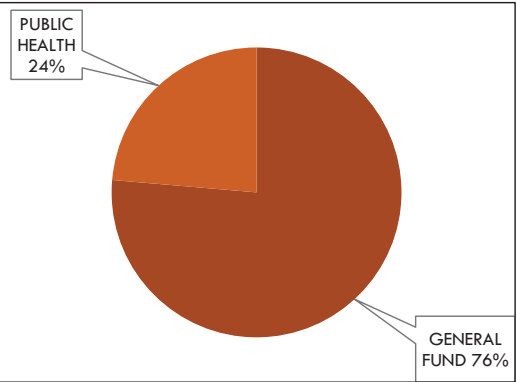
<sup>3</sup> Includes previously budgeted vehicle, high water pump, metal building, and total body scanner.

ST TAMMANY PARISH SHERIFF- BUDGET DEPT #620

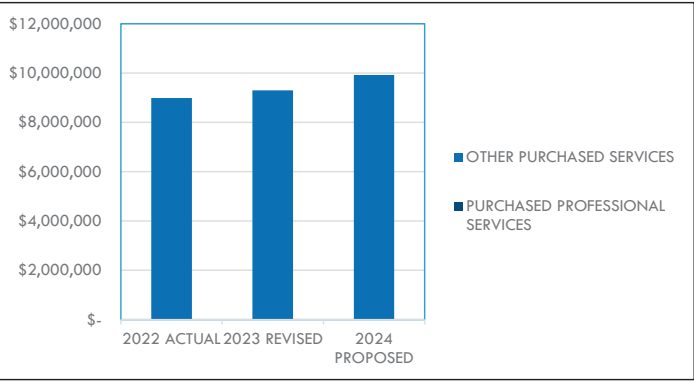
MISSION/FUNCTION: Accounts for the funds allocated for use by the St. Tammany Parish Sheriff.

BUDGET AT A GLANCE

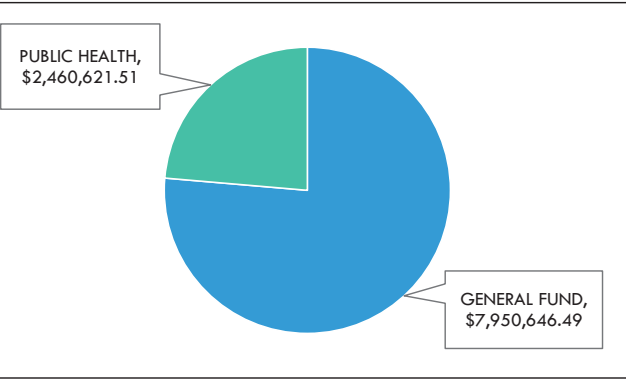
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

St. Tammany Parish Government distributes funds to the St. Tammany Parish Sheriffs Office in order to maintain jail facilities and provide for incarcerated parish prisoners. The Sheriff's Office creates and maintains the operating budget for their agency. The amount passed through to the Sheriff is based on actual costs provided by the Sheriff to the Parish. In 2024, the Sheriff's department is requesting \$14.2M for operating costs at the jail. The Parish is proposing a 3% increase over the 2023 original budget for the agency, which is a total of \$9.9M.

The Parish also provides 24,024 square feet of space at the Justice Center Complex. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

REVISED STATUTES AND GUIDANCE

- La. R.S. 33:4713 A. - the parish shall provide for offices, as needed by sheriffs responsible for district courts, and shall provide the necessary heat and illumination therefor
- B. cost of such furniture and equipment, supplies, and maps, as may be needed by the tax collector shall be borne proportionately by all tax recipient bodies in the parish in the proportion of the amount received from such tax monies by each recipient body in the parish
- C. the parish shall make these purchases and then bill the other tax recipients for their proportionate share, if a tax recipient body fails to reimburse the parish within ninety days from receipt of such bill, the parish shall notify the sheriff in writing and the sheriff shall withhold the amount owed to the parish from the next available tax collection or the tax recipient body no later than 15 days after the funds were withheld
- La. R.S. 33:4715 - the parish shall provide a good and sufficient jail
- La. R.S. 15:702 - the parish shall be responsible for the physical maintenance of all parish jail buildings and prisons
- La. R.S. 15:703 - the parish shall appoint and fix the salary of a physician or contract with a health care provider to provide health care services for prisoners in parish jails, with the parish not liable for any action arising as a result of the actions or inactions of the physician or health care provider by a prisoner or his representative to recover damages or any other losses, including those for the death of the prisoner, unless the parish exercises gross negligence or willful misconduct and such was a substantial factor in causing the injury
- La. R.S. 15:704 - each sheriff shall be the keeper of the public jail of his parish, and shall by all lawful means preserve the peace and apprehend all disturbers thereof, and other public offenders
- La. R.S. 13:5535 (1). - the parish is responsible for the costs of feeding and clothing parish prisoners (currently set at a per diem of \$3.50 per parish prisoner paid to the sheriff)

ST TAMMANY PARISH SHERIFF- BUDGET DEPT #620

REVISED STATUTES AND GUIDANCE

- La. R.S. 15:304 - the parish is responsible for all costs associated with the confinement of persons arrested, accused of crimes awaiting trial, and those convicted and awaiting removal to prison
- La R.S. 13:5545 - the parish shall reimburse the Sheriff for cost of dogs purchased, not to exceed \$500 per dog, and provide the Sheriff \$20 per month per dog for the maintenance and training of the dogs
- AG Op. No. 12-0187 - the parish is responsible for the costs of security in the courthouse, but may enter into an intergovernmental agreement with the Sheriff to provide these extra security services and with other parish officials to share in these expenses
- AG Op. No. 14-0097 - the parish is not required to pay the costs associated with a contract for services for maintenance and upkeep of computer software owned by the Sheriff in his capacity as ex-officio tax collector
- AG Op. No. 82-908 - the expenses of a prisoner kept under a sheriff maintenance contract with the Department of Corrections, including transportation of the prisoner to or from the state institution, is not the responsibility of the parish police jury. Rather, the payment of such costs would be governed by R.S. 15:832 and the terms of any contract between the sheriff and the Department of Corrections.
- AG Op. No. 95-127 - the proposition states that the tax will be used not only for the support of the St. Tammany Parish Health Center, but also for any related public health activities. The ad valorem tax revenues generated or to be generated by the proposition, in question, may be used to provide medical and dental services to parish prison inmates. We further opine that these tax revenues may also be used to reimburse the Coroner for expenses incurred in the performance of public health activities.

620 ST TAMMANY PARISH SHERIFF	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	6,663,883.69	7,027,905.00	7,026,962.28	3,235,329.85	7,035,746.08	7,950,646.49
SPECIAL REVENUE FUNDS						
111 PUBLIC HEALTH	2,971,676.00	3,009,347.00	3,009,631.00	1,041,881.00	3,009,631.00	2,460,621.51
EXPENDITURES BY ACTIVITY						
6200 ST TAMMANY PARISH SHERIFF	311,291.07	373,480.00	371,849.28	185,922.00	371,849.28	474,277.00
6201 ST TAMMANY PARISH JAIL	9,324,268.62	9,663,772.00	9,664,744.00	4,091,288.85	9,673,527.80	9,936,991.00
EXPENDITURES BY CHARACTER						
PURCHASED PROFESSIONAL SERVICES	1,372.28	-	-	-	-	-
TECHNICAL SERVICES	1,372.28	-	-	-	-	-
OTHER PURCHASED SERVICES	8,985,896.34	9,634,422.00	9,298,268.00	3,739,978.85	9,307,051.80	9,917,927.00
INSURANCE OTHER THAN EMPLOYEE BENEFITS	94,922.22	95,828.00	95,828.00	104,611.80	104,611.80	128,514.10
PASS THROUGH FUNDS TO OTHERS	8,890,974.12	9,538,594.00	9,202,440.00	3,635,367.05	9,202,440.00	9,789,412.90
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	8,987,268.62	9,634,422.00	9,298,268.00	3,739,978.85	9,307,051.80	9,917,927.00
INTERFUND CHARGES	15,414.00	29,350.00	30,322.00	15,156.00	30,322.00	19,064.00
FACILITY O&M CHARGES	311,291.07	373,480.00	371,849.28	185,922.00	371,849.28	474,277.00
TRANSFERS OUT	321,586.00	-	336,154.00	336,154.00	336,154.00	-
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	9,635,559.69	10,037,252.00	10,036,593.28	4,277,210.85	10,045,377.08	10,411,268.00



**ST. TAMMANY PARISH SHERIFF'S OFFICE  
RANDY SMITH  
SHERIFF AND EX-OFFICIO TAX COLLECTOR  
PROPOSED BUDGET - JAIL SPECIAL REVENUE FUND  
FOR FISCAL YEAR 2024**

	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2023 ESTIMATED ACTUAL</b>	<b>FY 2024 PROPOSED BUDGET</b>	<b>% CHANGE PROPOSED / ESTIMATED</b>
<b>Revenues</b>				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ -	\$ 46,823	\$ -	-100.00%
State Supplemental Pay	517,435	457,705	472,280	3.18%
Louisiana Department of Corrections Program	953,790	844,872	953,789	12.89%
Other Intergovernmental Revenues	15,637,687	8,750,000	13,734,516	56.97%
Fees, Charges and Commissions for Services				
Commissions				
Other	825,000	860,000	860,000	0.00%
Keeping of Prisoners	5,957,264	5,736,764	5,431,573	-5.32%
Interest Earnings	100	100	-	-100.00%
Other Revenues	12,000	12,000	14,000	16.67%
<b>Total Revenues</b>	<b>23,903,276</b>	<b>16,708,264</b>	<b>21,466,158</b>	<b>28.48%</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	9,963,610	9,258,081	10,638,080	14.91%
Payroll Benefits	2,989,673	2,589,908	3,113,634	20.22%
Operating Expenditures	3,703,741	3,814,810	4,375,012	14.68%
Professional Fees	4,840,836	4,624,915	4,914,404	6.26%
Materials and Supplies	376,912	385,212	368,500	-4.34%
Travel and Education	61,696	98,093	101,093	3.06%
Insurance	318,010	291,310	465,900	59.93%
Capital Outlays	3,378,200	31,914	-	-100.00%
<b>Total Expenditures</b>	<b>25,632,678</b>	<b>21,094,243</b>	<b>23,976,623</b>	<b>13.66%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,729,402)</b>	<b>(4,385,979)</b>	<b>(2,510,465)</b>	<b>-42.76%</b>
<b>Other Financing Sources (Uses)</b>				
Transfer In - from General Fund	1,582,891	2,325,880	2,805,815	20.63%
Transfer In - from Commissary Fund	-	2,668,699	-	-100.00%
Transfer Out - STREIF	(304,300)	(608,600)	(295,350)	-51.47%
<b>Total Other Financing Sources (Uses)</b>	<b>1,278,591</b>	<b>4,385,979</b>	<b>2,510,465</b>	<b>-42.76%</b>
<b>Net Change in Fund Balances</b>	<b>(450,811)</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Beginning of Year</b>	<b>450,811</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

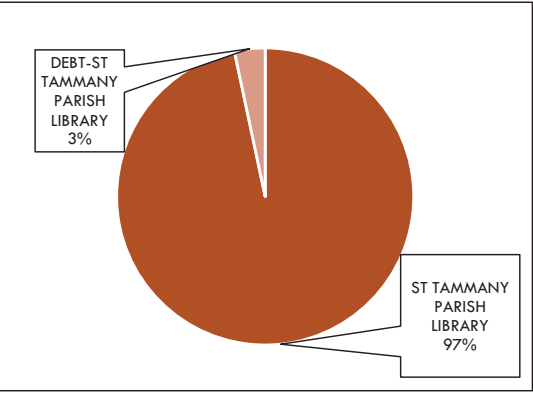
The Jail Fund's fund balance has been depleted due to insufficient funding from the Parish Government for their state-mandated costs. The Sheriff is temporarily covering the Jail Fund's deficit with the Sheriff's Office General and Commissary Funds.

ST TAMMANY PARISH LIBRARY- BUDGET DEPT #640

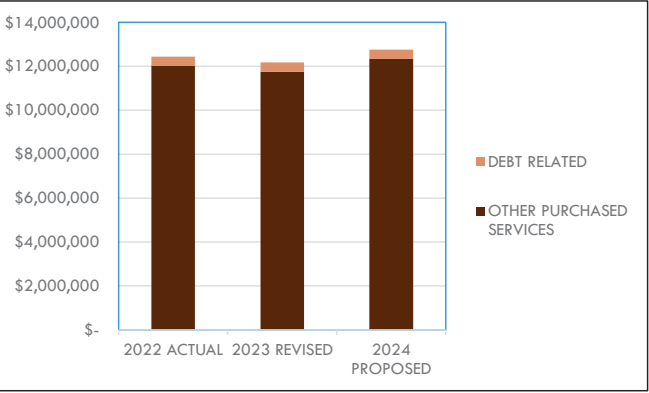
MISSION/FUNCTION: Accounts for the funds allocated for use by the St. Tammany Parish Library.

BUDGET AT A GLANCE

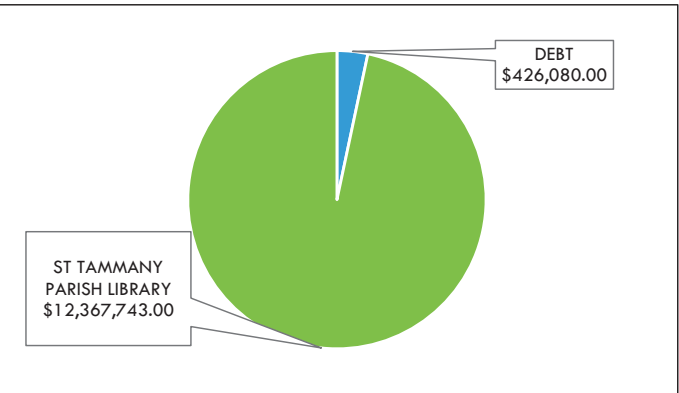
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

St. Tammany Parish Government distributes the property tax levied for the benefit of the St. Tammany Parish Library. The millage for the library was approved by the voters in 2015 for a period of 10 years ending with the year 2024. The purpose of the millage is to provide funding for constructing, acquiring, improving, maintaining and/or operating public library facilities, furnishings and equipment, and otherwise supporting the public library system in the Parish. The current millage rate is 5.78 mills. The funds collected are passed through to the Library. The Library creates and maintains the operating budget for their agency. The amount passed through to the Library is based on the property taxes collected less the payments for debt, insurance, capital and other administrative expenditures. In 2024, an additional \$584K over the 2023 Original Budget will be available for operations. 15% of the Library's millage is reserved to fund debt service and capital projects for the libraries. For fiscal year 2024, \$1.6m of the property tax is being reserved for capital projects.

The Parish issued refunding bonds for the Library in 2018 and the final payment is due March 1, 2025.

REVISED STATUTES AND GUIDANCE

La R.S. 25:211 - the parish may of its own initiative create, establish, equip, maintain, operate and support a public library in such parish and shall create, establish, equip, maintain, operate and support a public library when not less than twenty-five per cent of the duly qualified property taxpayers resident in such parish shall petition the governing authority thereof to establish such a public library

La R.S. 25:212 - a public library under this Part shall be created by an ordinance regularly passed and adopted by the parish

La R.S. 25:213 A. - for the purpose of acquiring sites or erecting buildings thereon or additions thereto, including furniture, fixtures, and equipment, for public libraries, the parish may:

- (1) Anticipate the revenues of the parish or municipality and issue bonds or certificates based thereon, as provided by law;
- (2) Issue negotiable bonds and thereafter levy and collect taxes to pay and retire the same, if so authorized by the vote of the property taxpayers voting at an election to be called and held for that purpose in the manner provided by law; or
- (3) Levy a special tax as provided by Article VI, Section 32 of the Constitution of Louisiana and by law.

La R.S. 25:213 F.(1) - Notwithstanding any other provision of law to the contrary and in particular R.S. 25:217(A), St. Tammany Parish may authorize its library board of control to use a portion of the millage dedicated for maintenance and support of the public library as provided in R.S. 25:217(A), for the purpose of renovating buildings or performing capital improvements on existing buildings thereon or additions thereto, including furniture, fixtures, and equipment, for a public library or libraries within St. Tammany Parish.

(2) The governing authority may also authorize the library board of control to use a portion of the millage for the purpose of acquiring sites or erecting buildings including furniture, fixtures and equipment for a public library within the parish, after a site and preparation plan has been presented to the public and approved by a majority of the library board of control members.

**ST TAMMANY PARISH LIBRARY- BUDGET DEPT #640****REVISED STATUTES AND GUIDANCE**

La R.S. 25:215 B.(9) - administration of and accounting functions for funds of the St. Tammany Parish Library may be transferred from the parish to the Library Board of Control, at the option and in the discretion of said Board of Control

La R.S. 25:217 A. - the parish establishing a library may submit to the property taxpayers a proposition to vote a special tax for the maintenance and support of such public library and its branches which shall be levied and assessed annually as authorized by the voters and collected and used exclusively for the support and maintenance of the public library

La R.S. 25:218 - the costs of establishing and maintaining a parish public library shall be borne by the entire parish including the incorporated towns therein and all taxes levied and assessed, whether general or special, for the establishment, support and maintenance of such parish public library shall be borne proportionately by all of the property of the parish including that within incorporated municipalities, unless in the ordinance creating the parish public library the municipality is expressly excluded because of its exemption from parochial taxation or because such municipality owns, maintains and operates its own public library, and in such cases will not be entitled to library service, except upon such terms and conditions as may be agreed upon as provided in R.S. 25:211

La R.S. 25:220 - the expenses or costs of maintenance of a public library established under this Part, including the salaries of librarian, assistants, and other employees as well as all other incidental expenses, shall be paid monthly by the governing authority establishing the library, upon the approval of such expenses and maintenance costs by the board of control of such library, out of the funds specially budgeted from the general fund for library purposes and, in default thereof, out of the special taxes voted, levied and collected by the governing authority for the library's support and maintenance, and the board of control may delegate to the president or one of its members the duty of approving such monthly expenses and maintenance cost:

STP Code of Ordinances Ch. 34-1 - there is hereby established the parish public library, said library to be located at the parish seat and in other designated towns and wards in the parish (Code 1998, Section 19-001.00; Ord. No. 104, 8k.2, P. 172)

STP Code of Ordinances Ch. 34-2 - Board of control. (a) The parish public library shall be governed by a board of control, of which the parish president shall serve as an ex-officio member. There shall be seven parish-wide appointments with six members nominated parish-wide and appointed by the parish council. There shall be one remaining member nominated and appointed by the parish president. All terms shall be for a period of five years. (b) The president shall appoint or designate any other parish council person in his stead to serve on, attend or otherwise participate on the board. The appointment or designation by the president of a council person may be made without the need of further parish ordinance or resolution. (c) In the event that the councilmembers do not desire to attend or participate, then the president may appoint or designate any person other than a parish councilperson in his stead to serve, attend or participate on said board without further approval or ratification by the council. (d) The board of control shall have all of the authority in respect to the parish public library as is conferred upon it by law. (Code 1998, Section 9-002.00; Ord. No. 104, Bk. 2, P. 172; Ord. No. 84-138, 6-21-1984; Ord. No. 00-0109, 2-17-2000; Ord. No. 00-0157, 6-1-2000)

STP Code of Ordinances Ch. 34-3. - Finances. The parish public library shall be equipped, maintained, operated and supported at the expense of the entire parish, including the incorporated towns therein, and all taxes levied and assessed, whether general or special, for its establishment, support and maintenance, shall be borne proportionately by all of the taxable property of the parish, including that within incorporated municipalities. (Code 1998, Section 19-003.00; Ord. No. 104,8k.2,P.172)

STP Code of Ordinances Ch. 34-4. - Library millage allocation. The parish council acting in its capacity as the governing authority of the parish and the library board of control agree on the following: the library board of control will receive the full 100 percent of the library millage allocation. (Code 1998, Section 19-003.01; Ord. No. 89-1120, 7-20-1989)

<b>640 ST TAMMANY PARISH LIBRARY</b>	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>
<b>EXPENDITURES BY FUNDING SOURCE</b>						
<b>SPECIAL REVENUE FUNDS</b>						
128 ST TAMMANY PARISH LIBRARY	12,059,595.38	11,789,163.00	11,789,163.00	479,370.41	12,285,363.00	12,367,743.00
<b>DEBT SERVICE FUNDS</b>						
328 DEBT-ST TAMMANY PARISH LIBRARY	420,040.00	424,600.00	424,600.00	409,520.00	422,800.00	426,080.00
<b>EXPENDITURES BY ACTIVITY</b>						
0002 DEBT	420,040.00	424,600.00	424,600.00	409,520.00	422,800.00	426,080.00
6400 ST TAMMANY PARISH LIBRARY	12,059,595.38	11,789,163.00	11,789,163.00	479,370.41	12,285,363.00	12,367,743.00
<b>EXPENDITURES BY CHARACTER</b>						
OTHER PURCHASED SERVICES	<b>12,024,665.38</b>	<b>11,748,515.00</b>	<b>11,747,290.00</b>	<b>458,424.41</b>	<b>12,243,490.00</b>	<b>12,330,563.00</b>
PASS THROUGH FUNDS TO OTHERS	12,024,665.38	11,748,515.00	11,747,290.00	458,424.41	12,243,490.00	12,330,563.00
DEBT RELATED	<b>420,040.00</b>	<b>424,600.00</b>	<b>424,600.00</b>	<b>409,520.00</b>	<b>422,800.00</b>	<b>426,080.00</b>
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>12,444,705.38</b>	<b>12,173,115.00</b>	<b>12,171,890.00</b>	<b>867,944.41</b>	<b>12,666,290.00</b>	<b>12,756,643.00</b>
INTERFUND CHARGES	34,930.00	40,648.00	41,873.00	20,946.00	41,873.00	37,180.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>12,479,635.38</b>	<b>12,213,763.00</b>	<b>12,213,763.00</b>	<b>888,890.41</b>	<b>12,708,163.00</b>	<b>12,793,823.00</b>

	7/28/2023													
			2020 Budget Actual	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Last adopted (Summer Amendment)	2023 Budget Actual YTD as of 6/30/23	2023 Budget Estimated Remaining Expenditures /Revenues for Year	2023 Budget Projected Actual Year End	% Change 2023 Last adopted vs. Projected Actual Result at Year End 2023	Amount Diff. between 2023 Proposed and 2022 Last Adopted Budget	2024 Budget Proposed	% Change 2023 Projected Actual Year End vs. 2024 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
<b>REVENUE</b>														
405	Ad Valorem Taxes (received)		\$ 10,538,531	\$ 11,300,476	\$ 11,494,948	\$ 11,594,000	\$ 11,644,000	\$ 11,506,153	\$ 204,983	\$ 11,711,136	0.58%	\$ 217,153	\$ 11,861,153	1.28%
410	State Revenue Sharing		\$ 251,523	\$ 251,600	\$ 251,600	\$ 252,628	\$ 258,515	\$ 172,344	\$ 86,172	\$ 258,515	0.00%	\$ -	\$ 258,515	0.00%
415	Fines/Fees		\$ 42,497	\$ 49,665	\$ 70,487	\$ 63,000	\$ 72,500	\$ 37,976	\$ 35,000	\$ 72,976	0.66%	\$ 500	\$ 73,000	0.03%
416	LA Library Grant - ARPA		\$ -	\$ 47,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
417	Grants		\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
418	LEH Grant		\$ 6,755	\$ 2,700	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
420	Interest Income		\$ 9,224	\$ 1,142	\$ 38,715	\$ 18,500	\$ 194,000	\$ 97,007	\$ 97,000	\$ 194,007	0.00%	\$ -	\$ 194,000	0.00%
425	Donations		\$ 22,930	\$ 9,056	\$ 33,303	\$ 50,000	\$ 50,000	\$ 14,392	\$ 35,000	\$ 49,392	-1.22%	\$ -	\$ 50,000	1.23%
430	Miscellaneous Income		\$ 0	\$ -	\$ 14,840	\$ 0	\$ 0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
440	CARES Act COVID-19		\$ 8,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
450	Summer Reading T-shirt Sales		\$ 1,551	\$ 1,267	\$ 1,317	\$ 1,350	\$ 2,118	\$ 2,119	\$ -	\$ 2,119	0.05%	\$ 2	\$ 2,120	0.05%
	<b>TOTAL REVENUE</b>		<b>\$10,881,376.51</b>	<b>\$11,662,970.86</b>	<b>\$11,907,610.00</b>	<b>\$11,980,478.21</b>	<b>\$12,221,133.52</b>	<b>\$ 11,829,991</b>	<b>\$ 458,155</b>	<b>\$ 12,288,146</b>	<b>0.55%</b>	<b>\$ 217,655</b>	<b>\$ 12,438,788</b>	<b>1.23%</b>
<b>EXPENDITURES</b>														
<b>LIBRARY ADMINISTRATION</b>														
	<b>PERSONNEL SALARIES</b>													
503	Library Salaries		\$ 4,752,639.13	\$ 4,846,642.94	\$ 5,005,221.13	\$ 5,555,000.00	\$ 5,555,000.00	\$ 2,600,611	\$ 2,872,664	\$ 5,473,275	-1.47%	\$ 150,000	\$ 5,705,000	4.23%
	<b>TOTAL</b>		<b>\$ 4,752,639.13</b>	<b>\$ 4,846,642.94</b>	<b>\$ 5,005,221.13</b>	<b>\$ 5,555,000.00</b>	<b>\$ 5,555,000.00</b>	<b>\$ 2,600,611</b>	<b>\$ 2,872,664</b>	<b>\$ 5,473,275</b>	<b>-1.47%</b>	<b>\$ 150,000</b>	<b>\$ 5,705,000</b>	<b>4.23%</b>
<b>EMPLOYEE BENEFITS</b>														
511	FICA/Medicare Tax		\$ 105,326.94	\$ 104,917.88	\$ 111,512.98	\$ 109,600.00	\$ 113,600.00	\$ 58,492	\$ 58,491	\$ 116,983	2.98%	\$ 3,400	\$ 117,000	0.01%
512	Retirement Contributions		\$ 499,949.53	\$ 511,260.09	\$ 489,982.62	\$ 516,000.00	\$ 516,000.00	\$ 253,100	\$ 253,100	\$ 506,200	-1.90%	\$ -	\$ 516,000	1.94%
513	Health Insurance/Insurance		\$ 435,993.28	\$ 412,118.33	\$ 440,256.79	\$ 450,000.00	\$ 460,000.00	\$ 186,347	\$ 260,000	\$ 446,347	-2.97%	\$ -	\$ 460,000	3.06%
514	Health Trust		\$ 795,443.40	\$ 1,181,116.17	\$ 804,090.69	\$ 900,500.00	\$ 1,018,000.00	\$ 598,395	\$ 420,000	\$ 1,018,395	0.04%	\$ -	\$ 1,018,000	-0.04%
515	Workers' Compensation/Unemployment Claims		\$ 27,464.71	\$ 6,318.11	\$ 31,416.00	\$ 42,492.00	\$ 12,000.00	\$ 11,871	\$ -	\$ 11,871	-1.07%	\$ 18,000	\$ 30,000	152.71%
516	Employee Miscellaneous		\$ 310.74	\$ 2,136.60	\$ 854.42	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000	0.00%
	<b>TOTAL</b>		<b>\$ 1,864,488.60</b>	<b>\$ 2,217,867.18</b>	<b>\$ 1,878,113.50</b>	<b>\$ 2,019,592.00</b>	<b>\$ 2,120,600.00</b>	<b>\$ 1,108,205</b>	<b>\$ 991,591</b>	<b>\$ 2,099,796</b>	<b>-0.98%</b>	<b>\$ 21,400</b>	<b>\$ 2,142,000</b>	<b>2.01%</b>
<b>OPERATING SERVICES</b>														
601	Publication of Legal Notices		\$ 2,835.13	\$ 3,473.25	\$ 4,166.54	\$ 4,000.00	\$ 14,000.00	\$ 5,416	\$ 9,000	\$ 14,416	2.97%	\$ 1,000	\$ 15,000	4.05%
603	Membership Dues		\$ 985.00	\$ 5,901.48	\$ 7,045.00	\$ 9,500.00	\$ 7,500.00	\$ 1,850	\$ 5,650	\$ 7,500	0.00%	\$ -	\$ 7,500	0.00%
604	Advertising		\$ 20,924.60	\$ 18,765.19	\$ 24,385.41	\$ 27,000.00	\$ 31,500.00	\$ 19,361	\$ 12,000	\$ 31,361	-0.44%	\$ 1,000	\$ 32,500	3.63%
607	Signage		\$ 10,361.92	\$ 3,406.00	\$ 3,498.62	\$ 3,000.00	\$ 1,000.00	\$ 320	\$ 680	\$ 1,000	0.04%	\$ 1,000	\$ 2,000	99.92%
608	Promotional Production		\$ 5,185.37	\$ 6,664.15	\$ 19,902.10	\$ 7,500.00	\$ 10,000.00	\$ 3,729	\$ 6,300	\$ 10,029	0.29%	\$ -	\$ 10,000	-0.29%
	<b>TOTAL</b>		<b>\$ 40,292.02</b>	<b>\$ 38,210.07</b>	<b>\$ 58,997.67</b>	<b>\$ 51,000.00</b>	<b>\$ 64,000.00</b>	<b>\$ 30,677</b>	<b>\$ 33,630</b>	<b>\$ 64,307</b>	<b>0.48%</b>	<b>\$ 3,000</b>	<b>\$ 67,000</b>	<b>4.19%</b>
<b>PRINTING, DUPLICATING &amp; BINDING</b>														
611	Printing		\$ 6,190.49	\$ 8,918.93	\$ 11,998.47	\$ 9,000.00	\$ 12,000.00	\$ 2,801	\$ 9,000	\$ 11,801	-1.66%	\$ -	\$ 12,000	1.68%
613	Book Binding		\$ -	\$ -	\$ 3,840.20	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
615	Patron Cards		\$ -	\$ 3,380.90	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 3,079	\$ 2,000	\$ 5,079	1.58%	\$ -	\$ 5,000	-1.56%
	<b>TOTAL</b>		<b>\$ 6,190.49</b>	<b>\$ 12,299.83</b>	<b>\$ 15,838.67</b>	<b>\$ 19,000.00</b>	<b>\$ 22,000.00</b>	<b>\$ 5,880</b>	<b>\$ 16,000</b>	<b>\$ 21,880</b>	<b>-0.54%</b>	<b>\$ -</b>	<b>\$ 22,000</b>	<b>0.55%</b>
<b>UTILITIES</b>														
621	Electricity		\$ 194,432.60	\$ 237,246.80	\$ 316,933.90	\$ 274,000.00	\$ 284,000.00	\$ 146,218	\$ 138,000	\$ 284,218	0.08%	\$ 220	\$ 284,220	0.00%
622	Gas		\$ 1,868.32	\$ 2,376.75	\$ 2,474.76	\$ 3,050.00	\$ 3,250.00	\$ 1,703	\$ 1,550	\$ 3,253	0.09%	\$ -	\$ 3,250	-0.09%
623	Water		\$ 23,398.60	\$ 31,790.45	\$ 35,776.99	\$ 34,605.00	\$ 41,760.00	\$ 23,911	\$ 18,000	\$ 41,911	0.36%	\$ 240	\$ 42,000	0.21%
	<b>TOTAL</b>		<b>\$ 219,699.52</b>	<b>\$ 271,414.00</b>	<b>\$ 355,185.65</b>	<b>\$ 311,655.00</b>	<b>\$ 329,010.00</b>	<b>\$ 171,832</b>	<b>\$ 157,550</b>	<b>\$ 329,382</b>	<b>0.11%</b>	<b>\$ 460</b>	<b>\$ 329,470</b>	<b>0.03%</b>
<b>COMMUNICATIONS</b>														
625	Postage		\$ 8,442.70	\$ 5,720.78	\$ 10,899.72	\$ 14,000.00	\$ 15,800.00	\$ 8,930	\$ 7,000	\$ 15,930	0.82%	\$ 200	\$ 16,000	0.44%
626	Voice Line (Regular Phone Service)		\$ 85,695.51	\$ 85,081.73	\$ 83,668.72	\$ 88,500.00	\$ 83,500.00	\$ 39,324	\$ 42,000	\$ 81,324	-2.61%	\$ -	\$ 83,500	2.68%
627	Data Line (Internet-Network)		\$ 47,845.69	\$ 45,300.00	\$ 45,295.00	\$ 48,000.00	\$ 50,000.00	\$ 26,801	\$ 23,000	\$ 49,801	-0.40%	\$ -	\$ 50,000	0.40%
630	Courier/Shipping		\$ 273.48	\$ 190.93	\$ 238.20	\$ 1,000.00	\$ 1,000.00	\$ 193	\$ 807	\$ 1,000	0.03%	\$ -	\$ 1,000	-0.02%
	<b>TOTAL</b>		<b>\$ 142,257.38</b>	<b>\$ 136,293.44</b>	<b>\$ 140,101.64</b>	<b>\$ 151,500.00</b>	<b>\$ 150,300.00</b>	<b>\$ 75,248</b>	<b>\$ 72,807</b>	<b>\$ 148,055</b>	<b>-1.49%</b>	<b>\$ 200</b>	<b>\$ 150,500</b>	<b>1.65%</b>
<b>LEASE EXPENSE</b>														
634	Building		\$ 303,708.00	\$ 300,508.74	\$ 310,941.75	\$ 311,000.00	\$ 303,000.00	\$ 169,505	\$ 130,000	\$ 299,505	-1.15%	\$ -	\$ 303,000	1.17%
636	Equipment		\$ 1,596.24	\$ 7,750.69	\$ 5,096.96	\$ 6,000.00	\$ 6,000.00	\$ 2,623	\$ 3,377	\$ 6,000	0.00%	\$ -	\$ 6,000	0.00%
638	Vehicle		\$ 453.54	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 2,500	0.00%
	<b>TOTAL</b>		<b>\$ 305,757.78</b>	<b>\$ 308,259.43</b>	<b>\$ 316,038.71</b>	<b>\$ 319,500.00</b>	<b>\$ 311,500.00</b>	<b>\$ 172,128</b>	<b>\$ 135,877</b>	<b>\$ 308,005</b>	<b>-1.12%</b>	<b>\$ -</b>	<b>\$ 311,500</b>	<b>1.13%</b>
<b>MAINTENANCE OF PROPERTY &amp; EQUIP.</b>														
641	Custodial & Janitorial		\$ 191,438.90	\$ 207,731.07	\$ 208,585.74	\$ 210,000.00	\$ 212,000.00	\$ 105,078	\$ 106,000	\$ 211,078	-0.43%	\$ -	\$ 212,000	0.44%



Page 3

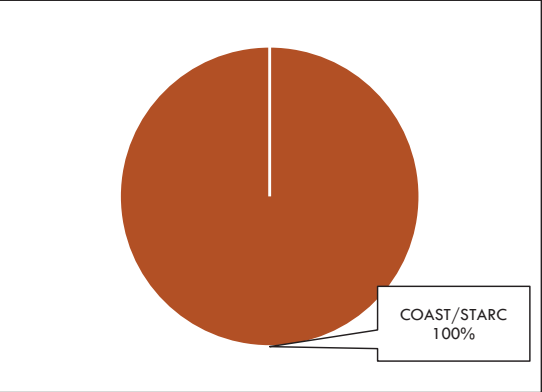


COAST/STARC- BUDGET DEPT #660

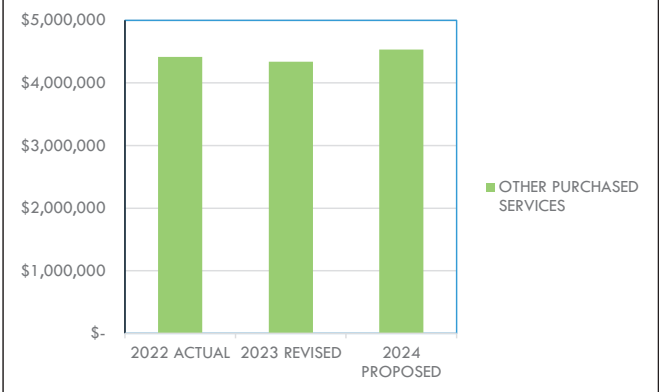
MISSION/FUNCTION: Accounts for the funds allocated for use by St. Tammany Parish Council on Aging (COAST) and STARC.

BUDGET AT A GLANCE

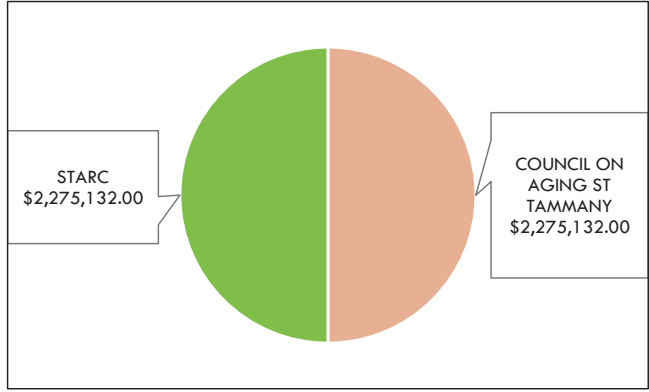
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

St. Tammany Parish Government distributes the property tax levied for the benefit of social welfare programs to STARC and Council on Aging for St. Tammany. The millage was approved by the voters in 2019 for a period of 10 years ending with the year 2028. The purpose of the millage is to provide funding for programs of social welfare to be dedicated (1) 50% for acquiring, constructing, improving, maintaining and operating authorized activities, services, and programs and/or facilities of and for the St. Tammany Parish Council on Aging and (2) 50% for the purpose of providing funds for acquiring, constructing, improving, maintaining and operating authorized activities, services, programs and/or facilities for disABLED persons in the parish. The current millage rate is 1.83 mills. The funds collected are passed through to the STARC and COAST. The agencies create and maintain their operating and capital budgets. The amount passed through to the agencies is based on the property taxes collected less administrative costs. In 2024, funds available for transfer are an additional \$196K over the 2023 Original Budget.

660 COAST/STARC	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
SPECIAL REVENUE FUNDS						
129 COAST/STARC	4,427,358.45	4,353,634.00	4,353,634.00	151,758.06	4,514,434.00	4,550,264.00
EXPENDITURES BY ACTIVITY						
6601 COUNCIL ON AGING ST TAMMANY	2,213,679.25	2,176,817.00	2,176,817.00	75,879.00	2,257,217.00	2,275,132.00
6602 STARC	2,213,679.20	2,176,817.00	2,176,817.00	75,879.06	2,257,217.00	2,275,132.00
EXPENDITURES BY CHARACTER						
OTHER PURCHASED SERVICES	4,414,312.45	4,339,556.00	4,339,126.00	144,498.06	4,499,926.00	4,535,960.00
PASS THROUGH FUNDS TO OTHERS	4,414,312.45	4,339,556.00	4,339,126.00	144,498.06	4,499,926.00	4,535,960.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	4,414,312.45	4,339,556.00	4,339,126.00	144,498.06	4,499,926.00	4,535,960.00
INTERFUND CHARGES	13,046.00	14,078.00	14,508.00	7,260.00	14,508.00	14,304.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	4,427,358.45	4,353,634.00	4,353,634.00	151,758.06	4,514,434.00	4,550,264.00



	Original Budget	Revised Budget FY23	Actual YTD 2023	Estimated Remaining for Year d-e	Projected Actual at Year End e+f	% change revised budget VS Projected Actual at year end	Working Budget 2024	Change % Projected Actual VS Approved Budget
Beginning Balance	\$6,000,000	\$5,281,128					\$5,478,035	
Revenues								
GOEA Title III Contract	\$1,262,625	\$1,262,626	\$831,130	431,495	\$1,262,626	0.00%	\$1,312,830	3.98%
Parish Council on Aging	\$149,220	\$149,220	\$149,220	0	\$149,220	0.00%	\$155,325	4.09%
NSIP/USDA	\$129,005	\$130,196	\$107,026	23,170	\$130,196	0.00%	\$130,196	0.00%
Ameriacn Recovery Program Fun	\$239,848.51	\$502,167	\$410,130.00	92,037	\$502,167	0.00%	\$88,338.00	-82.41% *
Program Income	\$8,000	\$16,000	\$12,281	3,719	\$16,000	0.00%	\$16,000	0.00%
Parish Property Tax	\$2,138,656	\$2,253,657	\$2,197,775	55,882	\$2,253,657	0.00%	\$2,255,900	0.10%
Rural Transportation Income	\$331,758	\$331,758	\$283,480	48,278	\$331,758	0.00%	\$300,000	-9.57%
Urban Transportation Income	\$1,918,400	\$1,918,400	\$1,168,061	750,339	\$1,918,400	0.00%	\$1,918,400	0.00%
Utility Assistance	\$3,276	\$3,000	\$1,386	1,614	\$3,000	0.00%	\$3,000	0.00%
Other Unrestricted Funds	\$40,000	\$184,679	\$122,546	62,133	\$184,679	0.00%	\$180,000	-2.53%
Total Revenues	\$6,220,789	\$6,751,702	\$5,283,035	1,468,667	\$6,751,702		\$6,359,989	-5.80% *
Total Revenue & Fund Balance	\$12,220,789	\$12,032,830			\$12,032,830		\$11,838,023	
Expenditures								
Salaries	\$2,804,210	\$2,840,400	\$1,911,139	\$929,261	\$2,840,400	0.00%	\$2,937,700	3.43% *
Fringe	\$895,284	\$817,414	\$549,709	\$267,705	\$817,414	0.00%	\$780,000	-4.58% **
Travel	\$29,000	\$49,629	\$34,052	\$15,577	\$49,629	0.00%	\$50,000	0.75%
Operating Services	\$2,221,863	\$2,348,634	\$1,292,110	\$993,396	\$2,285,506	-2.69%	\$1,931,303	-15.50% ***
Operating Supplies	\$347,000	\$403,500	\$264,252	\$139,248	\$403,500	0.00%	\$401,500	-0.50%
Other Costs	\$177,762	\$212,114	\$101,545	\$110,569	\$212,114	0.00%	\$218,000	2.77%
Non-GOEA	\$745,671	\$461,139	\$259,786	\$201,353	\$461,139	0.00%	\$407,006	-11.74% ****
Total Expenditures	\$7,220,789	\$7,132,830	\$4,412,593	\$2,657,109	\$7,069,702	0.00%	\$6,725,509	-4.87%
Other -Reserved & Capital Project								
Reserved for HWY 434 Project	\$4,000,000	\$3,900,000	\$172,070	\$3,727,930	\$3,900,000	0.00%	\$4,112,514	5.45%
Reserved for Emergencies	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$1,000,000	0.00%	\$1,000,000	0.00%
Total Capital Expenditures	\$5,000,000	\$4,900,000	\$172,070	\$4,727,930	\$4,900,000	0.00%	\$5,112,514	4.34%
Total Expenditures	\$12,220,789	\$12,032,830	\$4,584,663	\$7,385,039	\$11,969,702	0.00%	\$11,838,023	-1.10%
Ending Balance	\$0.00	\$0.00					\$0.00	\$0.00
Over All Change	1.10% Decrease							
Changes in Revenue	-5.80% Decrease is due to decrease in ARP funds							

Changes in Expenditures 4.87% Decrease

- \* Increase in salary is due to salary changes and year 3% annual increase.
- \*\* Decrease in fringe benefits due to decrease in health insurance, not all employees participate in health insurance plan.
- \*\*\* Decrease in operating services expense, we were providing meals with ARP funds.
- \*\*\*\* Decrease NON GOEA expense, due to decrease in fixed asset purchase, we will not purchase land or building etc.
- Capital Outlay Project HWY 434 started and will be completed next year. We are using surplus funds to build this facility.

## STARC OPERATING BUDGET FOR THE FISCAL YEAR FROM JULY 1, 2023 THROUGH JUNE 30, 2024

FUNCTIONAL BUDGET SPREADSHEET FOR THE FISCAL YEAR 2021-2022	TOTAL ALL STARC	GENERAL SUPPORT CENTRAL OFFICE & TECHNOLOGY	TOTAL PROGRAM SERVICES	PROGRAM SERVICES			
				EARLY INTERVENTION	RESIDENTIAL HOMES	WAIVER SERVICES	ADULT & BETTER WAY SVCS
<b>OPERATING REVENUES:</b>							
State & Parish service fees & grants	\$ 104,990	\$ 0	\$ 104,990	11,580	0	0	93,410
Medicaid Waiver funds	2,935,095	0	2,935,095	0	0	2,233,095	702,000
Medicaid Title XIX funds	2,151,180	0	2,151,180	0	2,151,180	0	0
Parish Contract funds used in operations	1,885,060	337,290	1,547,770	35,590	769,840	383,865	358,475
Private pay & contracts with private entities	718,870	0	718,870	0	357,660	0	361,210
Better Way Services revenues	191,010	0	191,010	0	0	0	191,010
Donations & fundraising (net)	296,350	249,730	46,620	0	200	250	46,170
United Way grants & designated donations	0	0	0	0	0	0	0
Other ( rents, interest, non-recurring, etc.)	56,380	13,180	43,200	0	0	43,200	0
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 8,338,935</b>	<b>\$ 600,200</b>	<b>\$ 7,738,735</b>	<b>47,170</b>	<b>3,278,880</b>	<b>2,660,410</b>	<b>1,752,275</b>
<b>OPERATING EXPENSES:</b>							
Staff & client salaries & wages	\$ 4,164,525	\$ 799,640	\$ 3,364,885	12,270	913,010	1,621,715	817,890
Payroll taxes, benefits & other empl. related	1,683,540	411,920	1,271,620	22,190	494,605	480,405	274,420
Building repair & maint., utilities & leases	262,540	23,610	238,930	0	120,830	34,320	83,780
Small equipment, leases, repair & maint.	134,190	37,885	96,305	2,700	27,005	23,770	42,830
Vehicle fuel, repair & maint., employee mileage	108,055	21,110	86,945	0	41,530	12,000	33,415
Client transportation services	12,510	0	12,510	0	0	0	12,510
Therapies, day services and medical care	310,655	0	310,655	0	310,655	0	0
Bed fees paid to DHH	189,120	0	189,120	0	189,120	0	0
Resid. & daycare food, clothing & household	141,145	0	141,145	0	129,040	1,980	10,125
Medical, training and work supplies	44,180	0	44,180	0	41,435	120	2,625
Office supplies, phones, internet access, etc.	164,020	66,170	97,850	180	27,810	23,475	46,385
Contract services & professional fees	528,730	101,645	427,085	0	383,090	18,630	25,365
Insurance - property, vehicle & liability	314,215	62,000	252,215	3,300	104,830	28,045	116,040
Interest expense	36,430	15,660	20,770	0	10	0	20,760
Other	36,065	21,130	14,935	0	8,135	3,770	3,030
Central Office cost allocation to programs	0	(1,166,905)	1,166,905	6,530	487,775	409,500	263,100
<b>TOTAL OPERATING EXPENSES</b>	<b>8,129,920</b>	<b>393,865</b>	<b>7,736,055</b>	<b>47,170</b>	<b>3,278,880</b>	<b>2,657,730</b>	<b>1,752,275</b>
<b>NET BEFORE DEPRECIATION</b>	<b>209,015</b>	<b>206,335</b>	<b>2,680</b>	<b>0</b>	<b>0</b>	<b>2,680</b>	<b>0</b>
Depreciation & Amortization	408,765	65,920	342,845	0	178,550	29,860	134,435
<b>NET SURPLUS (SHORTFALL)</b>	<b>\$ (199,750)</b>	<b>\$ 140,415</b>	<b>\$ (340,165)</b>	<b>0</b>	<b>\$ (178,550)</b>	<b>\$ (27,180)</b>	<b>\$ (134,435)</b>

APPROVED AT BOARD MEETING ON:

6/30/2023

Date

Board President

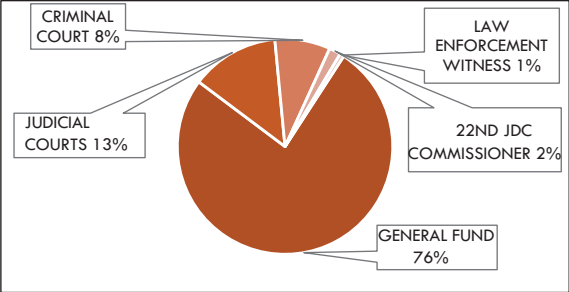
Executive Director

22ND JUDICIAL DISTRICT COURT- BUDGET DEPT #700

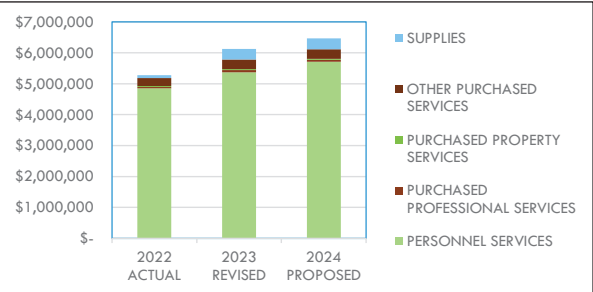
MISSION/FUNCTION: Accounts for the funds allocated for use by the 22nd Judicial District Court.

BUDGET AT A GLANCE

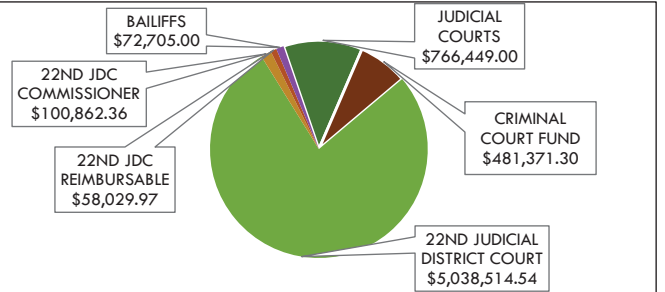
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

		POSITION COUNT			SALARIES AND BENEFITS		
ACTIVITY	POSITION	2022 ADOPTED	2023 ADOPTED	2024 PROPOSED	2022	2023 REVISED	2024 PROPOSED
		BUDGET	BUDGET	BUDGET	ACTUALS	BUDGET	BUDGET
22ND JDC - GENERAL FUND		38.00	37.00	37.00	\$ 2,683,777.88	\$ 2,845,697.30	\$ 2,915,362.06
	ACCOUNTANT/BOOKKEEPER	2.00	2.00	2.00			
	ADMINISTRATIVE ASSISTANT	12.00	11.00	11.00			
	COURT ADMINISTRATOR	1.00	1.00	1.00			
	COURT REPORTER	11.00	11.00	11.00			
	DEPUTY COURT ADMINISTRATOR	1.00	1.00	1.00			
	GRANT SPECIALIST	1.00	1.00	1.00			
	LAW CLERK	10.00	10.00	10.00			
22ND JDC REIMBURSABLE		37.20	37.00	39.00	1,965,364.30	2,333,740.08	2,589,173.12
	ADMINISTRATIVE ASSISTANT	7.00	8.00	8.00			
	ASSISTANT DIRECTOR	-	-	1.00			
	CASE MANAGER	10.00	10.00	11.00			
	DOMESTIC VIOLENCE COMMISSIONER	-	-	1.00			
	HEARING OFFICER	5.00	5.00	4.00			
	INTAKE COORDINATOR	1.00	1.00	1.00			
	IT POSITION	0.20	-	-			
	JURY COORDINATOR	1.00	1.00	1.00			
	MS1-CUSTODIAN	1.00	1.00	1.00			
	NAVIGATOR	1.00	2.00	2.00			
	PROBATION OFFICER	4.00	3.00	3.00			
	PROBATION SUPERVISOR	1.00	1.00	1.00			
	PROJECT DIRECTOR	3.00	3.00	3.00			
	SOCIAL WORKER	2.00	1.00	1.00			
	SPECIALTY COURT DIRECTOR	1.00	1.00	1.00			
CRIMINAL COURT FUND		2.06	1.24	1.28	109,609.38	97,799.74	108,305.30
	ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00			
	COMMISSIONER	0.26	0.24	0.28			
	IT POSITION	0.80	-	-			
22ND JDC COMMISSIONER		0.74	0.76	0.72	92,074.76	93,863.02	93,768.40
	COMMISSIONER	0.74	0.76	0.72			
		78.00	76.00	78.00	\$ 4,850,826.32	\$ 5,371,100.14	\$ 5,706,608.88

<b>22ND JUDICIAL DISTRICT COURT- BUDGET DEPT #700</b>
<b>BUDGET HIGHLIGHTS</b>
<p>The 22nd Judicial District Court is funded through St. Tammany Parish Government's general fund as well as court fees and fines collected. The 22nd JDC is requesting an increase in funding from the General Fund budget for 2024 of approximately \$145K from the 2023 Original Budget. Increase due to personnel related costs. The Parish is proposing a 3% increase over the 2023 original budget for the agency, which is an increase of \$84k.</p> <p>Key expenditures for the department are:</p> <ul style="list-style-type: none"><li>-\$246K for books and periodicals</li><li>-\$173K for court costs</li></ul>
<p>22nd JDC Reimbursable - The Parish performs payroll processing services for the majority of the employees of the 22nd JDC. Employees of specialty courts are funded by grants. The Parish cash flows the costs of those employees' salaries and benefits until the Court reimburses the Parish with the funds received from the granting agencies.</p>
<p>The Parish provides 85,308 square feet of space including court rooms, chambers, probation, and holding cells at the Justice Center Complex. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations &amp; Maintenance (Facility O&amp;M) charges based on the allocation of costs to the proportionate square footage provided.</p>
<b>REVISED STATUTES AND GUIDANCE</b>
<p><b>22nd Judicial District Court</b></p> <p>La. R.S. 13:698 - district judges shall be reimbursed actual expenses: salaries of stenographers, clerks, law books, legal periodicals, stationery, telephone, like expenses; shall not exceed \$5,000 per judge per year</p> <p>La. R.S. 13:961 - A. In any judicial district there may be appointed as many official court reporters as there are district judges in said judicial district;</p> <p>E. Each of the official court reporters provided for in Subsection A of this Section shall receive a monthly salary to be fixed and determined by the judge making the appointment, salaries shall be paid out of the general fund of the parish or parishes comprising the judicial district for which the appointment is made, in districts which comprise more than one parish, the amount to be paid by each of the parishes comprising district to be in the proportion that the assessed value of each parish bears to the total assessed value of all the parishes comprising the district</p> <p>G. The police jury of each of the parishes which comprise a judicial district for which court reporters are appointed shall furnish and provide the official court reporters with an office or a suitable place or accommodation equipped with the necessary office furniture and equipment for the reporting and transcription, court reporter shall furnish all supplies</p> <p>La. R.S. 33:4713 - the parish shall provide a suitable building, requisite furniture for the sitting of the district and circuit courts</p> <p>AG Op. No. 15-0027 - the parish is responsible for security provided in the courthouse; however, judges are authorized to implement rules of decorum and conduct within their courtroom and judicial offices</p> <p>La. R.S. 33:4715 - the parish shall provide a good and sufficient court-house, with rooms for jurors</p> <p>CHC Art. 419 - the judge of the court may employ such stenographic, secretarial, and other personnel deemed necessary, employment of such persons shall be at the expense of the court and, unless otherwise provided by law, shall be paid by the respective parishes</p> <p>La. R.S. 13:996.29 - the clerk shall collect a fee not exceeding \$15 per civil filing and sheriff shall collect a fee not exceeding \$5 per conviction or guilty plea or bond forfeit per criminal case, shall be placed into the Judicial Expense Fund for the 22nd Judicial District Court which the judges shall have control over the fund</p> <p>La. R.S. 13:996.30 - Judicial Expense Fund may be used for any purpose connected with the proper administration or function of the court or the offices of the individual judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided</p> <p><b>Bailiffs</b></p> <p>La. R.S. 13:5533 - the parish shall pay to the sheriff or his deputies attending upon the sessions of their respective courts of appeal and district courts reimbursement of \$34 for each day</p> <p><b>Judicial Courts</b></p> <p>La. R.S. 33:1236(55)(a) - for the operations expenses of the judicial system and its related agencies, the parish may enact an ordinance for the clerk to collect a charge not exceeding \$15 for the registration and recordation of any document in the mortgage and conveyance records and \$25 for the filing and recordation of adoptions, successions, and any other new civil suits and written motions for hearings filed in or with the clerk and \$15 for each tax certificate issued or filed by the sheriff of the parish</p> <p><b>22nd JDC Commissioner</b></p> <p>La. R.S. 13:721 - there is one office of commissioner for the 22nd JDC</p> <p>La. R.S. 13:722 - A. the salary shall not exceed \$72,500 per year; B. commissioner may be reimbursed for his expenses; C. shall be a full-time employee; D. office space may be provided by the 22nd JDC; F. salaries, benefits, and related expenses of the commissioner and employees shall be paid from funds available to the 22nd JDC; G. sources of funding 1. fee not exceeding \$100 for persons convicted in felony cases, fee not exceeding \$75 in misdemeanor and traffic cases; 3. provisions of this section and R.S. 13:721 shall terminate if the police juries fail to appropriate sufficient monies if it becomes dependent on the general fund of the respective parishes</p> <p><b>Law Enforcement Witness</b></p> <p>La. R.S. 15:255 - A. the law enforcing officer as a witness in his official capacity shall be paid \$50 per day per case, not exceeding \$150 per day during any time not required to report to work; D. shall be paid from costs of court collected from each case with a plea of guilty or conviction, judges shall adopt a schedule of costs and adjust as the needs of the special fund require to fully pay the witness fees herein provided; G. nothing shall be construed to require any parish to appropriate general fund monies for the payments</p> <p><b>Criminal Court Fund</b></p> <p>La. R.S. 15:751.11 - A.(1)(a) fines and forfeitures, with exceptions, shall be paid into the treasury of the parish in which the court is situated and deposited in a special Criminal Court Fund which on motion by the DA and approval order the district judge, may be used or paid out in defraying the expense of the criminal courts of the parish as provided in Children's Code Articles 419 and 421 and R.S. 16:6; A.(2) proceeds shall be distributed 12% to the DA, 12% to the Sheriff's general fund, and the remainder to the municipality for deposit in its treasury; C.(1) one-half of any surplus remaining in the special account or fund on December 31 of each year shall be transferred to the parish general fund, no money shall be paid out of the special account except upon the order or warrant of the district judge and DA;</p> <p>L.(1) District courts - proceeds of a judgment of bond forfeiture shall be distributed 30% to the DA, 25% to the Criminal Court Fund, 25% to the Sheriff, 20% to the Indigent Defenders Program;</p> <p>L.(3) City and municipal courts - proceeds of a judgment of bond forfeiture shall be distributed 25% to the DA, 25% to the court, 25% to the law enforcement agency, 25% to the Indigent Defenders Program</p>



700 22ND JUDICIAL DISTRICT COURT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
<b>EXPENDITURES BY FUNDING SOURCE</b>						
000 GENERAL FUND	3,838,881.75	4,183,409.30	4,184,574.68	2,316,615.40	4,165,157.61	4,402,800.51
<b>SPECIAL REVENUE FUNDS</b>						
107 JUDICIAL COURTS	214,902.43	764,250.00	766,080.93	1,830.93	766,080.93	766,449.00
134 CRIMINAL COURT	465,980.28	488,010.74	488,010.74	115,185.11	488,010.74	481,371.30
135 22ND JDC COMMISSIONER	93,835.76	101,292.02	101,382.02	43,512.54	101,253.02	100,862.36
137 LAW ENFORCEMENT WITNESS	2,981.00	35,753.00	35,779.00	1,284.00	35,779.00	35,741.00
<b>EXPENDITURES BY ACTIVITY</b>						
0501 CRIMINAL COURT FUND	465,980.28	488,010.74	488,010.74	115,185.11	488,010.74	481,371.30
7000 22ND JUDICIAL DISTRICT COURT	3,961,164.49	4,815,887.30	4,816,547.61	2,263,378.98	4,815,709.65	5,038,514.54
7001 22ND JDC COMMISSIONER	93,835.76	101,292.02	101,382.02	43,512.54	101,253.02	100,862.36
7002 22ND JDC REIMBURSABLE	41,045.69	59,069.00	61,380.00	32,607.35	60,431.35	58,029.97
7003 BAILIFFS	51,574.00	72,703.00	72,728.00	22,460.00	55,097.54	72,705.00
7004 LAW ENFORCEMENT WITNESS	2,981.00	35,753.00	35,779.00	1,284.00	35,779.00	35,741.00
<b>EXPENDITURES BY CHARACTER</b>						
PERSONNEL SERVICES	<b>4,850,826.32</b>	<b>5,350,100.14</b>	<b>5,371,100.14</b>	<b>2,399,111.74</b>	<b>5,371,100.14</b>	<b>5,706,608.88</b>
SALARIES	3,675,991.50	4,031,211.44	4,042,211.44	1,823,456.09	4,042,211.44	4,442,815.84
BENEFITS	1,174,834.82	1,318,888.70	1,328,888.70	575,655.65	1,328,888.70	1,263,793.04
PURCHASED PROFESSIONAL SERVICES	<b>41,806.91</b>	<b>60,000.00</b>	<b>66,750.00</b>	<b>17,057.50</b>	<b>66,750.00</b>	<b>66,750.00</b>
OFFICIAL/ADMINISTRATIVE SERVICES	25,936.91	-	-	-	-	-
OTHER PROFESSIONAL SERVICES	9,120.00	-	-	-	-	-
TECHNICAL SERVICES	6,750.00	60,000.00	66,750.00	17,057.50	66,750.00	66,750.00
PURCHASED PROPERTY SERVICES	<b>33,153.03</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>14,530.80</b>	<b>35,000.00</b>	<b>35,000.00</b>
CLEANING SERVICES	17,343.90	-	-	-	-	-
RENTALS	15,809.13	35,000.00	35,000.00	14,530.80	35,000.00	35,000.00
OTHER PURCHASED SERVICES	<b>262,515.46</b>	<b>314,091.00</b>	<b>309,171.93</b>	<b>100,582.49</b>	<b>289,625.86</b>	<b>307,632.41</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS	10,720.99	12,091.00	13,792.93	12,006.32	12,006.32	12,382.41
TRAVEL, TRAINING, AND RELATED COSTS	-	5,000.00	5,129.00	-	5,000.00	5,000.00
JUDICIAL EXPENDITURES	251,794.47	297,000.00	290,250.00	88,576.17	272,619.54	290,250.00
SUPPLIES	<b>87,963.39</b>	<b>365,211.00</b>	<b>344,211.00</b>	<b>62,710.16</b>	<b>344,211.00</b>	<b>348,066.00</b>
GENERAL SUPPLIES	803.26	50,000.00	36,000.00	10,222.37	36,000.00	50,000.00
BOOKS AND PERIODICALS	79,960.13	263,000.00	256,000.00	52,487.79	256,000.00	245,855.00
COMPUTER RELATED	7,200.00	52,211.00	52,211.00	-	52,211.00	52,211.00
OTHER EXPENDITURES	<b>(1,965,364.30)</b>	<b>(2,333,740.08)</b>	<b>(2,333,740.08)</b>	<b>(1,007,224.71)</b>	<b>(2,333,740.08)</b>	<b>(2,589,173.12)</b>
REIMBURSEMENT-EXPENDITURES	(1,965,364.30)	(2,333,740.08)	(2,333,740.08)	(1,007,224.71)	(2,333,740.08)	(2,589,173.12)
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>3,310,900.81</b>	<b>3,790,662.06</b>	<b>3,792,492.99</b>	<b>1,586,767.98</b>	<b>3,772,946.92</b>	<b>3,874,884.17</b>
INTERFUND CHARGES	200,302.00	455,846.00	462,918.00	231,450.00	462,918.00	228,205.00
FACILITY O&M CHARGES	1,105,378.41	1,326,207.00	1,320,416.38	660,210.00	1,320,416.38	1,684,135.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>4,616,581.22</b>	<b>5,572,715.06</b>	<b>5,575,827.37</b>	<b>2,478,427.98</b>	<b>5,556,281.30</b>	<b>5,787,224.17</b>

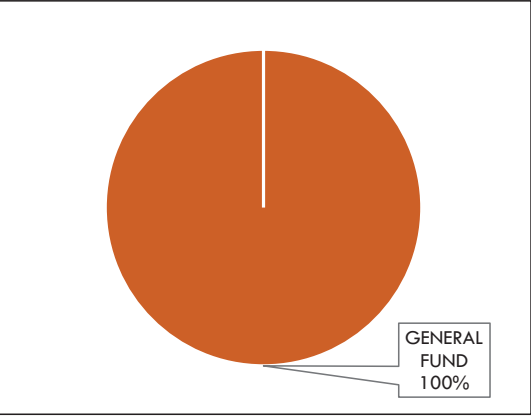


22ND JDC PUBLIC DEFENDER- BUDGET DEPT #710

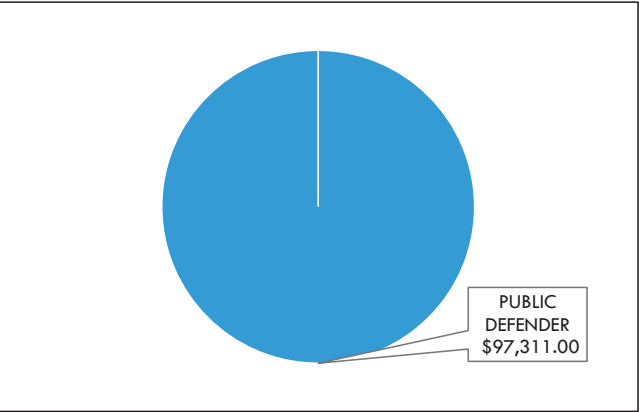
MISSION/FUNCTION: Accounts for the space allocated for use by the 22nd JDC Public Defender's Office.

BUDGET AT A GLANCE

2024 FUNDING SOURCE(S)



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

The Parish provides 5,285 square feet of space at the Public Defender Building, 465 square feet at the Justice Center Complex, and 540 square feet of space at the St. Tammany Parish Administrative and Justice Complex - East. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

REVISED STATUTES AND GUIDANCE

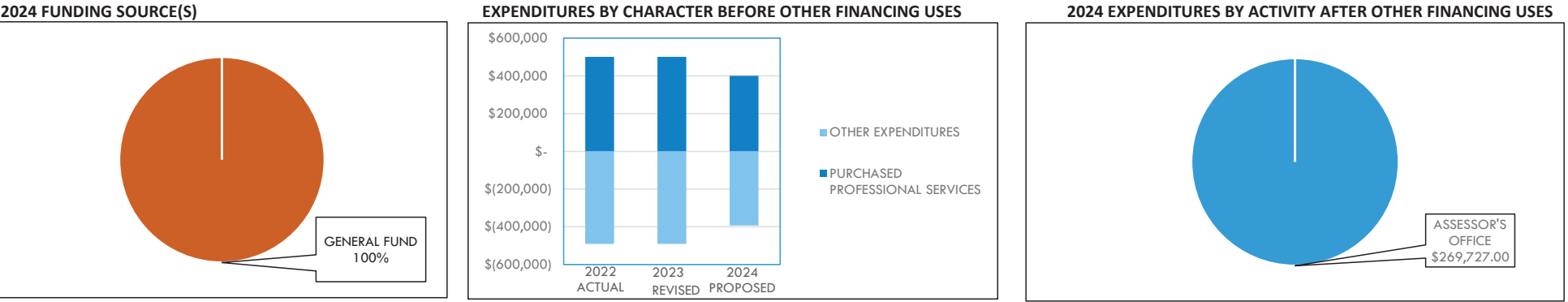
- La R.S. 15:161 - the board shall employ or contract with a district public defender to provide for the delivery and management of public defender services in each judicial district.
- C. A district office, or appropriate office space, shall be maintained in each judicial district for meeting with clients and rendering public defender services.

710 22ND JDC PUBLIC DEFENDER'S OFFICE	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	53,240.78	69,048.00	69,016.44	34,506.00	69,016.44	97,311.00
EXPENDITURES BY ACTIVITY						
7100 PUBLIC DEFENDER	53,240.78	69,048.00	69,016.44	34,506.00	69,016.44	97,311.00
EXPENDITURES BY CHARACTER						
OTHER PURCHASED SERVICES	-	-	-	-	-	-
JUDICIAL EXPENDITURES	-	-	-	-	-	-
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	-	-	-	-	-	-
INTERFUND CHARGES	-	8.00	8.00	-	8.00	-
FACILITY O&M CHARGES	53,240.78	69,040.00	69,008.44	34,506.00	69,008.44	97,311.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	53,240.78	69,048.00	69,016.44	34,506.00	69,016.44	97,311.00

ASSESSOR'S OFFICE- BUDGET DEPT #720

MISSION/FUNCTION: Accounts for the funds allocated for use by the St. Tammany Parish Assessor's Office.

BUDGET AT A GLANCE



BUDGET HIGHLIGHTS

Pursuant to Louisiana Revised Statute 33:4713 all tax recipient bodies in the Parish must proportionately fund the cost of furniture and equipment, supplies, and maps, as may be needed by the assessor. In 2024, the St. Tammany Parish Tax Assessor requested \$400,000 of expenditures to be reimbursed by the recipients. The table below documents the proposed budgeted reimbursements from other tax recipient bodies in accordance with R.S. 33:4713C. The Parish cash flows these expenditures until the grand recap is finalized and bills are sent to the tax recipient bodies.

The Parish provides 8,875 square feet of space at the Justice Center Complex and 966 square feet of space at the St. Tammany Parish Administrative and Justice Complex - East. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

PROPOSED BUDGETED EXPENDITURES	\$	400,000		RECOUPED IN PARISH PROPOSED BUDGET	\$	53,280
REIMBURSEMENTS FROM OTHER AGENCIES			\$	346,720		
ST. TAMMANY PARISH SCHOOL BOARD		186,400		ST. TAMMANY PARISH LIBRARY		17,400
FIRE DISTRICTS		80,880		ST. TAMMANY PARISH CORONER		9,320
LAW ENFORCEMENT		33,520		ST. TAMMANY PARISH GENERAL FUND		7,480
RECREATION DISTRICTS		12,960		COUNCIL ON AGING/STARC		5,520
MOSQUITO DISTRICT NO. 2		10,080		PUBLIC HEALTH		5,360
FLORIDA PARISH JUVENILE CENTER		8,280		DRAINAGE MAINTENANCE		5,080
PARISH SPECIAL ASSESSOR		7,480		ANIMAL SHELTER		3,000
SLIDELL HOSPITAL DISTRICT		6,760		LIGHTING DISTRICTS		120
NORTHSHORE HARBOR CENTER		200				
WATER DISTRICT NO. 2		160				

REVISED STATUTES AND GUIDANCE

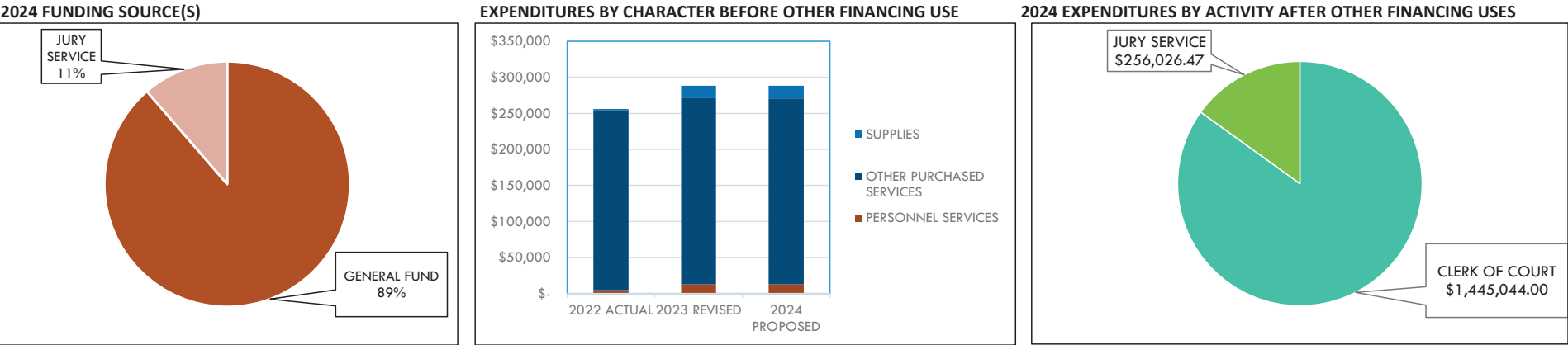
- La. R.S. 33:4713 - A. the parish shall provide offices as needed by the assessor of the parish and shall provide the necessary heat and illumination therefor
- B. cost of such furniture and equipment, supplies, and maps, as may be needed by the assessor shall be borne proportionately by all tax recipient bodies in the parish in the proportion of the amount received from such tax monies by each recipient body in the parish
- C. the parish shall make these purchases and then bill the other tax recipients for their proportionate share, if a tax recipient body fails to reimburse the parish within ninety days from receipt of such bill, the parish shall notify the sheriff in writing and the sheriff shall withhold the amount owed to the parish from the next available tax collection or the tax recipient body no later than 15 days after the funds were withheld
- La. R.S. 47:1906 E.(1) - the parish and school board shall advance to the assessor's salary and expense fund such funds as may be necessary in proportion to the amount of taxes levied by each on the last completed and filed tax roll, which shall be reimbursed without interest
- AG Op. No. 00-0414 and 21-0088 - the creation of Tax Assessment Districts does not relieve Parishes of their obligation to provide assessors with equipment
- AG Op. No. 02-0489(B) - the Assessor may not charge a taxing entity the cost of putting a new tax on the assessment rolls

<b>720 ASSESSOR'S OFFICE</b>	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>
<b>EXPENDITURES BY FUNDING SOURCE</b>						
000 GENERAL FUND	179,797.91	220,445.00	220,267.65	114,832.00	220,267.65	269,727.00
<b>EXPENDITURES BY ACTIVITY</b>						
7200 ASSESSOR'S OFFICE	179,797.91	220,445.00	220,267.65	114,832.00	220,267.65	269,727.00
<b>EXPENDITURES BY CHARACTER</b>						
PURCHASED PROFESSIONAL SERVICES	<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>245,000.00</b>	<b>500,000.00</b>	<b>400,000.00</b>
OFFICIAL/ADMINISTRATIVE SERVICES	500,000.00	500,000.00	401,262.40	245,000.00	401,262.40	200,000.00
OTHER PROFESSIONAL SERVICES	-	-	83,156.92	-	83,156.92	125,000.00
COMPUTER RELATED	-	-	15,580.68	-	15,580.68	75,000.00
OTHER EXPENDITURES	<b>(490,650.00)</b>	<b>(490,600.00)</b>	<b>(490,600.00)</b>	<b>(235,600.00)</b>	<b>(490,600.00)</b>	<b>(392,520.00)</b>
REIMBURSEMENT-EXPENDITURES	(490,650.00)	(490,600.00)	(490,600.00)	(235,600.00)	(490,600.00)	(392,520.00)
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>9,350.00</b>	<b>9,400.00</b>	<b>9,400.00</b>	<b>9,400.00</b>	<b>9,400.00</b>	<b>7,480.00</b>
INTERFUND CHARGES	37,794.00	47,158.00	47,579.00	23,790.00	47,579.00	58,555.00
FACILITY O&M CHARGES	132,653.91	163,887.00	163,288.65	81,642.00	163,288.65	203,692.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>179,797.91</b>	<b>220,445.00</b>	<b>220,267.65</b>	<b>114,832.00</b>	<b>220,267.65</b>	<b>269,727.00</b>

CLERK OF COURT- BUDGET DEPT #740

MISSION/FUNCTION: Accounts for the funds allocated for use by the St. Tammany Parish Clerk of Court.

BUDGET AT A GLANCE



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
JURY COMMISSIONERS	5.00	6.00	6.00	\$ 4,777.03	\$ 12,630.96	\$ 12,619.44

BUDGET HIGHLIGHTS

St. Tammany Parish Government funds expenditures through the general fund related to the court attendance of minute clerks per Louisiana Revised Statue 13:846 A.(2), per diem and transportation costs for the Jury Commissioners to attend the Jury Commission meetings, and advertising and supplies related to the distribution of the jury lists. Jury attendance payments are funded through court costs.

The Parish provides 59,747 square feet of space to the Clerk of Court at the Justice Center Complex and 2,952 square feet of space at the St. Tammany Parish Administrative and Justice Complex - East. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

REVISED STATUTES AND GUIDANCE

**Clerk of Court**

La. R.S. 33:4713 - the parish shall provide office, furniture, and equipment as may be needed by the clerks and recorders of the parish

La. R.S. 13:781 - on or before the tenth of October each year, the clerk shall render a statement from the books for the fiscal year beginning July 1 and ending June 30 to the parish, a clerk who fails to comply shall forfeit to the parish 50% of the compensation received by him under R.S. 13:782

La. R.S. 13:782 - in no case shall the compensation be less than nine hundred dollars per month, and if earned fees are not sufficient for the minimum, the parish shall pay the difference

La. R.S. 13:784 - upon request of the clerk, the parish shall provide all necessary office furniture, equipment, and record books

La. R.S. 13:785 - the expiration of his term of office, the clerk shall pay into the parish treasury any balance in the clerk's salary fund which exceeds one-half of the revenues of the last year of the term of office, limited to no more than that which was received by the clerk in accordance with R.S. 13:784(A) during said term of office

La. R.S. 13:786 - the parish may advance to the clerk's salary fund as may be necessary whenever the receipts and earnings of the clerk's office are insufficient to provide for the normal salaries and expenses

CLERK OF COURT- BUDGET DEPT #740

REVISED STATUTES AND GUIDANCE

Clerk of Court

- La. R.S. 13:787 - the parish may supplement the fees and charges whenever the fees and charges collected are insufficient to provide for salaries and expenses, the supplement may not exceed \$5,000 per year
- La. R.S. 13:846 A.(2.) - the parish may pay to the clerk or his deputies a fee not to exceed \$20 per day, but not less than \$8 per day, for attending sessions of the district court
- La. R.S. 44:102 B. - the repairing and rebinding of books and records shall be paid for by the parish out of the general fund or any other fund available for that purpose

Jury Commissioners

- La. R.S. 13:3053 - all jury commissioners are entitled to \$75 per day during actual attendance at meetings and an additional \$0.21 per mile for each mile going to and returning from their place of meeting
- CCRP Art. 404 A.(1) - the jury commission of each parish shall consist of the clerk of court or a deputy clerk and four other members

Jury Service

- La. R.S. 13:3049 B. - jurors in criminal cases may receive from the parish treasury compensation of \$25 per day for each day of attendance in court, and the mileage allowance shall be not less than \$0.16 per mile with only one charge made for mileage each way, paid from costs of court collected in a special fund
- D. - notice of any intention to change juror compensation by the court shall be given to the district attorney, the parish treasurer, and the clerk of court, and no such change shall be effective unless approved by the parish governing authority
- E.(i) - the compensation of jurors in criminal matters provided for by this Subsection shall be paid from costs of court collected from every criminal defendant who is convicted after trial or who pleads guilty or no contest, or who forfeits bond in each district or parish court or in any court exercising juvenile jurisdiction; the judge or judges shall adopt a schedule of costs that shall be applicable in each criminal case before that court to which such costs are applicable; all of such costs shall be placed, as they are collected, in a special fund that shall be maintained and be administered by the parish which shall pay out of said fund the compensation for jurors in criminal matters herein provided for

740 CLERK OF COURT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	980,783.83	1,237,313.97	1,234,142.41	597,754.91	1,232,205.52	1,507,970.47
SPECIAL REVENUE FUNDS						
136 JURY SERVICE	194,509.08	188,367.00	188,485.00	101,229.68	188,485.00	193,100.00
EXPENDITURES BY ACTIVITY						
7400 CLERK OF COURT	951,097.35	1,173,170.00	1,169,795.44	579,792.00	1,169,795.44	1,445,044.00
7401 JURY SERVICE	224,195.56	252,510.97	252,831.97	119,192.59	250,895.08	256,026.47
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	4,777.03	12,630.96	12,630.96	2,752.86	12,630.96	12,619.44
SALARIES	4,425.00	11,700.00	11,700.00	2,550.00	11,700.00	11,700.00
BENEFITS	352.03	930.96	930.96	202.86	930.96	919.44
OTHER PURCHASED SERVICES	249,851.90	257,947.35	258,564.04	128,700.25	257,553.04	257,994.37
INSURANCE OTHER THAN EMPLOYEE BENEFITS	-	1,011.00	616.69	616.69	616.69	1,058.02
ADVERTISING	21,301.18	27,570.00	28,581.00	11,660.02	27,570.00	27,570.00
TRAVEL, TRAINING, AND RELATED COSTS	206.64	566.35	566.35	139.86	566.35	566.35
JUDICIAL EXPENDITURES	228,344.08	228,800.00	228,800.00	116,283.68	228,800.00	228,800.00
SUPPLIES	1,331.63	17,775.66	17,158.97	399.48	16,233.08	17,775.66
GENERAL SUPPLIES	1,331.63	17,775.66	17,158.97	399.48	16,233.08	17,775.66
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	255,960.56	288,353.97	288,353.97	131,852.59	286,417.08	288,389.47
INTERFUND CHARGES	88,828.00	126,448.00	127,450.00	63,720.00	127,450.00	142,505.00
FACILITY O&M CHARGES	830,504.35	1,010,879.00	1,006,823.44	503,412.00	1,006,823.44	1,270,176.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	1,175,292.91	1,425,680.97	1,422,627.41	698,984.59	1,420,690.52	1,701,070.47

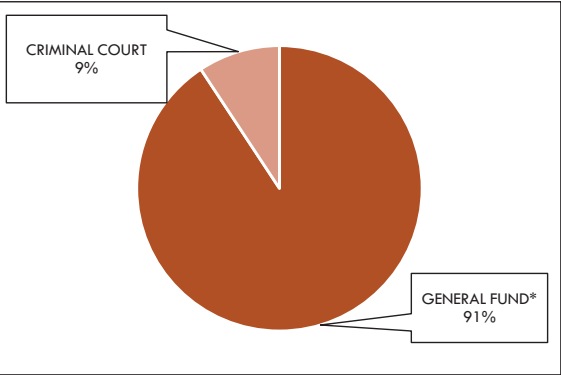


DISTRICT ATTORNEY OF 22ND JUDICIAL COURT- BUDGET DEPT #760

MISSION/FUNCTION: Accounts for the funds allocated for use by the District Attorney of the 22nd Judicial District.

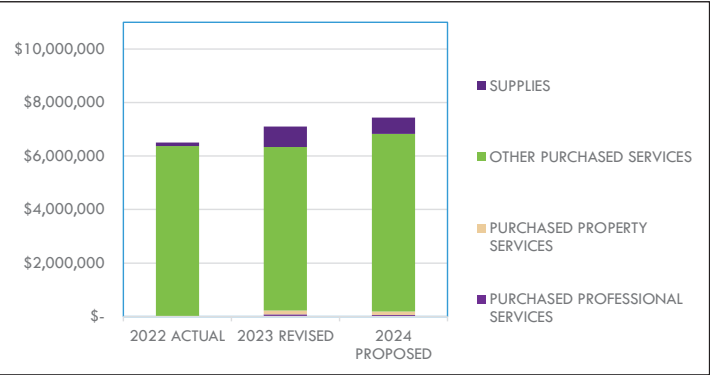
BUDGET AT A GLANCE

2024 FUNDING SOURCE(S)

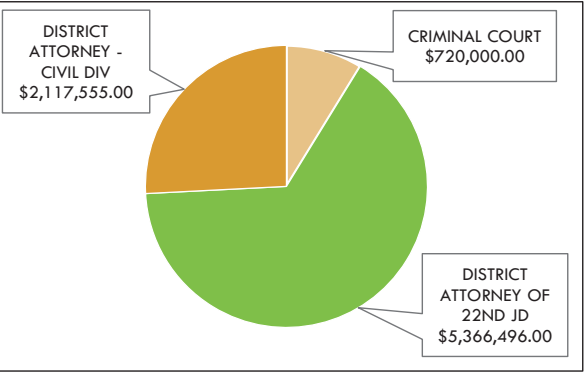


\* \$2.1M for the Civil Division funded through Cost Allocation Plan

EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

		POSITION COUNT							SALARIES AND BENEFITS			
ACTIVITY	POSITION	2022 ADOPTED	2023 ADOPTED		2024 PROPOSED			2022	2023 REVISED	2024 PROPOSED		
		BUDGET	#	BUDGET	FTE	#	BUDGET	FTE	#	ACTUALS	BUDGET	BUDGET
	CRIMINAL DIVISION-GENERAL FUND	87.00		83.65		87	84.76		88	\$ 4,250,597.39	\$ 3,443,287.00	\$ 3,790,404.00
	ADA		29		30.42	32		29.38	31			
	DA		1		0.85	1		0.85	1			
	ADMINISTRATION/PARALEGAL/SECRETARY		32		28.97	30		30.12	31			
	DIVERSION SUPERVISOR		1		-	0		-	0			
	INVESTIGATOR		18		16.71	17		17.71	18			
	CUSTODIAN		1		1.00	1		1.00	1			
	VICTIM ADVOCATE COORDINATOR		3		4.00	4		4.00	4			
	IT		1		0.85	1		0.85	1			
	PIO		1		0.85	1		0.85	1			
	CRIMINAL DIVISION-CRIMINAL COURT FUND	(paid for 10 Investigators from Jan-Sept 2022)							426,852.92	-	-	
	CIVIL DIVISION	15.00		14.71		15	15.60		16	1,400,944.91	1,705,409.00	1,866,760.00
	ADA		9		8.79	9		8.79	9			
	LEGAL ASSISTANT/PARALEGAL/EXECUTIVE SECRETARY		6		5.92	6		5.92	6			
	PUBLIC RECORDS CLERK		0		-	0		0.89	1			
		102.00		98.36			100.36			\$ 6,078,395.22	\$ 5,148,696.00	\$ 5,657,164.00

BUDGET HIGHLIGHTS

The 22nd Judicial District Attorney is funded through St. Tammany Parish Government's general fund as well as court fees and fines collected. The Civil Division is funded through the cost allocation plan. In 2024, the District Attorney is requesting General Fund budget of approximately \$9.6M. Increase due to personnel related costs. The Parish is proposing a 3% increase over the 2023 original budget for the Criminal Division, totaling \$4.7M. The budget includes \$2.1M for the Civil Division, with an increase of \$220k to be funded through the cost allocation plan.

Key expenditures for the department are:

- \$540K for court costs
- \$138K for subscriptions

In 2022, the District Attorney's Office brought a mandamus action against the Parish to fund his "legitimate and quantitatively reasonable proposed 2022 budget", which was suit # 2022-11918 Division H. Special Counsel recommended settlement and the Council approved the settlement through Resolution C-6704 in the amount of \$1,082,657.00 from the Parish's risk management fund.

The Parish provides 27,832 square feet of space at the Justice Center Complex, 4,832 square feet of space at the STPG Koop Drive Complex, and 2,324 square feet of space at the St. Tammany Parish Administrative and Justice Complex - East. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

DISTRICT ATTORNEY OF 22ND JUDICIAL COURT- BUDGET DEPT #760

REVISED STATUTES AND GUIDANCE

District Attorney - Criminal Division

- La. R.S. 15:304 - The Parish shall be responsible for all administrative costs associated with the prosecution of persons accused or convicted of crimes, including all criminal jury costs
- La. R.S. 16:6 - district attorneys shall be entitled to an expense allowance for salaries of stenographers, clerk and secretaries, and salaries or charges for special officers, investigators, and other employees and an expense allowance for stationery forms, telephone, transportation, travel, postage, hotel and other expenses incurred in the discharge of their official duties  
the parish is hereby authorized to pay from the general fund any of the items of expense, as provided herein, incurred by the DA when acting in their official capacities
- La. R.S. 16:10 - the annual salary of the district attorneys is hereby fixed at \$55,000 payable monthly by the state treasurer upon the warrant of the district attorney
- La. R.S. 16:11 - the annual salary of the assistant district attorneys is hereby fixed at \$50,000 payable monthly by the state treasurer upon the warrant of the district attorney
- La. R.S. 16:13 - A. each district attorney is hereby authorized to employ one special investigator in addition to any others previously authorized by law, B. the special investigator shall receive an annual salary payable by the state of \$6,000, the parish may provide and pay an additional compensation to these investigators, C. no district attorney shall employ a special investigator unless the funds to pay the state's portion of the salaries are appropriated
- La. R.S. 16:14 A. - there shall be no ceiling placed on the amount of additional salary that may be paid to a district attorney or assistant district attorney by the parish  
B. - the amounts of additional salaries paid to district attorneys and assistant district attorneys as of August 1, 1973, by the parish as additional salary shall be the minimum amounts that shall be paid as additional salaries
- La. R.S. 16:51 - the district attorney shall appoint a first assistant district attorney and such others as may be necessary, to be not less than 30 district attorneys
- La. R.S. 16:52 - the assistant district attorneys shall receive as compensation for their services, in addition to the amount paid by the state, an annual salary as fixed by existing statutes and paid by the parish
- La. R.S. 16:53 - the district attorney may appoint additional assistant district attorneys, with the salary of such additional assistant district attorneys, with approval by the parish, shall be paid by the parish
- La. R.S. 16:481 - the district attorney shall receive in addition to the salary paid him by the state, an annual salary of \$7,200, payable monthly by the parishes, split \$3,600 to each Washington and St. Tammany
- La. R.S. 16:482 - the parish shall annually budget an amount sufficient to pay the salary fixed in R.S. 16:481
- La. R.S. 16:484 - the said assistant district attorney shall receive in addition to the salary paid him by the state, an annual salary of \$8,000, payable monthly by the parishes, split \$4,000 to each Washington and St. Tammany, and said additional salary may be paid from the criminal court funds of the respective parishes where the money is available from such funds
- La. R.S. 16:485 - the second assistant district attorney shall receive in addition to the salary paid him by the state, an annual salary of \$2,400, payable monthly by the parishes, split \$1,200 to each Washington and St. Tammany, and said additional salary may be paid from the criminal court funds of the respective parishes where the money is available from such funds, the position shall not be filled until funds have been made available to pay that portion of
- La. R.S. 16:486 - the third assistant district attorney shall receive in addition to the salary paid him by the state, an annual salary of \$2,400, payable monthly by the parishes, split \$1,200 to each Washington and St. Tammany, and said additional salary may be paid from the criminal court funds of the respective parishes where the money is available from such funds
- La. R.S. 16:487 - the fourth assistant district attorney shall receive in addition to the salary paid him by the state, an annual salary of \$2,400, payable monthly by the parishes, split \$1,200 to each Washington and St. Tammany, and said additional salary may be paid from the criminal court funds of the respective parishes where the money is available from such funds
- La. R.S. 33:4713 - the parish shall provide a suitable building, requisite furniture for the sitting of the district and circuit courts
- AG Op. No. 08-0033 - the parish is obligated to furnish the District Attorney with office and equipment in the courthouse, or to rent and equip one elsewhere
- Criminal Court Fund**
- La. R.S. 15:751.11 - A.(1)(a) fines and forfeitures, with exceptions, shall be paid into the treasury of the parish in which the court is situated and deposited in a special Criminal Court Fund which on motion by the DA and approval order the district judge, may be used or paid out in defraying the expense of the criminal courts of the parish as provided in Children's Code Articles 419 and 421 and R.S. 16:6;
- A.(2) proceeds shall be distributed 12% to the DA, 12% to the Sheriff's general fund, and the remainder to the municipality for deposit in its treasury; C.(1) one-half of any surplus remaining in the special account or fund on December 31 of each year shall be transferred to the parish general fund, no money shall be paid out of the special account except upon the order or warrant of the district judge and DA;
- L.(1) District courts - proceeds of a judgment of bond forfeiture shall be distributed 30% to the DA, 25% to the Criminal Court Fund, 25% to the Sheriff, 20% to the Indigent Defenders Program;
- L.(3) City and municipal courts - proceeds of a judgment of bond forfeiture shall be distributed 25% to the DA, 25% to the court, 25% to the law enforcement agency, 25% to the Indigent Defenders Program

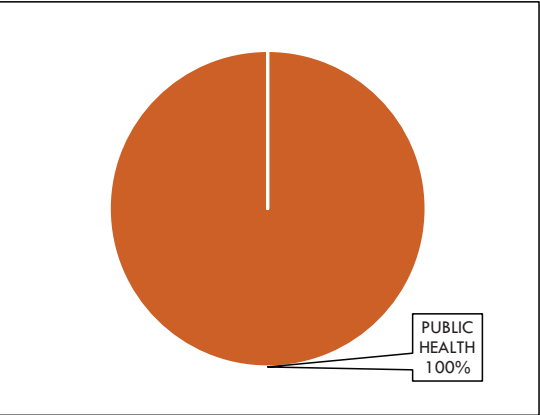
760 DISTRICT ATTORNEY OF 22ND JUDICIAL DISTRICT	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	6,331,727.75	7,031,514.68	7,032,020.47	4,140,873.10	7,032,020.47	7,484,051.00
SPECIAL REVENUE FUNDS						
134 CRIMINAL COURT	683,192.91	720,000.00	720,000.00	10,820.64	720,000.00	720,000.00
EXPENDITURES BY ACTIVITY						
0501 CRIMINAL COURT FUND	683,192.91	720,000.00	720,000.00	10,820.64	720,000.00	720,000.00
7600 DISTRICT ATTORNEY OF 22ND JD	4,787,130.91	5,133,505.00	5,134,010.79	3,190,055.26	5,134,010.79	5,366,496.00
7602 DISTRICT ATTORNEY - CIVIL DIV	1,544,596.84	1,898,009.68	1,898,009.68	950,817.84	1,898,009.68	2,117,555.00
EXPENDITURES BY CHARACTER						
PURCHASED PROFESSIONAL SERVICES	-	85,850.00	85,100.00	17,852.57	85,100.00	62,250.00
OFFICIAL/ADMINISTRATIVE SERVICES	-	35,850.00	35,850.00	2,193.75	35,850.00	-
OTHER PROFESSIONAL SERVICES	-	50,000.00	49,250.00	15,658.82	49,250.00	62,250.00
PURCHASED PROPERTY SERVICES	10,865.70	131,553.00	138,827.00	50,331.55	138,827.00	132,395.00
CLEANING SERVICES	5,400.00	27,450.00	27,450.00	10,050.00	27,450.00	28,845.00
REPAIRS AND MAINTENANCE SERVICES	-	713.00	7,987.00	3,750.13	7,987.00	2,550.00
RENTALS	5,465.70	103,390.00	103,390.00	36,531.42	103,390.00	101,000.00
OTHER PURCHASED SERVICES	6,362,706.90	6,125,749.00	6,119,499.00	3,628,759.61	6,119,499.00	6,629,469.00
INSURANCE OTHER THAN EMPLOYEE BENEFITS	87,638.76	154,423.00	147,423.00	134,286.10	147,423.00	150,075.00
COMMUNICATIONS	-	32,000.00	32,000.00	9,666.34	32,000.00	32,600.00
ADVERTISING	453.00	-	750.00	453.00	750.00	750.00
PRINTING AND BINDING	1,047.68	13,100.00	13,100.00	3,505.34	13,100.00	12,100.00
TRAVEL, TRAINING, AND RELATED COSTS	39,080.04	117,280.00	117,280.00	19,492.50	117,280.00	116,530.00
OTHER PURCHASED SERVICES	132,580.00	5,250.00	5,250.00	2,070.00	5,250.00	5,250.00
PASS THROUGH FUNDS TO OTHERS	6,078,395.22	5,148,696.00	5,148,696.00	3,426,830.84	5,148,696.00	5,657,164.00
JUDICIAL EXPENDITURES	23,512.20	655,000.00	655,000.00	32,455.49	655,000.00	655,000.00
SUPPLIES	133,429.03	759,568.68	759,294.68	130,102.01	759,294.68	613,608.00
GENERAL SUPPLIES	10,044.45	73,717.00	73,717.00	16,057.29	73,717.00	74,168.00
GASOLINE	-	24,000.00	23,726.00	5,763.98	23,726.00	25,200.00
BOOKS AND PERIODICALS	113,826.58	136,039.68	136,039.68	45,023.50	136,039.68	141,040.00
COMPUTER RELATED	9,558.00	525,812.00	525,812.00	63,257.24	525,812.00	373,200.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	6,507,001.63	7,102,720.68	7,102,720.68	3,827,045.74	7,102,720.68	7,437,722.00
INTERFUND CHARGES	46,306.00	95,061.00	97,456.00	48,726.00	97,456.00	70,863.00
FACILITY O&M CHARGES	461,613.03	553,733.00	551,843.79	275,922.00	551,843.79	695,466.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	7,014,920.66	7,751,514.68	7,752,020.47	4,151,693.74	7,752,020.47	8,204,051.00

LSU CO-OP EXTENSION SERVICES- BUDGET DEPT #780

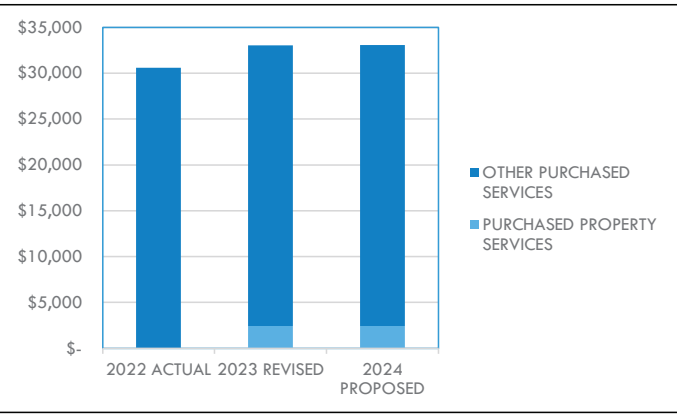
MISSION/FUNCTION: Accounts for the funds allocated for use by the LSU Co-op Extension Services.

BUDGET AT A GLANCE

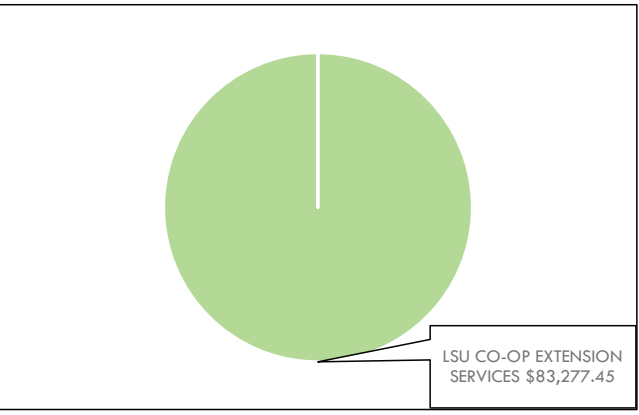
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

Pursuant to Louisiana Revised Statute 3:301, St. Tammany Parish Government funds expenditures for LSU AgCenter for operating support and suitable office space. LSU AgCenter creates and maintains the operating budget for their agency.

The Parish provides 2,539 square feet of space at the St. Tammany Parish Fairgrounds Annex Building. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

REVISED STATUTES AND GUIDANCE

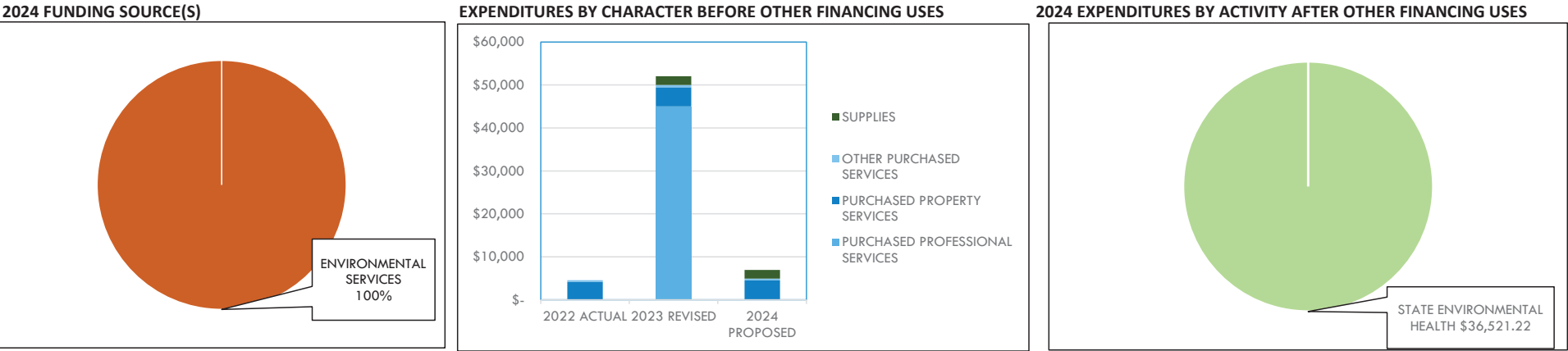
La. R.S. 3:301 - As a cooperative endeavor with the Louisiana Cooperative Extension Service of the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College, the governing body of any local government subdivision may provide financial and other support for the programs of the Louisiana Cooperative Extension Service which benefit that local government subdivision under such terms and conditions as may be agreed upon between the Louisiana Cooperative Extension Service and the local government subdivision. Financial support for the cooperative endeavor may be appropriated from the general funds of the local government subdivision or may be provided for by an increase in the ad valorem taxes for such specific purpose in accordance with the provisions of Article VI, Part II, of the Louisiana Constitution of 1974.

<b>780 LSU CO-OP EXTENSION SERVICES</b>	<b>1/1-12/31/22 2022 ACTUAL</b>	<b>1/1-12/31/23 2023 ORIGINAL BUDGET</b>	<b>1/1-12/31/23 2023 REVISED BUDGET</b>	<b>1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023</b>	<b>1/1-12/31/23 2023 PROJECTED ACTUALS</b>	<b>1/1-12/31/24 2024 PROPOSED BUDGET</b>
<b>EXPENDITURES BY FUNDING SOURCE</b>						
<b>SPECIAL REVENUE FUNDS</b>						
111 PUBLIC HEALTH	79,972.93	76,170.00	76,287.97	36,955.47	76,063.97	83,277.45
<b>EXPENDITURES BY ACTIVITY</b>						
7800 LSU CO-OP EXTENSION SERVICES	79,972.93	76,170.00	76,287.97	36,955.47	76,063.97	83,277.45
<b>EXPENDITURES BY CHARACTER</b>						
PURCHASED PROPERTY SERVICES	-	<b>2,448.00</b>	<b>2,448.00</b>	-	<b>2,224.00</b>	<b>2,448.00</b>
RENTALS	-	2,448.00	2,448.00	-	2,224.00	2,448.00
OTHER PURCHASED SERVICES	<b>30,589.93</b>	<b>30,589.00</b>	<b>30,595.97</b>	<b>15,337.47</b>	<b>30,595.97</b>	<b>30,608.45</b>
INSURANCE OTHER THAN EMPLOYEE BENEFITS	72.93	72.00	78.97	78.97	78.97	91.45
PASS THROUGH FUNDS TO OTHERS	30,517.00	30,517.00	30,517.00	15,258.50	30,517.00	30,517.00
<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING USES</b>	<b>30,589.93</b>	<b>33,037.00</b>	<b>33,043.97</b>	<b>15,337.47</b>	<b>32,819.97</b>	<b>33,056.45</b>
INTERFUND CHARGES	8,635.00	15,302.00	15,413.00	7,704.00	15,413.00	13,204.00
FACILITY O&M CHARGES	40,748.00	27,831.00	27,831.00	13,914.00	27,831.00	37,017.00
<b>TOTAL EXPENDITURES AFTER OTHER FINANCING USES</b>	<b>79,972.93</b>	<b>76,170.00</b>	<b>76,287.97</b>	<b>36,955.47</b>	<b>76,063.97</b>	<b>83,277.45</b>

STATE ENVIRONMENTAL HEALTH- BUDGET DEPT #820

MISSION/FUNCTION: Accounts for the funds allocated for use by the State Environmental Health.

BUDGET AT A GLANCE



BUDGET HIGHLIGHTS

Pursuant to Louisiana Revised Statute 40:12 and 40:13, St. Tammany Parish Government funds expenditures for a public health unit. The State Environmental Health Unit creates and maintains the operating budget for their agency. Until 2020 the Parish paid for one employee in the State Environmental Health Unit.

The Proposed Budget for 2024 decreased approximately \$45K from the 2023 Original Budget based on projected actual expenditures for 2023.

The Parish provides 2,350 square feet of space at the STPG Koop Drive Complex. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

REVISED STATUTES AND GUIDANCE

- La. R.S. 40:12 - the parish shall provide a health unit or department, and these units or departments shall be known as parish health units
- La. R.S. 40:13 - the parish shall provide ample means for the maintenance and operation of its parish health units or departments and for the promotion and conservation of public health

820 STATE ENVIRONMENTAL HEALTH	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
SPECIAL REVENUE FUNDS						
102 ENVIRONMENTAL SERVICES	27,000.50	76,430.01	76,487.01	14,057.73	31,389.60	36,521.22
EXPENDITURES BY ACTIVITY						
8200 STATE ENVIRONMENTAL HEALTH	27,000.50	76,430.01	76,487.01	14,057.73	31,389.60	36,521.22
EXPENDITURES BY CHARACTER						
PURCHASED PROFESSIONAL SERVICES	-	45,000.00	45,000.00	-	-	-
OFFICIAL/ADMINISTRATIVE SERVICES	-	45,000.00	45,000.00	-	-	-
PURCHASED PROPERTY SERVICES	4,225.08	4,499.76	4,499.76	1,760.45	4,499.76	4,499.76
RENTALS	4,225.08	4,499.76	4,499.76	1,760.45	4,499.76	4,499.76
OTHER PURCHASED SERVICES	314.42	556.25	556.25	75.28	458.84	461.46
INSURANCE OTHER THAN EMPLOYEE BENEFITS	114.88	114.00	114.00	16.59	16.59	19.21
PRINTING AND BINDING	199.54	442.25	442.25	58.69	442.25	442.25
SUPPLIES	-	1,984.00	1,984.00	-	1,984.00	1,984.00
GENERAL SUPPLIES	-	1,984.00	1,984.00	-	1,984.00	1,984.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	4,539.50	52,040.01	52,040.01	1,835.73	6,942.60	6,945.22
INTERFUND CHARGES	597.00	2,592.00	2,649.00	1,320.00	2,649.00	761.00
FACILITY O&M CHARGES	21,864.00	21,798.00	21,798.00	10,902.00	21,798.00	28,815.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	27,000.50	76,430.01	76,487.01	14,057.73	31,389.60	36,521.22

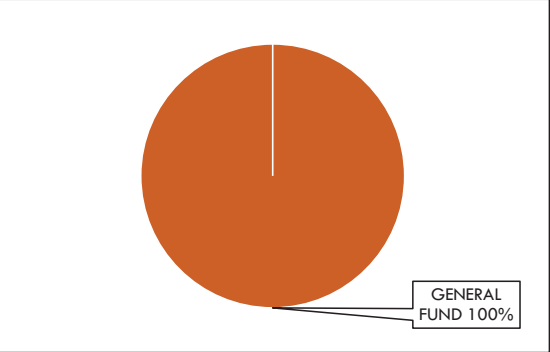


LA DEPT OF VETERANS AFFAIRS- BUDGET DEPT #840

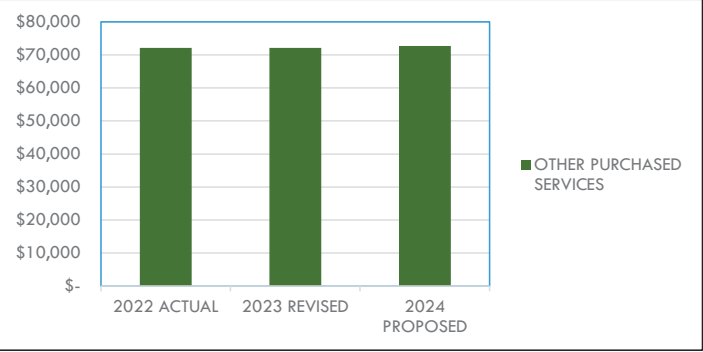
**MISSION/FUNCTION:** Accounts for the funds allocated for use by the Department of Veterans Affairs to support, promote, educate, and represent the ideas, suggestions, and concerns of those who have served or those who are currently serving in the armed forces.

BUDGET AT A GLANCE

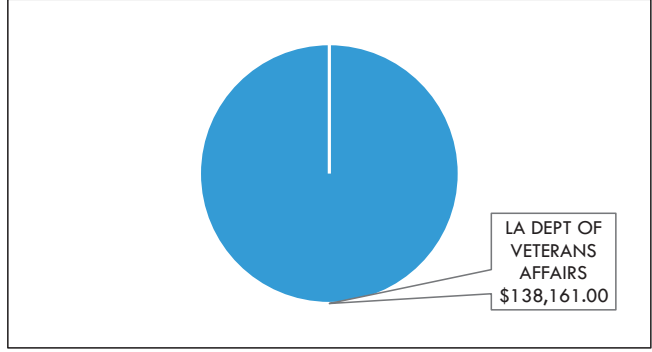
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



BUDGET HIGHLIGHTS

Pursuant to Louisiana Revised Statute 29:261 and 29:262, St. Tammany Parish Government funds expenditures for the LA Department of Veterans for operating support and suitable office space. La Department of Veterans creates and maintains the operating budget for their agency.

The Parish provides 1,220 square feet of space at the St. Tammany Parish Fairgrounds Annex Building and 1,150 square feet of space at the St. Tammany Parish Administrative and Justice Complex - East. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

REVISED STATUTES AND GUIDANCE

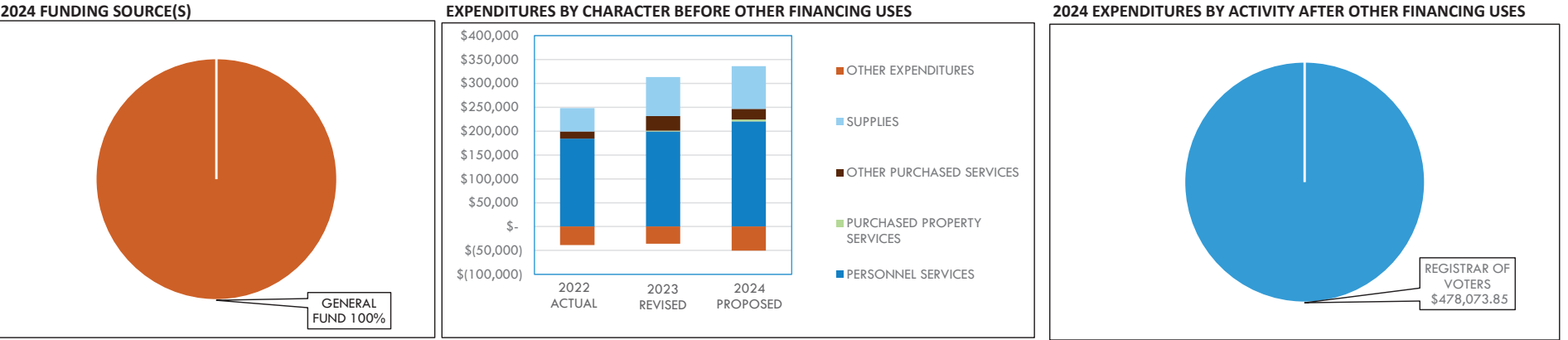
- La. R.S. 29:261 C. - the department of Veterans Affairs at the state shall contribute not more than 75% of the expense of operation and maintenance of the service offices
- La. R.S. 29:262 - the parish shall provide office space, for the operation of veterans' service offices, the cost of such shall not be considered as any payment or contribution required by the parish toward the expense of operation and maintenance of such service office
- Annual House Bill for State Revenue Sharing- In the parish of St. Tammany, the parish governing authority shall make available out of its allocated funds a sufficient amount for the operation and maintenance of the food stamp offices and the service office for veterans established under R.S. 29:261

840 LA DEPT OF VETERANS AFFAIRS	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	116,803.41	127,772.00	127,850.00	63,924.00	127,850.00	138,161.00
EXPENDITURES BY ACTIVITY						
8400 LA DEPT OF VETERANS AFFAIRS	116,803.41	127,772.00	127,850.00	63,924.00	127,850.00	138,161.00
EXPENDITURES BY CHARACTER						
OTHER PURCHASED SERVICES	72,096.00	72,101.00	72,101.00	36,048.00	72,101.00	72,672.00
PASS THROUGH FUNDS TO OTHERS	72,096.00	72,101.00	72,101.00	36,048.00	72,101.00	72,672.00
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	72,096.00	72,101.00	72,101.00	36,048.00	72,101.00	72,672.00
INTERFUND CHARGES	7,977.00	10,336.00	10,414.00	5,208.00	10,414.00	12,383.00
FACILITY O&M CHARGES	36,730.41	45,335.00	45,335.00	22,668.00	45,335.00	53,106.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	116,803.41	127,772.00	127,850.00	63,924.00	127,850.00	138,161.00

REGISTRAR OF VOTERS- BUDGET DEPT #800

MISSION/FUNCTION: Accounts for the funds allocated for use by the St. Tammany Parish Registrar of Voters.

BUDGET AT A GLANCE



PERSONNEL SERVICES

		POSITION COUNT				SALARIES AND BENEFITS		
ACTIVITY	POSITION	2022 ADOPTED	2023 ADOPTED	2024		2022	2023 REVISED	2024 PROPOSED
		BUDGET	BUDGET	PROPOSED		ACTUALS	BUDGET	BUDGET
	REGISTRAR OF VOTERS	10.00	10.00	10.00		\$ 184,017.92	\$ 199,305.77	\$ 220,329.64
	ADMINISTRATIVE COORDINATOR		4.00	4.00	5.00			
	ADMINISTRATIVE SUPERVISOR		1.00	1.00	1.00			
	CHIEF CLERK		1.00	1.00	-			
	CLERK		1.00	1.00	1.00			
	CONFIDENTIAL ASSISTANT		1.00	1.00	1.00			
	CHIEF DEPUTY REGISTRAR OF VOTERS		1.00	1.00	1.00			
	REGISTRAR OF VOTERS		1.00	1.00	1.00			

BUDGET HIGHLIGHTS

The St. Tammany Parish Registrar of Voters is funded through St. Tammany Parish Government's general fund and the State of Louisiana. The ROV also receives reimbursements from the State for election related expenditures such as postage, supplies, and communication utilities. The ROV is requesting an increase in funding from the General Fund for 2024 of approximately \$16K from the 2023 Original Budget. Increase due to personnel related costs. The Parish is proposing a 3% increase over the 2023 original budget for the agency, which is an increase of \$8k.

Key expenditures for the department are:

- \$72K for postage/freight
- \$15K for travel and training related costs

The Parish provides 4,876 square feet of space at the Justice Center Complex and 392 square feet of space at the St. Tammany Parish Administrative and Justice Complex - East. Expenditures shown in the 2024 Expenditures by Activity include Facility Operations & Maintenance (Facility O&M) charges based on the allocation of costs to the proportionate square footage provided.

REVISED STATUTES AND GUIDANCE

- La. R.S. 18:55 - A.3.(b) the parish shall continue to compensate its registrars at no less than the same annual dollar amount as that paid by the particular parish on July 1, 1991, including both the prior mandated parish portion and any supplements authorized
- B. no law to increase or decrease that portion of the salary payable by the parish shall be enacted hereafter unless notice of intent to enact such a law has been published on two separate days, without cost to the state, in the official journal of each locality affected by the enactment of the increase or decrease in the salary figures
- D. the state portion of each salary shall be paid biweekly, and the parish portion shall be paid monthly, and the funds for the parish portion of the salary shall be annually appropriated by the parish

REGISTRAR OF VOTERS- BUDGET DEPT #800

REVISED STATUTES AND GUIDANCE

- La. R.S. 18:56 - the parish may supplement the salaries provided by law for the registrar, the chief deputy, and any other unclassified employees
- La. R.S. 18:57 - the compensation of any registrar, chief deputy, or other unclassified employee shall not be reduced while he holds his office or position
- La. R.S. 18:59 - B.3.(b) the parish shall continue to compensate its chief deputy registrar at no less than the same annual dollar amount as that paid by the particular parish on July 1, 1991, including both the prior mandated parish portion and any supplements authorized
- B.4.(a) the parish shall continue to compensate its confidential assistant at no less than the same annual dollar amount as that paid by the particular parish on July 1, 1991, including both the prior mandated parish portion and any supplements authorized
- D. no law to increase or decrease that portion of the salary payable by the parish shall be enacted hereafter unless notice of intent to enact such a law has been published on two separate days, without cost to the state, in the official journal of each locality affected by the enactment of the increase or decrease in the salary figures
- La. R.S. 18:59.2 - A.(2) the maximum number of authorized positions in each parish is established based on the parish population range (200,001-300,000 is 7 positions)
- B.(1) two state employee positions are established for each permanent branch office in existence in each parish on the effective date of this section
- E. employee positions that exceed the number of positions established by this section shall not be filled until the parish has appropriated the parish portion of the salary and the legislature had appropriated the state portion
- La. R.S. 18:132 - the parish shall furnish the office space required by law for the registrar and the cost of all equipment and supplies, including all furniture, books, stationery, and other expenses for the operation of each office necessary to enable the registrar fully to discharge his duties
- La. R.S. 18:192 - the parish shall provide to the registrar the funding necessary for the mailing of new voter identification cards in the conduct of the canvass
- Annual House Bill for State Revenue Sharing- In the event of any decrease in the state's appropriation portion of the salaries of the St. Tammany Parish Registrar of Voters Office, the parish governing authority shall make available out of its allocated funds a sufficient amount to replace such state funds, not to exceed (amount specified annually, approximately \$15,500)

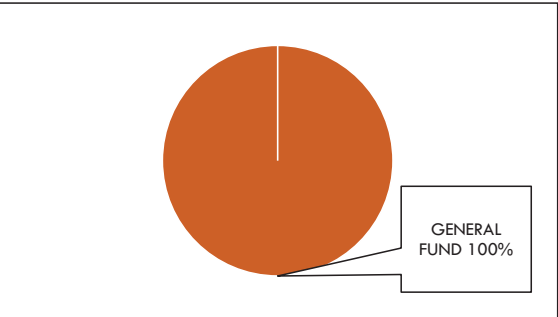
800 REGISTRAR OF VOTERS	1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE						
000 GENERAL FUND	331,637.89	417,484.68	417,944.70	181,441.13	417,372.00	478,073.85
EXPENDITURES BY ACTIVITY						
8000 REGISTRAR OF VOTERS	331,637.89	417,484.68	417,944.70	181,441.13	417,372.00	478,073.85
EXPENDITURES BY CHARACTER						
PERSONNEL SERVICES	184,017.92	199,305.77	199,305.77	89,432.50	199,305.77	220,329.64
SALARIES	156,329.35	169,943.51	169,943.51	76,473.00	169,943.51	188,618.56
BENEFITS	27,688.57	29,362.26	29,362.26	12,959.50	29,362.26	31,711.08
PURCHASED PROPERTY SERVICES	-	3,600.00	1,375.91	-	1,375.00	3,800.00
REPAIRS AND MAINTENANCE SERVICES	-	600.00	575.91	-	575.00	800.00
RENTALS	-	3,000.00	800.00	-	800.00	3,000.00
OTHER PURCHASED SERVICES	15,231.55	27,468.91	30,893.00	12,252.97	29,121.21	22,209.21
INSURANCE OTHER THAN EMPLOYEE BENEFITS	1,608.88	1,676.91	1,701.00	1,079.21	1,179.21	1,775.21
COMMUNICATIONS	7,536.83	8,400.00	8,400.00	4,356.96	8,300.00	8,400.00
ADVERTISING	-	600.00	600.00	209.80	600.00	600.00
PRINTING AND BINDING	2,863.00	4,000.00	4,000.00	943.00	3,300.00	4,000.00
TRAVEL, TRAINING, AND RELATED COSTS	3,222.84	12,792.00	16,192.00	5,664.00	15,742.00	7,434.00
SUPPLIES	48,680.93	83,009.00	81,809.00	21,748.86	83,009.00	89,465.00
GENERAL SUPPLIES	48,082.93	77,258.00	77,258.00	21,173.86	77,258.00	83,470.00
BOOKS AND PERIODICALS	23.00	26.00	26.00	-	26.00	270.00
COMPUTER RELATED	575.00	5,725.00	4,525.00	575.00	5,725.00	5,725.00
OTHER EXPENDITURES	(38,838.78)	(36,080.00)	(36,080.00)	(12,319.20)	(36,080.00)	(50,340.00)
REIMBURSEMENT-EXPENDITURES	(38,838.78)	(36,080.00)	(36,080.00)	(12,319.20)	(36,080.00)	(50,340.00)
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES	209,091.62	277,303.68	277,303.68	111,115.13	276,730.98	285,463.85
INTERFUND CHARGES	51,885.00	53,483.00	54,274.00	27,144.00	54,274.00	84,310.00
FACILITY O&M CHARGES	70,661.27	86,698.00	86,367.02	43,182.00	86,367.02	108,300.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES	331,637.89	417,484.68	417,944.70	181,441.13	417,372.00	478,073.85

WARD COURTS- BUDGET DEPT #860

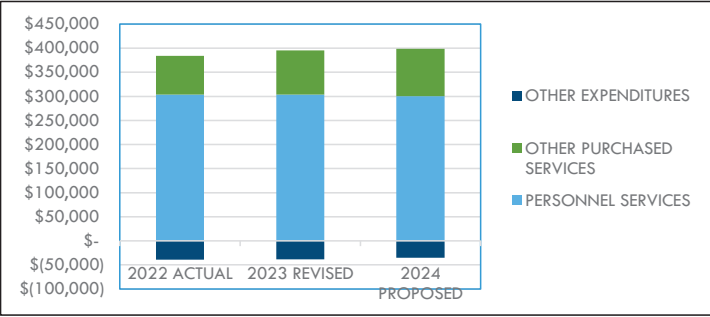
**MISSION/FUNCTION:** Accounts for the funds allocated to the salaries and related expenses of the Justices of the Peace, Constables, as well as the City Court of East St. Tammany Judge, Staff, and Marshal.

BUDGET AT A GLANCE

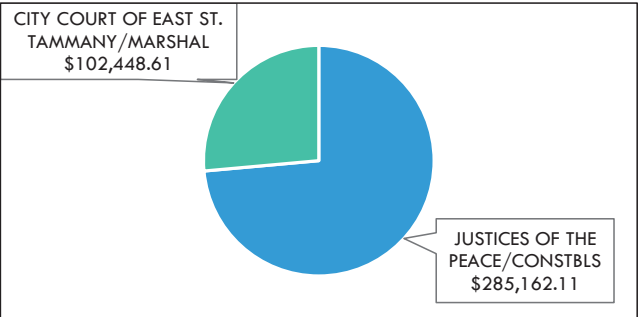
2024 FUNDING SOURCE(S)



EXPENDITURES BY CHARACTER BEFORE OTHER FINANCING USES



2024 EXPENDITURES BY ACTIVITY AFTER OTHER FINANCING USES



PERSONNEL SERVICES

ACTIVITY	POSITION COUNT			SALARIES AND BENEFITS		
	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2022 ACTUALS	2023 REVISED BUDGET	2024 PROPOSED BUDGET
JUSTICES OF THE PEACE/CONSTABLES	27.00	27.00	27.00	\$ 287,162.97	\$ 286,857.60	\$ 283,617.60
CITY COURT OF EAST ST. TAMMANY-JUDGE/CLERK	2.00	2.00	2.00	10,926.12	10,940.52	10,972.92
CITY COURT OF EAST ST. TAMMANY-MARSHAL	1.00	1.00	1.00	5,704.32	5,704.32	5,704.32
	30.00	30.00	30.00	\$ 303,793.41	\$ 303,502.44	\$ 300,294.84

BUDGET HIGHLIGHTS

The St. Tammany Parish Justices of Peace, Constables, City Court of East St. Tammany, and the City Court Marshall are funded through St. Tammany Parish Government's general fund.

Justices of Peace and Constables receive compensation of \$800 per month from the Parish. Pursuant to LA R. S. 13:2591, the State of Louisiana reimburses \$\$100 per JP/Constable per month plus applicable benefits to the Parish. Additionally, the budget includes reimbursement to each JP/Constable of up to \$550 for the cost to attend annual training held by the Attorney General's Office.

The City Court of East St. Tammany creates and maintains their operating budget for their agency. In 2024, the City Court of East St. Tammany is requesting \$793K. The Parish is proposing a 3% increase over the 2023 original budget for the agency, which is a total of \$90K.

REVISED STATUTES AND GUIDANCE

JPs and Constables

La R.S. 13:2589 A.(1) - JPs and constables shall receive no fees in criminal matters or in peace bond cases, but in lieu thereof they shall receive such salaries as are fixed by and paid by the parish, but which in no case shall be less than \$75 per month which shall include and shall not be in addition to the amount of the salary provided for in R.S. 33:1702 (Redesignated as R.S. 13:5802 pursuant to Acts 2011, No. 248, §3)

A.(2) - Every JP and constable shall attend at least one of the Justice of the Peace Training Courses offered by the attorney general pursuant to R.S. 49:251.1 every other year, and a JP or constable who fails to do so shall not earn or receive the compensation provided in this Section, until he attends a course and receives a certificate of completion from the AG

**WARD COURTS- BUDGET DEPT #860****REVISED STATUTES AND GUIDANCE****JPs and Constables**

La R.S. 13:2591A.(1) - every JP and every constable for each justice of the peace court in the state shall be paid by the state an additional salary equal to the amount paid JPs and constables by their respective parishes, in no event to exceed \$100 dollars per month, provided funds are available and appropriated by the legislature

(2) on or before the tenth day of each month, the parish shall forward the warrants to the secretary of the Department of Public Safety and Corrections, who shall cause to be prepared and shall sign checks to the appropriate parish on behalf of each JP and constable

(3) the parish shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities, on behalf of the JPs and constables and, within thirty days after receipt of the funds, for making payment of the appropriate net amount to the JP and constables

La R.S. 13:2591B. - when the parish determines that funds are available, it may reimburse each JP/constable for expenses actually incurred by attending the Justice of the Peace Training Course, as authorized by R.S. 49:251.1, the allowance for mileage, lodging, meals, and related expenses shall be based on the rate of payment for travel expenses as set forth by the Division of Administration, and a written, itemized voucher shall be required in order to obtain reimbursement

La R.S. 13:5802 - parishes having a population of over 5,000 shall fix the pay of constables and JPs and said salary shall be not less than \$30 per month

Council Resolution C-0712 - the Parish salary for JPs and Constables effective January 2004 is \$500 a month

Council Meeting December 2014 - on December 4, 2014 the St. Tammany Parish Council amended the 2015 Operating budget to increase the salaries of the JPs and Constables taking office in January 2015 to \$700 per month

Annual House Bill for State Operating Budget - the state operating budget includes additional compensation for each eligible municipal constable and JP at the rate of \$100 per month

House Bill No. 1 2022, Act 199 - the 2022 state operating budget includes payable out of the State General Fund (Direct) to Constables and JPs Supplemental Payments for a one-time lump-sum payment of \$240 to each recipient eligible for state supplemental pay pursuant to R.S. 13:2591

**City Court of East St. Tammany**

La R.S. 13:2487.1 - the City Court of East St. Tammany shall be composed of a city judge, a marshal, and a clerk of said court

La R.S. 13:2487.3 - the city judge shall receive an annual salary payable monthly in equal proportions by the City of Slidell and the parish

4. if the population of the territorial jurisdiction of the court is 40,000 or more, but less than 100,000, he shall be paid a minimum salary of \$7,200

La R.S. 13:2487.4 C. - the city judge shall be entitled to an annual vacation of thirty days with pay, the judge ad hoc appointed to serve in his place shall be paid an amount proportionate to the salary of the city judge for the time served, payable in equal proportions by the city and parish

La R.S. 13:2487.9 - the marshal of the city court shall receive as compensation for his services a minimum salary of \$4,800 annually, payable monthly, paid in equal proportions by the city and parish

La R.S. 13:2487.15 - the salary of the clerk shall be a minimum salary of \$400 monthly, paid in equal proportions by the city and parish

La R.S. 13:2487.16 - the city shall furnish a suitable city court room and suitable offices for the clerk and marshal, as well as adequate fireproof vaults or other filing equipment for preservation of the records, the expenses of operation and maintenance of the court room and offices shall be borne by the city and the parish in equal proportions

La R.S. 13:2487.25 - except as otherwise provided by special laws, all fines, forfeitures, penalties, and costs and all funds so collected by the clerk or the marshal, shall be paid into the city treasury when the prosecution is on behalf of the city and into the parish treasury when the prosecution is on behalf of the state or parish

La R.S. 13:2487.26A. Except as otherwise provided by law, in all criminal matters, including traffic violations cases, the city court may assess, in addition to the fine or other penalty which may be legally imposed costs of court in an amount not to exceed those costs allowed in the twenty-second judicial district court.

B. Except as otherwise provided by law, the proceeds derived from these costs shall be deposited in a special account which shall be subject to audit, and used for the operational expenses of the court and for payment of clerical fees and other similar expenditures as may be approved by the judge.



**WARD COURTS- BUDGET DEPT #860****REVISED STATUTES AND GUIDANCE****City Court of East St. Tammany**

La R.S. 13:2487.30 - A. the operational expenses of the city court shall include but are not limited to all of the following:

- (1) salaries for court reporters, stenographers, clerical assistants, secretaries, the clerk of court, deputy clerks, minute clerks, filing clerks, accountants, bookkeepers, law clerks, and all other court personnel and administrative staff
- (2) the purchase of stationery, books, office supplies, computers, postage, uniforms, furniture, filing cabinets, furnishings, and similar items
- (3) the purchase or lease of any other such equipment as may be useful or necessary for the proper conduct of the court's judicial business

B. The judge of the city court shall determine and have approval over which expenses are useful or necessary for the proper operation of the court.

C. The definition of "operational expenses" of the city court shall not limit or exclude any and all other funds, salaries, expenses, or other monies as otherwise entitled by law.

**City Courts (in general)**

La 13:1889 A. - the city shall furnish a suitable city court room and suitable offices for the judge, clerk, and marshal, as well as adequate fireproof vaults or other filing equipment for preservation of the records

B. the expenses of operation and maintenance of the court room and offices shall be borne by the city or may be apportioned between the city and parish as the respective governing authorities may determine

La 13:1898 A. - except as otherwise provided by special law, all fines, forfeitures, penalties, and costs and all funds so collected by the city court of the marshal, shall be paid into the city treasury when the prosecution is on behalf of the city and into the parish treasury to be deposited into the parish general fund and used as a general expenditure of the parish when the prosecution is on behalf of the state or parish

La R.S. 13:1874 A.(1) - except as provided in R.S. 13:1875, city court judges shall receive an annual salary payable monthly in equal proportions by the respective municipalities and parishes where the courts are located

B. - city court judges where the population of the territorial jurisdiction of the court is 100,000 or more shall receive the same salary as the district court judge of the parish wherein the city court is located, the whole of which shall be paid by the city, and in such cases, the fees collected by the clerk of the city court in all civil cases shall be paid into the general fund of the city

C. - in all cases, the city and parish, or either, may pay to the judges of their respective courts any additional salary they deem proper

D. - the salaries paid to city judges under this section shall not be decreased during their terms of office

F. - part or all of that portion of city court judge's salary which is payable by the parish, may be paid from surplus funds of the criminal court fund after such surplus funds have been transferred to the parish general

La R.S. 13:1875 (13) - notwithstanding any other statute, particularly R.S. 13:1874(B), the judge of the City Court of East St. Tammany shall receive a minimum annual salary of \$12,900 payable monthly by the city of Slidell, and a minimum annual salary of \$3,600 payable monthly by the parish

La R.S. 13:1888 A. - salary of clerks and deputy clerks may be fixed and paid in equal proportions by the city and parish or by either of them or in such proportions as they determine, except the salary payable shall not be less than \$250 per month where the population of the territorial jurisdiction of the court is 10,000 or more

La R.S. 13:1881 B. - compensation of deputy marshals shall be fixed and paid by the city or parish, or both

La R.S. 13:1883 C. - the marshal's salary shall be paid in equal proportions by the city and parish, a minimum annual salary of \$3,600 payable monthly

AG Op. No. 21-0040(A) - there is no prohibition against a parish agreeing to voluntarily withhold and contribute to the Municipal Employees' Retirement System on behalf of a marshal regarding the portion of the marshal's compensation provided by the parish, in the absence of a parish's voluntary contributions, a city remains liable to provide employer contributions on "all sources" of the marshal's earnings

Louisiana Const. Art. X, § 23 - the compensation of an elected public official shall not be reduced during the term for which he is elected

860 WARD COURTS		1/1-12/31/22 2022 ACTUAL	1/1-12/31/23 2023 ORIGINAL BUDGET	1/1-12/31/23 2023 REVISED BUDGET	1/1-12/31/23 2023 ACTUAL YTD AS OF 06/30/2023	1/1-12/31/23 2023 PROJECTED ACTUALS	1/1-12/31/24 2024 PROPOSED BUDGET
EXPENDITURES BY FUNDING SOURCE							
000	GENERAL FUND	360,654.37	384,092.33	385,256.33	200,025.98	384,826.51	387,610.72
EXPENDITURES BY ACTIVITY							
8601	JUSTICES OF THE PEACE/CONSTBLS	269,637.92	288,834.75	289,896.75	144,714.85	289,510.41	285,162.11
8602	CITY COURT OF EAST ST. TAMMANY/MARSHAL	91,016.45	95,257.58	95,359.58	55,311.13	95,316.10	102,448.61
EXPENDITURES BY CHARACTER							
PERSONNEL SERVICES		303,793.41	300,262.44	303,502.44	153,676.44	303,502.44	300,294.84
SALARIES		276,618.23	273,378.24	276,618.24	139,929.12	276,618.24	273,378.24
BENEFITS		27,175.18	26,884.20	26,884.20	13,747.32	26,884.20	26,916.60
OTHER PURCHASED SERVICES		80,269.16	92,025.49	92,025.49	52,765.76	91,595.67	98,516.48
INSURANCE OTHER THAN EMPLOYEE BENEFITS		4,606.06	5,055.00	5,055.00	4,625.18	4,625.18	5,290.12
TRAVEL, TRAINING, AND RELATED COSTS		3,525.58	11,107.75	11,107.75	2,784.39	11,107.75	14,850.00
PASS THROUGH FUNDS TO OTHERS		72,137.52	75,862.74	75,862.74	45,356.19	75,862.74	78,376.36
OTHER EXPENDITURES		(38,973.20)	(34,878.60)	(38,118.60)	(20,336.22)	(38,118.60)	(34,878.60)
REIMBURSEMENT-EXPENDITURES		(38,973.20)	(34,878.60)	(38,118.60)	(20,336.22)	(38,118.60)	(34,878.60)
TOTAL EXPENDITURES BEFORE OTHER FINANCING USES		345,089.37	357,409.33	357,409.33	186,105.98	356,979.51	363,932.72
INTERFUND CHARGES		15,565.00	26,683.00	27,847.00	13,920.00	27,847.00	23,678.00
TOTAL EXPENDITURES AFTER OTHER FINANCING USES		360,654.37	384,092.33	385,256.33	200,025.98	384,826.51	387,610.72

**City Court of East St. Tammany**PROJECTED Budgeted Detailed Line Items  
Calendar Year 2024

	TOTAL BUDGET INCLUDES On-Behalf Payments	On-Behalf Payments: DIRECT Pay of Salary & Expenses	
		City of Slidell 2023 Budget	St. Tammany Parish Gov't 2023 Budget
<b>APPROPRIATIONS</b>			
<b>PERSONNEL SERVICES</b>			
51001 · SALARIES & WAGES	873,756.72	127,845.00	10,911.72
51002 · OVERTIME PAY	100.00		
51004 · DEFERRED COMPENSATION	73,500.00		
51006 · WORKMAN'S COMP INSURANCE	2,500.00		
51007 · DISABILITY INSURANCE	5,800.00		
51008 · LIFE INSURANCE	3,000.00		
51009 · HEALTH INSURANCE	105,000.00		
51010 · PAYROLL TAX EXPENSE	16,500.00		
51011 · PAYROLL PROCESSING FEES	1,200.00		
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,081,356.72</b>	<b>127,845.00</b>	<b>10,911.72</b>
<b>OPERATING SERVICES</b>			
<b>CONTRACTUAL SERVICES</b>			
53004 · LIABILITY INSURANCE	9,500.00		
53005 · GENERAL INSURANCE	6,500.00		
53006 · EMPLOYEE BOND INSURANCE	1,800.00		
53027 · ACCOUNTING	19,000.00		
53037 · LEGAL	1,500.00		
53047 · OTHER PROFESSIONAL	20,000.00		
53008 · COMPUTER CONSULTING	20,000.00		
53009 · JANITORIAL SERVICES	13,200.00		
53010 · DUES & SUBSCRIPTIONS	14,500.00		
53011 · REPAIRS & MAINTENANCE	6,650.00	1,650.00	
53012 · TELEPHONE EXPENSE	8,500.00		
53014 · LEASE/RENTAL EXPENSE	14,000.00		
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>135,150.00</b>	<b>1,650.00</b>	<b>-</b>
<b>COURT RELATED EXPENSE</b>			
56001 · WITNESS EXPENSE			
56002 · JUVENILE	500.00		
56005 · TRIALS - CITY	2,000.00		
56006 · TRIALS - STATE	1,500.00		
56008 · LEGAL ADVERTISING	150.00		
56009 · OTHER COURT EXPENSE	1,500.00		
56011 · COMMUNITY RELATIONS	500.00		
56012 · SECURITY	2,000.00		
56013 · FILING FEES	750.00		
58006 · CREDIT CARD - PROCESSING FEES	14,500.00		
<b>TOTAL COURT RELATED EXPENSE</b>	<b>23,400.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING SERVICES</b>	<b>158,550.00</b>	<b>1,650.00</b>	<b>-</b>
<b>MATERIALS &amp; SUPPLIES</b>			
57001 · OFFICE SUPPLIES	14,200.00	1,200.00	
57002 · OFFICE EQUIPMENT & MAINTENANCE	7,500.00		
57003 · FURNITURE & FIXTURES	2,500.00		
57004 · OFFICE EXPENSE	20,000.00		
57005 · POSTAGE & DELIVERY	10,000.00		
57006 · BUILDING/GROUNDS MAINTENANCE	2,000.00		
57012 · LIBRARY	4,000.00		
57014 · LAUNDRY & UNIFORMS	100.00		
58008 · DRUG SCREENS	-		
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>60,300.00</b>	<b>1,200.00</b>	<b>-</b>
<b>TRAVEL AND OTHER CHARGES</b>			
58002 · AUTO EXPENSE	1,000.00		
58003 · BUSINESS MEETINGS	1,250.00		
58009 · CONFERENCES & SEMINARS	10,000.00		
58010 · TRAVEL EXPENSE	100.00		
62060 · CAPITAL OUTLAY EXPENSE	250,000.00		
<b>TOTAL TRAVEL &amp; OTHER CHARGES</b>	<b>262,350.00</b>	<b>-</b>	<b>-</b>
<b>REIMBURSED EXPENSES</b>	<b>VARIOUS LISTED ABOVE</b>	<b>69,305.00</b>	<b>76,397.54</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,562,556.72</b>	<b>200,000.00</b>	<b>87,309.26</b>

\* Projections are based upon 2023 budgets.

**ST. TAMMANY PARISH GOVERNMENT**  
**2024-2028 CAPITAL IMPROVEMENT & ASSET BUDGET SUMMARY**

<b>CAPITAL PROJECTS</b>	<b>2024</b>		<b>2025-2028+<sup>2</sup></b>	
	<b>AMOUNT</b>	<b>QTY<sup>1</sup></b>	<b>AMOUNT</b>	<b>QTY<sup>1</sup></b>
<b>INFRASTRUCTURE</b>				
CAPITAL FUND 200-4640 - SALES TAX DISTRICT 3 - PARISHWIDE	\$ 25,636,500.00	28	\$ 37,552,000.00	19
SALES TAX DISTRICT 3 - DISTRICT 1	1,594,700.00	6	918,000.00	8
SALES TAX DISTRICT 3 - DISTRICT 2	1,470,000.00	5	1,859,000.00	11
SALES TAX DISTRICT 3 - DISTRICT 3	1,583,000.00	10	3,526,000.00	13
SALES TAX DISTRICT 3 - DISTRICT 4	609,200.00	6	1,971,000.00	10
SALES TAX DISTRICT 3 - DISTRICT 5	1,002,000.00	5	4,122,000.00	18
SALES TAX DISTRICT 3 - DISTRICT 6	1,990,500.00	10	5,323,980.00	33
SALES TAX DISTRICT 3 - DISTRICT 7	1,664,500.00	11	2,849,100.00	23
SALES TAX DISTRICT 3 - DISTRICT 8	534,500.00	5	2,115,200.00	22
SALES TAX DISTRICT 3 - DISTRICT 9	1,110,000.00	7	2,473,500.00	23
SALES TAX DISTRICT 3 - DISTRICT 10	1,024,000.00	12	1,082,800.00	11
SALES TAX DISTRICT 3 - DISTRICT 11	1,480,000.00	7	2,498,305.00	15
SALES TAX DISTRICT 3 - DISTRICT 12	670,000.00	4	1,061,100.00	9
SALES TAX DISTRICT 3 - DISTRICT 13	891,000.00	8	610,000.00	7
SALES TAX DISTRICT 3 - DISTRICT 14	701,000.00	8	1,613,550.00	16
CAPITAL FUND 200-4670 - SALES TAX DISTRICT 3 - TAMMANY TRACE	5,704,800.00	17	16,690,600.00	20
CAPITAL FUND 201-4606 - DRAINAGE - PARISHWIDE	5,485,000.00	8	29,740,000.00	4
CAPITAL FUND 263-4661 - IMPACT FEES - MANDATORY SA TRANSPORTATION	2,410,000.00	6	7,800,000.00	2
CAPITAL FUND 263-4664 - IMPACT FEES - MANDATORY SA DRAINAGE	1,250,000.00	4	-	-
TOTAL	\$ 56,810,700.00	167	\$ 123,806,135.00	264
<b>UTILITIES CAPITAL</b>				
ENTERPRISE FUND 502-4901 - UTILITIES CAPITAL	798,000.00	3	48,225,000.00	25
TOTAL	\$ 798,000.00	3	\$ 48,225,000.00	25
<b>FACILITIES</b>				
CAPITAL FUND 200-2411 - PUBLIC WORKS BARNs	60,000.00	1	-	-
CAPITAL FUND 201-4605 - DRAINAGE - PARISHWIDE	250,000.00	1	-	-
CAPITAL FUND 206-2406 - ST. TAMMANY PARISH JUSTICE CENTER COMPLEX	2,687,000.00	4	3,013,000.00	8
CAPITAL FUND 227-2419 - ST. TAMMANY PARISH JAIL	865,000.00	3	6,261,922.00	18
CAPITAL FUND 228-2418 - ST. TAMMANY PARISH LIBRARY	496,000.00	2	9,360,000.00	6
CAPITAL FUND 250-2407 - ST. TAMMANY PARISH KOOP DR. COMPLEX	1,225,000.00	2	60,500.00	1
CAPITAL FUND 252-2403 - FAIRGROUNDS ARENA	-	-	585,000.00	4
INTERNAL SERVICE FUND 600-2410 - TYLER STREET COMPLEX	-	-	129,000.00	3
INTERNAL SERVICE FUND 611-2415 - WELLNESS CENTER BUILDING	-	-	110,000.00	1
INTERNAL SERVICE FUND 650-2407 - ST. TAMMANY PARISH KOOP DR. COMPLEX	60,000.00	1	-	-
INTERNAL SERVICE FUND 651-2414 - ST. TAMMANY PARISH ADMIN & JC - EAST	-	-	147,000.00	2
TOTAL	\$ 5,643,000.00	14	\$ 19,666,422.00	43
<b>TOTAL PROJECTS BUDGET</b>	<b>\$ 63,251,700.00</b>	<b>184</b>	<b>\$ 191,697,557.00</b>	<b>332</b>
<b>CAPITAL ASSETS</b>				
GENERAL FUND 000-2403 - FAIRGROUNDS ARENA	\$ 75,000.00	1		
GENERAL FUND 000-4400 - PUBLIC INFORMATION OFFICE	30,000.00	3		
GENERAL FUND 000-4801 - INFORMATION TECHNOLOGY	301,000.00	3		
SPECIAL REVENUE FUND 100-2101 - ENGINEERING - CAPITAL ENGINEERING	126,000.00	3		
SPECIAL REVENUE FUND 100-4607 - PUBLIC WORKS - TAMMANY TRACE MTC	180,000.00	4		
SPECIAL REVENUE FUND 100-4615 - PUBLIC WORKS - MAINTENANCE BARNs	200,000.00	2		
SPECIAL REVENUE FUND 100-4618 - PUBLIC WORKS - FLEET MANAGEMENT	2,291,000.00	23		
SPECIAL REVENUE FUND 102-2200 - ENVIRONMENTAL SERVICES	168,000.00	4		
SPECIAL REVENUE FUND 102-2201 - ENVIRONMENTAL SERVICES - LITTER ABATEMENT	42,000.00	1		
ENTERPRISE FUND 502-4901 - UTILITY OPERATIONS - UTILITIES CAPITAL	630,000.00	11		
ENTERPRISE FUND 507-3603 - PLANNING AND DEVELOPMENT - PERMITS	210,000.00	5		
ENTERPRISE FUND 507-4001 - PLANNING AND DEVELOPMENT - PLANNING	42,000.00	1		
ENTERPRISE FUND 507-4005 - PLANNING AND DEVELOPMENT - CODE ENFORCEMENT	42,000.00	1		
INTERNAL SERVICE FUND 606-2406 - ST. TAMMANY PARISH JUSTICE CENTER	80,000.00	2		
TOTAL	\$ 4,417,000.00	64		
<b>TOTAL CAPITAL IMPROVEMENT &amp; ASSET BUDGET</b>	<b>\$ 67,668,700.00</b>	<b>248</b>	<b>\$ 191,697,557.00</b>	<b>332</b>
<b>CAPITAL IMPROVEMENTS BY PROJECT TYPE</b>				
BRIDGE	\$ 9,380,000.00	5	\$ 11,127,000.00	5
DRAINAGE	12,409,500.00	33	13,625,000.00	26
FACILITY	5,643,000.00	14	19,666,422.00	43
POND	4,185,000.00	8	25,540,000.00	2
ROAD	25,131,400.00	104	56,823,535.00	211
TRACE	5,704,800.00	17	16,690,600.00	20
UTILITY	798,000.00	3	48,225,000.00	25
<b>ASSETS</b>	<b>4,417,000.00</b>	<b>64</b>		
<b>TOTAL CAPITAL IMPROVEMENT &amp; ASSET BUDGET</b>	<b>\$ 67,668,700.00</b>	<b>248</b>	<b>\$ 191,697,557.00</b>	<b>332</b>

<sup>1</sup> Number of projects and/or assets

<sup>2</sup> Includes future anticipated budget greater than five years

## ORDINANCE

ORDINANCE CALENDAR NO. 7392  
 COUNCIL SPONSOR: AIREY/COOPER  
 INTRODUCED BY:  
 ON THIS 27TH DAY OF SEPTEMBER, 2023

ORDINANCE COUNCIL SERIES NO.: \_\_\_\_\_  
 PROVIDED BY: DEPARTMENT OF FINANCE  
 SECONDED BY:

## AN ORDINANCE TO ESTABLISH THE 2024-2028 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS

WHEREAS, the Parish has prepared a capital improvement budget in accordance with the Home Rule Charter, the same of which is reflected in Exhibit "A" to this ordinance;

THE PARISH OF ST. TAMMANY HEREBY ORDAINS THAT the 2024 Capital Improvement Budget be established as follows and that the 2024-2028 Capital Improvement Plan be adopted as reflected in Exhibit "A" of this ordinance:

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

Funding Sources: District 3 Sales Tax revenue, Drainage Ad Valorem revenue, Mandatory Impact Fees, Utility Operation revenue, and residual funds.

**200-4640 - SALES TAX DISTRICT 3 - PARISHWIDE ROADS & DRAINAGE**

Abita Nursery Drainage	3,300,000.00
Berry Todd Rd.	1,200,000.00
Casril Dr. Drainage	900,000.00
Chris Kennedy Rd. Bridge	1,232,000.00
Cross Gates Subdivision (Ph.5) Drainage	329,500.00
Dixie Ranch Rd.	900,000.00
Harrison Ave. Extension to LA36	100,000.00
Helenbirg Rd.	1,100,000.00
Industry Ln.	250,000.00
Jim Parker Rd.	525,000.00
Judge Tanner Blvd. Extension to LA59	100,000.00
Kane Ln.	150,000.00
Koepp Rd.	650,000.00
LA1085/LA1077 Connector Rd.	800,000.00
LA59/LA1088 Connector Rd.	200,000.00
Magee-Mahner Rd.	400,000.00
Middle Pearl Dr. Bridge	150,000.00
Mire Dr.	1,000,000.00
Oak Manor Subdivision Drainage	100,000.00
Oak Park Subdivision Drainage	2,050,000.00
Pineview Heights Subdivision Drainage	100,000.00
Pruden Creek Drainage	500,000.00
Rosedown Way Drainage	450,000.00
Rousseau Rd. Bridge	2,800,000.00
Slidell/Lacombe Connector Rd.	250,000.00
Smith Rd.	902,000.00
Smith Rd. Bridge	3,500,000.00
St. John Church Rd. Bridge	1,698,000.00
<b>Total</b>	<b>25,636,500.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 1**

Dana St.	112,500.00
E. Brewster Rd.	500,000.00
Gail St.	78,200.00
N. Dogwood Dr.	809,000.00
Seymour Meyers Dr.	40,000.00
Waterway Vegetation Removal	55,000.00
<b>Total</b>	<b>1,594,700.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 2**

7th St.	145,000.00
Fitzgerald Ln.	520,000.00
Pine Hollow Rd.	430,000.00
Plantation St.	350,000.00
Waterway Vegetation Removal	25,000.00
<b>Total</b>	<b>1,470,000.00</b>

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 3**

Authement St.	150,000.00
Baham Rd.	120,000.00
Cobblestone Ct.	163,000.00
Damiano Dr.	370,000.00
E. Stadium Dr.	120,000.00
Green Valley Rd., Ph.2	260,000.00
Joseph's Rd.	60,000.00
Parma Cir.	70,000.00
Sunset Dr.	240,000.00
Waterway Vegetation Removal	30,000.00
<b>Total</b>	<b>1,583,000.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 4**

Hickory Dr.	45,000.00
Magnolia Ln.	40,000.00
Maison Lafitte Blvd.	230,200.00
Pine Creek Dr.	144,000.00
Waterway Vegetation Removal	50,000.00
Woodvine Ct.	100,000.00
<b>Total</b>	<b>609,200.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 5**

Debellvue Pl.	46,000.00
Emerald Forest Blvd.	256,000.00
Pine View Heights Subdivision Drainage	300,000.00
Third St. Drainage	350,000.00
Waterway Vegetation Removal	50,000.00
<b>Total</b>	<b>1,002,000.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 6**

Bealer Rd.	200,000.00
Birtrue Rd.	707,000.00
Eugene Wallace Rd.	230,000.00
Fairhaven Rd.	155,000.00
Leru Rd.	104,000.00
Lock No.1 Rd.	70,000.00
Louis Quave Rd.	115,000.00
Lovern Rd.	109,000.00
Niblick St.	140,500.00
Owen Sharp Rd.	160,000.00
<b>Total</b>	<b>1,990,500.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 7**

Annette St.	413,000.00
Butterfly Ct.	154,500.00
Doe Ct.	130,000.00
Fox Ct.	75,000.00
Joan St.	119,500.00
Owl Ct.	104,000.00
Racoon Ct.	138,500.00
Rapatel St. Drainage	130,000.00
Swan Ct.	132,000.00
Tortoise Dr.	223,000.00
Waterway Vegetation Removal	45,000.00
<b>Total</b>	<b>1,664,500.00</b>

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 8**

Clearwood Dr.	50,000.00
Coral Ave. Sidewalk	179,500.00
Firwood Dr.	100,000.00
Florence Dr.	160,000.00
Heather Dr.	45,000.00
<b>Total</b>	<b>534,500.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 9**

Bryan Dr.	215,000.00
Dover Dr. Drainage	50,000.00
Dr. T.J. Smith Senior Memorial Pkwy.	40,000.00
Magnolia Dr.	240,000.00
S. Lake Washington Ct. Drainage	200,000.00
Sycamore Dr.	290,000.00
Turtle Creek Subdivision	75,000.00
<b>Total</b>	<b>1,110,000.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 10**

America St.	50,000.00
Chinchuba Gardens Dr.	77,000.00
Clausel St.	70,000.00
Destin St. Drainage	100,000.00
Greenleaves Subdivision	100,000.00
Marigny Ave.	102,000.00
McNamara St. Drainage	50,000.00
Mulberry Ave. Drainage	65,000.00
Oak St. Drainage	250,000.00
Timbercreek Ln.	60,000.00
Waterway Vegetation Removal	50,000.00
Wilkinson St.	50,000.00
<b>Total</b>	<b>1,024,000.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 11**

Camelot Dr.	410,000.00
Dove St.	311,000.00
Meadows Blvd.	171,000.00
Napoleon Ave.	391,000.00
Rue Len Vir	51,000.00
Sunset Dr.	96,000.00
Waterway Vegetation Removal	50,000.00
<b>Total</b>	<b>1,480,000.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 12**

Frank J. Pichon Dr.	250,000.00
Jane Dr. Drainage	140,000.00
Mainegra Dr.	240,000.00
Waterway Vegetation Removal	40,000.00
<b>Total</b>	<b>670,000.00</b>

**SALES TAX DISTRICT 3 - DISTRICT 13**

Constellation Dr., Ph.2	235,000.00
Goldenwood Dr.	50,000.00
Lakeshore Blvd. North	80,000.00
North Shore Cir.	100,000.00
Rue Charlamagne	210,000.00
Taylor's Trail	66,000.00
Waterway Vegetation Removal	50,000.00
West End Blvd.	100,000.00
<b>Total</b>	<b>891,000.00</b>



**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 14**

Dr. T.J. Smith Senior Memorial Pkwy.	211,000.00
East Ave.	75,000.00
Fox Hollow Subdivision	75,000.00
Kingspoint Blvd.	100,000.00
Slideell Ave.	75,000.00
Springhill Subdivision	75,000.00
Waterway Vegetation Removal	50,000.00
Windrift Dr.	40,000.00
<b>Total</b>	<b>701,000.00</b>

**200-4670 - SALES TAX DISTRICT 3 - TAMMANY TRACE**

Tammany Trace Bridge #5 (Bayou Paquet)	150,000.00
Tammany Trace Bridge #6 (Cypress Bayou)	250,000.00
Tammany Trace Bridge #7 (Bayou Lacombe)	150,000.00
Tammany Trace Bridge #8 (Heltemes Ln. Lateral)	235,000.00
Tammany Trace Bridge #9 (W. Elm St. Lateral)	235,000.00
Tammany Trace Bridge #10 (Cane Bayou Tributary)	250,000.00
Tammany Trace Bridge #11 (Big Branch Marsh)	235,000.00
Tammany Trace Bridge #12 (Cane Bayou)	245,000.00
Tammany Trace Bridge #13 (Bayou Castine)	265,000.00
Tammany Trace Bridge #14 (Bayou Castine Tributary)	235,000.00
Tammany Trace Bridge #15 (Bayou Castine Tributary)	235,000.00
Tammany Trace Bridge #17 (Bayou Chinchuba)	235,000.00
Tammany Trace Bridge #19 (Little Creek)	235,000.00
Tammany Trace Bridge #22 (Southwind Branch)	235,000.00
Tammany Trace Bridge #23 (LA36 South Tributary)	235,000.00
Tammany Trace Bridge #24 (LA36 North Tributary)	235,000.00
Tammany Trace Bridge #25 (Abita River)	2,044,800.00
<b>Total</b>	<b>5,704,800.00</b>

**201-4606 - DRAINAGE - PARISHWIDE**

Bayou Bonfouca Regional Detention Pond	2,000,000.00
Bogue Falaya Pond	360,000.00
Grande Maison Blvd. Drainage	500,000.00
La Tice Branch Pond	350,000.00
Mandeville Annex Drainage	150,000.00
Ozone Woods Subdivision Drainage	1,000,000.00
Spanish Trail Heights Drainage	900,000.00
Little Bogue Falaya Pond	225,000.00
<b>Total</b>	<b>5,485,000.00</b>

**263-4661 - IMPACT FEES - MANDATORY SERVICE AREA TRANSPORTATION**

Bootlegger Rd. Turn Lane	250,000.00
Dove Park Rd.	250,000.00
Fremaux Ave. (US190B) Corridor	350,000.00
Perilloux Rd.	500,000.00
T.J. Smith Expressway	500,000.00
US190/Judge Tanner Blvd. Roundabout	560,000.00
<b>Total</b>	<b>2,410,000.00</b>

**263-4664 - IMPACT FEES - MANDATORY SERVICE AREA DRAINAGE**

Bayou Lacombe Regional Detention Pond	450,000.00
Belair North Pond	250,000.00
Belair South Pond	250,000.00
West Diversion East Pond	300,000.00
<b>Total</b>	<b>1,250,000.00</b>

**502-4901 - UTILITIES CAPITAL**

Abita Lakes WWTP Blower	63,000.00
Herwig Bluff SFM	500,000.00
Westwood WWTP Blowers	235,000.00
<b>Total</b>	<b>798,000.00</b>

**TOTAL INFRASTRUCTURE** **57,608,700.00**

**SECTION II: CAPITAL IMPROVEMENTS - FACILITIES**

Funding Source: Sales tax revenue, Ad Valorem revenue, Facility Rents, Facility Operations and Maintenance Charges, and residual funds.

**200-2411 - SALES TAX DISTRICT 3 - BARN**

Roofing-LA59 Maintenance Barn	60,000.00
<b>Total</b>	<b>60,000.00</b>

**201-4605 - DRAINAGE - PARISHWIDE**

Waldheim Drainage Maintenance Facility	250,000.00
<b>Total</b>	<b>250,000.00</b>

**206-4606 - ST. TAMMANY PARISH JUSTICE CENTER COMPLEX**

Elevator Upgrades	139,000.00
Gas Boilers	500,000.00
Chillers	1,400,000.00
Cooling Towers	648,000.00
<b>Total</b>	<b>2,687,000.00</b>

**227-6201 - ST. TAMMANY PARISH JAIL**

Kitchen Drain Lines	200,000.00
HVAC System Chilled Water Loop Pipes	500,000.00
Water Heaters-Building A	165,000.00
<b>Total</b>	<b>865,000.00</b>

**228-2418 - ST. TAMMANY PARISH LIBRARY**

Outreach Services Facility	330,000.00
Technical & Maintenance Building-Elevator	166,000.00
<b>Total</b>	<b>496,000.00</b>

**250-2407 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX**

Exterior Stairs-Building B	825,000.00
Chiller-Building B	400,000.00
<b>Total</b>	<b>1,225,000.00</b>

**650-2407 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX**

3rd Floor Buildout-Building B	60,000.00
<b>Total</b>	<b>60,000.00</b>

**TOTAL FACILITIES** **5,643,000.00**

**SECTION III: CAPITAL ASSETS**

Funding Source: 2024 Operating Budget.

	Priority	New (N) Repl (R)	Qty	Unit Price	Total	Estimated Acquisition	Annual Oper/ Mtc Cost
<b>000-2403 - GENERAL FUND - FAIRGROUNDS ARENA</b>							
Tractor-w/ Attachments	1	(R)	1	75,000.00	75,000.00	4th Qtr 2024	2,000.00
<b>Total</b>					<b>75,000.00</b>		
<b>000-4400 - GENERAL FUND - PUBLIC INFORMATION OFFICE</b>							
Field Camera	1	(R)	3	10,000.00	30,000.00	1st Qtr 2024	123.70
<b>Total</b>					<b>30,000.00</b>		
<b>000-4801 - GENERAL FUND - INFORMATION TECHNOLOGY</b>							
Uninterruptible Power Supply (UPS) (EOC)	1	(R)	1	100,000.00	100,000.00	1st Qtr 2024	-
Network Switch-Wide Area Network (WAN) (Koop, EOC)	1	(R)	2	100,500.00	201,000.00	1st Qtr 2024	-
<b>Total</b>					<b>301,000.00</b>		
<b>100-2101 - ENGINEERING - CAPITAL ENGINEERING</b>							
Truck-Light Duty	1-3	(R)	3	42,000.00	126,000.00	1st Qtr 2024	1,875.00
<b>Total</b>					<b>126,000.00</b>		

**SECTION III: CAPITAL ASSETS**

	Priority	New (N) Repl (R)	Qty	Unit Price	Total	Estimated Acquisition	Annual Oper/ Mtc Cost
<b>100-4607 - PUBLIC WORKS - TAMMANY TRACE MAINTENANCE</b>							
Truck-2/3 Yard Dump	24	(N)	1	80,000.00	80,000.00	3rd Qtr 2024	1,000.00
Vehicle-Utility	25	(N)	1	15,000.00	15,000.00	1st Qtr 2024	500.00
Cross Alert Signals (Lake Rd.)	26	(N)	1	15,000.00	15,000.00	2nd Qtr 2024	200.00
Camera System	27	(N)	1	70,000.00	70,000.00	2nd Qtr 2024	250.00
<b>Total</b>					<b>180,000.00</b>		
<b>100-4615 - PUBLIC WORKS - MAINTENANCE BARNs</b>							
Fuel Dock-Diesel (Hwy 59 Barn)	28	(N)	1	100,000.00	100,000.00	1st Half 2024	500.00
Fuel Dock-Gasoline (Hwy 59 Barn)	29	(N)	1	100,000.00	100,000.00	1st Half 2024	500.00
<b>Total</b>					<b>200,000.00</b>		
<b>100-4618 - PUBLIC WORKS - FLEET MANAGEMENT</b>							
Dozer (Fleet)	1	(N)	1	250,000.00	250,000.00	2nd Qtr 2024	2,500.00
Excavator-52K lb w/ Attachments (Fleet)	2	(R)	1	290,000.00	290,000.00	2nd Qtr 2024	2,500.00
Truck-Medium Duty w/ Service Body (Folsom)	3	(R)	1	75,000.00	75,000.00	3rd Qtr 2024	1,000.00
Truck-Light Duty (Koop-2, Bush-2, Hickory-2, Fritchie N, Keller)	4-11	(R)	8	42,000.00	336,000.00	3rd Qtr 2024	1,000.00
Motor-Marsh Boat (Fleet)	12	(R)	1	15,000.00	15,000.00	1st Qtr 2024	500.00
Excavator-18K lb w/ Attachments (Folsom, Hwy 59, Hickory)	13-15	(R)	3	145,000.00	435,000.00	2nd Qtr 2024	1,500.00
Loader-Swivel w/ Attachments (Hwy 59, Fritchie S, Keller)	16-18	(N)	3	205,000.00	615,000.00	2nd Qtr 2024	1,500.00
Loader-Compact w/ Attachments (Hwy 59)	19	(R)	1	110,000.00	110,000.00	1st Qtr 2024	1,500.00
Attachment-Sweeper Broom (Keller)	20	(N)	1	10,000.00	10,000.00	1st Qtr 2024	500.00
Vehicle-Utility (Fleet)	21	(N)	1	15,000.00	15,000.00	1st Qtr 2024	500.00
Vehicle Lift-Heavy Duty (Fleet)	22	(N)	1	100,000.00	100,000.00	2nd Qtr 2024	250.00
Tire Machine (Fleet)	23	(R)	1	40,000.00	40,000.00	2nd Qtr 2024	250.00
<b>Total</b>					<b>2,291,000.00</b>		
<b>102-2200 - ENVIRONMENTAL SERVICES</b>							
Truck-Light Duty	1-4	(R)	4	42,000.00	168,000.00	1st Qtr 2024	2,500.00
<b>Total</b>					<b>168,000.00</b>		
<b>102-2201 - ENVIRONMENTAL SERVICES - LITTER ABATEMENT</b>							
Truck-Light Duty	1	(R)	1	42,000.00	42,000.00	1st Qtr 2024	2,500.00
<b>Total</b>					<b>42,000.00</b>		
<b>502-4901 - UTILITY OPERATIONS - UTILITIES CAPITAL</b>							
Truck-Light Duty	1-4, 6	(N)	5	42,000.00	210,000.00	2nd Qtr 2024	1,000.00
Truck-Crane	5	(N)	1	140,000.00	140,000.00	2nd Qtr 2024	1,500.00
Clorine Storage Unit	7-9	(R)	3	60,000.00	180,000.00	2nd Qtr 2024	-
Portable Light Tower	10	(N)	1	35,000.00	35,000.00	2nd Qtr 2024	-
Portable Trash Pump	11	(N)	1	65,000.00	65,000.00	2nd Qtr 2024	-
<b>Total</b>					<b>630,000.00</b>		
<b>507-3603 - DEVELOPMENT - PERMITS</b>							
Truck-Light Duty	1-5	(R)	5	42,000.00	210,000.00	1st, 2nd, 3rd, 4th Qtr 2024	1,875.00
<b>Total</b>					<b>210,000.00</b>		
<b>507-4001 - DEVELOPMENT - PLANNING</b>							
Truck-Light Duty	1	(R)	1	42,000.00	42,000.00	1st Qtr 2024	4,960.00
<b>Total</b>					<b>42,000.00</b>		
<b>507-4005 - DEVELOPMENT - CODE ENFORCEMENT</b>							
Truck-Light Duty	2	(N)	1	42,000.00	42,000.00	1st Qtr 2024	4,960.00
<b>Total</b>					<b>42,000.00</b>		
<b>606-2406 - JUSTICE CENTER COMPLEX</b>							
X-Ray Scanner	1-2	(R)	2	40,000.00	80,000.00	4th Qtr 2024	-
<b>Total</b>					<b>80,000.00</b>		
<b>TOTAL CAPITAL ASSETS</b>					<b>4,417,000.00</b>		

REPEAL: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provision of this Ordinance shall be held to be invalid, such invalidity shall not effect other provisions herein which can be given effect without the invalid provision and to this end the provisions of this Ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective upon adoption and execution.

MOVED FOR ADOPTION BY:

SECONDED BY:

WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS:

NAYS:

ABSTAINING:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE PARISH COUNCIL ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023; AND BECOMES

\_\_\_\_\_  
JACOB "JAKE" A. AIREY, COUNCIL CHAIRMAN  
ST. TAMMANY PARISH COUNCIL

ATTEST:

\_\_\_\_\_  
KATRINA L. BUCKLEY, CLERK OF COUNCIL

\_\_\_\_\_  
MICHAEL B. COOPER, PARISH PRESIDENT  
ST. TAMMANY PARISH GOVERNMENT

Published Introduction:

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

## ADMINISTRATIVE COMMENT

## 2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)****SALES TAX DISTRICT 3 - PARISHWIDE****Funding Source: 2% Sales Tax and Available Fund Balance**Abita Nursery Drainage - Property ID: TBD

Scope: Project including construction of two potential ponds (2.6 acres and 3.3 acres) as well as drainage improvements to the neighborhood, which include replacement of culverts and cleaning out of ditches to facilitate positive drainage flow through the neighborhood.

Status: Project is currently working toward 30% preliminary design plans. Requesting funding for construction, construction admin, and inspection. Amounts are based on estimates that came from the modeling report from the consultant. Land acquisition expected to finish early to mid-2024, permitting and final plans expected mid-2024, with construction expected late 2024.

Budget including work completed to date:

	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	1,369,600.00	-	1,369,600.00
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	-	3,300,000.00	3,300,000.00
	1,369,600.00	3,300,000.00	4,669,600.00

Berry Todd Rd. - Property ID: R07C002

Scope: This project will require 12,051 feet of Berry Todd Rd. to undergo a 2" mill, 2" overlay, and patching from LA343 to Graci Ave. The existing gravel road after Graci Ave. (approximately 600 feet) will be scarified and compacted, then covered with a 4" base, 2" binder, and 2" wearing course. Damaged drainage culverts will be replaced along the roadway. Project will provide an improved road surface that will be safer to travel while increasing the life and reducing the cost of maintenance required. The replacement of damaged drainage culverts that impede flow will reduce road flooding. Additionally, there will be a reduction in maintenance required to upkeep the road as the unimpeded culverts will allow water to flow and prevent the ground under the road from becoming saturated.

Status: In-house engineering for this project is expected to begin in 2023 with anticipated construction in 2024. Funds requested in 2024 are for construction of the project.

Casril Dr. Drainage - Property ID: D03L015

Scope: Project to include drainage improvements along approximately 3,500 feet of Casril Dr., including driveway culvert and cross culvert removal/replacement, and roadside ditch improvements.

Status: In-house engineering for this project is expected to begin in 2023 with project construction anticipated for 2024. Requested funds are for construction of the project.

Chris Kennedy Rd. Bridge - Property ID: B06G002

Scope: Bridge inspection in 2020 reported the bridge to be in poor condition and it is currently posted for reduced load. Project shall design and construct a bridge replacement for the Chris Kennedy Rd. Bridge. Design includes all engineering design, and environmental, geotechnical and survey services. Construction shall include construction of the bridge and testing services.

Status: The Engineering Department has requisitioned a consultant who has developed preliminary plans and is currently in the final plans stage for bridge replacement. It is anticipated that final plans will be complete by 2024. Construction is anticipated to commence in 2024. The additional budget being requested is needed for construction.

Budget including work completed to date:

	Current	Amendment	Revised
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	1,050,000.00	1,232,000.00	2,282,000.00

Cross Gates Subdivision (Ph.5) Drainage - Property ID: D08L001, D08L068, D08L069, D08L071

Scope: Phase 5 of Cross Gates Subdivision experiences road flooding after heavy rainfall events. The flooding results in frequent road closures and a number of complaints from nearby residents. In 2023, funding was allocated to study drainage in the area. Project will conduct a topographic survey and a drainage study in Phase 5 of Cross Gates Subdivision. Roads included in the drainage study include Cross Gates Blvd. (R08L001), Waverly Dr. (R08L068), Woodruff Dr. (R08L069), and Whitney Dr. (R08L071). In 2024, it is anticipated that the scope of the project shall expand to include engineering design.

Status: The Engineering Department will procure a consultant to study the drainage in 2023. It is anticipated that the study will be completed in 2024 and that design work for drainage improvements may begin. Requested funding is for the engineering design of proposed drainage improvements.

Budget including work completed to date:

	Current	Amendment	Revised
Parish Funds - 200-4649 - Sales Tax District 3 - District 9	170,500.00	-	170,500.00
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	-	329,500.00	329,500.00
	170,500.00	329,500.00	500,000.00

Dixie Ranch Rd. - Property ID: R07B004

Scope: Project will require approximately 9,522 feet of Dixie Ranch Rd. to undergo a 2" mill, 2" overlay, and patching from LA434 to about 40 feet past Richards Rd. Project will provide an improved road surface that will be safer to travel while increasing the life of the road and reducing the cost of required maintenance.

Status: In-house engineering for this project is expected to begin in 2023 with construction anticipated in 2024. Requested funds are for project construction.

Harrison Ave. Extension to LA36 - Property ID: TBD

Scope: Project includes the feasibility evaluation of a new route from Harrison Ave. to LA36. The Draft 2017 Major Roads Plan identified the need for several major connector roadways, but specific routes and associated costs were not defined. Considering that the execution time for a major roadway can take 7-10 years, the feasibility of the route selection and associated costs must be determined before a project can proceed forward. The plan will review possible routing alternatives not previously included in the evaluation by RPC. This feasibility review will also consider options that provide sustainable use of right-of-ways, access to adjacent land, and mitigation of flooding.

Status: Requested funding is for feasibility evaluation of the new project. Consultant services expected to be procured in early 2024.

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - PARISHWIDE**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Helenbirg Rd. - Property ID: R03L001

Scope: Project will require approximately 9,948 feet of Helenbirg Rd. to undergo a 2" mill, 2" overlay, and patching from US190 Service Rd. to Eleventh St. Damaged drainage culverts will be replaced along the extent of the roadway. Project will provide an improved road surface that will be safer to travel while increasing the life of the road and reducing the cost of required maintenance. The replacement of damaged drainage culverts that impede flow will reduce road flooding and maintenance by preventing the ground under the road from becoming saturated.

Status: In-house engineering for this project is expected to begin in 2023 with project construction anticipated for 2024. Requested funds are for construction of the project.

Industry Ln. - Property ID: R04D058

Scope: Project to mill and overlay approximately 1,350 feet of the roadway. Project to include drainage improvements along roadway to allow for possible roadway widening. In review of the roadways, the narrow conditions do not provide adequate access for businesses in the area. Scope of work was expanded to include roadway widening for accessibility and safety.

Status: Survey and engineering design of the roadway are expected in 2023. Requested funds are for project construction.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	153,477.00	250,000.00	403,477.00

Jim Parker Rd. - Property ID: R06B011

Scope: This project will require about 4,755 feet of Jim Parker Rd. to undergo a 2" mill, 2" overlay, and patching from LA41 to the end of Jim Parker Rd. Any damaged drainage culverts will be replaced along the extent of the roadway. Project will provide an improved road surface that will be safer to travel while increasing the life of the road and reducing the cost of required maintenance. The replacement of damaged drainage culverts that impede flow will reduce road flooding. Additionally, there will be a reduction in maintenance as the unimpeded culverts will allow water to flow and prevent the ground under the road from becoming saturated.

Status: In-house engineering for this project is expected to begin in 2023 with project anticipated for construction in 2024. Requested funds are for project construction.

Judge Tanner Blvd. Extension to LA59 - Property ID: TBD

Scope: This project includes the feasibility evaluation of a new route from LA59 to Judge Tanner Blvd. The Draft 2017 Major Roads Plan identified the need for several major connector roadways, but specific routes and associated costs were not defined. Considering the time for execution for a major roadway can take 7-10 years, the feasibility of the route selection and associated costs must be determined before a project can proceed forward. Per results of the Sustainable Growth Pilot Study, the Engineering Department recommends consideration of stormwater detention facilities or other mitigation be provided in conjunction with the roadway construction to mitigate any additional impervious surfaces in the area. This feasibility review will also consider options that provide sustainable use of right-of-ways and access to adjacent land.

Status: Requested funding is for feasibility evaluation of the new project. Consultant services expected to be procured in early 2024.

Kane Ln. - Property ID: R04D158

Scope: Roadway improvements along approximately 400 feet of Kane Ln. Improvements to include asphalt mill and overlay of the roadway. Project to include drainage improvements along the roadway to allow for possible roadway widening. In review of the roadways, the narrow conditions do not provide adequate access for businesses in the area. Scope of work was expanded to include roadway widening for accessibility and safety.

Status: Survey and engineering design of the roadway are expected in 2023. Additional funding request is for construction.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	82,010.00	150,000.00	232,010.00

Koepp Rd. - Property ID: R01M005

Scope: This project will require about 3,696 feet of Koepp Rd. to undergo a 2" mill, 2" overlay, and patching for the entirety of the road. Any damaged drainage culverts will be replaced along the extent of the roadway. Project will provide an improved road surface that will be safer to travel while increasing the life of the road and reducing the cost of required maintenance. The replacement of damaged drainage culverts that impede flow will reduce road flooding. Additionally, there will be a reduction in required maintenance as the unimpeded culverts will allow water to flow and prevent the ground under the road from becoming saturated.

Status: In-house engineering for this project is expected to begin in 2023 with project anticipated for construction in 2024. Requested funds are for project construction.

LA1085/LA1077 Connector Rd. - Property ID: TBD

Scope: Project includes the design and construction of a new roadway from LA1085 to LA1077. This project was previously identified as Seymour Meyer Dr. Extension. Some conceptual work and right-of-way work for the roadway are complete, but no work on this project has occurred since 2017.

Status: Funding request is for design of new project. Consultant services expected to be procured in 2024.

LA59/LA1088 Connector Rd. - Property ID: TBD

Scope: This project includes the feasibility evaluation of a new route from LA59 to LA1088. The Draft 2017 Major Roads Plan identified the need for several major connector roadways, but specific routes and associated costs were not defined. Considering that the time for execution for a major roadway can take 7-10 years, the feasibility of the route selection and associated costs must be determined before a project can proceed forward. This feasibility review will also consider options that provide sustainable use of right-of-ways, mitigation of flooding, and access to adjacent land.

Status: Funding request is for feasibility evaluation of the new project. Consultant services expected to be procured in early 2024.

## ADMINISTRATIVE COMMENT

## 2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)****SALES TAX DISTRICT 3 - PARISHWIDE****Funding Source: 2% Sales Tax and Available Fund Balance**Magee-Mahner Rd. - Property ID: R06B014

Scope: This project will require about 250 feet of Magee-Mahner Rd. to undergo a 2" mill and 2" overlay from Jim Parker Rd. to the end of the existing asphalt surface. Approximately 750 feet of existing gravel road will be scarified and compacted then covered with a 4" base, 2" binder, and 2" wearing course. Project will provide an improved road surface that will be safer to travel while increasing the life of the road and reducing the cost of required maintenance.

Status: In-house engineering for this project is expected to begin in 2023 with project the anticipated for construction in 2024. Requested funds are for construction of the project.

Middle Pearl Dr. Bridge - Property ID: B08P010

Scope: Middle Pearl Dr. Bridge is an 85-foot-long railroad flatcar bridge that was inspected in 2023 and found to be in fair condition. The asphalt is washing out at the bridge approaches and requires continued maintenance. Construction of bridge approach slabs will prevent any future washouts and will reduce maintenance costs to the roadway. Project will construct bridge approach slabs to prevent roadway approaches from washing out.

Status: Awaiting funding to begin construction. Design and survey will be performed in-house by the Engineering Department.

Mire Dr. - Property ID: R03L016

Scope: This project will require 4,644 feet of Mire Dr. to undergo a 2" mill, 2" overlay, and patching from LA59 to the Soell Dr. Damaged drainage culverts will be replaced along the extent of the roadway. Project will provide an improved road surface that will be safer to travel while increasing the life of the road and reducing the cost of required maintenance. The replacement of damaged drainage culverts that impede flow will reduce road flooding and required maintenance by preventing the ground under the road from becoming saturated.

Status: In-house engineering for this project is expected to begin in 2023 with the project anticipated for construction in 2024. Requested funds are for project construction.

Oak Manor Subdivision Drainage - Property ID: D09C019

Scope: Project to include drainage improvements along approximately 5,600 feet of Pleasant Dr. and US190, including driveway culvert and cross culvert removal/replacement, and roadside ditch improvements.

Status: The USACE completed a drainage study of the Oak Manor Estates Subdivision near Slidell, LA in early 2022. This project aims to implement the recommendations from that study. Required surveying to be completed 2024. Anticipate construction funding request for 2025.

Oak Park Subdivision Drainage - Property ID: D01I004, D01I005, D01I008, D01I007, D01I003, D01IW01003

Scope: Design of lateral improvements and culvert replacements in Oak Park Subdivision to create positive drainage flow.

Status: Project is currently working toward 30% preliminary design plans. Requesting funding for construction, construction administration, and inspection. Amounts are based on estimates that came from the consultant modeling report. Land acquisition expected to finish early to mid-2024, and permitting and final plans are expected mid-2024 with construction expected late 2024.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	546,960.00	-	546,960.00
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	-	2,050,000.00	2,050,000.00
	546,960.00	2,050,000.00	2,596,960.00

Pineview Heights Subdivision Drainage - Property ID: TBD

Scope: Project to design drainage improvements to the area, which may include replacement of culverts, installing subsurface drainage, and cleaning out of ditches to facilitate positive drainage flow through the neighborhood. The purpose of this work is to re-establish positive drainage towards LA1088 and reduce the amount of standing water in roadside ditches.

Status: Project is in the pre-design phase. Requested funding is for survey services only. In-house design is planned and construction funds to be requested in the future.

Pruden Creek Drainage - Property ID: TBD

Scope: Project includes survey, engineering design, and construction of improvements in Pruden Creek and the surrounding area. Residents of properties directly adjacent to the lateral ditch and in the surrounding area have reported flooding inside their dwellings.

Status: The Engineering Department has completed survey work for the waterway and associated features. Requested budget for construction.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - D3 - Voluntary Developmental Agreements - Lake Ramsey	20,000.00	-	20,000.00
Parish Funds - D3 - Voluntary Developmental Agreements - Penn Mill Lakes	27,000.00	-	27,000.00
Parish Funds - 201-4606 - Drainage - Ad Valorem	28,000.00	-	28,000.00
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	-	500,000.00	500,000.00
	75,000.00	500,000.00	575,000.00

Rosedown Way Drainage - Property ID: D04DW01093

Scope: Project to evaluate and improve the Rosedown Way Lateral. Project to include removal and replacement of subsurface drainage and lateral improvements along the Rosedown Way Lateral between Rosedown Way and Lake Vista Dr. Project requires property survey and possible land acquisition services.

Status: Surveys have been completed for this project. In-house drainage analysis and in-house design improvements to be completed by end of 2023. Requested budget is for project construction.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	100,000.00	-	100,000.00
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	-	450,000.00	450,000.00
	100,000.00	450,000.00	550,000.00



**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - PARISHWIDE**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Rousseau Rd. Bridge - Property ID: B01C009

Scope: Rousseau Rd. Bridge was found to be in declining condition in 2021 and is currently load posted. In 2023, the condition of the bridge continued to deteriorate and construction budget was increased to fund temporary repairs to the existing bridge. Project will conduct surveys, environmental studies, geotechnical analysis, and engineering design to construct a replacement structure for the Rousseau Rd. Bridge. Right-of-way will be required and property acquisition services will be necessary to acquire property. Construction management, inspection, and testing during construction will also be required.

Status: The Engineering Department requisitioned a consultant who developed preliminary plans for bridge replacement and is anticipated to be in the final planning stage in 2024. Construction is anticipated to commence in 2024. Requested funds are for the construction of the bridge.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	610,000.00	2,800,000.00	3,410,000.00

Slidell/Lacombe Connector Rd. - Property ID: TBD

Scope: This project includes the feasibility evaluation of a new route from Slidell to Lacombe on the north side of I-12 between Airport Rd. and LA434. The Draft 2017 Major Roads Plan identified the need for several major connector roadways, but specific routes and associated costs were not defined. This area in particular had multiple potential routings laid out as part of the Draft plan. Considering that the time for execution for a major roadway can take 7-10 years, the feasibility of the route selection and associated costs must be determined before a project can proceed forward. This feasibility review will also consider various routing options that provide sustainable use of right-of-ways, mitigation of flooding, and access to adjacent land.

Status: Funding request is for feasibility evaluation of the new project. Consultant services expected to be procured in 2024.

Smith Rd. - Property ID: R03G011

Scope: in 2021, Smith Rd. was identified by Public Works as a patch, mill, and overlay project. The Engineering Department had already begun developing plans in 2020 for the 2021 Parishwide capital budget to replace the bridge on Smith Rd. To best utilize Parish resources, it was decided to combine both projects into a single effort, and the roadway project will now be incorporated into the same construction contract as the bridge replacement project. Project will patch, mill, and overlay approximately 6,728 feet of road surface from LA1082 to LA1081. Work will include 2" wearing course, milling, patching, drain pipe, shoulder RAP, pavement markings, and driveway aprons. Additionally, the project will widen the roadway at LA1082 and LA1081 to include turning lanes.

Status: The Engineering Department has requisitioned a consultant who has developed preliminary plans for both the bridge and road, and is currently in the final plans stage. It is anticipated that final plans and all right-of-way acquisition will be complete by 2024. Construction is anticipated to commence in 2024.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4642 - Sales Tax District 3 - District 2	311,000.00	-	311,000.00
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	-	902,000.00	902,000.00
	311,000.00	902,000.00	1,213,000.00

Smith Rd. Bridge - Property ID: B03G011

Scope: Smith Rd. Bridge was found in 2020 to be in poor condition and is currently posted for restricted load. Project shall include all engineering design, and environmental, geotechnical and survey services. Property and property acquisition services will be required for the construction of the structure. Construction shall include construction of the bridge, construction management, inspection, and testing services.

Status: The Engineering Department has requisitioned a consultant who has developed preliminary plans and is currently in the final plans stage for the bridge replacement. It is anticipated that final plans and all right-of-way acquisition will be complete by 2024. Construction is anticipated to commence in 2024. Requested funds are for project construction.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	450,000.00	3,500,000.00	3,950,000.00

St. John Church Rd. Bridge - Property ID: B02G002

Scope: St. John Church Rd. Bridge was found in 2021 to be in very poor condition and in need of repairs. The Public Works Department complained of frequent flooding and washouts at the bridge, which requires continual maintenance. Upon further inspection of the bridge by the Engineering Department, structural issues were found. Work performed under a prior project included structural repairs to prevent an immediate closure of the bridge. However, this project could not address the frequent flooding or washouts. The Engineering Department performed a hydraulic analysis, which determined that the current bridge was not adequate for the existing drainage flow rate at the site. A new 100-foot-long bridge would be required to replace the existing 19-foot bridge and various culverts at the crossing. The new project will include right-of-way acquisition, construction, and testing services for replacement of the St. John Church Rd. Bridge. Relocation of utilities within their respective servitudes, which will be purchased as right-of-ways, will also be required.

Status: The Engineering Department developed preliminary plans in-house for the bridge replacement. It is anticipated that final plans and all right-of-way acquisition will be completed by the end of 2023 or early 2024. The U.S. Army Corps of Engineers issued authorization for the project and the Louisiana Wildlife and Fisheries Scenic Rivers Permit was submitted in June 2023. Utility relocation and construction is anticipated to commence in early 2024. Requested funding is for the construction of the bridge.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	345,000.00	1,698,000.00	2,043,000.00

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 1**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Dana St.	Property ID: R01I009; Mill and overlay approximately 884 feet of road surface from Helen Dr. to the cul de sac.
E. Brewster Rd.	Property ID: R01L003; Mill and overlay approximately 5,768 feet of road surface from the west side of Stirling Blvd. proceeding east to the east side of Stirling Blvd.
Gail St.	Property ID: R01I008; Reconstruct approximately 395 feet of road surface from Oak Park Dr. proceeding east to Helen Dr.
N. Dogwood Dr.	Property ID: R01D007; Overlay approximately 5,671 feet of road surface from the dead end of the road proceeding west to Zinnia Dr.
Seymour Meyers Dr.	Property ID: R01J038; Remove and replace approximately 175 square yards of concrete panels at various locations.
Waterway Vegetation	Property ID: TBD; Survey, permit and/or remove any debris or obstructions inhibiting proper drainage in waterway.

**SALES TAX DISTRICT 3 - DISTRICT 2**

**Funding Source: 2% Sales Tax and Available Fund Balance**

7th St.	Property ID: R03K054; Reconstruct and overlay approximately 1,129 feet of road surface from LA36 proceeding south to the end of the road.
Fitzgerald Ln.	Property ID: R02O001; Mill and overlay road surface from Lee Rd. proceeding west for approximately 2,700 feet.
Pine Hollow Rd.	Property ID: R02R002; Mill and overlay road surface from Pat O'Brien Rd. proceeding east for approximately 3,350 feet.
Plantation St.	Property ID: R03J032; Mill and overlay approximately 2,339 feet of road surface from LA36 proceeding north to Robindale Dr.
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.

**SALES TAX DISTRICT 3 - DISTRICT 3**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Authement St.	Property ID: R03D003; Overlay approximately 1,206 feet of road surface from US190 proceeding north to the end of the road.			
Baham Rd.	Property ID: R01G005; Improve the turning radii at Baham Rd. and LA1077.			
Cobblestone Ct.	Property ID: R02K025; Overlay approximately 1,432 feet of road surface from Stonelake Dr. proceeding north to the end of the road.			
Damiano Dr.	Property ID: R02F029; Mill and overlay road surface from the cul de sac proceeding east for approximately 3,000 feet.			
E. Stadium Dr.	Property ID: R03D015; Mill and overlay approximately 2,012 feet of road surface from US190 proceeding north to the end of the road.			
	Budget including work completed to date: Parish Funds - 200-4643 - Sales Tax District 3 - District 3	Current 130,000.00	Amendment 120,000.00	Revised 250,000.00
Green Valley Rd., Ph.2	Property ID: R03E010; Mill and overlay approximately 2,500 feet of road surface from end of new asphalt proceeding north to Raehyo Ln.			
Joseph's Rd.	Property ID: R02E001; Mill and overlay road surface from LA25 proceeding east for approximately 300 feet.			
Parma Cir.	Property ID: R01A023; Remove and replace approximately 350 square yards of concrete panels at various locations.			
Sunset Dr.	Property ID: R01C011; Reconstruct approximately 1,544 feet of road surface from Tchefuncte Dr. proceeding south to Wildwood Dr.			
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.			

**SALES TAX DISTRICT 3 - DISTRICT 4**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Hickory Dr.	Property ID: R04C014; Remove and replace approximately 210 square yards of concrete panels at various locations.
Magnolia Ln.	Property ID: R04A036; Remove and replace approximately 170 square yards of concrete panels at various locations.

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 4**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Maison Lafitte Blvd.	Property ID: R01H014; Mill and overlay approximately 1,437 feet of road surface from Venette Ct. proceeding north to Taverny Ct./Nanterre Ct.
Pine Creek Dr.	Property ID: R01I047; Mill and overlay approximately 1,034 feet of road surface from the change in asphalt to the cul de sac.
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.
Woodvine Ct.	Property ID: R04A037; Remove and replace approximately 450 square yards of concrete panels at various locations.

**SALES TAX DISTRICT 3 - DISTRICT 5**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Debellvue Pl.	Property ID: R04D115; Remove and replace approximately 205 square yards of concrete panels at various locations.
Emerald Forest Blvd.	Property ID: R03L122; Mill and overlay approximately 1,400 feet of road surface from US190 proceeding east to Falconer Dr.
Pine View Heights Subdivision Drainage	Property ID: D04E061; Remove and replace existing driveway culverts and regrade existing ditches.
Third St. Drainage	Property ID: D04D025; Remove/replace existing subsurface structure(s) to restore area drainage.
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.

**SALES TAX DISTRICT 3 - DISTRICT 6**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Bealer Rd.	Property ID: R05D005; Overlay approximately 2,530 feet of road surface from LA40 to the end of the roadway.
Birtrue Rd.	Property ID: R02S006; Mill and overlay approximately 6,803 feet of road surface from LA40 proceeding east, then north to the end of the roadway.
Eugene Wallace Rd.	Property ID: R10B009; Reconstruct approximately 1,277 feet of road surface from Cleland Rd. proceeding south to Oak Alley Pl.
Fairhaven Rd.	Property ID: R02U002; Improve each turning radii at the intersections of Fairhaven Rd. and LA40 and Fairhaven Rd. and LA1129.
Leru Rd.	Property ID: R02R021; Reconstruct approximately 730 feet of road surface from Stafford Rd. proceeding north to the end of the roadway.
Lock No.1 Rd.	Property ID: R06F014; Patch approximately 400 square yards of roadway at various locations.
Louis Quave Rd.	Property ID: R05E038; Reconstruct approximately 995 feet of road surface from Evans Rd. proceeding north to the end of the roadway.
Lovern Rd.	Property ID: R06I004; Reconstruct road surface from Velson Polk Rd. proceeding south for approximately 735 feet.
Niblick St.	Property ID: R10F029; Reconstruct approximately 1,002 feet of road surface from Iron St. proceeding west to Hook St.
Owen Sharp Rd.	Property ID: R02R008; Patch approximately 935 square yards of roadway at various locations.

**SALES TAX DISTRICT 3 - DISTRICT 7**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Annette St.	Property ID: R07I003; Reconstruct approximately 2,213 feet of road surface from Susan St. proceeding south to Dianne St.
Butterfly Ct.	Property ID: R04E099; Mill and overlay approximately 284 feet of road surface from Nelson St. proceeding north to the cul de sac.
Doe Ct.	Property ID: R04E103; Mill and overlay approximately 284 feet of road surface from Nelson St. proceeding north to the cul de sac.
Fox Ct.	Property ID: R04E102; Mill and overlay approximately 214 feet of road surface from Tortoise Dr. to the cul de sac.
Joan St.	Property ID: R04E105; Mill and overlay approximately 311 feet of road surface from Tortoise Dr. proceeding east to the end of the roadway.

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 7**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Owl Ct.	Property ID: R04E104; Mill and overlay approximately 213 feet of road surface from Tortoise Dr. proceeding east to the cul de sac.
Racoon Ct.	Property ID: R04E100; Mill and overlay approximately 284 feet of road surface from Nelson St. proceeding north to the cul de sac.
Rapatel St. Drainage	Property ID: D04E025; Conduct a survey for appraisal and purchase of property, and install structures to enhance area drainage.
Swan Ct.	Property ID: R04E098; Mill and overlay approximately 341 feet of road surface from Nelson St. proceeding north to the cul de sac.
Tortoise Dr.	Property ID: R04E101; Mill and overlay approximately 1,160 feet of road surface from Nelson St. proceeding south to the end of the roadway.
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.

**SALES TAX DISTRICT 3 - DISTRICT 8**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Clearwood Dr.	Property ID: R08I040; Remove and replace approximately 210 square yards of concrete panels at various locations.
Coral Ave. Sidewalk	Property ID: R08L019; Construct a section of sidewalk for approximately 500 feet along Coral Ave.
Firwood Dr.	Property ID: R08I047; Remove and replace approximately 630 square yards of concrete panels at various locations.
Florence Dr.	Property ID: R08H045; Mill and overlay approximately 1,267 feet of road surface from the cul de sac proceeding east to the corner cul de sac at Palermo Dr.
Heather Dr.	Property ID: R08I053; Remove and replace approximately 185 square yards of concrete panels at various locations.

**SALES TAX DISTRICT 3 - DISTRICT 9**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Bryan Dr.	Property ID: R08F014; Overlay approximately 1,873 feet of road surface from Tulip Dr. proceeding east to Troy Dr.
Dover Dr. Drainage	Property ID: D08N025; Repair existing structure(s) to restore area drainage.
Dr. T.J. Smith Senior Memorial	Property ID: R09I068; Patch approximately 210 square yards of roadway at various locations.
Magnolia Dr.	Property ID: R08F017; Overlay approximately 1,171 feet of road surface from Sycamore Dr. proceeding east to the end of the roadway.
S. Lake Washington Ct.	Property ID: D08L041; Install structure(s) to improve/increase area drainage.
Sycamore Dr.	Property ID: R08F016; Overlay approximately 1,708 feet of road surface from Oak Dr. proceeding south to the end of the roadway.
Turtle Creek Subdivision	Property ID: TBD; Remove and replace approximately 325 square yards of concrete panels at various locations.

**SALES TAX DISTRICT 3 - DISTRICT 10**

**Funding Source: 2% Sales Tax and Available Fund Balance**

America St.	Property ID: R04E331; Improve the turning radii at America St. and Lamarque St.			
Chinchuba Gardens Dr.	Property ID: R04D033; Mill and overlay approximately 4,826 feet of road surface from Chinchuba Gardens Dr. to the change in asphalt.			
	Budget including work completed to date: Parish Funds - 200-4650 - Sales Tax District 3 - District 10	Current 200,000.00	Amendment 77,000.00	Revised 277,000.00
Clausel St.	Property ID: R04E123; Mill and overlay approximately 6,740 feet of road surface along Clausel St. to the change in asphalt.			
	Budget including work completed to date: Parish Funds - 200-4650 - Sales Tax District 3 - District 10	Current 250,000.00	Amendment 70,000.00	Revised 320,000.00
Destin St. Drainage	Property ID: D04D167; Remove/repair/replace existing structure(s) to restore area drainage.			
Greenleaves Subdivision	Property ID: TBD; Remove and replace approximately 450 square yards of concrete panels at various locations.			

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 10**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Marigny Ave.	Property ID: R04E115; Mill and overlay approximately 9,668 feet of road surface along Marigny Ave. to the change in the asphalt.			
	Budget including work completed to date:	Current	Amendment	Revised
	Parish Funds - 200-4650 - Sales Tax District 3 - District 10	400,000.00	102,000.00	502,000.00
McNamara St. Drainage	Property ID: D04D169; Install structure(s) to improve area drainage.			
Mulberry Ave. Drainage	Property ID: D04C037; Remove/replace existing structure(s) to restore area drainage.			
Oak St. Drainage	Property ID: D04D111; Remove/repair/replace approximately 1,000 feet of damaged and undersized subsurface structures to restore area drainage.			
Timbercreek Ln.	Property ID: R04D148; Remove and replace approximately 265 square yards of concrete panels at various locations.			
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.			
Wilkinson St.	Property ID: R04D041; Improve the turning radii at Wilkinson St. and Caroline St.			

**SALES TAX DISTRICT 3 - DISTRICT 11**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Camelot Dr.	Property ID: R09D025; Mill and overlay approximately 3,549 feet of road surface from Donya St. proceeding west to the end of the roadway.			
Dove St.	Property ID: R09E048; Mill and overlay approximately 2,133 feet of road surface from Mallard St. proceeding northeast to the end of the roadway.			
Meadows Blvd.	Property ID: R09A016; Mill and overlay approximately 1,720 feet of road surface from the starting edge of the asphalt proceeding west to the end of the roadway.			
Napoleon Ave.	Property ID: R09G013; Overlay approximately 2,688 feet of road surface from Bayou Liberty proceeding northwest to the end of the roadway.			
Rue Len Vir	Property ID: R09F024; Improve the turning radii at Rue Len Vir and Dubuission Rd.			
Sunset Dr.	Property ID: R09A007; Overlay road surface from Hollywood Dr. proceeding east for approximately 1,000 feet.			
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.			

**SALES TAX DISTRICT 3 - DISTRICT 12**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Frank J. Pichon Dr.	Property ID: R09J085; Mill and overlay approximately 1,588 feet of road surface from Cleveland St. proceeding north to the end of the roadway.			
Jane Dr. Drainage	Property ID: D09H026; Conduct a survey and obtain permits to clear cut a lateral, remove/replace culvert(s), and patch disturbed asphalt areas.			
Mainegra Dr.	Property ID: R09H011; Mill and overlay approximately 4,868 feet of road surface from Laurent Rd. proceeding southeast, then proceeding north to LA433.			
	Budget including work completed to date:	Current	Amendment	Revised
	Parish Funds - 200-4652 - Sales Tax District 3 - District 12	324,700.00	240,000.00	564,700.00
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.			

**SALES TAX DISTRICT 3 - DISTRICT 13**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Constellation Dr., Ph.2	Property ID: R09J042; Mill and overlay approximately 1,217 feet of road surface from the new asphalt proceeding northeast to Windward Passage St.			
Goldenwood Dr.	Property ID: R08M061; Remove and replace approximately 215 square yards of concrete panels at various locations.			
Lakeshore Blvd. North	Property ID: R09J109; Remove and replace approximately 346 square yards of concrete panels at various locations.			
North Shore Cir.	Property ID: R09J008; Mill and overlay approximately 1,115 feet of road surface from Lakeview Dr. proceeding northwest to US11.			

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - DISTRICT 13**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Rue Charlamagne	Property ID: R08M035; Mill and overlay approximately 1,825 feet of road surface from Rue Holiday proceeding northeast to the cul de sac.
Taylor's Trail	Property ID: R08M024; Mill and overlay approximately 625 feet of road surface from Amber St. proceeding east to the curve.
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.
West End Blvd.	Property ID: R09J110; Remove and replace approximately 450 square yards of concrete panels at various locations.

**SALES TAX DISTRICT 3 - DISTRICT 14**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Dr. T.J. Smith Senior Memorial Pkwy.	Property ID: R09I168; Patch approximately 1,091 square yards of roadway at various locations.
East Ave.	Property ID: R09G055; Improve the turning radii at East Ave. and Liberty Rd.
Fox Hollow Subdivision	Property ID: TBD; Remove and replace approximately 325 square yards of concrete panels at various locations.
Kingspoint Blvd.	Property ID: R08V016; Remove and replace approximately 435 square yards of concrete panels at various locations.
Slidell Ave.	Property ID: R09I011; Improve the turning radii at Slidell Ave. and 4th Ave.
Springhill Subdivision	Property ID: TBD; Remove and replace approximately 325 square yards of concrete panels at various locations.
Waterway Vegetation	Property ID: TBD; Survey, permit, and/or remove any debris or obstructions inhibiting proper drainage in waterway.
Windrift Dr.	Property ID: R08V017; Remove and replace approximately 165 square yards of concrete panels at various locations.

**SALES TAX DISTRICT 3 - TAMMANY TRACE**

**Funding Source: 2% Sales Tax and Available Fund Balance**

**Tammany Trace Bridge #5 (Bayou Paquet) - Property ID: B11A005**

Scope: Tammany Trace Bridge #5 over the Bayou Paquet is a 28-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. While the deck was found to be in fair condition, 20% of the structure's stringer superstructure, 53% of the structure's 15 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. The bridge is located on Bayou Paquet, which is designated to be a floodway on FEMA's preliminary flood maps. Particular detail must be given to the drainage capacity of the structure, which limits the Parish's ability to replace it with a culvert. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace #5 over Bayou Paquet.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

**Tammany Trace Bridge #6 (Cypress Bayou) - Property ID: B11A006**

Scope: Tammany Trace Bridge #6 over Cypress Bayou is an 82-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. While the deck and cap supports were found to be in fair condition, 20% of the structure's stringer superstructure and 40% of the structure's 35 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #6 over Cypress Bayou.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

**Tammany Trace Bridge #7 (Bayou Lacombe) - Property ID: B11A007**

Scope: Tammany Trace Bridge #7 over Bayou Lacombe is a 279-foot-long steel truss bascule bridge with additional timber trestle and steel plate girder spans that was inspected in 2022 and found to be in fair condition. Advanced corrosion was noted in the steel plate girder span which requires repair. Project will conduct engineering design and provide construction budget to construct repairs to the Tammany Trace Bridge #7 over Bayou Lacombe.

Status: Awaiting funding to begin engineering design.

**Tammany Trace Bridge #8 (Heltemes Ln. Lateral) - Property ID: B11A008**

Scope: Tammany Trace Bridge #8 over Heltemes Ln. Lateral is a 50-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. 100% of the deck, 20% of the structure's stringer superstructure, 57% of the structure's cap supports, and 48% of the structure's 25 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #8 over Heltemes Ln. Lateral.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - TAMMANY TRACE**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Tammany Trace Bridge #9 (W. Elm St. Lateral) - Property ID: B11A009

Scope: Tammany Trace Bridge #9 over W. Elm St. Lateral is a 40-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. While the deck was found to be in fair condition, 20% of the structure's stringer superstructure, 89% of the structure's cap supports, and 20% of the structure's 20 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #9 over W. Elm St. Lateral.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

Tammany Trace Bridge #10 (Cane Bayou Tributary) - Property ID: B11A010

Scope: Tammany Trace Bridge #10 over Cane Bayou Tributary is a 104-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. While the deck was found to be in fair condition, 38% of the structure's stringer superstructure, 55% of the structure's cap supports, and 69% of the structure's 45 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #10 over Cane Bayou Tributary.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

Tammany Trace Bridge #11 (Big Branch Marsh) - Property ID: B11A011

Scope: Tammany Trace Bridge #11 over Big Branch Marsh is an 81-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. While the deck was found to be in fair condition, 15% of the structure's stringer superstructure, 44% of the structure's cap supports, and 37% of the structure's 35 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #11 over Big Branch Marsh.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

Tammany Trace Bridge #12 (Cane Bayou) - Property ID: B11A012

Scope: Tammany Trace Bridge #12 over Cane Bayou is a 135-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. 100% of the deck, 17% of the structure's stringer superstructure, 62% of the structure's cap supports, and 75% of the structure's 55 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #12 over Cane Bayou.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

Tammany Trace Bridge #13 (Bayou Castine) - Property ID: B11A013

Scope: Tammany Trace Bridge #13 over Bayou Castine is a 270-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. 100% of the deck, 12% of the structure's stringer superstructure, 100% of the structure's cap supports, and 63% of the structure's 100 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #13 over Bayou Castine.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

Tammany Trace Bridge #14 (Bayou Castine Tributary) - Property ID: B11A014

Scope: Tammany Trace Bridge #14 over Bayou Castine Tributary is an 81-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. 100% of the deck, 13% of the stringer superstructure, 67% of the cap supports, and 63% of the structure's 35 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #14 over Bayou Castine Tributary.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

Tammany Trace Bridge #15 (Bayou Castine Tributary) - Property ID: B11A015

Scope: Tammany Trace Bridge #15 over Bayou Castine Tributary is a 67-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. 100% of the deck, 26% of the stringer superstructure, 50% of the cap supports, and 63% of the structure's 30 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #15 over Bayou Castine Tributary.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

Tammany Trace Bridge #17 (Bayou Chinchuba) - Property ID: B11A017

Scope: Tammany Trace Bridge #17 over Bayou Chinchuba is an 81-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. While the deck was found to be in fair condition, 16% of the stringer superstructure, 38% of the cap supports, and 60% of the structure's 30 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #17 over Bayou Chinchuba.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.



**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**SALES TAX DISTRICT 3 - TAMMANY TRACE**

**Funding Source: 2% Sales Tax and Available Fund Balance**

**Tammany Trace Bridge #19 (Little Creek) - Property ID: B11A019**

Scope: Tammany Trace Bridge #19 over Little Creek is a 91-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. 100% of the deck, 12% of the stringer superstructure, 50% of the cap supports, and 65% of the structure's 40 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #19 over Little Creek.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

**Tammany Trace Bridge #22 (Southwind Branch) - Property ID: B11A022**

Scope: Tammany Trace Bridge #22 over Southwind Branch is a 42-foot-long timber trestle that was inspected in 2022 and found to be in poor condition. While the deck was found to be in fair condition, 4% of the stringer superstructure, 15% of the cap supports, and 15% of the structure's 20 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #22 over Southwind Branch.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

**Tammany Trace Bridge #23 (LA36 South Tributary) - Property ID: B11A023**

Scope: Tammany Trace Bridge #23 over LA36 South Tributary to Abita River is an 80-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. While the bridge's stringers were found to be in fair condition, 33% of the deck, 22% of the structure's cap supports, and 49% of the structure's 35 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #23 over LA36 South Tributary to Abita River.

Status: Awaiting funding to begin engineering design. The bridge is currently closed to trace maintenance vehicular traffic.

**Tammany Trace Bridge #24 (LA36 North Tributary) - Property ID: B11A024**

Scope: Tammany Trace Bridge #24 over LA36 North Tributary to Abita River is a 66-foot-long timber trestle that was inspected in 2022 and found to be in very poor condition. A portion of the bridge abutment had collapsed in 2023 due to total failure of a support cap which required Public Works to make temporary repairs in order to shore the bridge. While the bridge's stringers were found to be in fair condition, 100% of the deck, 63% of the structure's cap supports, and 93% of the structure's 30 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #24 over LA36 North Tributary to Abita River.

Status: Awaiting funding to begin engineering design. The bridge is currently shored with temporary repairs and is closed to trace maintenance vehicular traffic.

**Tammany Trace Bridge #25 (Abita River) - Property ID: B11A025**

Scope: Tammany Trace Bridge #25 over the Abita River was inspected in 2022 and found to be in very poor condition and in need of repairs. While no major issues were found on the deck, 40% of the structure's 110 pile supports were found to be in poor or critical condition. Termite activity was also noted in some of the bridge's cap supports. The Engineering Department requisitioned a consultant in 2023 to develop preliminary plans for bridge replacement. It is anticipated that final plans will commence and be completed in 2024. Grant application support is included in the consultant's scope of work, but no grant funding is guaranteed. Should grant funding become available, a match for construction would be needed and it is not anticipated that the grant source will pay for engineering design services. It is anticipated that construction will commence in late 2024. Project will conduct surveys, environmental studies, geotechnical analysis, engineering design, and provide construction budget to construct a replacement structure for the Tammany Trace Bridge #25 over Abita River.

Status: Project is in preliminary design and will need additional funding in order to begin final design.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4670 - Sales Tax District 3 - Tammany Trace	250,000.00	2,044,800.00	2,294,800.00

**DRAINAGE - PARISHWIDE**

**Funding Source: Ad Valorem and Available Fund Balance**

**Bayou Bonfouca Regional Detention Pond - Property ID: TBD**

Scope: Construction of a new, approximately 109-acre, dry detention pond within the Bayou Bonfouca Basin as outlined by the previous regional study. Exact size and location to be determined by the study.

Status: Project is currently working on modeling and feasibility. Requesting funding for design, environmental and geotechnical services, land acquisition services and property, and mitigation. Amounts are based on the estimates from the consultant. Completion of modeling and starting of preliminary plans expected late 2023 to early 2024. Final plans and permitting to begin mid-2024, and land acquisition expected late 2024 with construction possible mid to late 2025.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	300,000.00	2,000,000.00	2,300,000.00

**Bogue Falaya Pond - Property ID: TBD**

Scope: Construction of a new, approximately 40-acre, dry detention pond within the Bogue Falaya basin. Exact location and size to be determined by the results of the study.

Status: Project is currently working on modeling and feasibility. Requesting funding for design, environmental and geotechnical services, land acquisition services and property, and mitigation. Amounts are based on the estimates from the consultant. Completion of modeling and start of preliminary plans expected late 2023 to early 2024. Final plans and permitting starting mid-2024, and land acquisition expected late 2024 with construction possible mid to late 2025.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	150,000.00	360,000.00	510,000.00

## ADMINISTRATIVE COMMENT

## 2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)****DRAINAGE - PARISHWIDE****Funding Source: Ad Valorem and Available Fund Balance**Grande Maison Blvd. Drainage - Property ID: D04E214

Scope: Project to evaluate the issues with roadway flooding in the Grande Maison Subdivision, identify the causes for roadway flooding, determine the feasibility of possible solutions, and implement drainage improvements where applicable.

Status: Project is currently in design. Requested funding is for construction of proposed improvements.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4645 - Sales Tax District 3 - District 5	50,000.00	-	50,000.00
Parish Funds - 201-4606 - Drainage - Ad Valorem	200,000.00	500,000.00	700,000.00
	250,000.00	500,000.00	750,000.00

La Tice Branch Pond - Property ID: TBD

Scope: Project includes detailed modeling, engineering design, and construction of a 50-acre detention pond located in La Tice Branch west of LA437. This project was conceptually outlined in the Watershed Management Plan as a possible mitigation measure for flooding and water quality issues in the region.

Status: New Project. For 2024, project tasks will include surveying, detailed drainage study, and conceptual level engineering design. For 2025, project tasks will include preliminary engineering design, environmental permitting, and land acquisition. Due to typical processing time for land acquisition and environmental permitting, wetlands mitigation and final design are not anticipated until 2028. Construction is expected to follow post 2028.

Mandeville Annex Drainage - Property ID: D04E072

Scope: Project requires construction of drainage improvements to the neighborhood, which include replacement of culverts, installing subsurface drainage, and cleaning out of ditches to improve conveyance. At this time, the focus will be on Lotus Rd. Extension and the connecting outfall due to the frequent and numerous complaints received with plans to expand the project area as funds become available.

Status: Project is currently working toward 60% preliminary design plans. Requesting additional funding for construction. Available funding would not cover estimated construction cost in its entirety. The 2024 budget request includes funding needed for construction.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	300,000.00	150,000.00	450,000.00

Ozone Woods Subdivision Drainage - Property ID: D09EW01034, D09EW01045

Scope: A drainage study, preliminary design, and cost estimate was done for drainage improvements for the Ozone Woods Subdivision. With the cost estimate coming in over \$18 million, it was determined that the most viable action was to separate the project into multiple phases. With input from the District 11 Councilman at the time, improvements to the lateral outfall ditches were prioritized, and work began to finalize the design for improvements to the lateral drainage ditch. Erosion along the ditch was expanding into private properties and it was decided that the drainage feature needed to be shifted over, as well as have it's capacity increased.

Status: An new opinion of construction cost was submitted by the design engineer in January of 2023. This project is currently 100% designed and property acquisitions are expected to be completed in the first quarter of 2024. This request is for the required additional construction funding, as well as some extra contingency.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	1,635,403.00	1,000,000.00	2,635,403.00
Parish Funds - 200-4651 - Sales Tax District 3 - District 11	200,000.00	-	200,000.00
	1,835,403.00	1,000,000.00	2,835,403.00

Spanish Trail Heights Drainage - Property ID: TBD

Scope: Project to improve the conveyance of the roadside drainage within the Spanish Trail Heights Subdivision. The area currently sees standing water in most of the roadside ditches resulting in decreased capacity to handle additional runoff from rainfall events. Project has been phased based on scope of work and drainage areas within the subdivision. Phase 1 includes improvements to Lemos St., Desoto St., Escondido St., and Gayoso St. Phase 2 includes Almonaster St. and Short St.

Status: Project is at 60% design. Project is currently in final design with expected design completion in 2023, and will be ready for construction in late 2023. Following preliminary design completion, the total estimated construction cost exceeded the amount budgeted; therefore, additional funds are needed to meet construction cost.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	530,000.00	900,000.00	1,430,000.00

Little Bogue Falaya Pond - Property ID: TBD

Scope: Project includes detailed modeling, engineering design, and construction of a 72-acre detention pond located near Stafford Rd. This project was conceptually outlined in the 2017 Watershed Management Plan as a possible mitigation measure for flooding and water quality issues in the region.

Status: New Project. For 2024, project tasks will include surveying and detailed drainage study. For 2025, project tasks will include preliminary engineering design, environmental permitting, and land acquisition. Due to typical processing time for land acquisition and environmental permitting, wetlands mitigation and final design are not anticipated until 2028. Construction is expected to follow post 2028. Due to high construction cost of project, outside funding and alternative construction methods should be considered for this project.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 201-4606 - Drainage - Ad Valorem	-	100,000.00	100,000.00
Parish Funds - 263-4665 - Mandatory Impact Fees - Non-Service Area - Drainage	-	125,000.00	125,000.00
	-	225,000.00	225,000.00

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**IMPACT FEES - MANDATORY SA TRANSPORTATION**

**Funding Source: Mandatory Impact Fees for Service Area Transportation and Available Fund Balance**

Bootlegger Rd. Turn Lane - Property ID: R01C018

Scope: The area of Bootlegger Rd. near Coquille has been identified as a high traffic area. The purpose of this project is to install a right turn lane on westbound Bootlegger Rd. at the intersection with Joe Koepp Blvd. to help make the intersection work more efficiently.

Status: This project will be designed in-house by the Engineering Department. Funding request is for survey services and construction costs.

Dove Park Rd. - Property ID: R04D001

Scope: A large portion of Dove Park Rd. was widened in 2015. The remaining, unwidened portion of the roadway has had issues with deteriorating shoulders and damage to the road edge due to the narrow lanes and increased traffic from residential development. This project will look to resume the road widening from the end of the previous project and continue it out to the western Winn-Dixie driveway.

Status: This budget request is to secure funding for the widening design of the remaining portion of Dove Park Rd.

Fremaux Ave. (US190B) Corridor - Property ID: N/A

Scope: The section of US 190B from Hoover Dr. to US 190 (Military Rd.), including the intersection with US190 (Military Rd.), has been identified as an area that could benefit from access management and intersection improvements to make it safer and more efficient for the motoring public. This project will be for a feasibility study to identify ways to improve safety and efficiency for the motoring public on the corridor.

Status: This request is for funding to conduct a feasibility study to identify what actions could be taken to improve the corridor.

Perrilloux Rd. - Property ID: R01I001

Scope: Design of road and drainage improvements on Perrilloux Rd., from LA22 to LA1085 (approximately 11,750 feet). Work to include intersection improvements, widening of existing road, subsurface drainage, mill, overlay, patching, reconstruction, and new striping. Project may also include possible turn lane installation at warranted intersections. Construction will be phased, with Phase 1 limits from LA22 to Brewster Rd., and Phase 2 limits from Brewster Rd. to LA1085.

Status: This is a new project for 2024. Requested funds are for survey and design of the road improvements.

T.J. Smith Expressway - Property ID: R09I168

Scope: Project includes the design and construction of safety improvements along T.J. Smith Expressway including improvements at the intersection with US11. Improvements include paved shoulders, striping, signage, hazard warnings, and median.

Status: New project for 2024. Project will be designed in-house by the Engineering Department. Requested funds are for construction only.

US190/Judge Tanner Blvd. Roundabout - Property ID: R04D179

Scope: Construction of a new roundabout at the intersection of US190 and Judge Tanner Blvd.

Status: Project is currently working on completing the stage 0 study for DOTD. Once approval is received from DOTD, the consultant will begin design. Requesting funding for property. Amounts are based on estimates and previous land acquisitions in the area. Approval of DOTD stage 0 study expected late 2023 to early 2024. Final plans and land acquisition starting mid to late 2024 with construction possibly mid to late 2025. Timelines dependent on DOTD's timely approval of the study and subsequent plans.

Budget including work completed to date:	Current	Amendment	Revised
Parish Funds - 200-4640 - Sales Tax District 3 - Parishwide Roads & Drainage	345,000.00	-	345,000.00
Parish Funds - 263-4661 - Mandatory Impact Fees - Service Area - Transportation	-	560,000.00	560,000.00
	345,000.00	560,000.00	905,000.00

**IMPACT FEES - MANDATORY SA DRAINAGE**

**Funding Source: Mandatory Impact Fees for Service Area Drainage and Available Fund Balance**

Bayou Lacombe Regional Detention Pond - Property ID: TBD

Scope: Project includes detailed modeling, engineering design, and construction of a 110-acre detention pond located along Big Branch Bayou south of I-12. This project was conceptually outlined in the 2017 Watershed Management Plan as a possible mitigation measure for flooding and water quality issues in the region.

Status: For 2024, project tasks will include surveying, detailed drainage study, and preliminary engineering design. For 2025, project tasks will include remaining preliminary engineering design, environmental permitting, and land acquisition. Due to typical processing time for land acquisition and environmental permitting, wetlands mitigation and final design are not anticipated until 2028. Construction is expected to follow post 2028. Due to high construction cost of the project, outside funding and alternative construction methods should be considered for this project.

Belair North Pond - Property ID: TBD

Scope: Project includes detailed modeling, engineering design, and construction of a 119-acre detention pond located along Bayou Liberty northwest of Belair Subdivision. This project was conceptually outlined in the 2017 Watershed Management Plan as a possible mitigation measure for flooding and water quality issues in the region. Due to the close proximity of the Belair North Pond and Belair South Pond, these two projects function as one project through drainage modeling and design; however, permitting, property, and construction are expected to be handled separately.

Status: New Project. For 2024, project tasks will include surveying and detailed drainage study. For 2025, project tasks will include preliminary engineering design, environmental permitting, and land acquisition. Due to typical processing time for land acquisition and environmental permitting, wetlands mitigation and final design are not anticipated until 2028. Construction is expected to follow post 2028. Due to high construction costs, outside funding and alternative construction methods should be considered for this project.

**ADMINISTRATIVE COMMENT**  
**2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS**

**SECTION I: CAPITAL IMPROVEMENTS - INFRASTRUCTURE (ROADS, BRIDGES, DRAINAGE, AND UTILITIES)**

**IMPACT FEES - MANDATORY SA DRAINAGE**

**Funding Source: Mandatory Impact Fees for Service Area Drainage and Available Fund Balance**

Belair South Pond - Property ID: TBD

Scope: Project includes detailed modeling, engineering design, and construction of a 72-acre detention pond located along Bayou Liberty bordering I-12. This project was conceptually outlined in the Watershed Management Plan as a possible mitigation measure for flooding and water quality issues in the region. Due to the close proximity of the Belair North Pond and Belair South Pond, these two projects function as one project through drainage modeling and design; however, permitting, property and construction are expected to be handled separately.

Status: New project. For 2024, project tasks will include surveying and detailed drainage study. For 2025, project tasks will include preliminary engineering design, environmental permitting, and land acquisition. Due to typical processing time for land acquisition and environmental permitting, wetlands mitigation and final design are not anticipated until 2028. Construction is expected to follow post 2028. Due to high construction costs, outside funding and alternative construction methods should be considered for this project.

West Diversion East Pond - Property ID: TBD

Scope: Project includes detailed modeling, engineering design, and construction of a 9-acre detention pond located along the W-14 Canal near US11 and North Blvd. This project was conceptually outlined in the 2017 Watershed Management Plan as a possible mitigation measure for flooding and water quality issues in the region.

Status: New Project. For 2024, project tasks will include surveying, detailed drainage study, and preliminary engineering design. For 2025, project tasks will include engineering design, environmental permitting and mitigation, and land acquisition. Construction is expected to follow in 2028.

**UTILITIES CAPITAL**

**Funding Source: Utility Revenues and Available Fund Balance**

Abita Lakes WWTP Blower - Property ID: SP1000

Scope: This is to provide one (1) blower at the second Abita Lakes Wastewater Treatment Plant (WWTP) with a more efficient and quieter blower.

Status: Equipment will be bid in 1st quarter 2024.

Herwig Bluff SFM - Property ID: SC2400

Scope: This project will allow for engineering services to replace the existing sewer force main (SFM) that runs from the Herwig Bluff lift station to the Cross Gates Wastewater Treatment Plant (WWTP). Replacement will reduce issues with the existing sewer force main, and will also reduce maintenance costs and provide improved service.

Status: This is a new project for 2024. Requested funds are for engineering services only. Construction is expected to follow in 2025 pending budget availability.

Westwood WWTP Blowers - Property ID: SP8600

Scope: This project is to replace six (6) blowers at the Westwood Wastewater Treatment Plant (WWTP) with more efficient and quieter blowers.

Status: Equipment will be bid in 1st quarter 2024.

**SECTION II: CAPITAL IMPROVEMENTS - FACILITIES**

**SALES TAX DISTRICT 3 - BARNS**

**Funding Source: 2% Sales Tax and Available Fund Balance**

Roofing-LA59      Property ID: FAC2411-I; Replace damaged roof at the LA Highway 59 Maintenance Barn.  
Mtc. Barn

**DRAINAGE - PARISHWIDE**

**Funding Source: Ad Valorem and Available Fund Balance**

Waldheim      Property ID: FAC4605; Establish sewer and water services, and provide shelter and a workspace area for staff.  
Drainage Mtc.  
Facility

**ST. TAMMANY PARISH JUSTICE CENTER**

**Funding Source: Sales Tax Available Fund Balance**

Elevator Upgrades      Property ID: FAC2406-A; Seven (7) Justice Center elevators have been identified by Otis Elevator as needing controller upgrades. The controllers within these existing elevators are obsolete and cannot be repaired. Otis Elevator has recommended upgrading the controllers to an improved model, which will extend the run time of the elevators should a controller randomly fail. This is a proactive approach to keeping the elevators operating at maximum capacity.

Gas Boilers      Property ID: FAC2406-A; The two (2) boilers at the Justice Center are over 20 years old, have outlived their useful service life, and are in need of replacement. Existing gas heat boilers are deteriorating internally and tubes are coming apart. Project is to procure boilers of same specifications, remove old boilers, install two (2) new boilers, and test for operations.

Chillers      Property ID: FAC2406-A; Two (2) chiller units at the Justice Center are over 20 years old, have outlived their useful service life and need to be replaced. Being proactive and replacing the chillers will minimize any unplanned disruptions at the Justice Center should there be a catastrophic failure during the summertime. This replacement would be part of a planned equipment replacement strategy.

## ADMINISTRATIVE COMMENT

## 2024 CAPITAL IMPROVEMENT BUDGET AND CAPITAL ASSETS

**SECTION II: CAPITAL IMPROVEMENTS - FACILITIES****ST. TAMMANY PARISH JUSTICE CENTER****Funding Source: Sales Tax Available Fund Balance**

**Cooling Towers** Property ID: FAC2406-A; The two (2) cooling towers for the Justice Center have outlived their useful service life. They are over 20 years old and have been identified as needing replacement. Stress fractures have occurred in one tower. This project is part of a planned equipment replacement strategy.

**ST. TAMMANY PARISH JAIL****Funding Source: Sales Tax Available Fund Balance and General Funds**

**Kitchen Drain Lines** Property ID: FAC2419-A; The kitchen drain lines are approximately 40 years old. According to plumbing contractors, the drain lines need to be replaced due to the deteriorated condition of the lines. Replacing the drain lines will greatly reduce plumbing repairs, and promote a cleaner environment while cleaning kitchen floors.

**HVAC System Chilled Water Loop Pipes** Property ID: FAC2419; Chilled water pipes are approximately 25 years old and have been repaired over 12 times. Chilled water pipes for the HVAC system need replacement, which will greatly reduce down time due to repairs and will reduce loss of water due to leaks.

**Water Heaters-Building A** Property ID: FAC2419-A; Jail water heaters are over 10 years old and are in need of frequent repair. Replacing the hot water heaters will greatly improve inmate health and moral without disruption of hot water for showering and cleaning areas when a heater is down for repairs.

**ST. TAMMANY PARISH LIBRARY****Funding Source: Ad Valorem and Available Fund Balance**Outreach Services Facility - Property ID: FAC2418-O

**Scope:** Purchase of the facility located at 68361 S. Commercial Way, Unit 4, Mandeville, LA. The St. Tammany Parish Library Strategic Plan includes the formation of an outreach service. The library requires additional space for specialty vehicles, staff, and collection. The Outreach Program will serve as a mobile unit to provide library service to St. Tammany Parish residents that cannot travel to library branches, such as senior living centers and COAST.

**Status:** This is the unit adjacent to the newly renovated Technical Services and Maintenance Building. The space does not need to be renovated and will be ready for use immediately upon completion of purchase.

Technical & Maintenance Building-Elevator - Property ID: FAC2418-N

**Scope:** Addition of a new passenger elevator to the St. Tammany Parish Library Technical Services and Maintenance Building. The new passenger lift will be installed in the warehouse and will provide access to the second floor IT and office space.

**Status:** This is Phase 2 of the newly renovated Technical Services and Maintenance Building project. The preliminary design was completed during Phase 1.

**ST. TAMMANY PARISH KOOP DR. COMPLEX****Funding Source: Facility Rents, Operations and Maintenance Charges, and Available Fund Balance**

**Exterior Stairs-Building B** Property ID: FAC2407-B; A recent exterior stair study has been completed by Professional Engineering and Environmental Consultants, which has concluded that the stairs at the west and east side of the building are in need of replacement due to their degraded nature, and recommend to bring the stairs into ADA compliance. The exterior stairs need to be removed and new stairs installed.

**Chiller-Building B** Property ID: FAC2407-B; The chiller plant is over 15 years old, has outlived its useful service life, and is in need of replacement. This has been stated by two maintenance contract partners. The coils are damaged and outer fins are eroding away, making the system much less efficient. A catastrophic failure during summer time would cause all employees to have to work from other buildings or areas while repairs and or other arrangements are made to provide supplemental cooling.

**3rd Floor Buildout-Building B** Property ID: FAC2407-B; Buildout of a proper receptionist area in the Public Works Department to allow for more than one exit and have a reception area available for citizens.

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

STPG 2024 PROPOSED BUDGET

CAPITAL ORDINANCE

PAGE 244

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023																
Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual Oper/ Mtc Cost	
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP		CONS
INFRASTRUCTURE																
CAPITAL FUND 200-4640 - SALES TAX DISTRICT 3 - PARISHWIDE - PROVIDED BY DEPARTMENT OF ENGINEERING																
Abita Nursery Drainage	TBD	-		1,294,195	3,300,000	-	-	-	-	-	4,594,195				2024	-
Berry Todd Rd.	R07C002	16,103		-	1,200,000	-	-	-	-	-	1,200,000				2024	-
Casril Dr. Drainage	D03L015	-		-	900,000	-	-	-	-	-	900,000				2024	-
Chris Kennedy Rd. Bridge	B06G002	-		1,050,000	1,232,000	-	-	-	-	-	2,282,000				2024	-
Cross Gates Subdivision (Ph.5) Drainage	D08L001, D08L068, D08L069, D08L071	-		170,500	329,500	-	3,500,000	-	-	-	4,000,000		2023		2026	-
Dixie Ranch Rd.	R07B004	10,180		-	900,000	-	-	-	-	-	900,000				2024	-
Harrison Ave. Extension to LA36	TBD	-		-	100,000	-	-	-	-	-	100,000	2024				-
Helenbirg Rd.	R03L001	9,948		-	1,100,000	-	-	-	-	-	1,100,000				2024	-
Industry Ln.	R04D058	1,350		153,477	250,000	-	-	-	-	-	403,477				2024	-
Jim Parker Rd.	R06B011	2,727		-	525,000	-	-	-	-	-	525,000				2024	-
Judge Tanner Blvd. Extension to LA59	TBD	-		-	100,000	-	-	-	-	-	100,000	2024				-
Kane Ln.	R04D158	400		82,010	150,000	-	-	-	-	-	232,010				2024	-
Koepp Rd.	R01M005	3,696		-	650,000	-	-	-	-	-	650,000				2024	-
LA1085/LA1077 Connector Rd.	TBD	-		-	800,000	-	-	-	-	8,000,000	8,800,000		2024		TBD	-
LA59/LA1088 Connector Rd.	TBD	-		-	200,000	-	-	-	-	-	200,000	2024				-
Magee-Mahner Rd.	R06B014	1,000		-	400,000	-	-	-	-	-	400,000				2024	-
Middle Pearl Dr. Bridge	B08P010	-		-	150,000	-	-	-	-	-	150,000				2024	-
Mire Dr.	R03L016	4,644		-	1,000,000	-	-	-	-	-	1,000,000				2024	-
Oak Manor Subdivision Drainage	D09C019	-		-	100,000	705,000	-	-	-	-	805,000		2024		2025	-
Oak Park Subdivision Drainage	D01IW01003, D01I005, D01I008, D01I007, D01I003, D01I004	-		546,960	2,050,000	-	-	-	-	-	2,596,960				2024	-
Pineview Heights Subdivision Drainage	TBD	-		-	100,000	1,320,000	-	-	-	-	1,420,000		2024		TBD	-
Pruden Creek Drainage	TBD	-		75,000	500,000	-	-	-	-	-	575,000				2024	-
Rosedown Way Drainage	D04DW01093	-		100,000	450,000	-	-	-	-	-	550,000				2024	-
Rousseau Rd. Bridge	B01C009	-		610,000	2,800,000	-	-	-	-	-	3,410,000				2024	-
Slidell/Lacombe Connector Rd.	TBD	-		-	250,000	-	-	-	-	-	250,000	2024				-
Smith Rd.	R03G011	6,728		311,000	902,000	-	-	-	-	-	1,213,000				2024	-
Smith Rd. Bridge	B03G011	-		450,000	3,500,000	-	-	-	-	-	3,950,000				2024	-
St. John Church Rd. Bridge	B02G002	-		345,000	1,698,000	-	-	-	-	-	2,043,000				2024	-
C.C. Rd.	R09E101	8,311		-	-	-	-	-	750,000	-	750,000				2028	-
Carroll Rd.	R09G062	-		450,000	-	900,000	-	-	-	-	1,350,000				2025	-
Chris Kennedy Rd.	R06G002	18,484		-	-	2,000,000	-	-	-	-	2,000,000				2025	-
Coin Du Lestin Estates Road Elevations	TBD	-		475,000	-	1,500,000	-	-	-	-	1,975,000				2025	-
Fairhaven Rd.	R02U002	9,095		-	-	-	800,000	-	-	-	800,000				2026	-
Fish Hatchery Rd. Bridge	B07E001	-		-	-	385,000	150,000	2,100,000	-	-	2,635,000		2025	2026	2027	-

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget								Estimated Start Year				Annual Oper/ Mtc Cost
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS	
Fitzgerald Church Rd.	R02O020	8,560		-	-	-	1,000,000	-	-	-	1,000,000				2026	-
Galatas Rd.	R01J003	8,866		-	-	750,000	-	-	-	-	750,000				2025	-
Kingspoint Blvd. Bridge	B08V016	-		-	-	-	-	385,000	150,000	2,520,000	3,055,000		2027	2028	2029	-
Lock No.2 Rd. Bridge	B05F017	-		340,000	-	1,500,000	-	-	-	-	1,840,000				2025	-
Misc. Bridge Repairs	TBD	-		-	-	150,000	150,000	150,000	150,000	450,000	1,050,000				2025	-
N. Factory Rd.	R02D004	27,350		-	-	-	-	2,500,000	-	-	2,500,000				2027	-
Paquet Rd.	R07I012	12,302		-	-	-	-	-	1,100,000	-	1,100,000				2028	-
Section Rd.	R02P003	16,575		-	-	-	1,600,000	-	-	-	1,600,000				2026	-
Tiger Branch Rd. Bridge	B03F032	-		-	-	-	385,000	150,000	2,352,000	-	2,887,000		2026	2027	2028	-
				6,453,142	25,636,500	9,210,000	7,585,000	5,285,000	4,502,000	10,970,000	69,641,642					



2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual Oper/ Mtc Cost	
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP		CONS
SALES TAX DISTRICT 3 - DISTRICT 1 - COUNCILMEMBER MARTY DEAN - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																
Dana St.	R01I009	884		-	112,500	-	-	-	-	-	112,500					
E. Brewster Rd.	R01L003	5,768		-	500,000	-	-	-	-	-	500,000					
Gail St.	R01I008	395		-	78,200	-	-	-	-	-	78,200					
N. Dogwood Dr.	R01D007	5,671		-	809,000	-	-	-	-	-	809,000					
Seymour Meyers Dr.	R01J038	Point		-	40,000	-	-	-	-	-	40,000					
Waterway Vegetation Removal	TBD	-		-	55,000	-	-	-	-	-	55,000					
Calumet Dr.	R01J061	Point		-	-	-	-	-	-	-	100,000					
Collins Ln.	R01K007	390		-	-	-	-	-	-	-	38,000					
English Oak Dr.	R01I058	1,300		-	-	-	-	-	-	-	100,000					
Fay Daye Dr.	R01I048	473		-	-	-	-	-	-	-	125,000					
Maison Dr. Drainage	D01K015	100		-	-	-	-	-	-	-	15,000					
Pinnacle Pkwy.	R01D020	1,308		-	-	-	-	-	-	-	300,000					
Shady Lake Dr.	R01E016	2,500		-	-	-	-	-	-	-	190,000					
Stelly Rd.	R01I010	529		-	-	-	-	-	-	-	50,000					
				-	1,594,700	-	-	-	-	-	2,512,700					

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS
SALES TAX DISTRICT 3 - DISTRICT 2 - COUNCILMEMBER DAVID R. FITZGERALD - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
7th St.	R03K054	1,129		-	145,000	-	-	-	-	-	145,000				
Fitzgerald Ln.	R02O001	2,700		-	520,000	-	-	-	-	-	520,000				
Pine Hollow Rd.	R02R002	3,350		-	430,000	-	-	-	-	-	430,000				
Plantation St.	R03J032	2,339		-	350,000	-	-	-	-	-	350,000				
Waterway Vegetation Removal	TBD	-		-	25,000	-	-	-	-	-	25,000				
Bird Ln.	R03L072	700		-	-	-	-	-	-	-	45,000				
Clear Creek Ln.	R03F036	1,850		-	-	-	-	-	-	-	140,000				
Edna St.	R03K072	754		-	-	-	-	-	-	-	150,000				
Ellwood Ct.	R03L133	Point		-	-	-	-	-	-	-	104,000				
Hosmer Mill Rd.	R03F022	8,025		-	-	-	-	-	-	-	300,000				
Joseph Rd.	R03K033	1,650		-	-	-	-	-	-	-	120,000				
Manor St. Drainage, Ph.2	D03K054	-		-	-	-	-	-	-	-	150,000				
Million Dollar Rd.	R02O003	5,300		-	-	-	-	-	-	-	450,000				
Parc Wood Dr.	R03K077	1,320		-	-	-	-	-	-	-	100,000				
Plantation St.	R03J032	2,300		-	-	-	-	-	-	-	175,000				
Tupelo Ct.	R03F035	1,608		-	-	-	-	-	-	-	125,000				
				-	1,470,000	-	-	-	-	-	3,329,000				

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS
SALES TAX DISTRICT 3 - DISTRICT 3 - COUNCILMEMBER MARTHA J. CAZAUBON - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
Authement St.	R03D003	1,206		-	150,000	-	-	-	-	-	150,000				
Baham Rd.	R01G005	-		-	120,000	-	-	-	-	-	120,000				
Cobblestone Ct.	R02K025	1,432		-	163,000	-	-	-	-	-	163,000				
Damiano Dr.	R02F029	3,000		-	370,000	-	-	-	-	-	370,000				
E. Stadium Dr.	R03D015	2,012		130,000	120,000	-	-	-	-	-	250,000				
Green Valley Rd., Ph.2	R03E010	2,500		-	260,000	-	-	-	-	-	260,000				
Joseph's Rd.	R02E001	300		-	60,000	-	-	-	-	-	60,000				
Parma Cir.	R01A023	Point		-	70,000	-	-	-	-	-	70,000				
Sunset Dr.	R01C011	1,544		-	240,000	-	-	-	-	-	240,000				
Waterway Vegetation Removal	TBD	-		-	30,000	-	-	-	-	-	30,000				
Albert Thompson Rd., Ph.2	R02H002	10,500		-	-	-	-	-	-	-	800,000				
Booth Rd., Ph.2	R02J006	3,200		-	-	-	-	-	-	-	350,000				
Damiano Dr., Ph.2	R02F029	7,800		-	-	-	-	-	-	-	600,000				
Gagnet-Perry Rd.	R03D013	2,400		-	-	-	-	-	-	-	145,000				
Green Thumb Ln.	R02K037	1,075		-	-	-	-	-	-	-	65,000				
Mapes Rd.	R02N019	895		-	-	-	-	-	-	-	55,000				
McGee Rd.	R01B010	2,638		-	-	-	-	-	-	-	160,000				
N. Factory Rd.	R02D004	10,248		-	-	-	-	-	-	-	600,000				
Norman Lee Rd.	R02G007	785		-	-	-	-	-	-	-	48,000				
Stonelake Dr.	R02K017	9,779		-	-	-	-	-	-	-	400,000				
Thomas Cyprian Rd.	R02F012	1,600		-	-	-	-	-	-	-	95,000				
Vineyard Rd.	R02A015	3,104		-	-	-	-	-	-	-	156,000				
Wells Rd.	R01G105	640		-	-	-	-	-	-	-	52,000				
				130,000	1,583,000	-	-	-	-	-	5,239,000				

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS
SALES TAX DISTRICT 3 - DISTRICT 4 - COUNCILMEMBER MICHAEL LORINO, JR. - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
Hickory Dr.	R04C014	Point		-	45,000	-	-	-	-	-	45,000				
Magnolia Ln.	R04A036	Point		-	40,000	-	-	-	-	-	40,000				
Maison Lafitte Blvd.	R01H014	1,437		-	230,200	-	-	-	-	-	230,200				
Pine Creek Dr.	R01I047	1,034		-	144,000	-	-	-	-	-	144,000				
Waterway Vegetation Removal	TBD	-		-	50,000	-	-	-	-	-	50,000				
Woodvine Ct.	R04A037	Point		-	100,000	-	-	-	-	-	100,000				
Bertel Dr.	R04A012	2,700		-	-	-	-	-	-	-	200,000				
Bon Temps Roule' East	R04C046	Point		-	-	-	-	-	-	-	40,000				
Bon Temps Roule' West	R04C047	Point		-	-	-	-	-	-	-	20,000				
Downing Dr.	R04A028	1,065		-	-	-	-	-	-	-	800,000				
Forest Lp.	R04C015	Point		-	-	-	-	-	-	-	70,000				
High Line Rd.	R01M006	525		-	-	-	-	-	-	-	56,000				
Peters Rd.	R01H002	1,110		-	-	-	-	-	-	-	95,000				
Tchefuncte Dr.	R04A010	3,500		-	-	-	-	-	-	-	320,000				
Trailer Rd.	R01J005	1,600		-	-	-	-	-	-	-	250,000				
Trapagnier Rd.	R01M004	2,369		-	-	-	-	-	-	-	120,000				
				-	609,200	-	-	-	-	-	2,580,200				

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS
SALES TAX DISTRICT 3 - DISTRICT 5 - COUNCILMEMBER RYKERT TOLEDANO, JR. - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
Debellvue Pl.	R04D115	Point		-	46,000	-	-	-	-	-	46,000				
Emerald Forest Blvd.	R03L122	1,400		-	256,000	-	-	-	-	-	256,000				
Pine View Heights Subdivision Drainage	D04E061	-		-	300,000	-	-	-	-	-	300,000				
Third St. Drainage	D04D025	-		-	350,000	-	-	-	-	-	350,000				
Waterway Vegetation Removal	TBD	-		-	50,000	-	-	-	-	-	50,000				
Anderson Ct.	R04E432	Point		-	-	-	-	-	-	-	25,000				
Bayberry Dr. Drainage	D04A033	-		-	-	-	-	-	-	-	100,000				
Century Oak Ln. Drainage	D04D114	2,015		-	-	-	-	-	-	-	250,000				
Chestnutt St.	R03B004	802		-	-	-	-	-	-	-	95,000				
Cypress St. Drainage	D04E061	1,240		-	-	-	-	-	-	-	322,000				
Falconer Dr.	R03L161	Point		-	-	-	-	-	-	-	100,000				
Fourth St.	R03A010	585		-	-	-	-	-	-	-	40,000				
Hickory St. Drainage	D04E062	3,320		-	-	-	-	-	-	-	395,000				
Lafitte Ct. Drainage	D04E130	250		-	-	-	-	-	-	-	50,000				
Laurelwood Dr.	R04A029	4,597		-	-	-	-	-	-	-	1,600,000				
Marquette St.	R04D026	2,659		-	-	-	-	-	-	-	60,000				
North Dr.	R04A024	2,520		-	-	-	-	-	-	-	138,000				
River Highland Blvd.	R03A044	1,465		-	-	-	-	-	-	-	90,000				
Riverwood Dr.	R04A030	1,523		-	-	-	-	-	-	-	92,000				
Slemmer Rd. Drainage, Ph.2	D03L006	-		-	-	-	-	-	-	-	600,000				
South Dr.	R04A023	1,795		-	-	-	-	-	-	-	100,000				
Swenson St.	R04E094	Point		-	-	-	-	-	-	-	30,000				
Westwood Dr.	R04D149	Point		-	-	-	-	-	-	-	35,000				
				-	1,002,000	-	-	-	-	-	5,124,000				

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Future > 5 Yrs	Total	Estimated Start Year				Annual
				Current	2024	2025	2026	2027	2028	FEAS			A&E	PROP	CONS	Oper/ Mtc Cost	
SALES TAX DISTRICT 3 - DISTRICT 6 - COUNCILMEMBER CHERYL TANNER - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																	
Bealer Rd.	R05D005	2,530		-	200,000	-	-	-	-	-	200,000						
Birtrue Rd.	R02S006	6,803		-	707,000	-	-	-	-	-	707,000						
Eugene Wallace Rd.	R10B009	1,277		-	230,000	-	-	-	-	-	230,000						
Fairhaven Rd.	R02U002	-		-	155,000	-	-	-	-	-	155,000						
Leru Rd.	R02R021	730		-	104,000	-	-	-	-	-	104,000						
Lock No.1 Rd.	R06F014	Point		-	70,000	-	-	-	-	-	70,000						
Louis Quave Rd.	R05E038	995		-	115,000	-	-	-	-	-	115,000						
Lovern Rd.	R06I004	735		-	109,000	-	-	-	-	-	109,000						
Niblick St.	R10F029	1,002		-	140,500	-	-	-	-	-	140,500						
Owen Sharp Rd.	R02R008	Point		-	160,000	-	-	-	-	-	160,000						
Ace St.	R10F032	1,497		-	-	-	-	-	-	-	85,000						
Adolphus Rd. South	R02Q011	444		-	-	-	-	-	-	-	26,000						
Bookout Rd.	R06H013	700		-	-	-	-	-	-	-	60,000						
Bunker St.	R10F022	915		-	-	-	-	-	-	-	95,000						
Cowart Bush Rd.	R05E032	8,978		-	-	-	-	-	-	-	675,000						
Crump Rd.	R05E025	923		-	-	-	-	-	-	-	70,000						
Dave's Rd.	R05A016	1,030		-	-	-	-	-	-	-	57,000						
Deer Run Rd.	R06H044	5,937		-	-	-	-	-	-	-	250,000						
Dorman King Rd.	R05D020	656		-	-	-	-	-	-	-	38,000						
Fifth St.	R06K001	530		-	-	-	-	-	-	-	30,000						
Fitzmorris Rd.	R05G003	1,005		-	-	-	-	-	-	-	56,000						
Flight St.	R10F021	913		-	-	-	-	-	-	-	116,000						
Higgins Rd.	R05A025	2,060		-	-	-	-	-	-	-	103,000						
Iron St.	R10F020	900		-	-	-	-	-	-	-	93,000						
Jarrell Rd.	R02P024	5,040		-	-	-	-	-	-	-	184,000						
Jessie Hyatt Rd.	R02O012	2,800		-	-	-	-	-	-	-	125,000						
Jim Parker Rd.	R06B011	4,720		-	-	-	-	-	-	-	358,000						
John Bennett Rd.	R6O030	3,000		-	-	-	-	-	-	-	230,000						
Leblanc Rd.	R06A012	340		-	-	-	-	-	-	-	20,000						
Lock No.3 Rd.	R05H002	1,500		-	-	-	-	-	-	-	80,000						
Niblick St., Ph.2	R10F029	600		-	-	-	-	-	-	-	717,200						
North St.	R10F011	1,435		-	-	-	-	-	-	-	72,000						
Parish Line Rd.	R02W009	1,120		-	-	-	-	-	-	-	63,000						
Pete Richardson Rd., Ph.2	R06A011	2,641		-	-	-	-	-	-	-	211,280						
R.R. Ave.	R05E017	-		-	-	-	-	-	-	-	841,000						
Redbird Alley	R06O023	685		-	-	-	-	-	-	-	38,000						
Revere Rd.	R05A001	1,405		-	-	-	-	-	-	-	72,000						
Rocking D Rd.	R02P036	2,500		-	-	-	-	-	-	-	125,000						
Sandy Hollow	R06F016	825		-	-	-	-	-	-	-	66,000						
Talley Rd.	R05G022	1,055		-	-	-	-	-	-	-	60,000						
Thomas Cemetery Rd.	R06B001	2,110		-	-	-	-	-	-	-	110,000						
W. Higgins Rd.	R05A032	590		-	-	-	-	-	-	-	35,000						
W. Mill Creek Rd.	R05D019	3,250		-	-	-	-	-	-	-	162,500						
				-	1,990,500	-	-	-	-	-	7,314,480						

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual
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SALES TAX DISTRICT 3 - DISTRICT 7 - COUNCILMEMBER JAMES J. DAVIS - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
Annette St.	R07I003	2,213		-	413,000	-	-	-	-	-	413,000				
Butterfly Ct.	R04E099	284		-	154,500	-	-	-	-	-	154,500				
Doe Ct.	R04E103	284		-	130,000	-	-	-	-	-	130,000				
Fox Ct.	R04E102	214		-	75,000	-	-	-	-	-	75,000				
Joan St.	R04E105	311		-	119,500	-	-	-	-	-	119,500				
Owl Ct.	R04E104	213		-	104,000	-	-	-	-	-	104,000				
Raccoon Ct.	R04E100	284		-	138,500	-	-	-	-	-	138,500				
Rapatel St. Drainage	D04E025	-		-	130,000	-	-	-	-	-	130,000				
Swan Ct.	R04E098	341		-	132,000	-	-	-	-	-	132,000				
Tortoise Dr.	R04E101	1,160		-	223,000	-	-	-	-	-	223,000				
Waterway Vegetation Removal	TBD	-		-	45,000	-	-	-	-	-	45,000				
Baleyhi Rd.	R07H027	1,304		-	-	-	-	-	-	-	104,320				
Biron St. Drainage, Ph.3	D04E050	800		-	-	-	-	-	-	-	225,000				
Blythe St.	R07H023	2,060		-	-	-	-	-	-	-	164,800				
Breck's Rd.	R07C066	1,055		-	-	-	-	-	-	-	84,400				
Epton Rd.	R04E054	1,044		-	-	-	-	-	-	-	80,000				
Erindale Subdivision Drainage, Ph.2	-	-		-	-	-	-	-	-	-	120,000				
Hano Dr.	R04E225	220		-	-	-	-	-	-	-	17,600				
Henderson Dr.	R07E031	1,265		-	-	-	-	-	-	-	101,200				
Holly St.	R04E069	970		-	-	-	-	-	-	-	77,000				
Ivory Jordan Rd.	R07E078	475		-	-	-	-	-	-	-	38,000				
Lohman Rd.	R07C018	310		-	-	-	-	-	-	-	44,000				
N. 17th St.	R07E022	1,254		-	-	-	-	-	-	-	80,000				
N. Mill Rd.	R07C025	6,855		-	-	-	-	-	-	-	550,000				
Nancy St. Drainage	D04E052	820		-	-	-	-	-	-	-	150,000				
Nelson St.	R04E097	1,690		-	-	-	-	-	-	-	291,500				
Ramon Rd.	R04E008	560		-	-	-	-	-	-	-	44,800				
Sandy Rd.	R07E051	1,006		-	-	-	-	-	-	-	80,480				
Shady Pine Rd.	R07C017	Point		-	-	-	-	-	-	-	80,000				
Shelby Dr.	R07F012	845		-	-	-	-	-	-	-	67,600				
Sycamore Dr.	R07E033	2,850		-	-	-	-	-	-	-	100,000				
W. Spruce Dr.	R097C044	2,022		-	-	-	-	-	-	-	251,000				
Winn St.	R07H030	530		-	-	-	-	-	-	-	42,400				
Wonie Cousin Rd.	R07C016	530		-	-	-	-	-	-	-	55,000				
				-	1,664,500	-	-	-	-	-	4,513,600				



2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual Oper/ Mtc Cost
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	
SALES TAX DISTRICT 3 - DISTRICT 8 - COUNCILMEMBER CHRIS CANULETTE - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
Clearwood Dr.	R08I040	Point		-	50,000	-	-	-	-	-	50,000				
Coral Ave. Sidewalk	R08L019	500		-	179,500	-	-	-	-	-	179,500				
Firwood Dr.	R08I047	Point		-	100,000	-	-	-	-	-	100,000				
Florence Dr.	R08H045	1,267		-	160,000	-	-	-	-	-	160,000				
Heather Dr.	R08I053	Point		-	45,000	-	-	-	-	-	45,000				
Autumnwood Rd.	R08H032	1,600		-	-	-	-	-	-	-	100,000				
Bishops Dr.	R08I069	1,067		-	-	-	-	-	-	-	100,000				
Castle Dr.	R08I068	455		-	-	-	-	-	-	-	100,000				
Cemetery Rd.	R08H021	1,284		-	-	-	-	-	-	-	57,900				
Chess Dr.	R08I070	845		-	-	-	-	-	-	-	100,000				
Clearwood Dr.	R08I040	Point		-	-	-	-	-	-	-	35,000				
Cornibe Rd.	R08H025	825		-	-	-	-	-	-	-	70,000				
Dean Rd.	R08H019	2,046		-	-	-	-	-	-	-	102,300				
E. Queens	R08I075	1,725		-	-	-	-	-	-	-	150,000				
Florence Dr.	R08H045	1,300		-	-	-	-	-	-	-	100,000				
Hidden Oaks Ln.	R08L012	2,050		-	-	-	-	-	-	-	130,000				
Ironwood Dr.	R08I082	Point		-	-	-	-	-	-	-	35,000				
Kings Ct.	R08I076	982		-	-	-	-	-	-	-	100,000				
Knights Dr.	R08I071	1,200		-	-	-	-	-	-	-	150,000				
N. Queens Dr.	R08I074	1,122		-	-	-	-	-	-	-	130,000				
Napa Valley Way	R08H046	595		-	-	-	-	-	-	-	40,000				
Pawns Ln.	R08I066	1,055		-	-	-	-	-	-	-	100,000				
Rooks Dr.	R08I067	1,160		-	-	-	-	-	-	-	125,000				
S. Queens Dr.	R08I072	1,480		-	-	-	-	-	-	-	150,000				
Timbers Dr.	R08I043	Point		-	-	-	-	-	-	-	35,000				
Tuscany Dr.	R08H049	815		-	-	-	-	-	-	-	55,000				
W. Queens Dr.	R08I073	1,795		-	-	-	-	-	-	-	150,000				
				-	534,500	-	-	-	-	-	2,649,700				

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual
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SALES TAX DISTRICT 3 - DISTRICT 9 - COUNCILMEMBER MIKE M. SMITH - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
Bryan Dr.	R08F014	1,873		-	215,000	-	-	-	-	-	215,000				
Dover Dr. Drainage	D08N025	-		-	50,000	-	-	-	-	-	50,000				
Dr. T.J. Smith Senior Memorial Pkwy.	R09I068	Point		-	40,000	-	-	-	-	-	40,000				
Magnolia Dr.	R08F017	1,171		-	240,000	-	-	-	-	-	240,000				
S. Lake Washington Ct. Drainage	D08L041	-		-	200,000	-	-	-	-	-	200,000				
Sycamore Dr.	R08F016	1,708		-	290,000	-	-	-	-	-	290,000				
Turtle Creek Subdivision	TBD	-		-	75,000			-	-	-	75,000				
Crawford Ln.	R08B001	1,605		-	-	-	-	-	-	-	125,000				
Cross Creek Dr.	R08N089	Point		-	-	-	-	-	-	-	40,000				
Gramka Rd.	R09I061	-		-	-	-	-	-	-	-	140,000				
Hawk Dr.	R08N050	2,220		-	-	-	-	-	-	-	135,000				
Jane St.	R08L009	1,090		-	-	-	-	-	-	-	65,000				
Lowerline St.	R08G008	1,088		-	-	-	-	-	-	-	65,000				
Magnolia Dr.	R08F017	400		-	-	-	-	-	-	-	35,000				
Maverick Run	R09I034	3,570		-	-	-	-	-	-	-	275,000				
Murray Rd. Drainage	D08A022	-		-	-	-	-	-	-	-	350,000				
Oak Ranch Rd.	R08A040	1,050		-	-	-	-	-	-	-	75,000				
Oakland Dr.	R08E028	1,690		-	-	-	-	-	-	-	100,000				
Pichon Rd.	R06F012	850		-	-	-	-	-	-	-	43,000				
S. Cherrywood Ln. Drainage	D08A054	300		-	-	-	-	-	-	-	75,000				
St. Louis St.	R08G006	1,215		-	-	-	-	-	-	-	80,000				
St. Mary Dr.	R08B007	2,174		-	-	-	-	-	-	-	165,000				
St. Peter St.	R08G016	1,312		-	-	-	-	-	-	-	85,000				
Swann Rd.	R08B002	303		-	-	-	-	-	-	-	25,000				
Tortoise St.	R08L108	580		-	-	-	-	-	-	-	35,000				
Tulip Dr.	R08F124	1,741		-	-	-	-	-	-	-	190,000				
Tupelo Dr.	R08F024	1,375		-	-	-	-	-	-	-	125,000				
W. Thorner Rd.	R08A005	2,325		-	-	-	-	-	-	-	130,500				
Waterway Vegetation Removal	TBD	-		-	-	-	-	-	-	-	50,000				
Williamsburg Dr.	R08N070	963		-	-	-	-	-	-	-	65,000				
				-	1,110,000	-	-	-	-	-	3,583,500				

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS
SALES TAX DISTRICT 3 - DISTRICT 10 - COUNCILMEMBER MAUREEN O'BRIEN - PROVIDED BY DEPARTMENT OF PUBLIC WORKS															
America St.	R04E331	-		-	50,000	-	-	-	-	-	50,000				
Chinchuba Gardens Dr.	R04D033	4,826		200,000	77,000	-	-	-	-	-	277,000				
Clausel St.	R04E123	6,740		250,000	70,000	-	-	-	-	-	320,000				
Destin St. Drainage	D04D167	-		-	100,000	-	-	-	-	-	100,000				
Greenleaves Subdivision	TBD	Point		-	100,000	-	-	-	-	-	100,000				
Marigny Ave.	R04E115	9,668		400,000	102,000	-	-	-	-	-	502,000				
McNamara St. Drainage	D04D169	-		-	50,000	-	-	-	-	-	50,000				
Mulberry Ave. Drainage	D04C037	-		-	65,000	-	-	-	-	-	65,000				
Oak St. Drainage	D04D111	1,000		-	250,000	-	-	-	-	-	250,000				
Timbercreek Ln.	R04D148	Point		-	60,000	-	-	-	-	-	60,000				
Waterway Vegetation Removal	TBD	-		-	50,000	-	-	-	-	-	50,000				
Wilkinson St.	R04D041	-		-	50,000	-	-	-	-	-	50,000				
Azalea Ct.	R04D186	Point		-	-	-	-	-	-	-	35,000				
Destin St. Drainage	D04E142	1,677		-	-	-	-	-	-	-	300,000				
Forest Park Subdivision Drainage	TBD	-		-	-	-	-	-	-	-	200,000				
Greenleaves Blvd., Ph.4	R04D060	Point		-	-	-	-	-	-	-	100,000				
Mayhaw Branch Dr.	R04D128	Point		-	-	-	-	-	-	-	25,000				
Mulberry Ave.	R04C037	1,420		-	-	-	-	-	-	-	165,000				
Park Dr.	R04D038	1,880		-	-	-	-	-	-	-	112,800				
Plantation Blvd.	R04D129	Point		-	-	-	-	-	-	-	35,000				
Railroad Ave. West	R04D112	359		-	-	-	-	-	-	-	35,000				
Sasafras St.	R04C034	617		-	-	-	-	-	-	-	40,000				
Teal Ct.	R04D062	Point		-	-	-	-	-	-	-	35,000				
				850,000	1,024,000	-	-	-	-	-	2,956,800				

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

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				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS	Oper/ Mtc Cost
SALES TAX DISTRICT 3 - DISTRICT 11 - COUNCILMEMBER ARTHUR LAUGHLIN - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																
Camelot Dr.	R09D025	3,549		-	410,000	-	-	-	-	-	410,000					
Dove St.	R09E048	2,133		-	311,000	-	-	-	-	-	311,000					
Meadows Blvd.	R09A016	1,720		-	171,000	-	-	-	-	-	171,000					
Napoleon Ave.	R09G013	2,688		-	391,000	-	-	-	-	-	391,000					
Rue Len Vir	R09F024	-		-	51,000	-	-	-	-	-	51,000					
Sunset Dr.	R09A007	1,000		-	96,000	-	-	-	-	-	96,000					
Waterway Vegetation Removal	TBD	-		-	50,000	-	-	-	-	-	50,000					
11th St.	R03L124	2,597		-	-	-	-	-	-	-	195,000					
E. Spruce Dr.	R09C002	2,177		-	-	-	-	-	-	-	294,000					
Emile Strain Rd.	R04B002	3,430		-	-	-	-	-	-	-	415,000					
Galatas-Dupre Rd.	R09C038	505		-	-	-	-	-	-	-	26,000					
Gulch St.	R03L030	3,050		-	-	-	-	-	-	-	385,000					
Hiern Dr.	R04F010	2,636		-	-	-	-	-	-	-	188,000					
Hoffman Rd. Drainage	D04F042	1,800		-	-	-	-	-	-	-	150,000					
Live Oak St.	R09D002	2,906		-	-	-	-	-	-	-	210,000					
Loblolly Rd.	R09F014	1,285		-	-	-	-	-	-	-	79,020					
Nick's Rd.	R04F055	1,030		-	-	-	-	-	-	-	66,950					
Pineridge Rd.	R09E007	3,573		-	-	-	-	-	-	-	214,380					
Ponderosa Dr.	R04F035	1,055		-	-	-	-	-	-	-	84,400					
Riviera Dr.	R09B022	Point		-	-	-	-	-	-	-	20,000					
Rowell St.	R04F031	1,712		-	-	-	-	-	-	-	135,000					
Sunset St.	R09E014	547		-	-	-	-	-	-	-	35,555					
				-	1,480,000	-	-	-	-	-	3,978,305					

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

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SALES TAX DISTRICT 3 - DISTRICT 12 - COUNCILMEMBER JERRY BINDER - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																
Frank J. Pichon Dr.	R09J085	1,588		-	250,000	-	-	-	-	-	250,000					
Jane Dr. Drainage	D09H026	-		-	140,000	-	-	-	-	-	140,000					
Mainegra Dr.	R09H011	4,868		324,700	240,000	-	-	-	-	-	564,700					
Waterway Vegetation Removal	TBD	-		-	40,000	-	-	-	-	-	40,000					
Beth Dr.	R08K005	1,460		-	-	-	-	-	-	-	87,600					
Blanco Dr. Drainage, Ph.2	D09J053	600		-	-	-	-	-	-	-	73,000					
Garden Dr., Ph.2	R09G051	6,540		-	-	-	-	-	-	-	500,000					
Joan Dr.	R08K004	1,087		-	-	-	-	-	-	-	65,000					
Marsha Dr. Drainage	D08K008	100		-	-	-	-	-	-	-	25,000					
Neal Ln.	R08K010	475		-	-	-	-	-	-	-	28,500					
Nellie Dr.	R08K006	1,660		-	-	-	-	-	-	-	100,000					
Old Bayou Liberty Rd	R09H035	1,930		-	-	-	-	-	-	-	147,000					
Susan Ln.	R08K009	580		-	-	-	-	-	-	-	35,000					
				324,700	670,000	-	-	-	-	-	2,055,800					

2024-2028 CAPITAL IMPROVEMENT PLAN

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SALES TAX DISTRICT 3 - DISTRICT 13 - COUNCILMEMBER JAKE A. AIREY - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																
Constellation Dr., Ph.2	R09J042	1,217		-	235,000	-	-	-	-	-	235,000					
Goldenwood Dr.	R08M061	Point		-	50,000	-	-	-	-	-	50,000					
Lakeshore Blvd. North	R09J109	Point		-	80,000	-	-	-	-	-	80,000					
North Shore Cir.	R09J008	1,115		-	100,000	-	-	-	-	-	100,000					
Rue Charlamagne	R08M035	1,825		-	210,000	-	-	-	-	-	210,000					
Taylor's Trail	R08M024	625		-	66,000	-	-	-	-	-	66,000					
Waterway Vegetation Removal	TBD	-		-	50,000	-	-	-	-	-	50,000					
West End Blvd.	R09J110	Point		-	100,000	-	-	-	-	-	100,000					
Amber St.	R08M023	915		-	-	-	-	-	-	-	80,000					
Lakeshore Blvd. East	R09J209	Point		-	-	-	-	-	-	-	50,000					
Moonraker Dr.	R09J010	Point		-	-	-	-	-	-	-	100,000					
Oak Harbor Blvd. Extension	R09J190	Point		-	-	-	-	-	-	-	50,000					
Ranch Rd. Drainage	D08M025	2,000		-	-	-	-	-	-	-	250,000					
Silverwood Dr.	R08M062	Point		-	-	-	-	-	-	-	50,000					
Willow Wood Dr.	R08M060	Point		-	-	-	-	-	-	-	30,000					
				-	891,000	-	-	-	-	-	1,501,000					

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

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SALES TAX DISTRICT 3 - DISTRICT 14 - COUNCILMEMBER RON RANDOLPH - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																
Dr. T.J. Smith Senior Memorial Pkwy.	R09I168	Point		-	211,000	-	-	-	-	-	211,000					
East Ave.	R09G055	-		-	75,000	-	-	-	-	-	75,000					
Fox Hollow Subdivision	TBD	Point		-	75,000	-	-	-	-	-	75,000					
Kingspoint Blvd.	R08V016	Point		-	100,000	-	-	-	-	-	100,000					
Slidell Ave.	R09I011	-		-	75,000	-	-	-	-	-	75,000					
Springhill Subdivision	TBD	Point		-	75,000	-	-	-	-	-	75,000					
Waterway Vegetation Removal	TBD	-		-	50,000	-	-	-	-	-	50,000					
Windrift Dr.	R08V017	Point		-	40,000	-	-	-	-	-	40,000					
Beech Ave.	R08V003	3,325		-	-	-	-	-	-	-	166,250					
Bishop Rd.	R09G028	1,032		-	-	-	-	-	-	-	67,000					
Donya St., Ph.2	R09D028	7,746		-	-	-	-	-	-	-	387,300					
Eighth St.	R09I014	661		-	-	-	-	-	-	-	44,000					
Emile St.	R09D030	796		-	-	-	-	-	-	-	67,500					
Eric St.	R09D031	1,540		-	-	-	-	-	-	-	115,500					
Eric St. Drainage	D09D031	357		-	-	-	-	-	-	-	50,000					
Fourth St.	R09I017	2,637		-	-	-	-	-	-	-	115,000					
Hermina St.	R09D032	1,562		-	-	-	-	-	-	-	105,000					
N. 7th St.	R08J026	2,597		-	-	-	-	-	-	-	182,000					
N. 9th St.	R08J007	2,409		-	-	-	-	-	-	-	142,000					
Pinehurst Blvd.	R08V061	Point		-	-	-	-	-	-	-	50,000					
West Ave.	R09G069	357		-	-	-	-	-	-	-	30,000					
Westminster Dr.	R09G033	Point		-	-	-	-	-	-	-	20,000					
Willow Ave.	R08V006	745		-	-	-	-	-	-	-	52,000					
Windrift Dr.	R08V017	Point		-	-	-	-	-	-	-	20,000					
				-	701,000	-	-	-	-	-	2,314,550					

2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

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CAPITAL FUND 200-4670 - SALES TAX DISTRICT 3 - TAMMANY TRACE - PROVIDED BY DEPARTMENT OF ENGINEERING															
Tammany Trace Bridge #5 (Bayou Paquet)	B11A005	-	-	-	150,000	350,000	-	-	-	-	500,000	2024	2025	-	
Tammany Trace Bridge #6 (Cypress Bayou)	B11A006	-	-	-	250,000	850,000	-	-	-	-	1,100,000	2024	2025	-	
Tammany Trace Bridge #7 (Bayou Lacombe)	B11A007	-	-	-	150,000	270,000	-	-	-	-	420,000	2024	2025	-	
Tammany Trace Bridge #8 (Heltemes Ln. Lateral)	B11A008	-	-	-	235,000	465,000	-	-	-	-	700,000	2024	2025	-	
Tammany Trace Bridge #9 (W. Elm St. Lateral)	B11A009	-	-	-	235,000	375,000	-	-	-	-	610,000	2024	2025	-	
Tammany Trace Bridge #10 (Cane Bayou Tributary)	B11A010	-	-	-	250,000	957,000	-	-	-	-	1,207,000	2024	2025	-	
Tammany Trace Bridge #11 (Big Branch Marsh)	B11A011	-	-	-	235,000	765,000	-	-	-	-	1,000,000	2024	2025	-	
Tammany Trace Bridge #12 (Cane Bayou)	B11A012	-	-	-	245,000	-	1,275,000	-	-	-	1,520,000	2024	2026	-	
Tammany Trace Bridge #13 (Bayou Castine)	B11A013	-	-	-	265,000	-	2,260,000	-	-	-	2,525,000	2024	2026	-	
Tammany Trace Bridge #14 (Bayou Castine Tributary)	B11A014	-	-	-	235,000	-	695,000	-	-	-	930,000	2024	2026	-	
Tammany Trace Bridge #15 (Bayou Castine Tributary)	B11A015	-	-	-	235,000	-	605,000	-	-	-	840,000	2024	2026	-	
Tammany Trace Bridge #17 (Bayou Chinchuba)	B11A017	-	-	-	235,000	-	605,000	-	-	-	840,000	2024	2026	-	
Tammany Trace Bridge #19 (Little Creek)	B11A019	-	-	-	235,000	-	775,000	-	-	-	1,010,000	2024	2026	-	
Tammany Trace Bridge #22 (Southwind Branch)	B11A022	-	-	-	235,000	-	365,000	-	-	-	600,000	2024	2026	-	
Tammany Trace Bridge #23 (LA36 South Tributary)	B11A023	-	-	-	235,000	-	685,000	-	-	-	920,000	2024	2026	-	
Tammany Trace Bridge #24 (LA36 North Tributary)	B11A024	-	-	-	235,000	565,000	-	-	-	-	800,000	2024	2025	-	
Tammany Trace Bridge #25 (Abita River)	B11A025	-	-	250,000	2,044,800	-	-	-	-	-	2,294,800		2024	-	
Tammany Trace Bridge #18 (Bayou Chinchuba Tributary)	B11A018	-	-	-	-	150,000	-	200,000	-	-	350,000	2025	2027	-	
Tammany Trace Bridge #21 (Ponchitolawa Creek)	B11A021	-	-	-	-	235,000	-	975,000	-	-	1,210,000	2025	2027	-	
Tammany Trace Bridge #27 (Bogue Falaya River)	B11A027	-	-	-	-	-	250,000	1,218,600	-	-	1,468,600	2026	2027	-	
Trace Pavement Maintenance	TBD	-	-	-	-	-	-	-	-	1,800,000	1,800,000		2029	-	
				250,000	5,704,800	4,982,000	7,515,000	2,393,600	-	1,800,000	22,645,400				



2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023																
Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual	
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS	Oper/ Mtc Cost
CAPITAL FUND 201-4606 - DRAINAGE - PARISHWIDE - PROVIDED BY DEPARTMENT OF ENGINEERING																
Bayou Bonfouca Regional Detention Pond	TBD	-		300,000	2,000,000	-	-	-	-	11,240,000	13,540,000			2024	2028	-
Bogue Falaya Pond	TBD	-		150,000	360,000	-	-	-	-	14,300,000	14,810,000		2024	2025	2025	-
Grande Maison Blvd. Drainage	D04E214	-		250,000	500,000	-	-	-	-	-	750,000				2024	-
La Tice Branch Pond	TBD	-		-	350,000	-	-	-	-	-	350,000		2024			-
Mandeville Annex Drainage	D04E072	-		300,000	150,000	-	-	-	-	-	450,000				2024	-
Ozone Woods Subdivision Drainage	D09EW01034, D09EW01045	-		1,835,403	1,000,000	-	-	-	-	-	2,835,403				2024	-
Spanish Trail Heights Drainage	TBD	-		530,000	900,000	-	-	-	-	-	1,430,000				2024	-
Little Bogue Falaya Pond	TBD	-		-	225,000	-	-	-	-	-	225,000		2024			-
Cross Gates Subdivision (Ph.4) Drainage	D08N001, D08N011, D08N081, D08N009, D08N007, D08N008	-		400,000	-	3,000,000	-	-	-	-	3,400,000		2023		2025	-
N. 3rd Ave. Drainage	D08J006	-		300,000	-	1,200,000	-	-	-	-	1,500,000				2025	-
				4,065,403	5,485,000	4,200,000	-	-	-	25,540,000	39,290,403					
CAPITAL FUND 263-4661 - IMPACT FEES - MANDATORY SERVICE AREA TRANSPORTATION - PROVIDED BY DEPARTMENT OF ENGINEERING																
Bootlegger Rd. Turn Lane	R01C018	17,990		-	250,000	-	-	-	-	-	250,000				2024	-
Dove Park Rd.	R04D001	12,310		-	250,000	-	800,000	-	-	-	1,050,000		2024		2026	-
Fremaux Ave. (US190B) Corridor	N/A	-		-	350,000	-	-	-	-	-	350,000	2024				-
Perilloux Rd.	R01I001	11,720		-	500,000	-	-	7,000,000	-	-	7,500,000		2024		2027	-
T.J. Smith Expressway	R09I168	8,950		-	500,000	-	-	-	-	-	500,000				2024	-
US190/Judge Tanner Blvd. Roundabout	R04D179	-		345,000	560,000	-	-	-	-	-	905,000			2024		-
				345,000	2,410,000	-	800,000	7,000,000	-	-	10,555,000					
CAPITAL FUND 263-4664 - IMPACT FEES - MANDATORY SERVICE AREA DRAINAGE - PROVIDED BY DEPARTMENT OF ENGINEERING																
Bayou Lacombe Regional Detention Pond	TBD	-		-	450,000	-	-	-	-	-	450,000		2024			-
Belair North Pond	TBD	-		-	250,000	-	-	-	-	-	250,000		2024			-
Belair South Pond	TBD	-		-	250,000	-	-	-	-	-	250,000		2024			-
West Diversion East Pond	TBD	-		-	300,000	-	-	-	-	-	300,000		2024			-
				-	1,250,000	-	-	-	-	-	1,250,000					

2024-2028 CAPITAL IMPROVEMENT PLAN

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Project Title	Capital ID	Length	Priority	Budget								Estimated Start Year				Annual
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP	CONS	Oper/ Mtc Cost
ENTERPRISE FUND 502-4901 - UTILITIES CAPITAL - PROVIDED BY DEPARTMENT OF UTILITIES																
Abita Lakes WWTP Blower	SP1000	-	1	-	63,000	-	-	-	-	-	63,000				2024	100
Herwig Bluff SFM	SC2400	5,600	2	-	500,000	1,000,000	-	-	-	-	1,500,000		2024		2025	-
Westwood WWTP Blowers	SP8600	-	3	-	235,000	-	-	-	-	-	235,000				2024	100
Bedico Water Storage Tank	WW1401	-	-	-	-	350,000	6,500,000	-	-	-	6,850,000		2025		2026	-
Bedico/Faubourg Water Main	WD3300	-	-	-	-	800,000	-	-	-	-	800,000		2025		2025	-
Ben Thomas Water Well	WW1501	-	-	-	-	-	-	1,000,000	-	-	1,000,000				2027	-
Briarwood Water System Modeling	WD2100	-	-	-	-	-	300,000	-	-	-	300,000		2026			-
Cross Gates WWTP	SP2400	-	-	2,415,000	-	7,000,000	-	-	-	-	9,415,000				2025	-
Diversified Water Tower Recondition	WW3003	-	-	-	-	175,000	-	-	-	-	175,000				2025	-
Dove Park Water Main	WD2100	-	-	-	-	-	-	2,500,000	-	-	2,500,000		2027		2027	-
Faubourg Water Storage Tank	WW3004	-	-	-	-	-	-	-	1,250,000	-	1,250,000		2028		2028	-
Faubourg Water Well	WW3004	-	-	-	-	-	900,000	-	-	-	900,000				2026	-
Forest Park WWTP Closure	SC3100	-	-	180,000	-	-	100,000	-	-	-	280,000		2026		2026	-
Fox Branch Water Tank	WW3005	-	-	-	-	150,000	-	-	-	-	150,000				2025	-
Fox Branch WWTP Closure	SP3200	-	-	-	-	-	-	-	900,000	-	900,000		2028		2028	-
Goodbee Water Tower	WW5302	-	-	-	-	-	-	7,500,000	-	-	7,500,000		2027		2027	-
Goodbee WWTP	SP3300	-	-	4,335,000	-	2,000,000	-	-	-	-	6,335,000				2025	-
Lake Hills Water Well	WW4101	-	-	75,000	-	500,000	-	-	-	-	575,000				2025	-
Madisonville Woods/Faubourg Water Main	WD3000	-	-	-	-	-	1,200,000	-	-	-	1,200,000		2026		2026	-
Medcath/Tamanend Water Main	WD7400	-	-	350,000	-	300,000	3,200,000	-	-	-	3,850,000		2025		2026	-
Northridge Water Tank	WW5302	-	-	-	-	-	100,000	-	-	-	100,000				2026	-
Oschner Blvd. SFM	-	-	-	-	-	3,000,000	-	-	-	-	3,000,000		2025		2025	-
Ozone Park SFM	SC2200	-	-	-	-	-	-	450,000	-	-	450,000		2027		2027	-
Preferred Equities WWTP	SP6400	-	-	500,000	-	-	5,000,000	-	-	-	5,500,000		2024		2026	-
St. Gertrude Water Interconnect	WD7100	-	-	157,000	-	-	350,000	-	-	-	507,000				2026	-
St. Joe Water Main	WD7200	-	-	-	-	-	-	-	1,250,000	-	1,250,000		2028		2028	-
Timber Branch Water Well	WW3006	-	-	-	-	-	-	-	450,000	-	450,000				2028	-
				8,012,000	798,000	15,275,000	17,650,000	11,450,000	3,850,000	-	57,035,000					

2024-2028 CAPITAL IMPROVEMENT PLAN

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Project Title	Capital ID	Length	Priority	Budget							Estimated Start Year				Annual Oper/ Mtc Cost	
				Current	2024	2025	2026	2027	2028	Future > 5 Yrs	Total	FEAS	A&E	PROP		CONS
FACILITIES																
CAPITAL FUND 200-2411 - SALES TAX DISTRICT 3 - BARNs - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																
Roofing-LA59 Maintenance Barn	FAC2411-I	-	1	-	60,000	-	-	-	-	-	60,000				2024	-
				-	60,000	-	-	-	-	-	60,000					
CAPITAL FUND 201-4605 - DRAINAGE - PARISHWIDE - PROVIDED BY DEPARTMENT OF PUBLIC WORKS																
Waldheim Drainage Maintenance Facility	FAC4605	-	1	-	250,000	-	-	-	-	-	250,000				2024	5,000
				-	250,000	-	-	-	-	-	250,000					
CAPITAL FUND 206-2406 - ST. TAMMANY PARISH JUSTICE CENTER COMPLEX - PROVIDED BY DEPARTMENT OF FACILITIES																
Elevator Upgrades	FAC2406-A	-	1	-	139,000	-	-	-	-	-	139,000				2024	-
Gas Boilers	FAC2406-A	-	2	-	500,000	-	-	-	-	-	500,000				2024	-
Chillers	FAC2406-A	-	3	-	1,400,000	-	-	-	-	-	1,400,000				2024	-
Cooling Towers	FAC2406-A	-	4	-	648,000	-	-	-	-	-	648,000				2024	-
Air Handler Units (AHU)	FAC2406-A	-	-	-	-	-	1,150,000	-	-	-	1,150,000				2026	-
MTI System-Jail Holding Cells	FAC2406-A	-	-	-	-	-	78,000	-	-	-	78,000				2026	-
Soda Blast Parking Garage	FAC2406-B	-	-	-	-	58,500	-	-	-	-	58,500				2025	-
Trash Compactor	FAC2406-A	-	-	-	-	42,500	-	-	-	-	42,500				2025	-
Variable Air Volume Boxes	FAC2406-A	-	-	-	-	-	-	1,540,000	-	-	1,540,000				2027	-
Variable Frequency Drives (VFD)	FAC2406-A	-	-	-	-	-	84,000	-	-	-	84,000				2026	-
Variable Frequency Drives (VFD)-Chiller Pumps	FAC2406-A	-	-	-	-	40,000	-	-	-	-	40,000				2025	-
Restripe Parking Lots	FAC2406	-	-	-	-	20,000	-	-	-	-	20,000				2025	-
				-	2,687,000	161,000	1,312,000	1,540,000	-	-	5,700,000					

2024-2028 CAPITAL IMPROVEMENT PLAN

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<b><u>CAPITAL FUND 227-2419 - ST. TAMMANY PARISH JAIL - PROVIDED BY DEPARTMENT OF FACILITIES ON BEHALF OF ST. TAMMANY PARISH SHERIFF'S OFFICE</u></b>																
Kitchen Drain Lines	FAC2419-A	-	1	-	200,000	-	-	-	-	-	200,000					
HVAC System Chilled Water Loop Pipes	FAC2419	-	2	-	500,000	-	-	-	-	-	500,000					
Water Heaters-Building A	FAC2419-A	-	3	-	165,000	-	-	-	-	-	165,000					
Body Scanner	-	-	-	-	-	-	150,000	-	-	-	150,000					
Boiler(s)	-	-	-	-	-	200,000	-	-	-	200,000	400,000					
Chiller(s)	-	-	-	-	-	475,000	-	-	-	475,000	950,000					
Cooler Compressors-Kitchen	-	-	-	-	-	30,000	-	-	-	-	30,000					
Dishwasher	-	-	-	-	-	60,000	-	-	-	-	60,000					
Doors-Building C	-	-	-	-	-	-	-	-	300,000	-	300,000					
Double Convection Steamer	-	-	-	-	-	25,000	-	-	-	-	25,000					
Flooring-Buildings A,B,C,D Hallways	-	-	-	-	-	50,461	-	-	-	180,000	230,461					
Flooring-Kitchen	-	-	-	-	-	100,461	-	-	-	-	100,461					
Generator Automatic Transfer Switch	-	-	-	-	-	70,000	-	-	-	-	70,000					
Guard Tower	-	-	-	-	-	-	-	-	100,000	-	100,000					
Intake-Building B	-	-	-	-	-	750,000	-	-	-	-	750,000					
Mixer-Kitchen	-	-	-	-	-	30,000	-	-	-	-	30,000					
Plumbing-Building A	-	-	-	-	-	225,000	-	-	-	-	225,000					
Roof-Building D	-	-	-	-	-	1,155,000	-	-	-	-	1,155,000					
Technology Equipment-Computers, Phones, Access Points, etc.	-	-	-	-	-	259,600	6,000	173,700	46,700	-	486,000					
Transport Facility	-	-	-	-	-	-	-	-	750,000	-	750,000					
Transport Vans	-	-	-	-	-	150,000	-	150,000	-	150,000	450,000					
				-	865,000	3,580,522	156,000	323,700	1,196,700	1,005,000	7,126,922					
<b><u>CAPITAL FUND 228-2418 - ST. TAMMANY PARISH LIBRARY - PROVIDED BY ST. TAMMANY PARISH LIBRARY</u></b>																
Outreach Services Facility	FAC2418-O	-	-	-	330,000	-	-	-	-	-	330,000				2024	-
Technical & Maintenance Building-Elevator	FAC2418-N	-	-	-	166,000	-	-	-	-	-	166,000					2024
Acquisition/Renovation-Headquarters	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000				2028	-
Acquisition-Lacombe Branch	-	-	-	-	-	300,000	-	-	-	-	300,000				2025	-
Branch Replacement-Lacombe Branch	-	-	-	-	-	2,700,000	-	-	-	-	2,700,000					2025
Facility Expansion-Pearl River Branch	-	-	-	-	-	-	900,000	-	-	-	900,000					2026
Facility Expansion-Slidell Branch	-	-	-	-	-	2,960,000	-	-	-	-	2,960,000					2025
Property-Mandeville/Causeway Branch	-	-	-	-	-	-	-	1,500,000	-	-	1,500,000				2027	-
				-	496,000	5,960,000	900,000	1,500,000	1,000,000	-	9,856,000					

Projects require authorization by the Library Board of Control before being submitted to St. Tammany Parish Government.

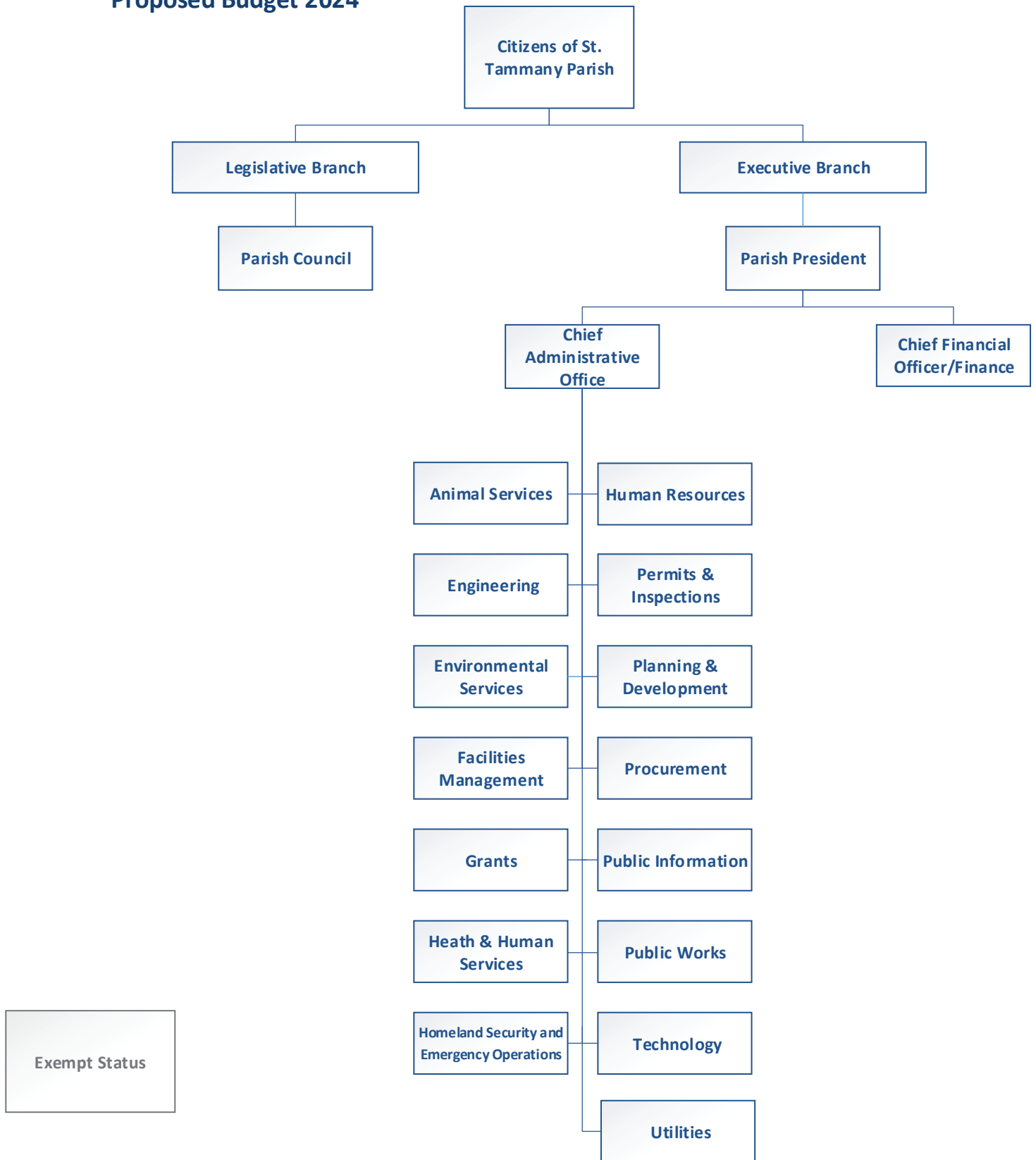
2024-2028 CAPITAL IMPROVEMENT PLAN

Exhibit "A" to Ordinance Calendar No. 7392 - Introduced September 27, 2023

Project Title	Capital ID	Length	Priority	Budget								Estimated Start Year				Annual Oper/ Mtc Cost
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<b><u>CAPITAL FUND 250-2407 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX - PROVIDED BY DEPARTMENT OF FACILITIES</u></b>																
Exterior Stairs-Building B	FAC2407-B	-	1	-	825,000	-	-	-	-	-	825,000				2024	-
Chiller-Building B	FAC2407-B	-	2	-	400,000	-	-	-	-	-	400,000				2024	-
Roofing System-Building C	FAC2407-C	-	-	-	-	60,500	-	-	-	-	60,500				2025	-
				-	1,225,000	60,500	-	-	-	-	1,285,500					
<b><u>CAPITAL FUND 252-2403 - FAIRGROUNDS ARENA - PROVIDED BY DEPARTMENT OF FACILITIES</u></b>																
Bathrooms-Fairgrounds Complex	FAC2403	-	-	-	-	55,000	-	-	-	-	55,000				2025	-
Camper Hook-Ups	FAC2403	-	-	-	-	-	55,000	-	-	-	55,000				2026	-
Electrical System-Fairgrounds Camper Area	FAC2403	-	-	-	-	25,000	-	-	-	-	25,000				2025	-
Purchase Land	FAC2403	-	-	-	-	-	450,000	-	-	-	450,000				2026	-
				-	-	80,000	505,000	-	-	-	585,000					
<b><u>INTERNAL SERVICE FUND 600-2410 - TYLER STREET COMPLEX - PROVIDED BY DEPARTMENT OF FACILITIES</u></b>																
Flooring-Hallways	FAC2410-A	-	-	-	-	56,000	-	-	-	-	56,000				2025	-
Exterior Gates	FAC2410-A	-	-	-	-	21,000	-	-	-	-	21,000				2025	-
Building Automated System (BAS)-HVAC Controls	FAC2410-A	-	-	-	-	52,000	-	-	-	-	52,000				2025	-
				-	-	129,000	-	-	-	-	129,000					
<b><u>INTERNAL SERVICE FUND 611-2415 - WELLNESS CENTER BUILDING - PROVIDED BY DEPARTMENT OF FACILITIES</u></b>																
HVAC Units	FAC2415	-	-	-	-	110,000	-	-	-	-	110,000				2025	-
				-	-	110,000	-	-	-	-	110,000					
<b><u>INTERNAL SERVICE FUND 650-2407 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX - PROVIDED BY DEPARTMENT OF PUBLIC WORKS</u></b>																
3rd Floor Buildout-Building B	FAC2407-B	-	1	-	60,000	-	-	-	-	-	60,000				2024	-
				-	60,000	-	-	-	-	-	60,000					
<b><u>INTERNAL SERVICE FUND 651-2414 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX - EAST - PROVIDED BY DEPARTMENT OF FACILITIES</u></b>																
Front Elevator	FAC2414	-	-	-	-	-	-	77,000	-	-	77,000				2027	-
Rear Hydraulic Elevator	FAC2414	-	-	-	-	-	70,000	-	-	-	70,000				2026	-
				-	-	-	70,000	77,000	-	-	147,000					



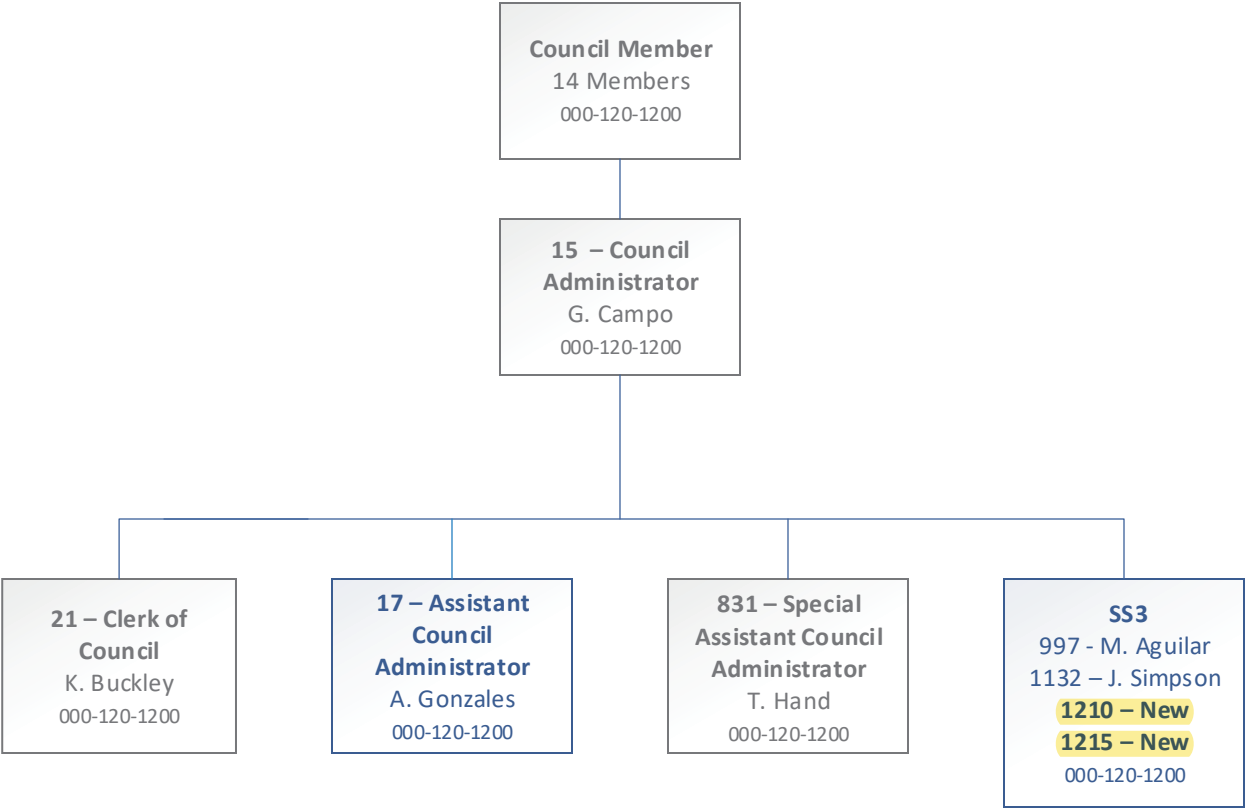
**St. Tammany Parish Government  
Organizational Charts  
Proposed Budget 2024**



**Prepared as of 08/29/2023  
By Human Resources**

ORGAN 1 – COUNCIL

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
COUNCIL – LEGISLATIVE BRANCH



6 – Active  
2 – New  
14 - Active Council Members

Council Members

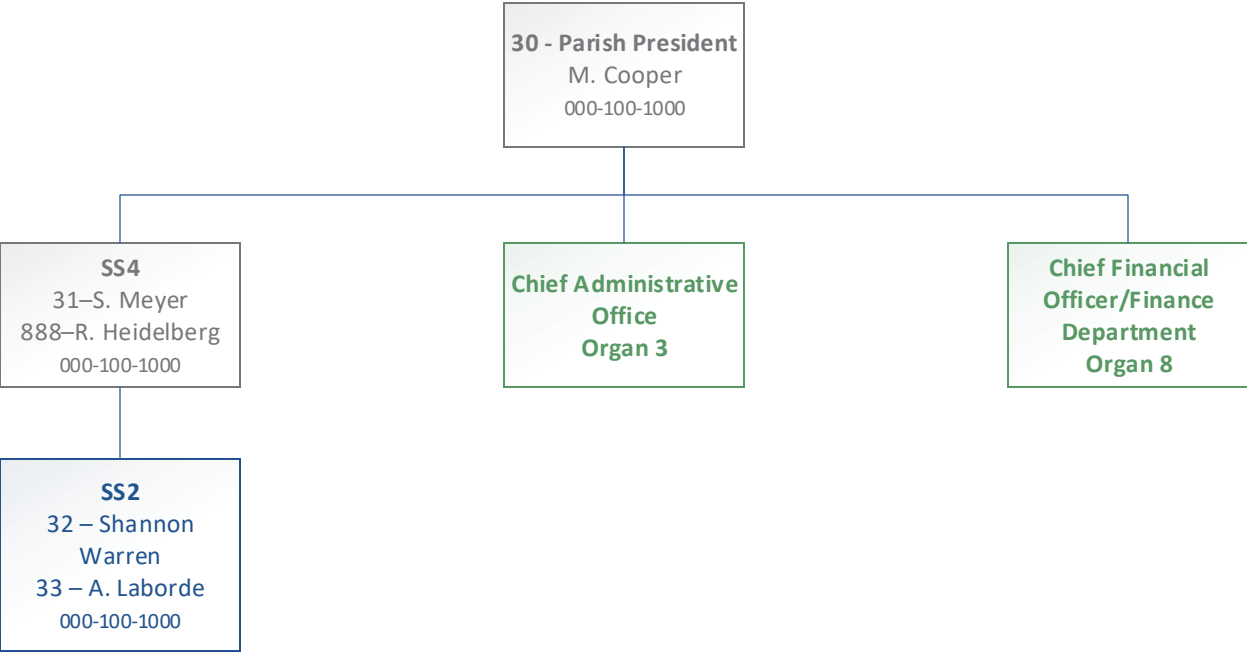
- 1 – M. Smith
- 2 – G. Binder
- 3 – J. Airey
- 4 – C. Canulette
- 5 – J. Dean
- 6 – D. Fitzgerald
- 7 – J. Davis
- 8 – M. Lorino
- 9 – M. O’Brien
- 10 – R. Randolph
- 11 – A. Laughlin
- 12 – C. Tanner
- 13 – M. Cazaubon
- 14 – R. Toledano  
000-120-1200



ORGAN 2 - PARISH PRESIDENT- EXECUTIVE BRANCH

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PARISH PRESIDENT – EXECUTIVE BRANCH

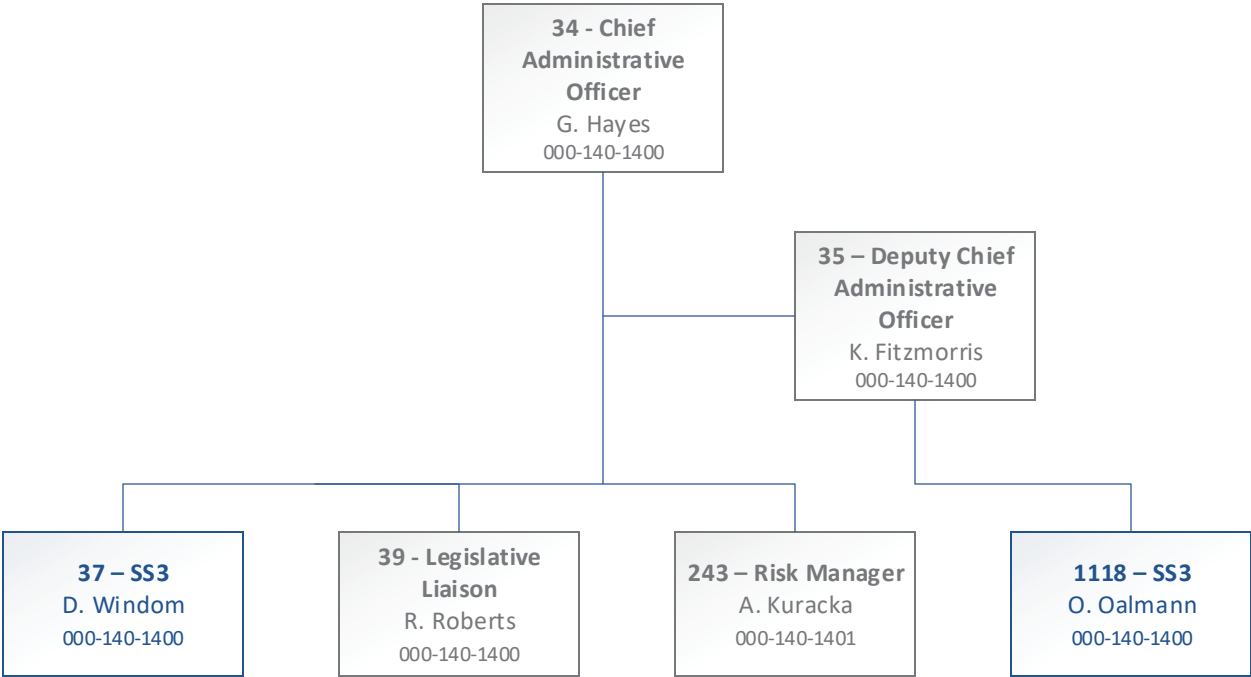
5 – Active



ORGAN 3 – CHIEF ADMINISTRATIVE OFFICE

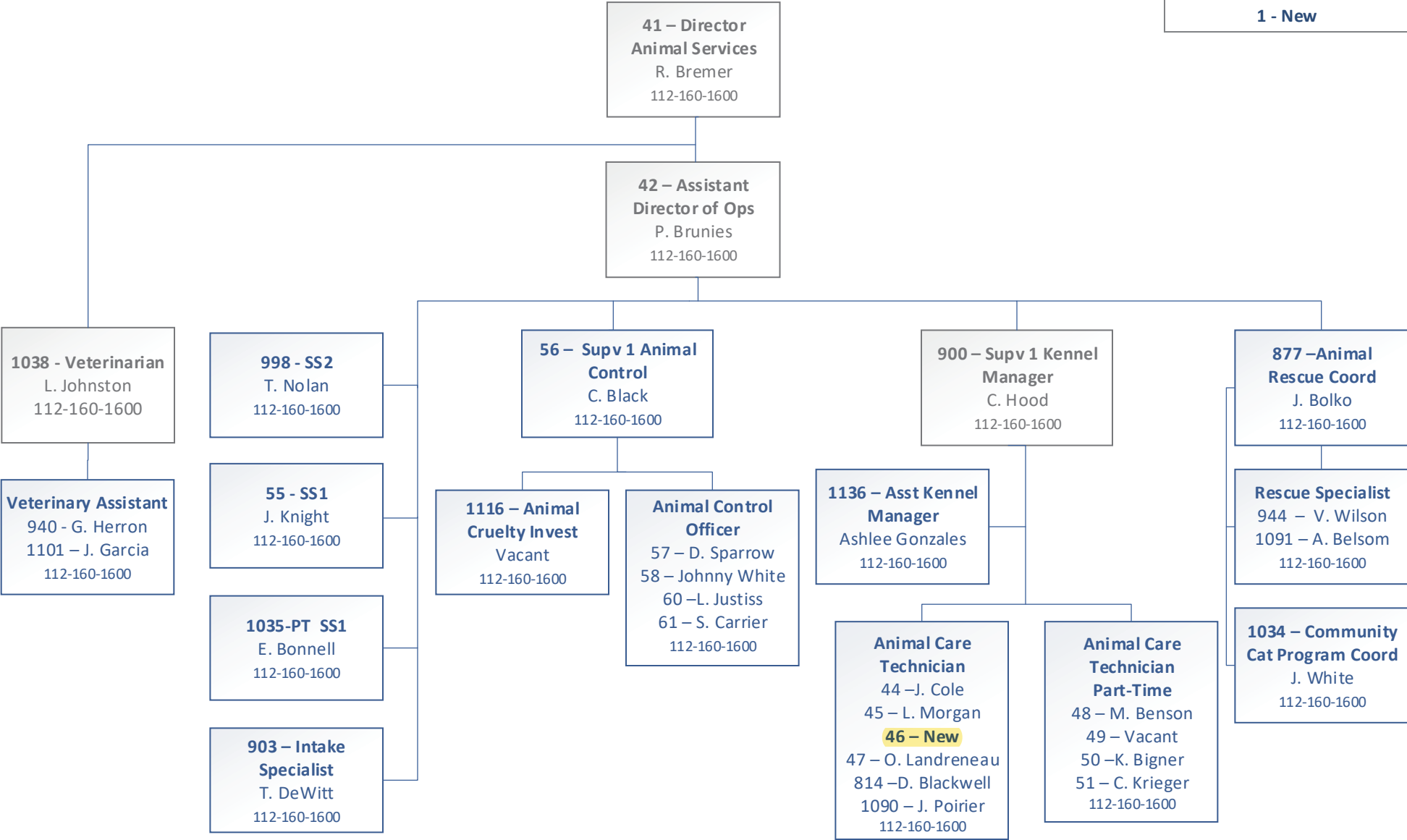
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
CHIEF ADMINISTRATIVE OFFICE

6 – Active



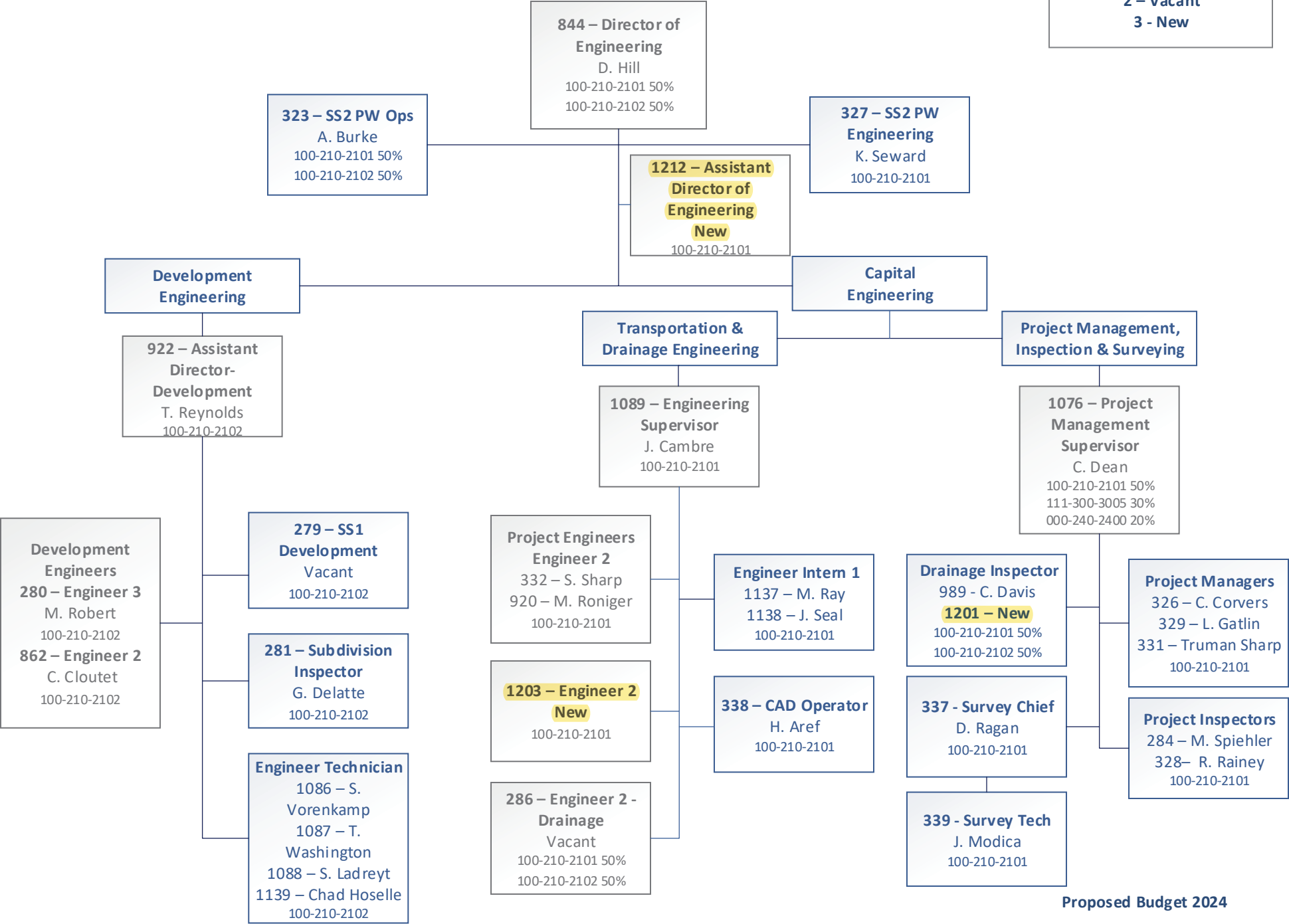
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
ANIMAL SERVICES

28 – Active  
2 – Vacant  
1 - New



ST. TAMMANY PARISH ORGANIZATIONAL CHART  
ENGINEERING

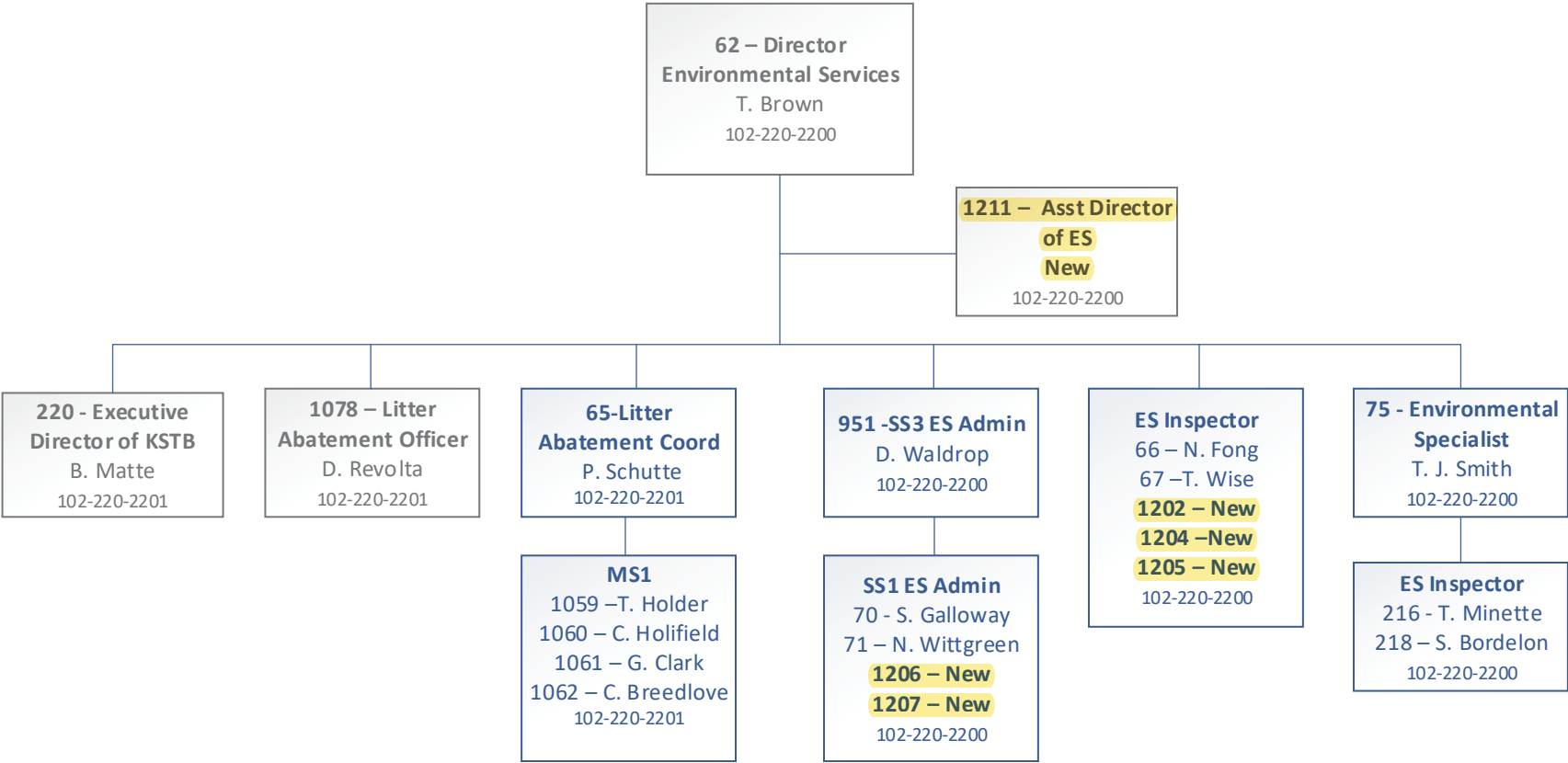
26 – Active  
2 – Vacant  
3 - New



ORGAN 6 – ENVIRONMENTAL SERVICES

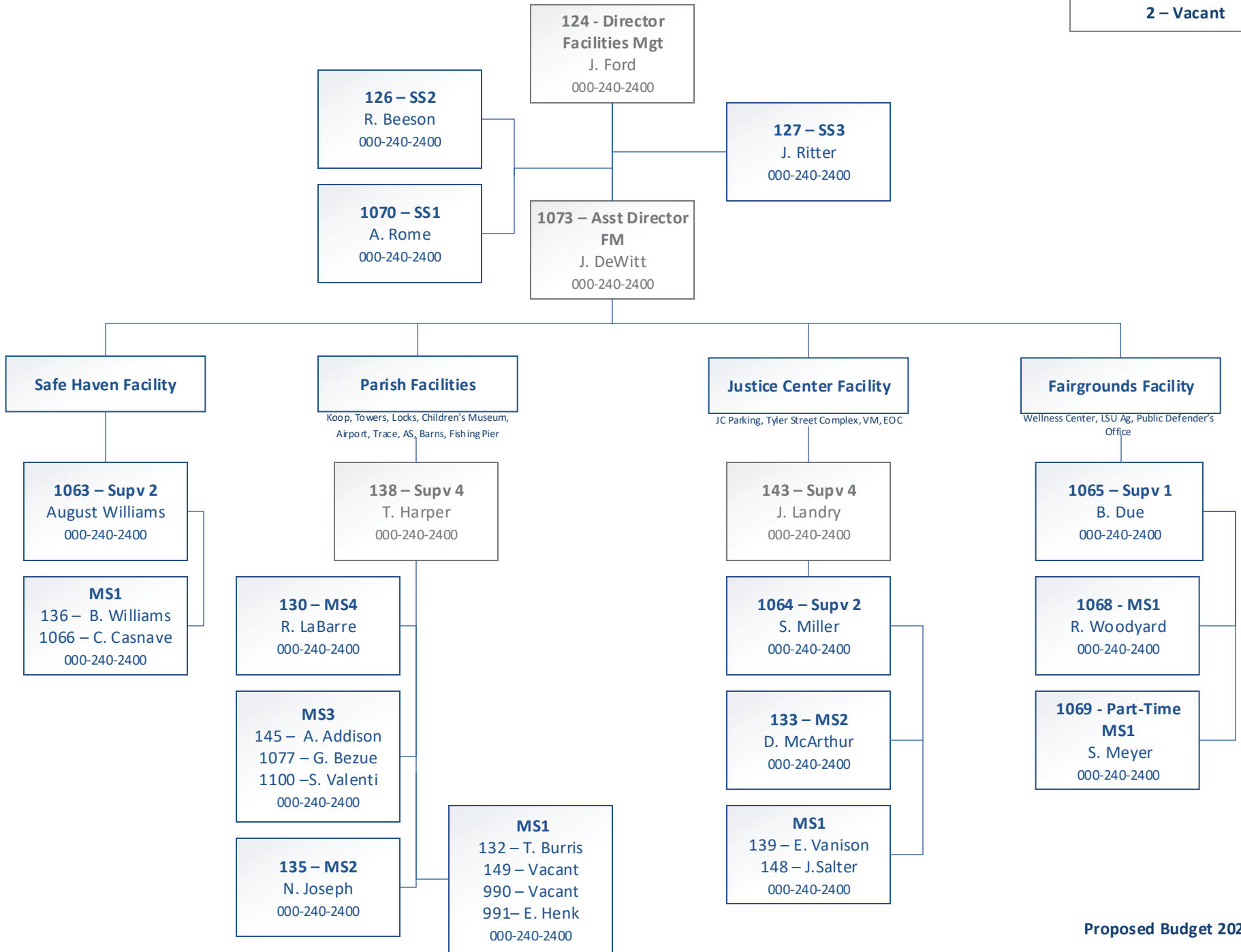
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
ENVIRONMENTAL SERVICES

16 – Active  
6 – New



ST. TAMMANY PARISH ORGANIZATIONAL CHART  
FACILITIES MANAGEMENT

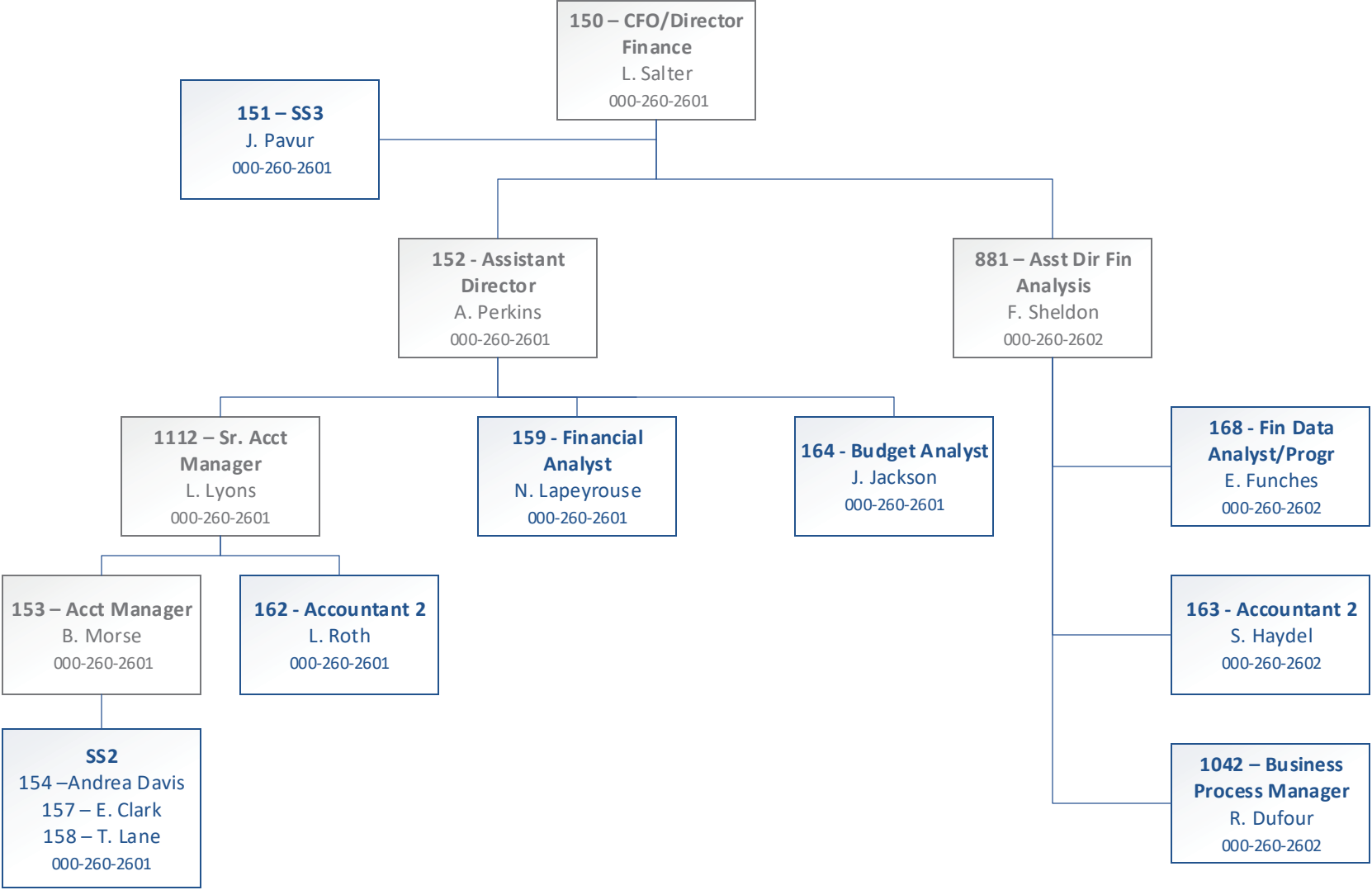
24 – Active  
2 – Vacant



ORGAN 8 - FINANCE

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
FINANCE

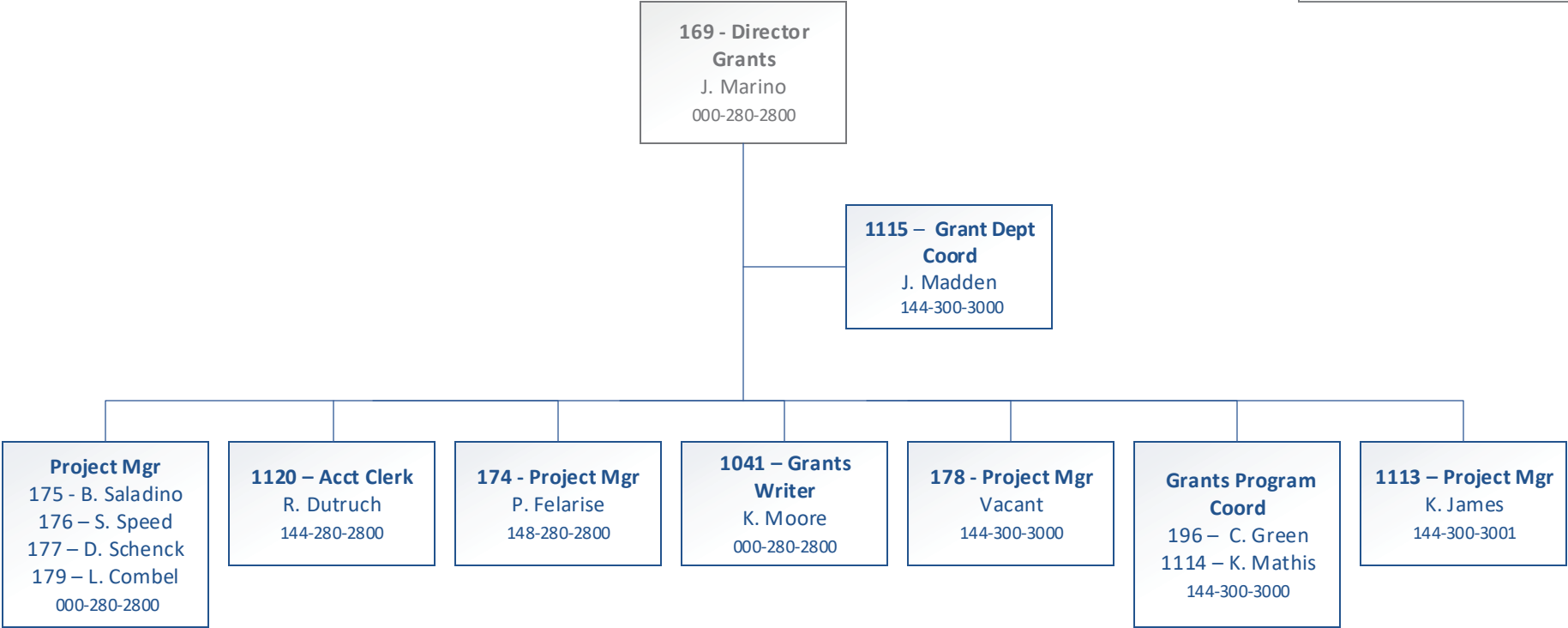
15 – Active



ORGAN 9 – GRANTS

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
GRANTS

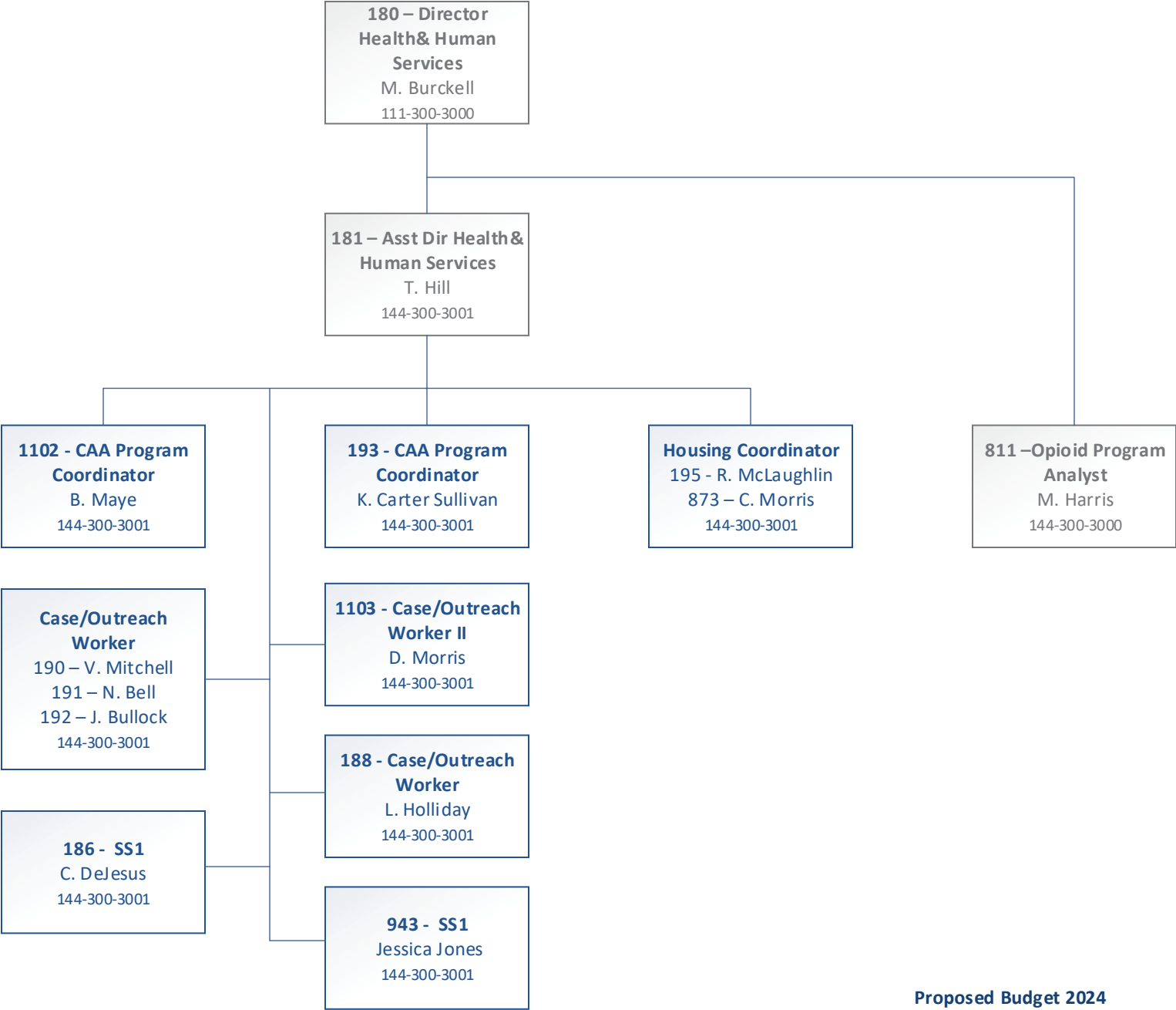
12 – Active  
1 – Vacant





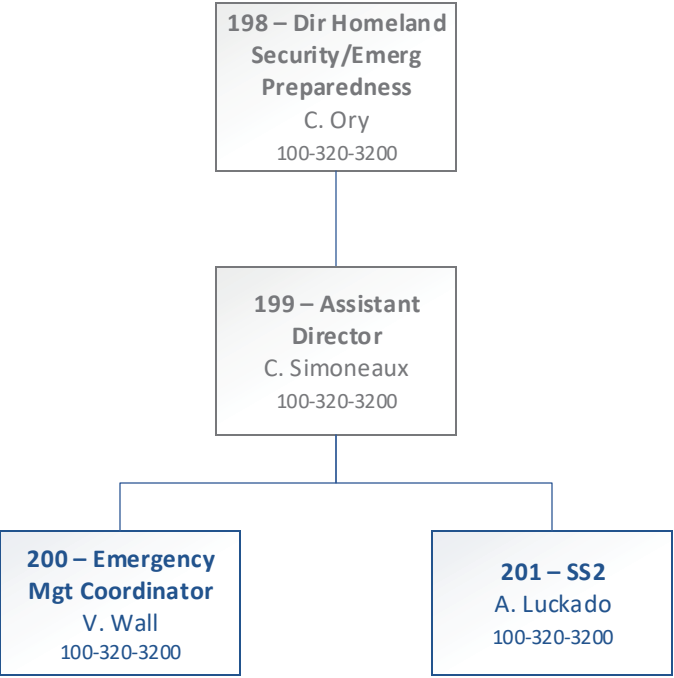
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
HEALTH AND HUMAN SERVICES

14 – Active



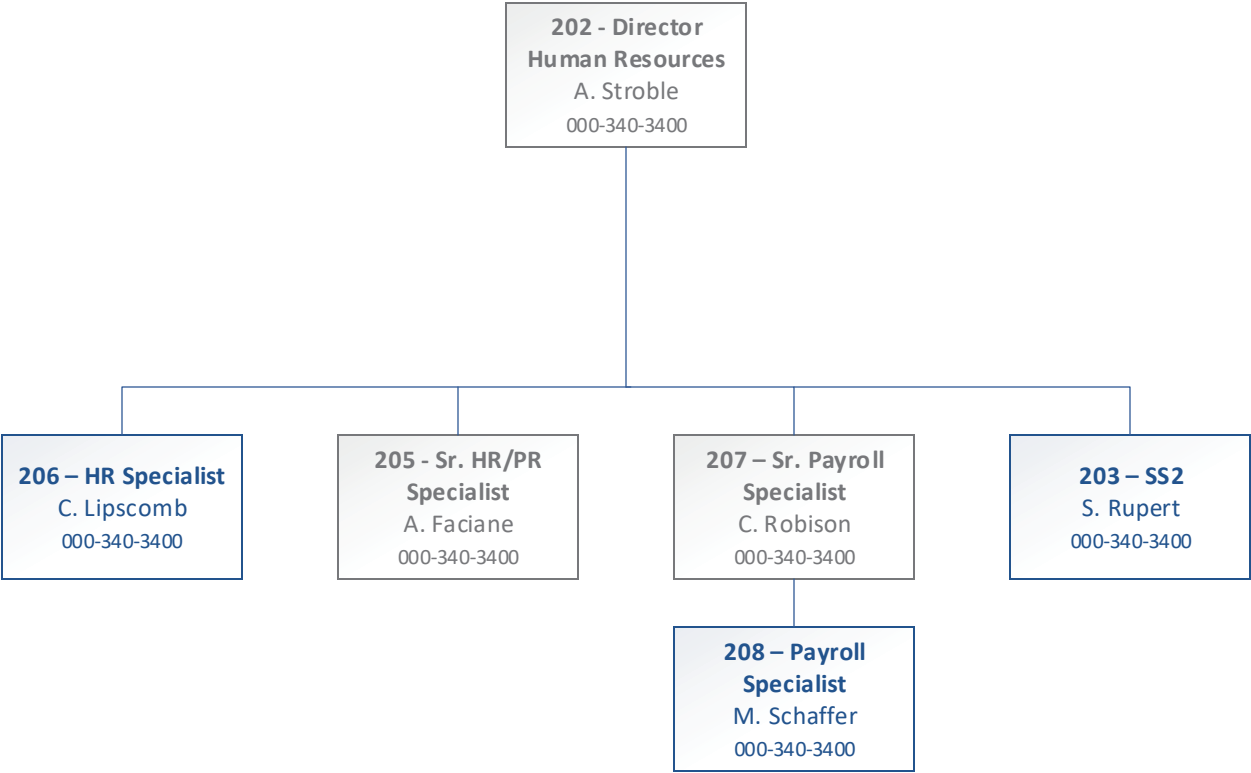
**ST. TAMMANY PARISH ORGANIZATIONAL CHART  
HOMELAND SECURITY AND EMERGENCY OPERATIONS**

**4 – Active**



ST. TAMMANY PARISH ORGANIZATIONAL CHART  
HUMAN RESOURCES

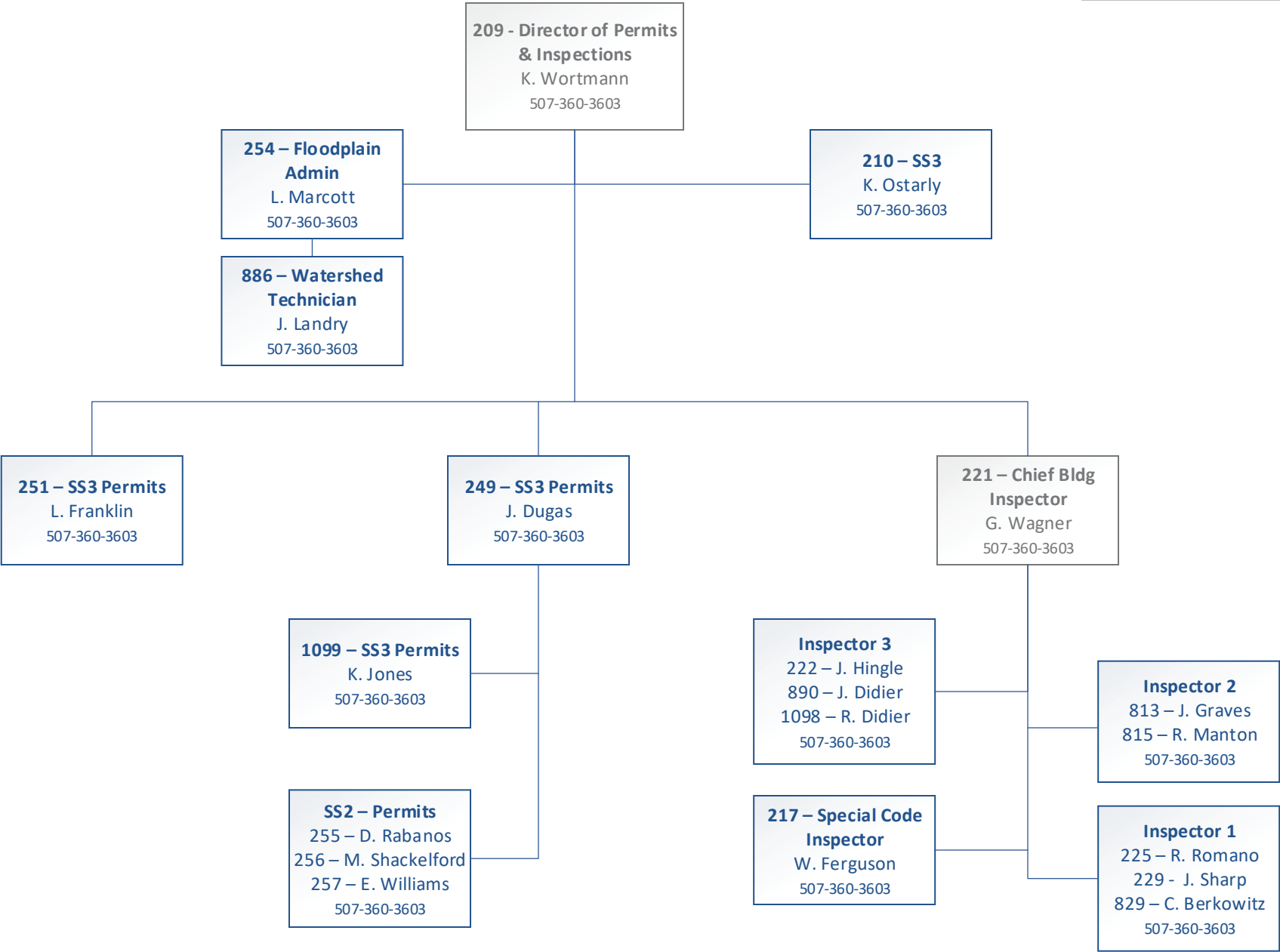
6 – Active



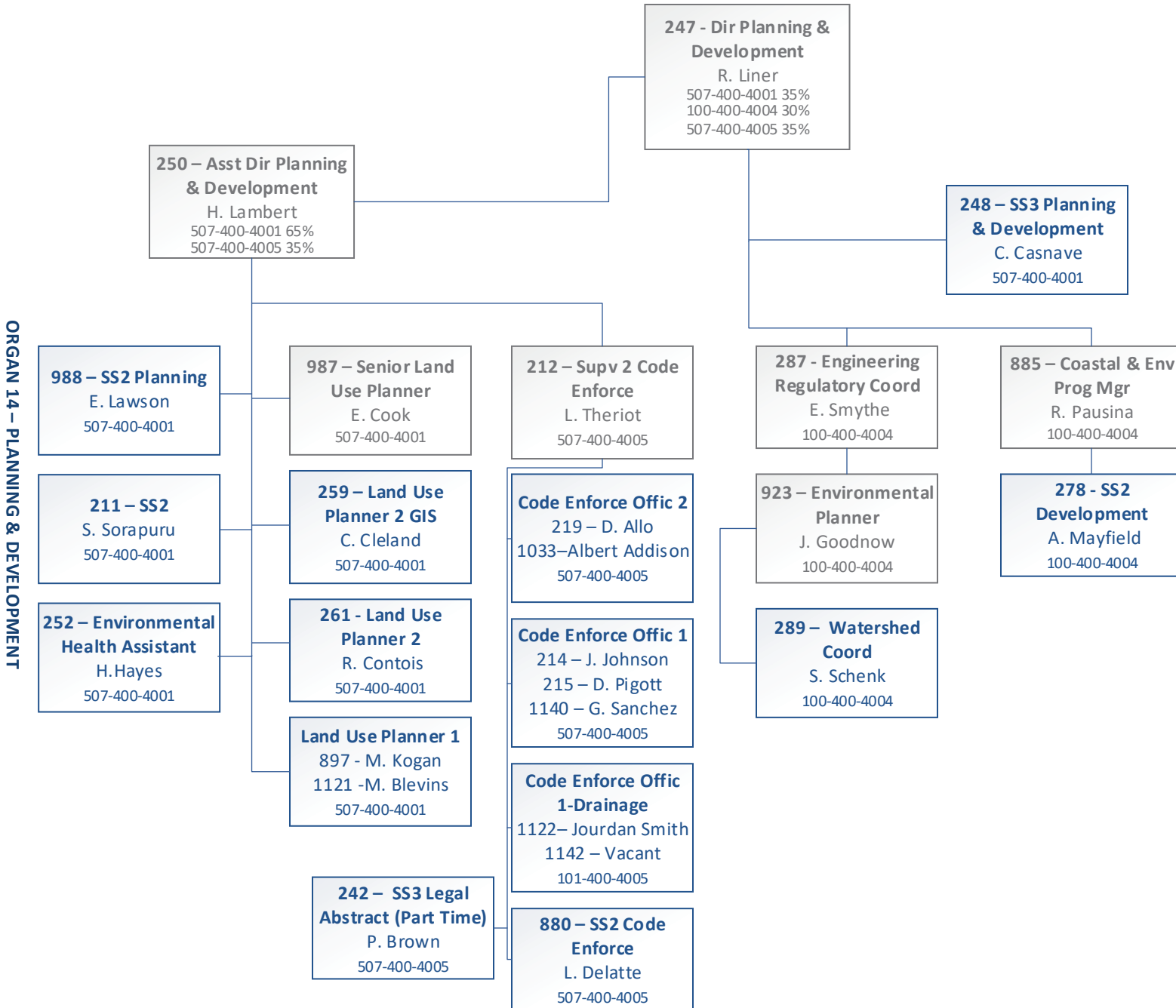
ORGAN 13 – PERMITS AND INSPECTIONS

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PERMITS AND INSPECTIONS

20 – Active



ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PLANNING & DEVELOPMENT



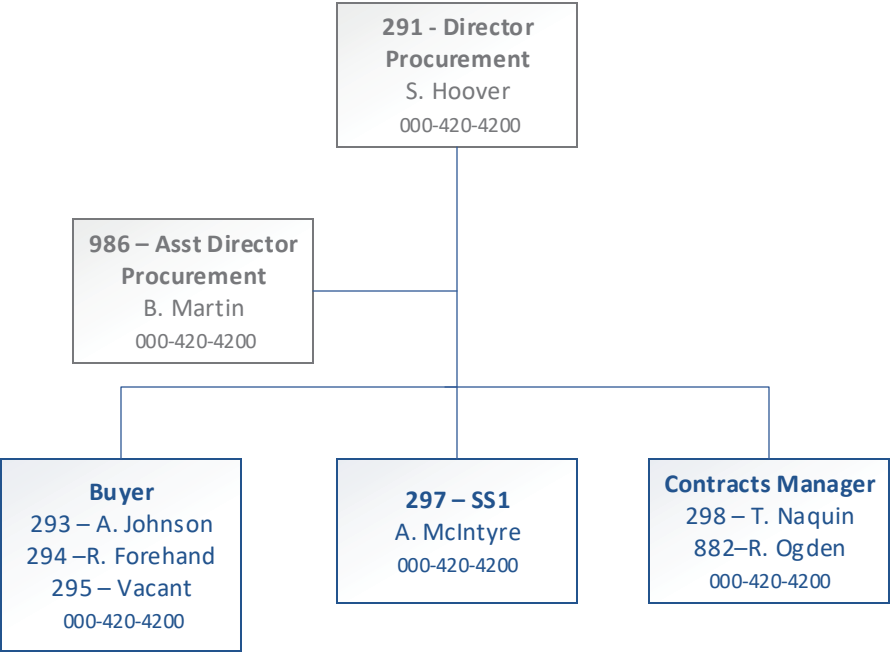
25 – Active  
1 – Vacant  
9 – PT Commissioners  
2 – Vacant PT Commissioner  
6 – PT BOA Members  
1 – Vacant PT BOA Member

**PT Planning Commissioners**  
266 – R. Crawford  
267 – Vacant  
268 – C. Hernandez  
269 – P. Truxillo  
270 – N. McInnis  
271 – R. Troncosco  
272 – T. Seeger  
273 –D. Doherty  
274 – Vacant  
275 – K. Ress  
276 – J. Gaines  
507-400-4001

**PT BOA Members**  
1125 – W. Ballentine  
1126 – S. Daly  
1127 – D. Sanders  
1128 – Vacant  
1129 – M. Blache  
1130 – K. Thomas  
1131 – B. Swindell  
507-400-4001

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PROCUREMENT

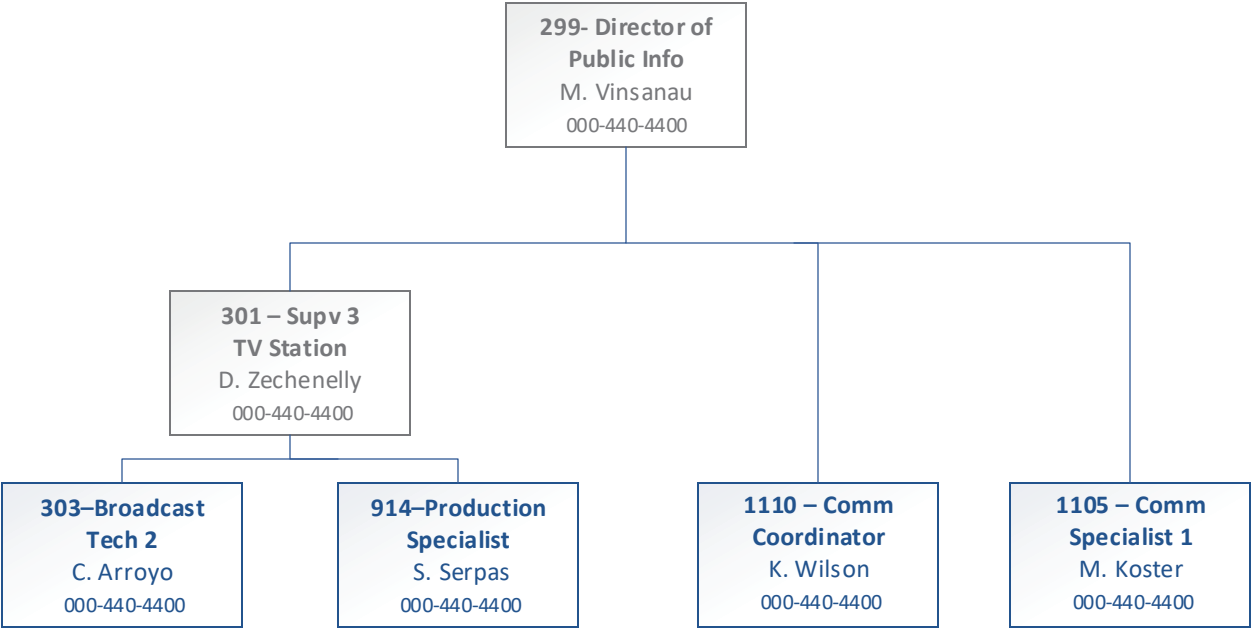
7 – Active  
1 – Vacant



ORGAN 16 – PUBLIC INFORMATION OFFICE

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PUBLIC INFORMATION OFFICE

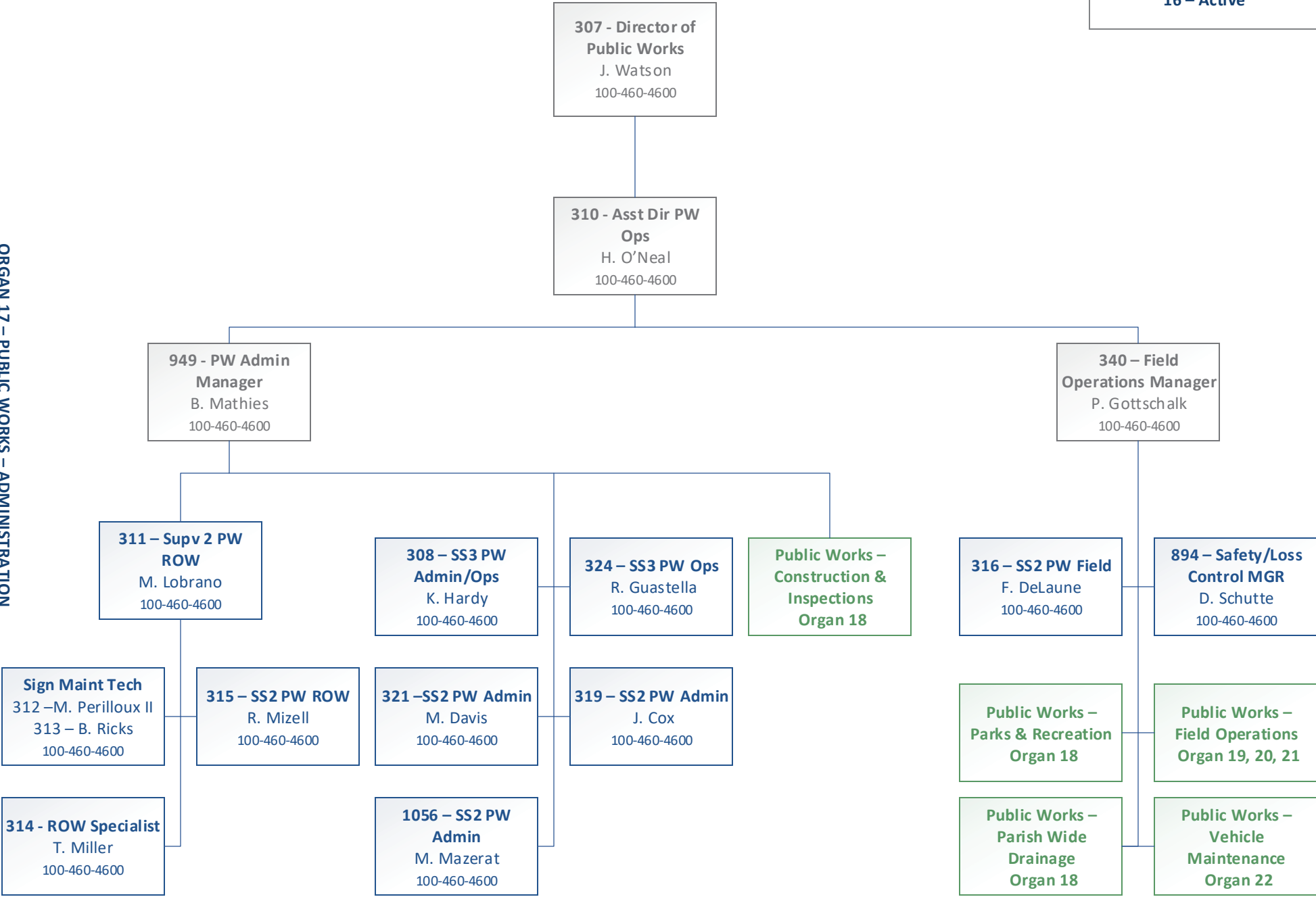
6 – Active



ORGAN 17 – PUBLIC WORKS – ADMINISTRATION

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PUBLIC WORKS - ADMINISTRATION

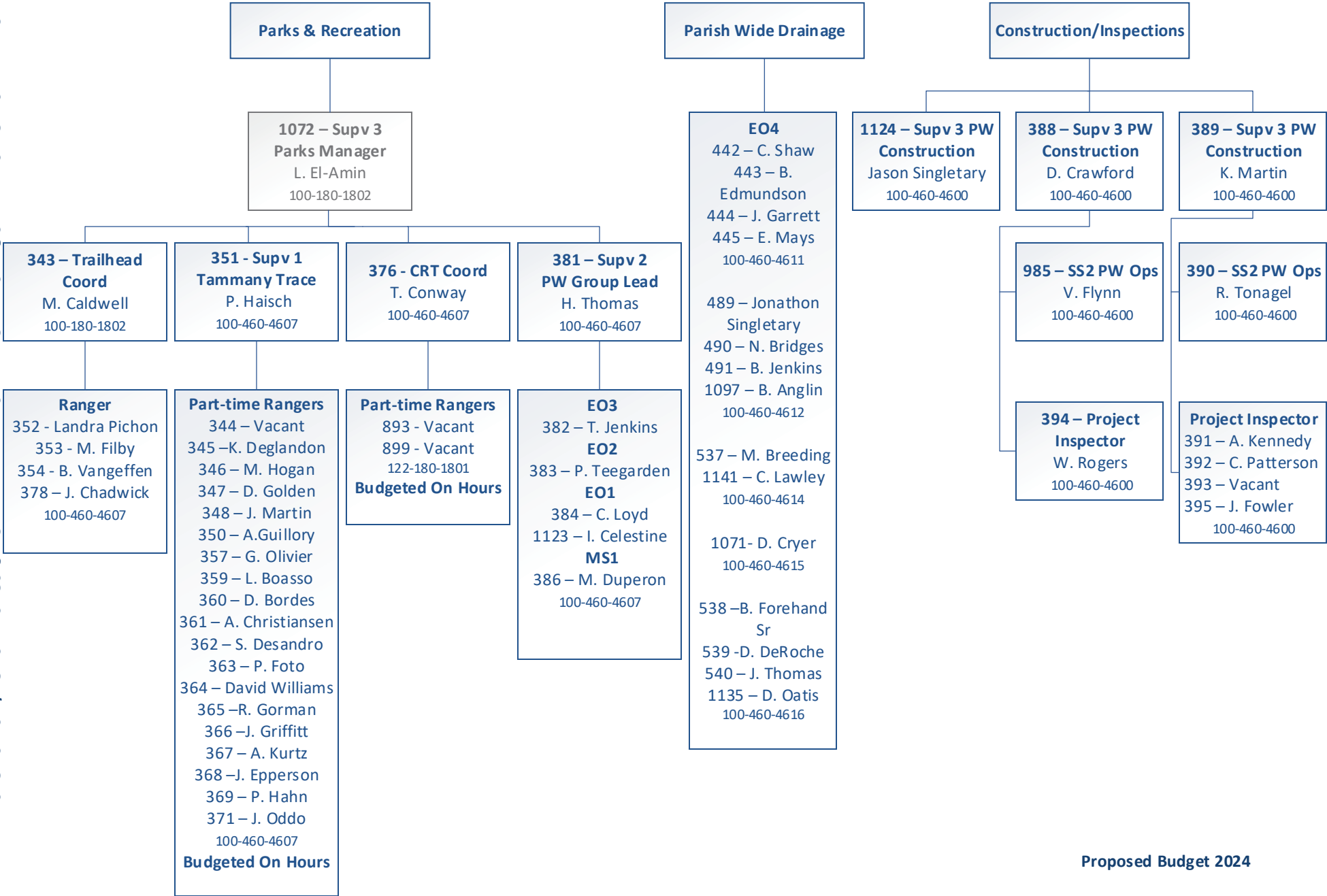
16 – Active





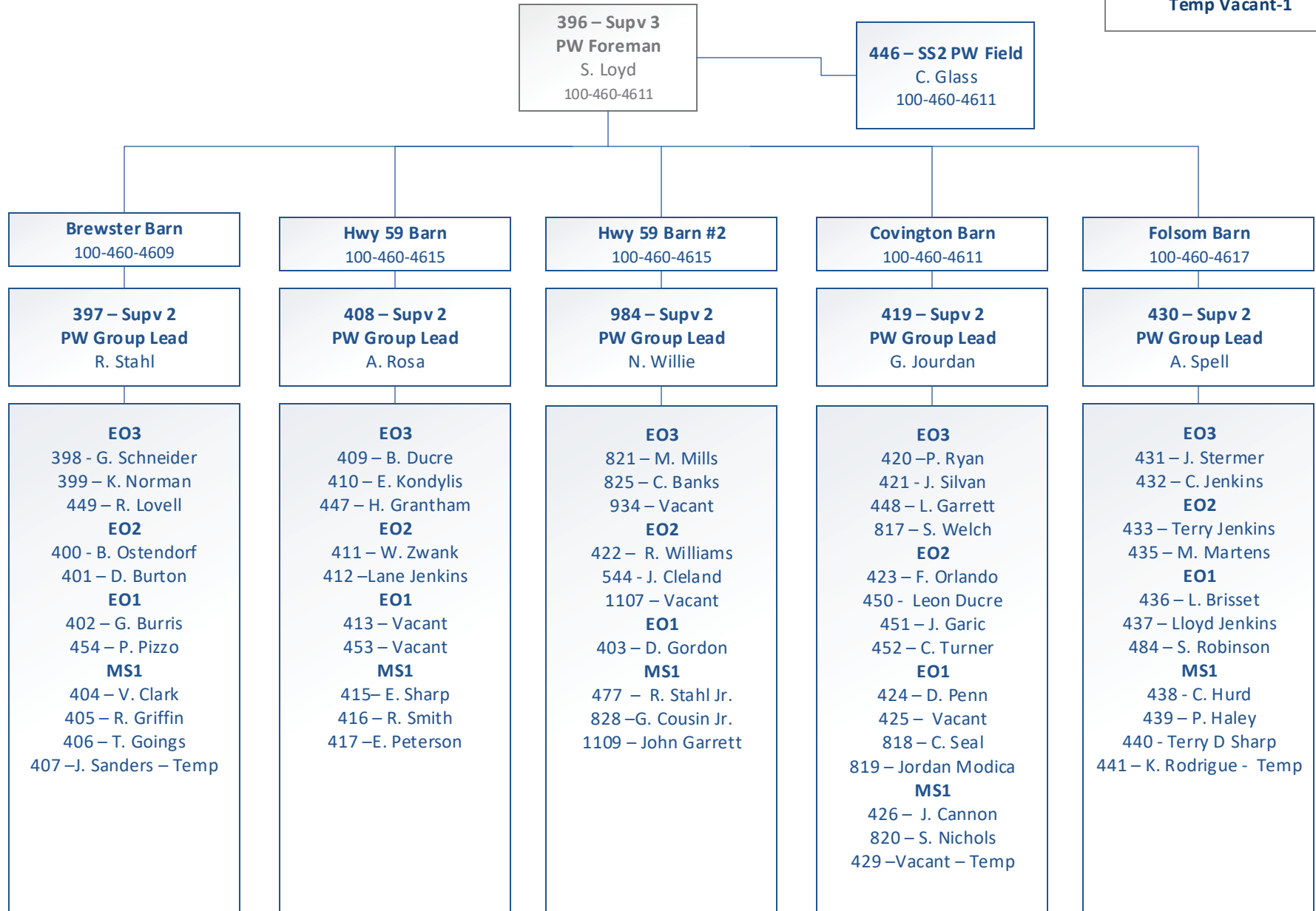
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PUBLIC WORKS – PARKS & RECREATION, PARISH WIDE DRAINAGE & CONSTRUCTION/INSPECTIONS

56 – Active  
4 – Vacant

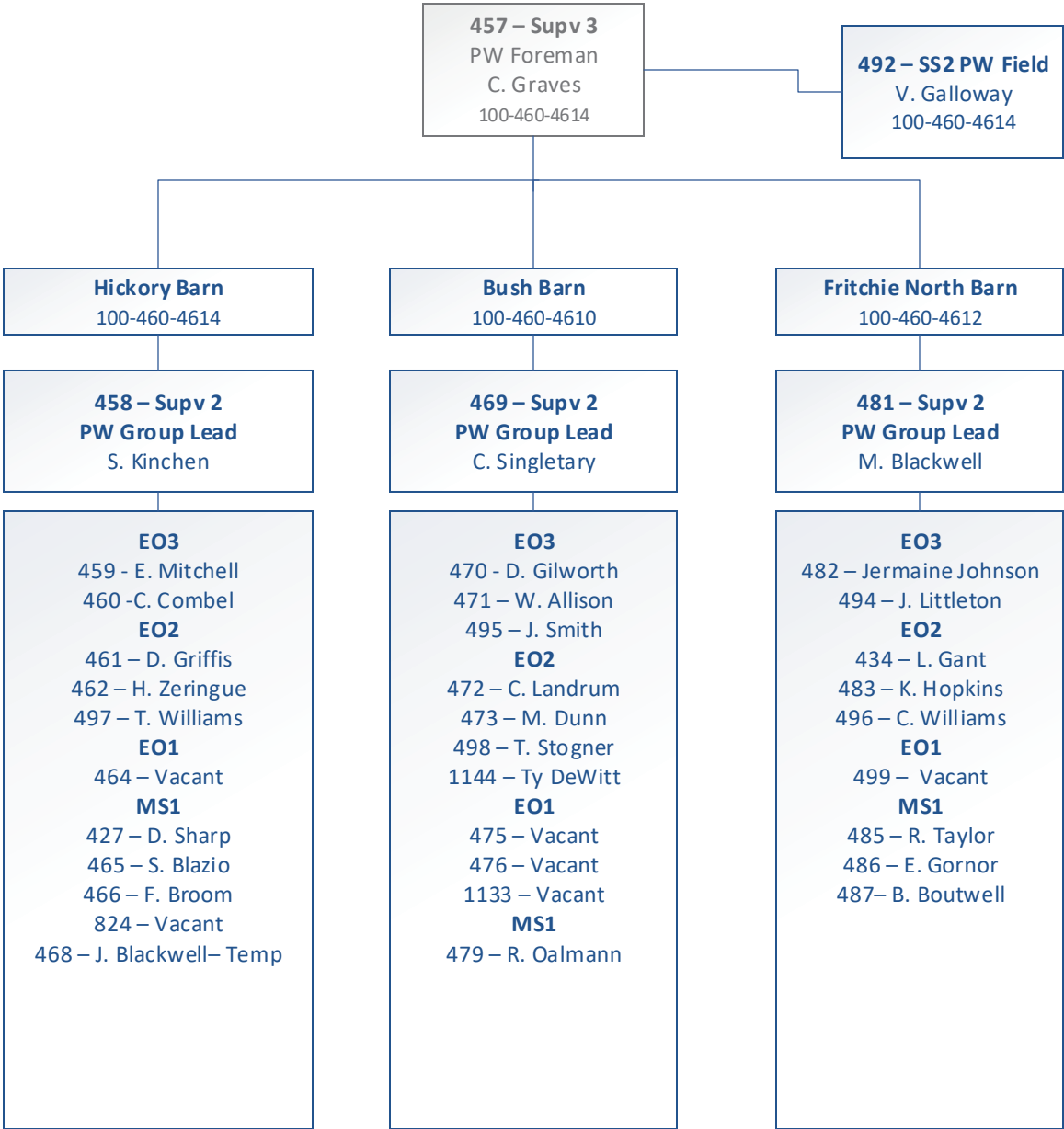


ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PUBLIC WORKS – AREA 1

57 – Active  
4 – Vacant  
Temp Active-2  
Temp Vacant-1



ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PUBLIC WORKS – AREA 2

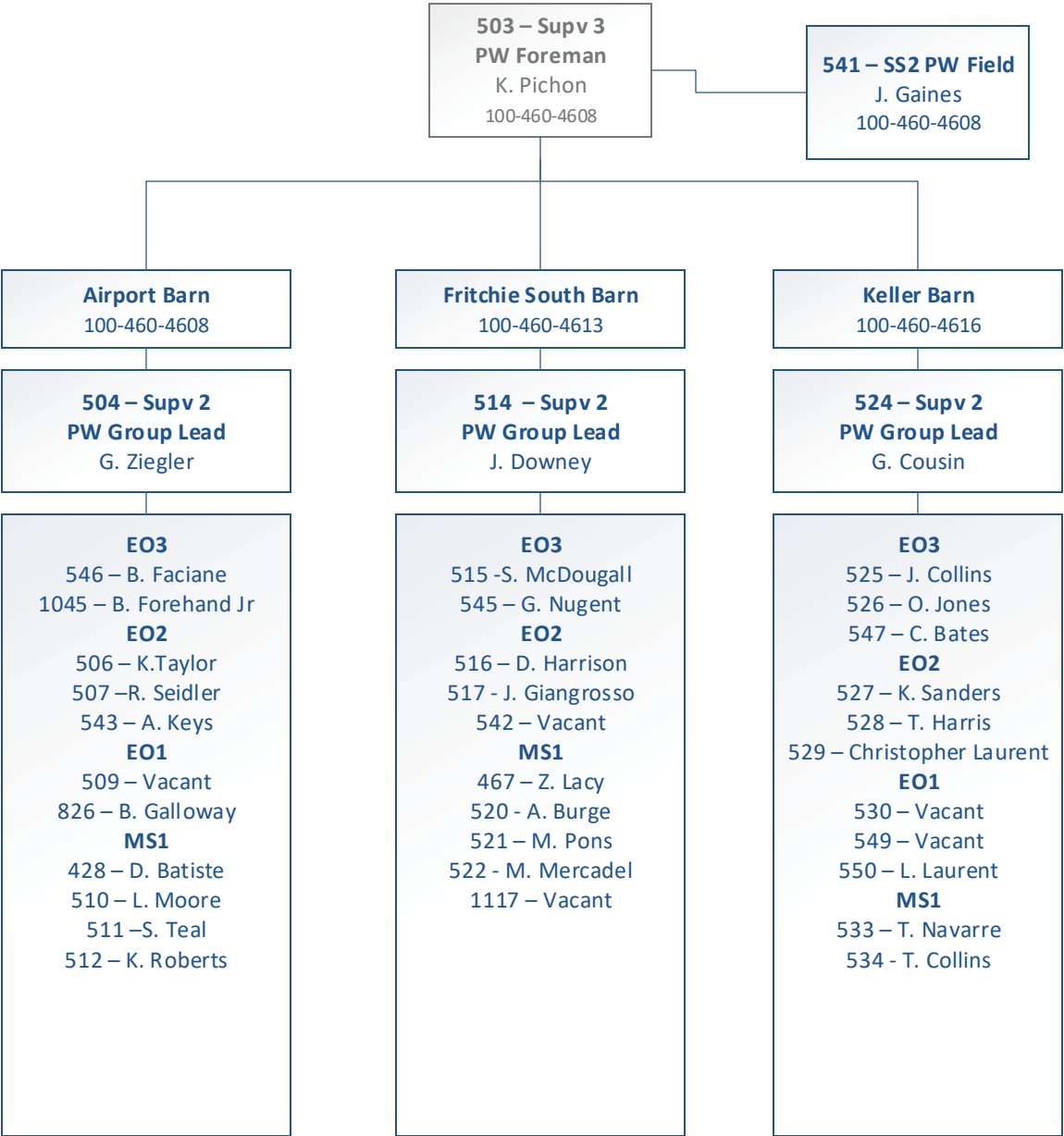


29– Active  
6 – Vacant  
Temp Active-1  
Temp Vacant-0

ORGAN 21 – PUBLIC WORKS – AREA 3

ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PUBLIC WORKS – AREA 3

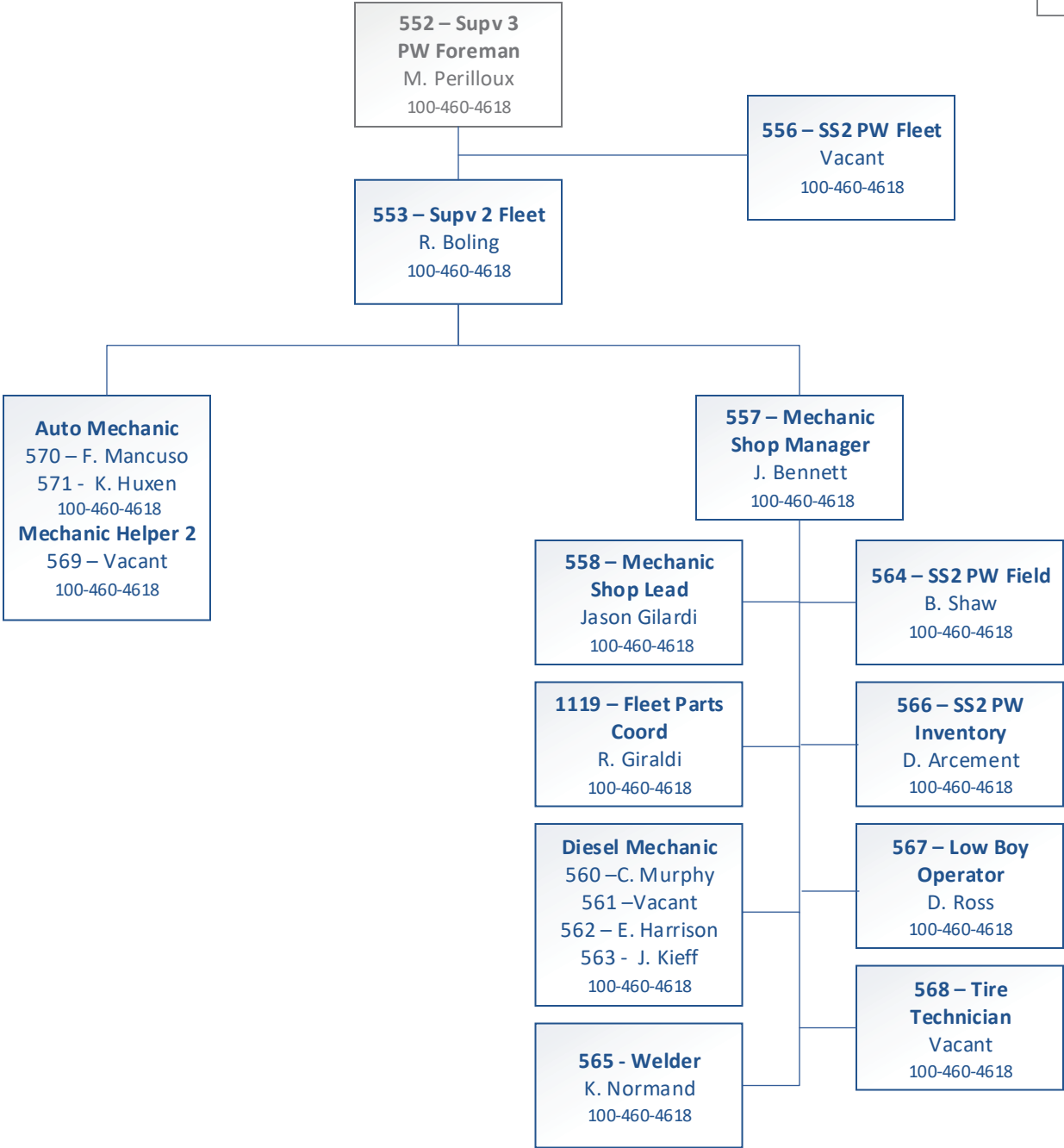
32– Active  
5 – Vacant



ORGAN 22 – PUBLIC WORKS – FLEET MANAGEMENT

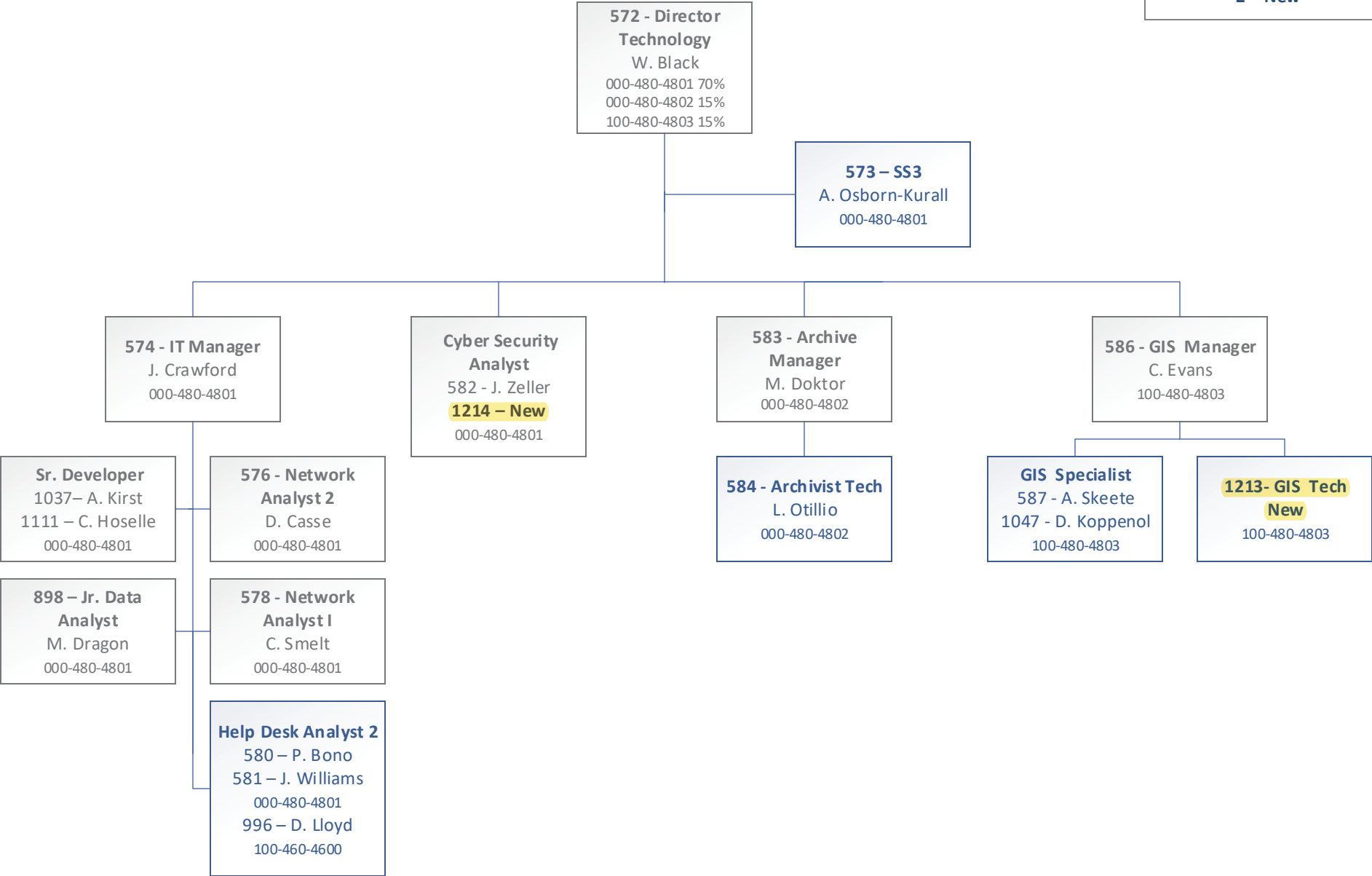
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
PUBLIC WORKS – FLEET MANAGEMENT

14 – Active  
4 – Vacant



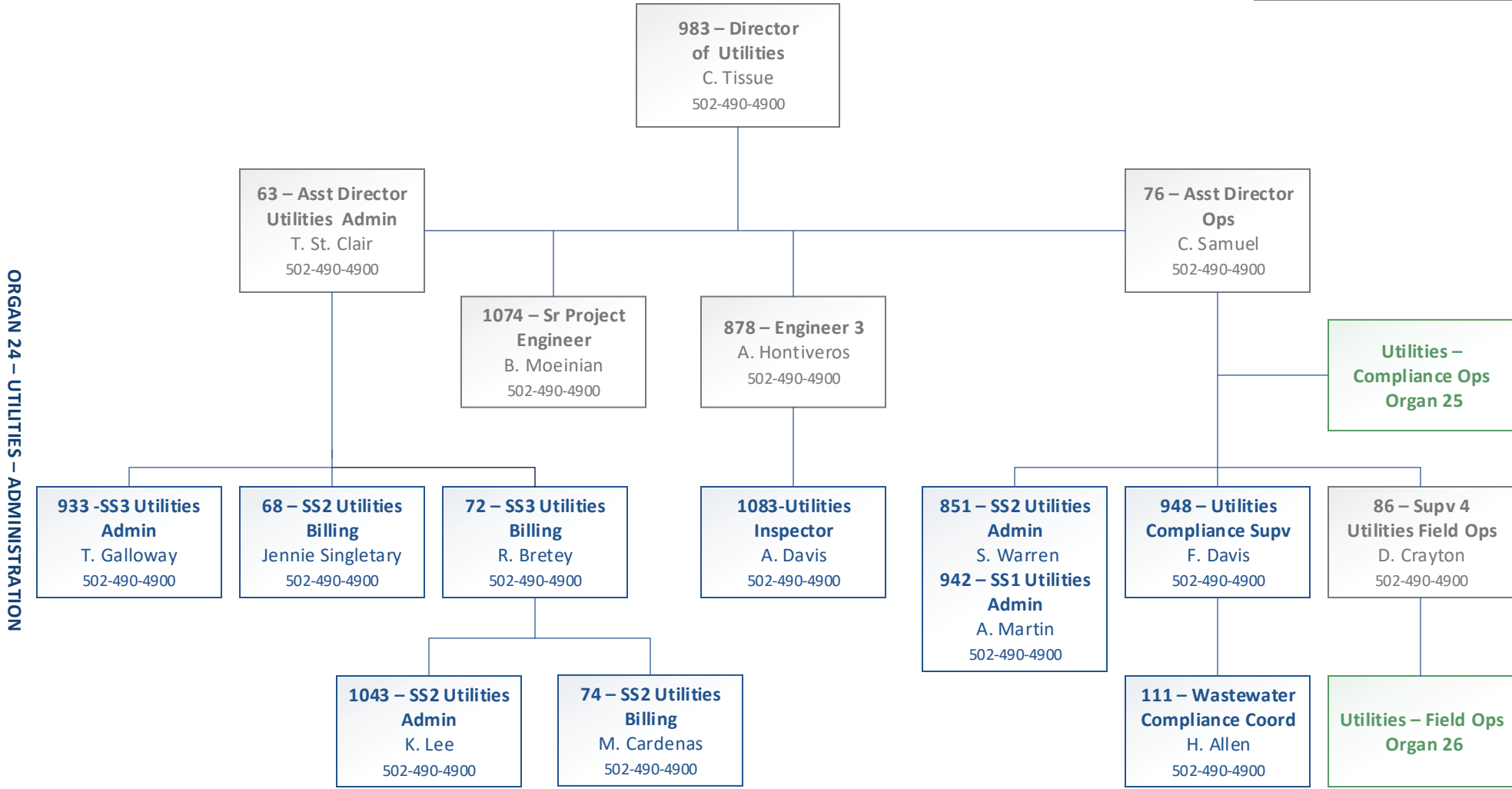
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
TECHNOLOGY

17 – Active  
2 – New



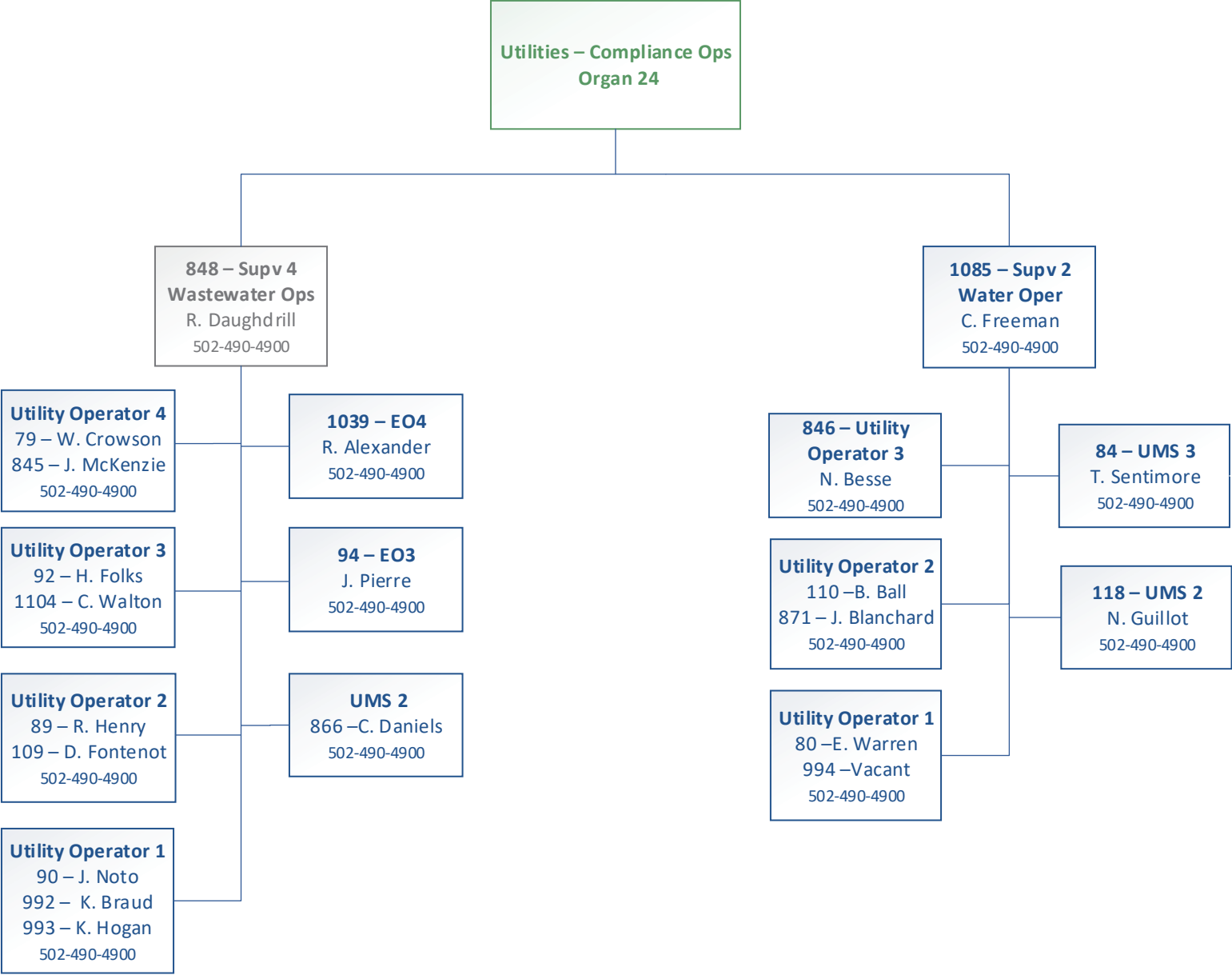
ST. TAMMANY PARISH ORGANIZATIONAL CHART  
UTILITIES – ADMINISTRATION

16 – Active



ST. TAMMANY PARISH ORGANIZATIONAL CHART  
UTILITIES – COMPLIANCE OPS

20 – Active  
1 – Vacant

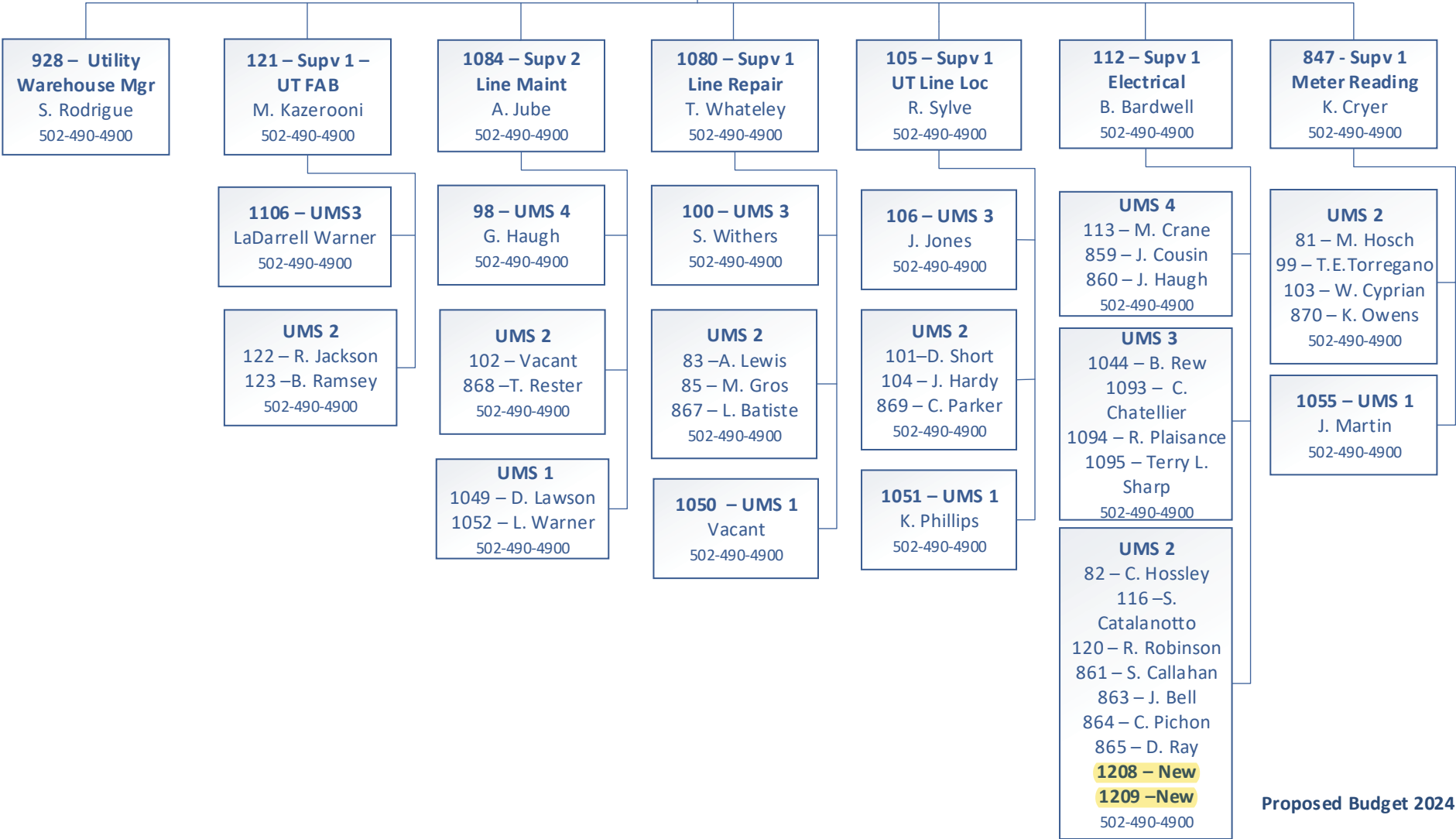




ST. TAMMANY PARISH ORGANIZATIONAL CHART  
UTILITIES – FIELD OPS

42 – Active  
2 – Vacant  
2 - New

Utilities – Field Ops  
Organ 24





**ST. TAMMANY PARISH GOVERNMENT**  
**2024 PROPOSED BUDGETED SALES AND PROPERTY TAX INFORMATION**

**SALES TAX**

	<b>2024 PROPOSED REVENUE</b>	<b>2024 BUDGETED RATE</b>	<b>2023 ACTUAL RATE</b>	<b>AUTHORIZED LEVY PERIOD</b>	<b>ORDINANCE / RESOLUTION</b>
SALES TAX DISTRICT NO. 3 (UNINCORPORATED PARISH)	\$76,000,000	2.00%	2.00%	12/01/2006 - 11/30/2031	C-1490
HWY. 21 ECONOMIC DEVELOPMENT DISTRICT (FORMERLY COLONIAL PINNACLE NORD DU LAC)	\$650,000	0.75%	0.75%	01/01/2008 - 12/31/2031	16-3598 07-1692

**PROPERTY TAX**

<b>AD VALOREM - PARISH WIDE</b>	<b>LEGAL MAX</b>	<b>2024 PROPOSED REVENUE</b>	<b>2024 BUDGETED RATE</b>	<b>2023 ACTUAL RATE</b>	<b>AUTHORIZED LEVY PERIOD</b>	<b>ORDINANCE / RESOLUTION</b>
PARISH ALIMONY (RURAL)	2.89	\$5,303,233	2.89	2.89	CONSTITUTIONAL	
PARISH ALIMONY (CITIES)	1.44	\$988,767	1.44	1.44	CONSTITUTIONAL	
DRAINAGE MAINTENANCE	1.69	\$4,261,600	1.69	1.69	2021-2030	C-6425
PUBLIC HEALTH	1.78	\$0	1.78	1.78	2014-2023	C-3605
ANIMAL SHELTER	1.00	\$2,521,700	1.00	1.00	2019-2028	C-6044
LIBRARY	6.07	\$14,575,000	5.78	5.78	2010-2024	C-2226
CORONER	3.26	\$7,817,100	3.10	3.10	2005-2024	C-1287
SHARED 50% STARC AND 50% COUNCIL ON AGING >	2.00	\$2,307,300 \$2,307,300	1.83	1.83	2019-2028	C-4736

**AD VALOREM - SPECIAL DISTRICTS**

LIGHTING DISTRICT NO. 1	(1)	-	\$0	-	-	2013-2022	C-3392
LIGHTING DISTRICT NO. 4	(1)	-	\$0	-	-	2013-2022	C-3392
LIGHTING DISTRICT NO. 5	(1)	-	\$0	-	-	2010-2019	C-2503
LIGHTING DISTRICT NO. 6		2.15	\$116,900	2.09	2.09	2018-2027	C-4925
LIGHTING DISTRICT NO. 7	(1)	-	\$0	-	-	2013-2022	C-3392
LIGHTING DISTRICT NO. 16	(1)	-	\$0	-	-	2008-2017	C-2248

**PARCEL FEES - SPECIAL DISTRICTS**

LIGHTING DISTRICT NO. 9		\$50.00	\$81,500	\$32.00	\$32.00	2016-2025	C-4495
LIGHTING DISTRICT NO. 10		\$50.00	\$1,600	\$50.00	\$50.00	2015-2024	C-4321
LIGHTING DISTRICT NO. 11		\$50.00	\$5,000	\$25.00	\$25.00	2017-2026	C-4757
LIGHTING DISTRICT NO. 14		\$150.00	\$22,100	\$150.00	\$150.00	2017-2026	C-4809
LIGHTING DISTRICT NO. 15	(1)	-	\$0	-	-	2007-2016	C-2098

(1) MILLAGE/PARCEL FEE EXPIRED, USING FUND BALANCE RESERVE

ST. TAMMANY PARISH GOVERNMENT - 2024 PROPOSED BUDGETED DEBT SUMMARY

DEBT TYPE	INFRASTRUCTURE							
FUND TYPE	SALES TAX DISTRICT NO. 3						GOMESA	
FUND	300						303	
BOND FUNDING SOURCE	SALES TAX		SALES TAX		SALES TAX		GOMESA REVENUE	
ORIGINAL ISSUE DATE	5/16/2013		5/22/2019		12/22/2020		12/22/2020	
FINAL PAYMENT	6/1/2024		6/1/2031		6/1/2031		11/1/2045	
INTEREST RATE	2.0% TO 4.0%		4.0% TO 5.0%		.378% TO 1.981%		3.875%	
SINKING FUND	REQUIRED		REQUIRED		REQUIRED		REQUIRED	
CONTINGENCY FUND	NO REQUIREMENT		NO REQUIREMENT		NO REQUIREMENT		NO REQUIREMENT	
ORIGINAL BORROWING	\$40,765,000		\$30,000,000		\$23,465,000		\$22,035,000	
AMOUNT DRAWN	\$40,765,000		\$30,000,000		\$23,465,000		\$22,035,000	
PRINCIPAL AS OF 1/1/24	\$2,575,000		\$21,520,000		\$22,575,000		\$21,430,000	
PRINCIPAL AS OF 1/1/25	\$0		\$19,185,000		\$22,215,000		\$20,800,000	
BOND	SALES TAX REFUNDING BONDS, SERIES 2013		SALES TAX BONDS, SERIES 2019		SALES TAX REFUNDING BONDS, SERIES 2020		GOMESA REVENUE BONDS, SERIES 2020	
FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	\$ 2,575,000	\$ 51,500	\$ 2,335,000	\$ 957,325	\$ 360,000	\$ 356,069	\$ 630,000	\$ 830,413
2025			\$ 2,430,000	\$ 838,200	\$ 3,045,000	\$ 338,855	\$ 655,000	\$ 806,000
2026			\$ 2,525,000	\$ 714,325	\$ 3,075,000	\$ 303,340	\$ 680,000	\$ 780,619
2027			\$ 2,625,000	\$ 585,575	\$ 3,115,000	\$ 260,549	\$ 705,000	\$ 754,269
2028			\$ 2,735,000	\$ 451,575	\$ 3,165,000	\$ 211,179	\$ 735,000	\$ 726,950
2029			\$ 2,840,000	\$ 312,200	\$ 3,215,000	\$ 156,106	\$ 765,000	\$ 698,469
2030			\$ 2,955,000	\$ 182,100	\$ 3,270,000	\$ 96,722	\$ 795,000	\$ 668,825
2031			\$ 3,075,000	\$ 61,500	\$ 3,330,000	\$ 32,984	\$ 825,000	\$ 638,019
2032							\$ 860,000	\$ 606,050
2033							\$ 890,000	\$ 572,725
2034							\$ 925,000	\$ 538,238
2035							\$ 965,000	\$ 502,394
2036							\$ 1,000,000	\$ 465,000
2037							\$ 1,040,000	\$ 426,250
2038							\$ 1,085,000	\$ 385,950
2039							\$ 1,125,000	\$ 343,906
2040							\$ 1,170,000	\$ 300,313
2041							\$ 1,215,000	\$ 254,975
2042							\$ 1,265,000	\$ 207,894
2043							\$ 1,315,000	\$ 158,875
2044							\$ 1,365,000	\$ 107,919
2045							\$ 1,420,000	\$ 55,025
Total	\$ 2,575,000	\$ 51,500	\$ 21,520,000	\$ 4,102,800	\$ 22,575,000	\$ 1,755,802	\$ 21,430,000	\$ 10,829,075

ST. TAMMANY PARISH GOVERNMENT - 2024 PROPOSED BUDGETED DEBT SUMMARY

DEBT TYPE	FACILITIES				UTILITY SYSTEM					
	ST. TAMMANY PARISH CORONER		ST. TAMMANY PARISH LIBRARY		UTILITY OPERATIONS					
	326		328		302		502			
FUND TYPE										
FUND										
BOND FUNDING SOURCE	GENERAL OBLIGATION-AD VALOREM		GENERAL OBLIGATION-AD VALOREM		EXCESS REVENUES		NET REVENUES OF SYSTEM		NET REVENUES OF SYSTEM	
ORIGINAL ISSUE DATE	12/19/2018		12/19/2018		5/1/2009		4/21/2010		12/20/2018	
FINAL PAYMENT	3/1/2025		3/1/2025		5/1/2024		8/1/2027		8/1/2044	
INTEREST RATE	3.20%		3.20%		3.87%		0.95%		3.0% TO 4.5%	
SINKING FUND	NO REQUIREMENT		NO REQUIREMENT		NO REQUIREMENT		NO REQUIREMENT		REQUIRED	
CONTINGENCY FUND	NO REQUIREMENT		NO REQUIREMENT		NO REQUIREMENT		\$50,000.00		\$1,000,000.00	
ORIGINAL BORROWING	\$3,990,000		\$2,665,000		\$4,000,000		\$1,000,000		\$36,415,000	
AMOUNT DRAWN	\$3,990,000		\$2,665,000		\$4,000,000		\$780,587		\$36,415,000	
PRINCIPAL AS OF 1/1/24	\$1,400,000		\$830,000		\$360,000		\$234,000		\$33,250,000	
PRINCIPAL AS OF 1/1/25	\$710,000		\$425,000		\$0		\$202,000		\$32,190,000	
BOND	LIMITED TAX REVENUE		LIMITED TAX REVENUE		REVENUE BONDS,		UTILITY REVENUE BONDS,		UTILITY REVENUE REFUNDING	
	REFUNDING BONDS, SERIES 2018		REFUNDING BONDS, SERIES 2018		SERIES 2009		SERIES 2010A		BONDS, SERIES 2018	
FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	\$ 690,000	\$ 33,760	\$ 405,000	\$ 20,080	\$ 360,000	\$ 6,966	\$ 32,000	\$ 1,053	\$ 1,060,000	\$ 1,371,535
2025	\$ 710,000	\$ 11,360	\$ 425,000	\$ 6,800			\$ 33,000	\$ 909	\$ 1,095,000	\$ 1,336,025
2026							\$ 33,000	\$ 761	\$ 1,130,000	\$ 1,298,248
2027							\$ 34,000	\$ 612	\$ 1,170,000	\$ 1,258,698
2028							\$ 34,000	\$ 459	\$ 1,215,000	\$ 1,216,578
2029							\$ 34,000	\$ 306	\$ 1,260,000	\$ 1,171,623
2030							\$ 34,000	\$ 153	\$ 1,305,000	\$ 1,124,373
2031									\$ 1,355,000	\$ 1,074,783
2032									\$ 1,405,000	\$ 1,021,938
2033									\$ 1,465,000	\$ 965,738
2034									\$ 1,520,000	\$ 907,138
2035									\$ 1,585,000	\$ 846,338
2036									\$ 1,650,000	\$ 782,938
2037									\$ 1,720,000	\$ 712,813
2038									\$ 1,785,000	\$ 639,713
2039									\$ 1,865,000	\$ 563,850
2040									\$ 1,950,000	\$ 479,925
2041									\$ 2,035,000	\$ 392,175
2042									\$ 2,130,000	\$ 300,600
2043									\$ 2,225,000	\$ 204,750
2044									\$ 2,325,000	\$ 104,625
2045										
Total	\$ 1,400,000	\$ 45,120	\$ 830,000	\$ 26,880	\$ 360,000	\$ 6,966	\$ 234,000	\$ 4,253	\$ 33,250,000	\$ 17,774,398

## ST. TAMMANY PARISH GOVERNMENT - 2024 PROPOSED BUDGETED COST ALLOCATION PLAN

THE COST ALLOCATION PLAN IS USED TO CHARGE DEPARTMENTS FOR THE COST OF ADMINISTRATIVE SERVICES PROVIDED BY THE PARISH, AS WELL AS TO PROVIDE A MORE APPROPRIATE DETERMINATION OF THE TRUE OPERATING COSTS OF A DEPARTMENT SO THAT RATES USED TO CALCULATE FEES FOR OUTSIDE CUSTOMERS OF THE GOVERNMENT'S EXTERNAL SERVICE DEPARTMENTS CAN BE ADEQUATELY REVIEWED/UPDATED. DEPARTMENTS PROVIDE ALLOCATION DATA TO AN INDEPENDENT CONSULTANT, WHO PREPARES THE PLAN USING A DOUBLE STEP-DOWN METHODOLOGY, WHICH RECOGNIZES CROSS SUPPORT PROVIDED BETWEEN SERVICE DEPARTMENTS. UTILIZING A COST ALLOCATION PLAN IS A BEST PRACTICE, AS OUTLINED BY THE GFOA IN THE PRACTICE ADVISORY, "PRICING INTERNAL SERVICES". BELOW IS THE ALLOCATION METHODOLOGY FOR THE PARISH ADMINISTRATIVE DEPARTMENTS:

ACTIVITY #	DEPARTMENT / FUNCTION	% FACTOR	ALLOCATION STATISTIC
000-100-1000	<b>PARISH PRESIDENT</b>		
	EXPENDITURE SUPPORT	50.00%	WEIGHTED DOLLARS OF OPERATING EXPENDITURES BUDGETED, CAPITAL/GRANTS EXPENDITURES INCURRED
	EMPLOYEE SUPPORT	50.00%	NUMBER OF PARISH EMPLOYEE POSITIONS BUDGETED
000-120-1200	<b>PARISH COUNCIL</b>		
	EXPENDITURE SUPPORT	62.70%	WEIGHTED DOLLARS OF OPERATING EXPENDITURES BUDGETED, CAPITAL/GRANTS EXPENDITURES INCURRED
	COUNCIL AGENDA ITEMS	19.64%	NUMBER OF AGENDA ITEMS SUBMITTED
	ISSUE RESOLUTION	17.66%	NUMBER OF WORK ORDER ISSUES LOGGED
000-140-1400	<b>CHIEF ADMINISTRATIVE OFFICER</b>		
	EXPENDITURE SUPPORT	50.00%	WEIGHTED DOLLARS OF OPERATING EXPENDITURES BUDGETED, CAPITAL/GRANTS EXPENDITURES INCURRED
	EMPLOYEE SUPPORT	50.00%	NUMBER OF PARISH EMPLOYEE POSITIONS BUDGETED
000-140-1401	<b>RISK MANAGEMENT</b>	100.00%	ASSIGNED COSTS BASED ON INSURANCE TYPES, PREMIUMS, CLAIMS ACTIVITY, AND DOCUMENT REVIEW
000-240-2400	<b>FACILITIES MANAGEMENT</b>		
	OPERATING MAINTENANCE	75.70%	DOLLARS ALLOCATED BY PERCENTAGE OF TIME BUDGETED TO BE WORKED BY FACILITY
	GRASS CUTTING	17.40%	DOLLARS ALLOCATED BY PERCENTAGE OF TIME BUDGETED TO BE WORKED BY FACILITY
	CAPITAL PROJECTS	6.90%	DOLLARS ALLOCATED BY PERCENTAGE OF TIME WORKED ON FACILITY-RELATED CAPITAL PROJECTS
	ELECTION POLLING BOOTHS	.00%	PERCENTAGE OF TIME BUDGETED TO BE SCHEDULED FOR SITE PROCEDURES
000-260-2601	<b>FINANCE</b>		
	OTHER FINANCE	56.43%	WEIGHTED DOLLARS OF OPERATING EXPENDITURES BUDGETED, CAPITAL/GRANTS EXPENDITURES INCURRED
	ACCOUNTS PAYABLE	23.90%	WEIGHTED NUMBER AND DOLLAR OF ACCOUNTS PAYABLE GENERAL LEDGER TRANSACTIONS RECORDED
	ACCOUNTS RECEIVABLE	6.97%	WEIGHTED NUMBER OF CASH RECEIPT GENERAL LEDGER TRANSACTIONS RECORDED
	PROJECT LEDGER	6.55%	NUMBER OF PROJECT FUNDING SOURCE TRANSACTIONS
	OBLIGATIONS	6.15%	PERCENTAGE OF TIME TO DEVELOPMENT - ENGINEERING
000-260-2602	<b>DATA MANAGEMENT</b>	100.00%	PERCENTAGE OF SUPPORT PROVIDED TO PARISH DEPARTMENTS
000-280-2800	<b>GRANTS MANAGEMENT</b>	100.00%	NON-REIMBURSABLE DOLLARS ALLOCATED BY NUMBER OF PROJECTS/GRANTS MANAGED
000-340-3400	<b>HUMAN RESOURCES</b>		
	PAYROLL PROCESSING	28.36%	NUMBER OF TOTAL EMPLOYEE POSITIONS BUDGETED
	PERSONNEL ACTIONS	22.00%	NUMBER OF PCN
	BENEFITS MANAGEMENT	21.30%	NUMBER OF TOTAL EMPLOYEE POSITIONS BUDGETED TO BE ENROLLED IN BENEFITS
	EMPLOYEE MANAGEMENT	18.51%	NUMBER OF PARISH EMPLOYEE POSITIONS BUDGETED
	RECRUITING	9.83%	NUMBER OF NEW HIRES
000-420-4200	<b>PROCUREMENT</b>		
	CONTRACTS	61.97%	NUMBER OF CONTRACT STAGES ENTERED
	PURCHASE ORDERS	38.03%	NUMBER OF LINES CREATED ON PURCHASE ORDERS
000-440-4400	<b>PUBLIC INFORMATION</b>		
	TV PRODUCTION	54.27%	ALLOCATED 100% TO PUBLIC INFORMATION
	GENERAL SUPPORT	19.52%	WEIGHTED DOLLARS OF OPERATING EXPENDITURES BUDGETED, CAPITAL/GRANTS EXPENDITURES INCURRED
	PRESS RELEASES	10.80%	NUMBER OF PRESS RELEASES ISSUED
	INTERNAL COMMUNICATIONS	8.39%	NUMBER OF INTERNAL COMMUNICATIONS
	INTERGOVERNMENTAL RELATIONS	4.06%	ALLOCATED 100% TO PUBLIC INFORMATION
	WEB SERVICES	2.96%	NUMBER OF WEB PAGES MANAGED
000-480-4801	<b>TECHNOLOGY</b>		
	GENERAL ADMIN & OTHER SUPPORT	56.66%	AMOUNT OF TIME SPENT BY ACTIVITY
	SOFTWARE COSTS AND SUPPORT	25.92%	DOLLARS OF LICENSE COSTS ALLOCATED PER USER
	COMMUNICATIONS	10.46%	DOLLARS OF UTILITY COSTS ALLOCATED PER USER
	NETWORK	5.45%	DOLLARS OF NETWORK COSTS ALLOCATED PER USER
	HARDWARE	1.24%	DOLLARS OF ONE TIME EXPENDITURES FOR COMPUTER RELATED PURCHASES BUDGETED
	COTINUING EDUCATION	.16%	DOLLARS OF DEPT OF TECHNOLOGY COMPUTER PURCHASES BUDGETED
	COMPUTER OTHER	.11%	DOLLARS OF DEPT OF TECHNOLOGY COMPUTER PURCHASES BUDGETED
000-480-4802	<b>ARCHIVE MANAGEMENT</b>		
	SCANNED PAGES	50.00%	NUMBER OF PAGES IMAGED
	SHREDDED PAGES	50.00%	NUMBER OF PAGES SHREDDED
000-760-7602	<b>DISTRICT ATTORNEY - CIVIL DIVISION</b>		
	GENERAL SUPPORT	45.18%	WEIGHTED DOLLARS OF OPERATING EXPENDITURES BUDGETED, CAPITAL/GRANTS EXPENDITURES INCURRED
	PUBLIC RECORDS REQUESTS	14.24%	NUMBER OF PAGES PRODUCED BY PARISH DEPARTMENT
	CEAS, MOUS, AND AGREEMENTS	8.69%	NUMBER OF CEAS, MOUS, AND AGREEMENTS
	PROCUREMENT	7.87%	PERCENTAGE OF TIME ALLOCATED TO PROCUREMENT
	CODE ENFORCEMENT	7.00%	COUNT OF CODE VIOLATIONS WEIGHTED BY FUNCTION
	COUNCIL SUPPORT	6.11%	PERCENTAGE OF TIME ALLOCATED TO PARISH COUNCIL
	LAND ACQUISITIONS	3.13%	NUMBER OF LAND EXPENDITURES RECORDED
	RISK MANAGEMENT	2.61%	PERCENTAGE OF TIME ALLOCATED TO RISK MANAGEMENT
	ZONING COMMISSION/BOARD OF ADJ	2.33%	PERCENTAGE OF TIME ALLOCATED TO PLANNING
	PLANNING COMMISSION	2.13%	PERCENTAGE OF TIME ALLOCATED 50% TO DEVELOPMENT ENGINEERING AND 50% TO PLANNING
	SALES TAX DISPUTES	.50%	PERCENTAGE OF TIME ALLOCATED TO SALES TAX DISTRICT #3
	HR REVIEW AND OPINIONS	.21%	PERCENTAGE OF TIME ALLOCATED TO HUMAN RESOURCES

ACTIVITY #	DEPARTMENT / FUNCTION	EXPENDITURES	REVENUE OFFSETS	CHARGES IN FROM SERVICE DEPTS	CHARGES OUT TO SERVICE DEPTS	CHARGES OUT TO RECEIVING DEPTS	NET COST TO GENERAL FUND
000-100-1000	PARISH PRESIDENT	\$ 811,781	\$ -	\$ 181,593	\$ (136,830)	\$ (852,801)	\$ 3,743
000-120-1200	PARISH COUNCIL	1,766,552	-	307,081	(310,680)	(1,745,563)	17,390
000-140-1400	CHIEF ADMINISTRATIVE OFFICER	778,864	-	93,724	(117,103)	(749,280)	6,205
000-140-1401	RISK MANAGEMENT	105,467	-	88,877	(16,273)	(173,548)	4,523
000-240-2400	FACILITIES MANAGEMENT	1,952,091	-	379,943	-	(2,294,409)	37,625
000-260-2601	FINANCE	1,419,319	(550)	524,005	(122,305)	(1,681,377)	139,092
000-260-2602	DATA MANAGEMENT	438,978	-	99,038	(218,582)	(281,054)	38,380
000-280-2800	GRANTS MANAGEMENT	354,369	-	276,297	(37,626)	(341,461)	251,579
000-340-3400	HUMAN RESOURCES	748,421	(1,920)	194,929	(143,867)	(795,561)	2,002
000-420-4200	PROCUREMENT	625,999	-	317,957	(45,011)	(849,200)	49,745
000-440-4400	PUBLIC INFORMATION	633,851	(210,000)	110,473	(149,994)	(384,274)	56
000-480-4801	TECHNOLOGY	4,863,758	-	257,991	(1,191,707)	(3,930,342)	(300)
000-480-4802	ARCHIVE MANAGEMENT	201,194	-	56,930	(95,438)	(163,971)	(1,285)
000-760-7602	DISTRICT ATTORNEY - CIVIL DIVISION	2,117,555	(7,800)	218,461	(521,883)	(1,793,833)	12,500
	<b>TOTAL</b>	<b>\$ 16,818,198</b>	<b>\$ (220,270)</b>	<b>\$ 3,107,299</b>	<b>\$ (3,107,299)</b>	<b>\$ (16,036,674)</b>	<b>\$ 561,254</b>

**ST. TAMMANY PARISH GOVERNMENT**  
**2024 PROPOSED BUDGET CONSOLIDATED MANPOWER REPORT WITH PRIOR YEAR COMPARISON**

	2022 ADOPTED BUDGET			2023 ADOPTED BUDGET			2024 PROPOSED BUDGET						
	ELECTED / APPOINTED	REGULAR	TOTAL	ELECTED / APPOINTED	REGULAR	TOTAL	ELECTED / APPOINTED	REGULAR	TOTAL	NET			CHANGE 2024 VS 2023
										TRANSFERS	REMOVALS	ADDITIONS	
PARISH ADMINISTRATIVE DEPARTMENTS													
CHIEF ADMINISTRATIVE OFFICE	-	5	5	-	6	6	-	6	6	-	-	-	-
FINANCE	-	15	15	-	15	15	-	15	15	-	-	-	-
GRANTS MANAGEMENT	-	10	10	-	11	11	-	13	13	-	(1)	3	2
HUMAN RESOURCES	-	6	6	-	6	6	-	6	6	-	-	-	-
PARISH COUNCIL	14	6	20	14	6	20	14	8	22	-	-	2	2
PARISH PRESIDENT	1	4	5	1	4	5	1	4	5	-	-	-	-
PROCUREMENT	-	8	8	-	8	8	-	8	8	-	-	-	-
PUBLIC INFORMATION OFFICE	-	6	6	-	6	6	-	6	6	-	-	-	-
TECHNOLOGY	-	16	16	-	17	17	-	19	19	-	-	2	2
TOTAL PARISH ADMINISTRATIVE DEPARTMENTS	15	76	91	15	79	94	15	85	100	-	(1)	7	6
PARISH OPERATING DEPARTMENTS													
ANIMAL SERVICES	-	28	28	-	30	30	-	31	31	-	-	1	1
ENGINEERING	-	25	25	-	28	28	-	31	31	-	-	3	3
ENVIRONMENTAL SERVICES	-	12	12	-	16	16	-	22	22	-	-	6	6
FACILITIES MANAGEMENT	-	20	20	-	25	25	-	26	26	1	-	-	1
HEALTH AND HUMAN SERVICES	-	13	13	-	14	14	-	14	14	-	-	-	-
HOMELAND SECURITY & EMERGENCY OPERATIONS	-	4	4	-	4	4	-	4	4	-	-	-	-
PERMITS AND INSPECTIONS	-	20	20	-	20	20	-	20	20	-	-	-	-
PLANNING AND DEVELOPMENT	11	23	34	11	24	35	18	26	44	-	-	9	9
PUBLIC WORKS (PT RANGERS=10 POSITIONS)	-	230	230	-	217	217	-	220	220	(1)	-	4	3
UTILITIES	-	85	85	-	82	82	-	83	83	-	(1)	2	1
TOTAL PARISH OPERATING DEPARTMENTS	11	460	471	11	460	471	18	477	495	-	(1)	25	24
TOTAL PARISH POSITIONS	26	536	562	26	539	565	33	562	595	-	(2)	32	30
STATE MANDATED AGENCIES													
22ND JUDICIAL DISTRICT COURT	-	78	78	-	76	76	-	78	78	-	-	2	2
JURY SERVICE	5	-	5	6	-	6	6	-	6	-	-	-	-
REGISTRAR OF VOTERS	1	9	10	1	9	10	1	9	10	-	-	-	-
WARD COURTS	30	-	30	30	-	30	30	-	30	-	-	-	-
TOTAL STATE MANDATED POSITIONS	36	87	123	37	85	122	37	87	124	-	-	2	2
TOTAL POSITIONAL HEADCOUNT	62	623	685	63	624	687	70	649	719	-	(2)	34	32

**POSITIONS ADDED IN 2023**

GRANTS MANAGEMENT - GRANT PROJECT MANAGER, GRANTS DEPT COORDINATOR, ACCOUNTING CLERK  
 PLANNING AND DEVELOPMENT - (2) CODE ENFORCEMENT OFFICER 1 DRAINAGE, (7) BOA MEMBERS  
 PUBLIC WORKS - SUPERVISOR 3 PUBLIC WORKS CONSTRUCTION, (3) EQUIPMENT OPERATOR 4

**POSITION ADDITIONS PROPOSED FOR 2024**

PARISH COUNCIL - (2) SUPPORT SERVICE 3  
 TECHNOLOGY - CYBER SECURITY ANALYST, GIS TECHNICIAN  
 ANIMAL SERVICES - ANIMAL CARE TECHNICIAN  
 ENGINEERING - ASSISTANT DIRECTOR, ENGINEER 2, DRAINAGE INSPECTOR  
 ENVIRONMENTAL SERVICES - ASSISTANT DIRECTOR, (3) ES INSPECTOR, (2) SUPPORT SERVICE 1  
 UTILITIES - UTILITY MAINTENANCE SPECIALIST 2, UTILITY MAINTENANCE SPECIALIST 2 ELECTRICAL  
 22ND JUDICIAL DISTRICT COURT - PROJECT DIRECTOR, CASE MANAGER

**ST. TAMMANY PARISH GOVERNMENT**  
**2024 PROPOSED BUDGETED FUND BALANCE SCHEDULE**

FUND	FUND NAME	BEGINNING	REVENUES	EXPENDITURES	NET CHANGE	ENDING	POLICY FB OR CASH/ INVESTMENTS	AVAILABLE FB OR CASH/ INVESTMENTS	POLICY
		FUND BALANCE OR CASH/ INVESTMENTS				FUND BALANCE OR CASH/ INVESTMENTS			
000	GENERAL FUND	13,407,692	21,668,980	22,538,128	(869,148)	12,538,544	12,523,640	14,904	CASH FLOW FOR SPECIFIC RECEIVABLES, GRANTS \$2M AND CONTINGENCIES \$1M
100	PUBLIC WORKS	73,612,606	31,740,678	39,300,156	(7,559,478)	66,053,128	19,671,346	46,381,782	3 MONTHS OF GROSS REVENUE (SALES TAX)
101	DRAINAGE MAINTENANCE	6,632,644	214,780	1,150,605	(935,825)	5,696,819	4,261,600	1,435,219	1 YEAR OF GROSS REVENUE (AD VALOREM)
102	ENVIRONMENTAL SERVICES	5,631,200	2,561,620	2,736,232	(174,612)	5,456,588	960,608	4,495,980	4.5 MONTHS OF GROSS REVENUE (FEES FOR SERVICE)
107	JUDICIAL COURTS	170,333	852,420	808,949	43,471	213,804	213,105	699	3 MONTHS OF GROSS REVENUE (FEES FOR SERVICE)
111	PUBLIC HEALTH	4,871,420	216,710	5,088,130	(4,871,420)	0	0	0	1 YEAR OF GROSS REVENUE (AD VALOREM)
112	ANIMAL SERVICES	4,104,442	2,935,460	3,261,008	(325,548)	3,778,894	2,935,460	843,434	1 YEAR OF GROSS REVENUE (AD VALOREM)
122	CRT/ECONOMIC DEVELOPMENT	1,243,204	284,960	253,667	31,293	1,274,497	106,860	1,167,637	4.5 MONTHS OF GROSS REVENUE (HOTEL/MOTEL TAX)
123-2025	HWY. 21 ECON DEV DISTRICT	2,084,283	753,860	627,679	126,181	2,210,463	188,465	2,021,998	3 MONTHS OF GROSS REVENUE (SALES TAX)
123-2040	ROOMS TO GO ECON DEV DISTRICT	55,730	590	931	(341)	55,389	0	55,389	ALL FUNDS PASSED THROUGH TO DEVELOPER
126	ST TAMMANY PARISH CORONER	0	7,940,440	7,940,440	0	0	0	0	ALL FUNDS PASSED THROUGH TO ENTITY
128	ST TAMMANY PARISH LIBRARY	0	12,870,000	12,870,000	0	0	0	0	ALL FUNDS PASSED THROUGH TO ENTITY
129	COAST/STARC	0	4,709,600	4,709,600	0	0	0	0	ALL FUNDS PASSED THROUGH TO ENTITY
134	CRIMINAL COURT	12,299	1,211,770	1,201,371	10,399	22,697	0	22,697	AT DISCRETION OF JUDICIAL SYSTEM
135	22ND JDC COMMISSIONER	45,645	96,470	100,862	(4,392)	41,253	25,216	16,037	3 MONTHS OF OPERATING COSTS
136	JURY SERVICE	330,399	141,690	193,100	(51,410)	278,989	48,275	230,714	3 MONTHS OF OPERATING COSTS
137	LAW ENFORCEMENT WITNESS	440,897	37,880	35,741	2,139	443,036	8,935	434,101	3 MONTHS OF OPERATING COSTS
190-4621	STP LIGHTING DISTRICT NO 1	1,420,723	26,940	211,643	(184,703)	1,236,019	0	1,236,019	TAX EXPIRED, USING FUND BALANCE
190-4624	STP LIGHTING DISTRICT NO 4	1,097,413	23,510	445,006	(421,496)	675,918	0	675,918	TAX EXPIRED, USING FUND BALANCE
190-4625	ROAD LIGHTING DISTRICT NO 5	114,993	2,160	12,223	(10,063)	104,930	0	104,930	TAX EXPIRED, USING FUND BALANCE
190-4626	STP LIGHTING DISTRICT NO 6	328,443	126,340	208,535	(82,195)	246,247	126,340	119,907	1 YEAR OF GROSS REVENUE (AD VALOREM)
190-4627	STP LIGHTING DISTRICT NO 7	1,620,071	31,600	412,423	(380,823)	1,239,248	0	1,239,248	TAX EXPIRED, USING FUND BALANCE
190-4629	ROAD LIGHTING DISTRICT NO 9	141,999	83,860	107,929	(24,069)	117,931	83,860	34,071	1 YEAR OF GROSS REVENUE (PARCEL FEE)
190-4630	ROAD LIGHTING DISTRICT NO 10	275	1,600	1,875	(275)	0	0	0	NO FUND BALANCE AVAILABLE
190-4631	ROAD LIGHTING DISTRICT NO 11	49,911	5,863	7,579	(1,716)	48,195	5,863	42,332	1 YEAR OF GROSS REVENUE (PARCEL FEE)
190-4634	ROAD LIGHTING DISTRICT NO 14	63,503	23,010	18,116	4,894	68,397	23,010	45,387	1 YEAR OF GROSS REVENUE (PARCEL FEE)
190-4635	ROAD LIGHTING DISTRICT NO 15	18,594	380	3,920	(3,540)	15,054	0	15,054	TAX EXPIRED, USING FUND BALANCE
190-4636	ROAD LIGHTING DISTRICT NO 16	108,733	2,340	38,784	(36,444)	72,289	0	72,289	TAX EXPIRED, USING FUND BALANCE
300	DEBT-SALES TAX DISTRICT 3	3,773,038	6,864,705	6,645,394	219,310	3,992,348	3,992,348	0	RESTRICTED FOR DEBT SERVICE
302	DEBT-UTILITY OPERATIONS	72,807	305,890	367,466	(61,576)	11,231	11,231	0	RESTRICTED FOR DEBT SERVICE
303	DEBT-GOMESA	2,594,787	1,950,055	1,468,913	481,143	3,075,930	3,075,930	0	RESTRICTED FOR DEBT SERVICE
326	DEBT-ST TAMMANY PARISH CORONER	1,380,859	77,000	724,760	(647,760)	733,099	733,099	0	RESTRICTED FOR DEBT SERVICE
328	DEBT-ST TAMMANY PARISH LIBRARY	453,310	410,600	426,080	(15,480)	437,830	437,830	0	RESTRICTED FOR DEBT SERVICE
502	UTILITY OPERATIONS	8,969,037	18,608,237	21,311,900	(2,703,663)	6,265,374	4,327,326	1,938,048	3 MONTHS OF OPERATING COSTS
507	DEVELOPMENT	2,952,418	4,891,280	5,673,617	(782,337)	2,170,081	1,418,404	751,677	3 MONTHS OF OPERATING COSTS
600	ISF-TYLER STREET COMPLEX	1,137,925	377,125	334,207	42,918	1,180,843	1,180,843	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
606	ISF-STP JUSTICE CENTER COMPLEX	977,308	4,255,321	4,323,034	(67,713)	909,595	909,595	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
611	ISF-WELLNESS CENTER BUILDING	247,439	80,511	47,755	32,756	280,195	280,195	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
612	ISF-SAFE HAVEN COMPLEX	137,469	1,714,853	1,852,322	(137,469)	(0)	(0)	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
613	ISF-FAIRGROUNDS BUILDING	59,882	55,704	64,499	(8,795)	51,087	51,087	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
650	ISF-KOOP DRIVE ADMIN COMPLEX	4,447,676	1,512,157	2,781,753	(1,269,596)	3,178,080	3,178,080	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
651	ISF-ADMIN & JC COMPLEX EAST	2,763,532	657,111	734,946	(77,835)	2,685,696	2,685,696	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
664	ISF-EMERG OPERATIONS CENTER	2,651,513	438,644	534,922	(96,278)	2,555,235	2,555,235	0	RESTRICTED FOR REPAIRS AND MAINTENANCE
<b>Total</b>		<b>150,226,451</b>	<b>130,764,704</b>	<b>151,576,200</b>	<b>(20,811,496)</b>	<b>129,414,955</b>	<b>66,019,482</b>	<b>63,395,473</b>	