

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7031

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: BINDER/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 7TH DAY OF JULY 2022

ORDINANCE TO AMEND THE 2022 OPERATING BUDGET - AMENDMENT NO. 7

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

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2022 Operating Budget is amended as follows:

| | Current Budget | Amendment | Revised Budget |
|---|-------------------|--------------|-------------------|
| SECTION I: The General Fund is amended as follows: | | | |
| 000 - GENERAL FUND | | | |
| Revenues | | | |
| Taxes | | | |
| Ad Valorem | 5,719,000.00 | | 5,719,000.00 |
| Other Taxes, Penalties, and Interest | 2,527,400.00 | | 2,527,400.00 |
| Licenses and Permits | 4,158,000.00 | | 4,158,000.00 |
| Intergovernmental Revenues | | | |
| Other Federal Funds | 60,000.00 | | 60,000.00 |
| State Revenue Sharing | 114,000.00 | | 114,000.00 |
| Fees, Charges, and Commissions for Services | 300,200.00 | | 300,200.00 |
| Program Revenues (PEG fees, rental income, fuel sales) | 398,900.00 | | 398,900.00 |
| Other Revenues | 100,000.00 | | 100,000.00 |
| Total Revenues | 13,377,500.00 | - | 13,377,500.00 |
| Less: Collection Fees and Assessments | (784,499.00) | | (784,499.00) |
| Net Revenues | 12,593,001.00 | - | 12,593,001.00 |
| Expenditures | | | |
| Administrative Departments | | | |
| Parish President | 776,424.21 | | 776,424.21 |
| Parish Council | 1,574,759.29 | | 1,574,759.29 |
| Chief Administrative Officer | 633,942.17 | 123,000.00 | 756,942.17 |
| Facilities Management | 1,742,600.47 | | 1,742,600.47 |
| Department of Finance | 1,756,463.45 | | 1,756,463.45 |
| Grants Management | 251,144.04 | | 251,144.04 |
| Human Resources | 677,956.06 | | 677,956.06 |
| Procurement | 569,284.39 | | 569,284.39 |
| Public Information | 558,585.93 | | 558,585.93 |
| Department of Technology | 3,397,497.22 | | 3,397,497.22 |
| Interfund Charges | (11,202,813.75) | (225,538.00) | (11,428,351.75) |
| Total Administrative Departments | 735,843.48 | (102,538.00) | 633,305.48 |
| Facilities and Other | | | |
| Bush Community Center | 23,816.00 | 44.00 | 23,860.00 |
| Fairgrounds Arena | 196,906.46 | | 196,906.46 |
| Levee Board Building | 29,555.00 | 42.00 | 29,597.00 |
| St. Tammany Regional Airport | 274,620.00 | 1,335.00 | 275,955.00 |
| Reimbursement of Costs in Excess of Revenues | (367,997.46) | (1,421.00) | (369,418.46) |
| Total Facilities and Other | 156,900.00 | - | 156,900.00 |
| State Mandated Agencies | | | |
| St. Tammany Parish Sheriff | | | |
| St. Tammany Parish Sheriff | - | | - |
| St. Tammany Parish Sheriff-Jail | 4,428,166.47 | | 4,428,166.47 |
| 22nd Judicial District Court | | | |
| 22nd Judicial District Court | 2,396,800.37 | | 2,396,800.37 |
| 22nd Judicial District Court-Reimbursable | 1,940.69 | | 1,940.69 |
| Assessor | 6,758.44 | | 6,758.44 |
| Clerk of Court | 56,530.83 | | 56,530.83 |
| District Attorney of 22nd JD | | | |
| District Attorney of 22nd JD | 3,116,823.35 | | 3,116,823.35 |
| District Attorney-Civil Div | 1,707,586.02 | | 1,707,586.02 |
| Interfund Charges | (1,678,949.00) | | (1,678,949.00) |
| Elections | | | |
| Public Defender | - | | - |
| Registrar of Voters | 190,567.26 | | 190,567.26 |
| LA Dept of Veterans Affairs | 53,950.99 | | 53,950.99 |
| Ward Courts | 258,756.84 | | 258,756.84 |
| Justice Center Complex Courtrooms and Offices | 2,782,211.72 | | 2,782,211.72 |
| Interfund Charges | 540,730.75 | 8,600.00 | 549,330.75 |
| Total State Mandated | 13,861,874.73 | 8,600.00 | 13,870,474.73 |

| | Current Budget | Amendment | Revised Budget |
|-----------------------------------|---------------------------|------------------|---------------------------|
| General Expenditures | 5,165.00 | 246.00 | 5,411.00 |
| Total Expenditures | 14,759,783.21 | (93,692.00) | 14,666,091.21 |
| Revenue Over (Under) Expenditures | (2,166,782.21) | 93,692.00 | (2,073,090.21) |
| Beginning Fund Balance | 13,943,647.02 | 304,138.75 | 14,247,785.77 |
| Less Minimum Fund Balance Policy: | | | |
| 4 Months of Expenditures | 8,776,864.81 | 44,422.33 | 8,821,287.14 |
| Cash Flow for Grants | 2,000,000.00 | | 2,000,000.00 |
| Cash Flow for Contingencies | 1,000,000.00 | | 1,000,000.00 |
| Ending Available Fund Balance | 0.00 | 353,408.42 | 353,408.42 |

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

100 - PUBLIC WORKS FUND

| | | | |
|---|-----------------|---------------|-----------------|
| Revenues | | | |
| Sales Tax | 58,699,500.00 | 10,000,000.00 | 68,699,500.00 |
| Sales Tax for Capital | (33,460,000.00) | | (33,460,000.00) |
| Sales Tax for Debt | (6,846,943.74) | | (6,846,943.74) |
| Other Revenues | 1,888,188.00 | | 1,888,188.00 |
| Less: Collection Fees and Assessments | (675,050.00) | (115,000.00) | (790,050.00) |
| Net Revenues | 19,605,694.26 | 9,885,000.00 | 29,490,694.26 |
| Expenditures | | | |
| Department of Public Works | | | |
| Public Works Administration | 2,342,666.08 | 78,000.00 | 2,420,666.08 |
| Maintenance Barns | 13,982,814.12 | | 13,982,814.12 |
| Fleet Management | 4,881,963.29 | | 4,881,963.29 |
| Tammany Trace Maintenance | 1,334,220.55 | | 1,334,220.55 |
| Geographical Information Systems | 327,860.71 | | 327,860.71 |
| Tammany Trace Administration | 170,821.80 | | 170,821.80 |
| Development | 821,636.21 | | 821,636.21 |
| Engineering | 2,789,239.08 | | 2,789,239.08 |
| Homeland Security & Emergency Operations | 710,498.45 | | 710,498.45 |
| General Expenditures | 5,494,546.00 | 121,522.00 | 5,616,068.00 |
| Total Expenditures | 32,856,266.29 | 199,522.00 | 33,055,788.29 |
| Revenue Over (Under) Expenditures | (13,250,572.03) | 9,685,478.00 | (3,565,094.03) |
| Beginning Fund Balance | 47,214,073.62 | 16,704,747.08 | 63,918,820.70 |
| Less Minimum Fund Balance Policy: 3 months of gross revenue | 15,146,922.00 | 2,500,000.00 | 17,646,922.00 |
| Ending Available Fund Balance | 18,816,579.59 | 23,890,225.08 | 42,706,804.67 |

101 - DRAINAGE MAINTENANCE FUND

| | | | |
|---|----------------|------------|----------------|
| Revenues | | | |
| Ad Valorem Tax | 4,057,300.00 | | 4,057,300.00 |
| Ad Valorem Tax for Capital | (3,600,000.00) | | (3,600,000.00) |
| Other Revenues | 90,000.00 | | 90,000.00 |
| Less: Collection Fees and Assessments | (143,152.00) | | (143,152.00) |
| Net Revenues | 404,148.00 | | 404,148.00 |
| Expenditures | | | |
| | 708,543.26 | 5,018.00 | 713,561.26 |
| Revenue Over (Under) Expenditures | (304,395.26) | (5,018.00) | (309,413.26) |
| Beginning Fund Balance | 7,393,243.99 | 100,485.13 | 7,493,729.12 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 4,057,300.00 | | 4,057,300.00 |
| Ending Available Fund Balance | 3,031,548.73 | 95,467.13 | 3,127,015.86 |

102 - ENVIRONMENTAL SERVICES FUND

| | | | |
|---|--------------|------------|--------------|
| Revenues | 1,737,750.00 | | 1,737,750.00 |
| Expenditures | 1,745,611.82 | 4,904.00 | 1,750,515.82 |
| Revenue Over (Under) Expenditures | (7,861.82) | (4,904.00) | (12,765.82) |
| Beginning Fund Balance | 7,159,939.54 | 830,898.24 | 7,990,837.78 |
| Less Minimum Fund Balance Policy: 3 months of gross revenue | 434,437.50 | | 434,437.50 |
| Ending Available Fund Balance | 6,717,640.22 | 825,994.24 | 7,543,634.46 |

| | Current Budget | Amendment | Revised Budget |
|---|-------------------|------------|-------------------|
| 111 - PUBLIC HEALTH FUND | | | |
| Revenues | 4,147,200.00 | | 4,147,200.00 |
| Expenditures | 5,011,038.02 | 4,417.00 | 5,015,455.02 |
| Revenue Over (Under) Expenditures | (863,838.02) | (4,417.00) | (868,255.02) |
| Beginning Fund Balance | 5,877,566.85 | 26,133.29 | 5,903,700.14 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 4,147,200.00 | | 4,147,200.00 |
| Ending Available Fund Balance | 866,528.83 | 21,716.29 | 888,245.12 |

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|---|--------------|------------|--------------|
| 112 - ANIMAL SERVICES FUND | | | |
| Revenues | 2,073,500.00 | | 2,073,500.00 |
| Expenditures | 2,766,178.44 | 8,290.00 | 2,774,468.44 |
| Revenue over (under) Expenditures | (692,678.44) | (8,290.00) | (700,968.44) |
| Beginning Fund Balance | 3,515,686.72 | 270,271.71 | 3,785,958.43 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 2,073,500.00 | | 2,073,500.00 |
| Ending Available Fund Balance | 749,508.28 | 261,981.71 | 1,011,489.99 |

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|---|--------------|------------|--------------|
| 122 - ECONOMIC DEVELOPMENT FUND | | | |
| Revenues | 261,529.92 | | 261,529.92 |
| Expenditures | 537,269.09 | 952.00 | 538,221.09 |
| Revenue Over (Under) Expenditures | (275,739.17) | (952.00) | (276,691.17) |
| Beginning Fund Balance | 980,844.14 | 186,033.92 | 1,166,878.06 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 65,382.48 | | 65,382.48 |
| Ending Available Fund Balance | 639,722.49 | 185,081.92 | 824,804.41 |

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| 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND | | | |
| 2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND | | | |
| Revenues | 672,800.00 | | 672,800.00 |
| Expenditures | 399,342.46 | 2,541.00 | 401,883.46 |
| Revenue over (under) Expenditures | 273,457.54 | (2,541.00) | 270,916.54 |
| Beginning Fund Balance | 1,128,329.74 | 302,540.98 | 1,430,870.72 |
| Less Minimum Fund Balance Policy: 3 months of gross revenue | 168,200.00 | | 168,200.00 |
| Ending Available Fund Balance | 1,233,587.28 | 299,999.98 | 1,533,587.26 |

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| 134 - CRIMINAL COURT FUND | | | |
| Revenues | 1,628,100.00 | | 1,628,100.00 |
| Expenditures | 1,628,100.00 | | 1,628,100.00 |
| Revenue Over (Under) Expenditures | - | - | - |
| Beginning Fund Balance | - | 47,918.88 | 47,918.88 |
| Less Minimum Fund Balance Policy: 3 months of gross revenue | - | | - |
| Ending Available Fund Balance | - | 47,918.88 | 47,918.88 |

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| 135 - 22ND JDC COMMISSIONER | | | |
| Revenues | 140,010.00 | | 140,010.00 |
| Expenditures | 127,361.44 | 131.00 | 127,492.44 |
| Revenue Over (Under) Expenditures | 12,648.56 | (131.00) | 12,517.56 |
| Beginning Fund Balance | 33,048.30 | (6,681.35) | 26,366.95 |
| Less Minimum Fund Balance Policy | - | | - |
| Ending Available Fund Balance | 45,696.86 | (6,812.35) | 38,884.51 |

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|-----------------------------------|-------------|-----------|-------------|
| 136 - JURY SERVICE | | | |
| Revenues | 150,250.00 | | 150,250.00 |
| Expenditures | 187,319.00 | 113.00 | 187,432.00 |
| Revenue Over (Under) Expenditures | (37,069.00) | (113.00) | (37,182.00) |
| Beginning Fund Balance | 377,542.86 | 50,206.12 | 427,748.98 |
| Less Minimum Fund Balance Policy | - | | - |
| Ending Available Fund Balance | 340,473.86 | 50,093.12 | 390,566.98 |

| | Current Budget | Amendment | Revised Budget |
|--------------------------------------|-------------------|-----------|-------------------|
| 137 - LAW ENFORCEMENT WITNESS | | | |
| Revenues | 45,220.00 | | 45,220.00 |
| Expenditures | 35,810.00 | 39.00 | 35,849.00 |
| Revenue Over (Under) Expenditures | 9,410.00 | (39.00) | 9,371.00 |
| Beginning Fund Balance | 394,759.36 | 16,998.89 | 411,758.25 |
| Less Minimum Fund Balance Policy | - | | - |
| Ending Available Fund Balance | 404,169.36 | 16,959.89 | 421,129.25 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND | | | |
| Revenues | 203,150.00 | | 203,150.00 |
| Expenditures | 216,832.00 | 294.00 | 217,126.00 |
| Revenue Over (Under) Expenditures | (13,682.00) | (294.00) | (13,976.00) |
| Beginning Fund Balance | 1,385,436.94 | 90,455.47 | 1,475,892.41 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 203,150.00 | | 203,150.00 |
| Ending Available Fund Balance | 1,168,604.94 | 90,161.47 | 1,258,766.41 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND | | | |
| Revenues | 357,500.00 | | 357,500.00 |
| Expenditures | 563,266.48 | 539.00 | 563,805.48 |
| Revenue Over (Under) Expenditures | (205,766.48) | (539.00) | (206,305.48) |
| Beginning Fund Balance | 1,263,967.16 | 134,516.58 | 1,398,483.74 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 357,500.00 | | 357,500.00 |
| Ending Available Fund Balance | 700,700.68 | 133,977.58 | 834,678.26 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND | | | |
| Revenues | 80.00 | | 80.00 |
| Expenditures | 12,554.00 | 37.00 | 12,591.00 |
| Revenue Over (Under) Expenditures | (12,474.00) | (37.00) | (12,511.00) |
| Beginning Fund Balance | 129,314.17 | 2,932.23 | 132,246.40 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | - | | - |
| Ending Available Fund Balance | 116,840.17 | 2,895.23 | 119,735.40 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND | | | |
| Revenues | 117,420.00 | | 117,420.00 |
| Expenditures | 207,306.00 | 281.00 | 207,587.00 |
| Revenue Over (Under) Expenditures | (89,886.00) | (281.00) | (90,167.00) |
| Beginning Fund Balance | 319,298.25 | 74,540.47 | 393,838.72 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 117,420.00 | | 117,420.00 |
| Ending Available Fund Balance | 111,992.25 | 74,259.47 | 186,251.72 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND | | | |
| Revenues | 387,225.00 | | 387,225.00 |
| Expenditures | 534,339.00 | 788.00 | 535,127.00 |
| Revenue Over (Under) Expenditures | (147,114.00) | (788.00) | (147,902.00) |
| Beginning Fund Balance | 1,700,719.25 | 80,501.11 | 1,781,220.36 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 387,225.00 | | 387,225.00 |
| Ending Available Fund Balance | 1,166,380.25 | 79,713.11 | 1,246,093.36 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND | | | |
| Revenues | 84,810.00 | | 84,810.00 |
| Expenditures | 107,887.00 | 156.00 | 108,043.00 |
| Revenue Over (Under) Expenditures | (23,077.00) | (156.00) | (23,233.00) |
| Beginning Fund Balance | 147,434.05 | 18,742.91 | 166,176.96 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 84,810.00 | | 84,810.00 |
| Ending Available Fund Balance | 39,547.05 | 18,586.91 | 58,133.96 |

| | Current Budget+C327:C328 | Amendment | Revised Budget |
|--|-----------------------------|-----------|-------------------|
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND | | | |
| Revenues | 1,602.00 | | 1,602.00 |
| Expenditures | 2,321.00 | 17.00 | 2,338.00 |
| Revenue Over (Under) Expenditures | (719.00) | (17.00) | (736.00) |
| Beginning Fund Balance | 1,030.63 | 145.88 | 1,176.51 |
| Less Minimum Fund Balance Policy | - | | - |
| Ending Available Fund Balance | 311.63 | 128.88 | 440.51 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND | | | |
| Revenues | 5,137.00 | | 5,137.00 |
| Expenditures | 7,740.00 | 28.00 | 7,768.00 |
| Revenue Over (Under) Expenditures | (2,603.00) | (28.00) | (2,631.00) |
| Beginning Fund Balance | 49,162.89 | 2,360.83 | 51,523.72 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 5,137.00 | | 5,137.00 |
| Ending Available Fund Balance | 41,422.89 | 2,332.83 | 43,755.72 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND | | | |
| Revenues | 22,154.00 | | 22,154.00 |
| Expenditures | 18,103.00 | 38.00 | 18,141.00 |
| Revenue Over (Under) Expenditures | 4,051.00 | (38.00) | 4,013.00 |
| Beginning Fund Balance | 46,910.64 | 3,956.95 | 50,867.59 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 22,154.00 | | 22,154.00 |
| Ending Available Fund Balance | 28,807.64 | 3,918.95 | 32,726.59 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND | | | |
| Revenues | 10.00 | | 10.00 |
| Expenditures | 3,952.00 | 10.00 | 3,962.00 |
| Revenue Over (Under) Expenditures | (3,942.00) | (10.00) | (3,952.00) |
| Beginning Fund Balance | 23,105.63 | 1,202.56 | 24,308.19 |
| Less Minimum Fund Balance Policy | - | | - |
| Ending Available Fund Balance | 19,163.63 | 1,192.56 | 20,356.19 |

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| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND | | | |
| 4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND | | | |
| Revenues | 110.00 | | 110.00 |
| Expenditures | 37,714.00 | 48.00 | 37,762.00 |
| Revenue Over (Under) Expenditures | (37,604.00) | (48.00) | (37,652.00) |
| Beginning Fund Balance | 163,981.63 | 5,770.91 | 169,752.54 |
| Less Minimum Fund Balance Policy | - | | - |
| Ending Available Fund Balance | 126,377.63 | 5,722.91 | 132,100.54 |

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

| | | | |
|--|--------------|-------------|--------------|
| 300 - DEBT - SALES TAX DISTRICT NO. 3 | | | |
| Revenues | 6,848,143.74 | | 6,848,143.74 |
| Expenditures | 6,716,544.70 | | 6,716,544.70 |
| Revenue over (under) Expenditures | 131,599.04 | - | 131,599.04 |
| Beginning Fund Balance | 3,457,969.00 | (12,264.63) | 3,445,704.37 |
| Less Minimum Fund Balance Restricted | 3,589,568.04 | (12,264.63) | 3,577,303.41 |
| Ending Available Fund Balance | - | - | - |

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| 302 - DEBT - UTILITY OPERATIONS | | | |
| Revenues | 369,082.25 | | 369,082.25 |
| Expenditures | 368,922.25 | | 368,922.25 |
| Revenue over (under) Expenditures | 160.00 | - | 160.00 |
| Beginning Fund Balance | 72,815.20 | (7,488.93) | 65,326.27 |
| Less Minimum Fund Balance Restricted | 72,975.20 | (7,488.93) | 65,486.27 |
| Ending Available Fund Balance | - | - | - |

| | Current Budget | Amendment | Revised Budget |
|--------------------------------------|-------------------|-----------|-------------------|
| 303 - DEBT - GOMESA | | | |
| Revenues | 1,457,755.00 | - | 1,457,755.00 |
| Expenditures | 861,356.26 | - | 861,356.26 |
| Revenue over (under) Expenditures | 596,398.74 | - | 596,398.74 |
| Beginning Fund Balance | 775,266.86 | 1,341.29 | 776,608.15 |
| Less Minimum Fund Balance Restricted | 1,371,665.60 | 1,341.29 | 1,373,006.89 |
| Ending Available Fund Balance | - | - | - |

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| 326 - DEBT - ST. TAMMANY PARISH CORONER | | | |
| Revenues | 718,960.00 | | 718,960.00 |
| Expenditures | 718,160.00 | | 718,160.00 |
| Revenue over (under) Expenditures | 800.00 | - | 800.00 |
| Beginning Fund Balance | 1,342,877.34 | 2,005.03 | 1,344,882.37 |
| Less Minimum Fund Balance Restricted | 1,343,677.34 | 2,005.03 | 1,345,682.37 |
| Ending Available Fund Balance | - | - | - |

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|--|------------|------------|------------|
| 328 - DEBT - ST. TAMMANY PARISH LIBRARY | | | |
| Revenues | 424,660.00 | | 424,660.00 |
| Expenditures | 421,840.00 | | 421,840.00 |
| Revenue over (under) Expenditures | 2,820.00 | - | 2,820.00 |
| Beginning Fund Balance | 443,092.27 | (1,436.86) | 441,655.41 |
| Less Minimum Fund Balance Restricted | 445,912.27 | (1,436.86) | 444,475.41 |
| Ending Available Fund Balance | - | - | - |

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

| | | | |
|--|----------------|-----------|----------------|
| 600 - TYLER STREET COMPLEX FUND | | | |
| Revenues | 340,096.00 | | 340,096.00 |
| Expenditures | | | |
| Operating | 311,942.00 | 390.00 | 312,332.00 |
| Capital | 1,111,000.00 | - | 1,111,000.00 |
| Depreciation | 143,925.08 | | 143,925.08 |
| Cash Basis Revenue Over (Under) Expenditures | (1,082,846.00) | (390.00) | (1,083,236.00) |
| Beginning Cash and Investments | 2,137,878.05 | 22,943.89 | 2,160,821.94 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 1,055,032.05 | 22,553.89 | 1,077,585.94 |
| Ending Available Cash and Investments | - | - | - |

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|--|--------------|--------------|--------------|
| 606 - JUSTICE CENTER COMPLEX FUND | | | |
| Revenues | 2,560,679.72 | | 2,560,679.72 |
| Expenditures | | | |
| Operating | 3,144,836.70 | 4,013.00 | 3,148,849.70 |
| Capital | 10,000.00 | | 10,000.00 |
| Depreciation | 1,757,631.13 | | 1,757,631.13 |
| Cash Basis Revenue Over (Under) Expenditures | (594,156.98) | (4,013.00) | (598,169.98) |
| Beginning Cash and Investments | 1,657,545.12 | (144,267.64) | 1,513,277.48 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 1,063,388.14 | (148,280.64) | 915,107.50 |
| Ending Available Cash and Investments | - | - | - |

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|--|------------|-----------|------------|
| 611 - WELLNESS CENTER BUILDING FUND | | | |
| Revenues | 77,961.00 | | 77,961.00 |
| Expenditures | | | |
| Operating | 37,708.00 | 56.00 | 37,764.00 |
| Capital | 15,000.00 | | 15,000.00 |
| Depreciation | 29,177.50 | | 29,177.50 |
| Cash Basis Revenue Over (Under) Expenditures | 25,253.00 | (56.00) | 25,197.00 |
| Beginning Cash and Investments | 183,002.07 | 16,083.78 | 199,085.85 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 208,255.07 | 16,027.78 | 224,282.85 |
| Ending Available Cash and Investments | - | - | - |

| | Current Budget | Amendment | Revised Budget |
|--|-------------------|------------|-------------------|
| 612 - SAFE HAVEN COMPLEX FUND | | | |
| Revenues | 1,503,136.20 | | 1,503,136.20 |
| Allowance for Leasehold Improvements | (85,034.00) | | (85,034.00) |
| Expenditures | | | |
| Operating | 1,398,644.71 | 2,568.00 | 1,401,212.71 |
| Capital | 31,500.00 | | 31,500.00 |
| Depreciation | 922,813.15 | | 922,813.15 |
| Cash Basis Revenue Over (Under) Expenditures | (12,042.51) | (2,568.00) | (14,610.51) |
| Beginning Cash and Investments | 17,211.79 | 80,377.47 | 97,589.26 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 5,169.28 | 77,809.47 | 82,978.75 |
| Ending Available Cash and Investments | - | - | - |

| | | | |
|--|-----------|------------|-----------|
| 613 - FAIRGROUNDS BUILDING FUND | | | |
| Revenues | 71,250.00 | | 71,250.00 |
| Expenditures | | | |
| Operating | 71,754.00 | 113.00 | 71,867.00 |
| Capital | - | | - |
| Depreciation | 14,502.40 | | 14,502.40 |
| Cash Basis Revenue Over (Under) Expenditures | (504.00) | (113.00) | (617.00) |
| Beginning Cash and Investments | 39,291.91 | (1,098.64) | 38,193.27 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 38,787.91 | (1,211.64) | 37,576.27 |
| Ending Available Cash and Investments | - | - | - |

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|---|----------------|------------|----------------|
| 650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND | | | |
| Revenues | 1,160,364.59 | | 1,160,364.59 |
| Expenditures | | | |
| Operating | 1,082,745.00 | 1,275.00 | 1,084,020.00 |
| Capital | 1,335,000.00 | | 1,335,000.00 |
| Depreciation | 471,764.95 | | 471,764.95 |
| Cash Basis Revenue Over (Under) Expenditures | (1,257,380.41) | (1,275.00) | (1,258,655.41) |
| Beginning Cash and Investments | 5,706,121.08 | 20,785.83 | 5,726,906.91 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 4,448,740.67 | 19,510.83 | 4,468,251.50 |
| Ending Available Cash and Investments | - | - | - |

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|--|--------------|-----------|--------------|
| 651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND | | | |
| Revenues | 531,312.92 | | 531,312.92 |
| Expenditures | | | |
| Operating | 603,547.00 | 600.00 | 604,147.00 |
| Capital | 381,000.00 | - | 381,000.00 |
| Depreciation | 250,357.02 | | 250,357.02 |
| Cash Basis Revenue Over (Under) Expenditures | (453,234.08) | (600.00) | (453,834.08) |
| Beginning Cash and Investments | 3,330,810.03 | 10,602.70 | 3,341,412.73 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 2,877,575.95 | 10,002.70 | 2,887,578.65 |
| Ending Available Cash and Investments | - | - | - |

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|--|--------------|------------|--------------|
| 664 - EMERGENCY OPERATIONS CENTER FUND | | | |
| Revenues | 306,456.00 | | 306,456.00 |
| Expenditures | | | |
| Operating | 294,216.00 | 308.00 | 294,524.00 |
| Capital | 257,000.00 | | 257,000.00 |
| Depreciation | 229,660.94 | | 229,660.94 |
| Cash Basis Revenue Over (Under) Expenditures | (244,760.00) | (308.00) | (245,068.00) |
| Beginning Cash and Investments | 3,011,756.60 | (2,224.11) | 3,009,532.49 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 2,766,996.60 | (2,532.11) | 2,764,464.49 |
| Ending Available Cash and Investments | - | - | - |

| | Current Budget | Amendment | Revised Budget |
|---|-------------------|--------------|-------------------|
| SECTION V: The Enterprise Funds are amended as follows: | | | |
| 502 - UTILITY OPERATIONS FUND | | | |
| Revenues | 16,375,028.00 | | 16,375,028.00 |
| Expenditures | | | |
| Operating | 14,993,515.15 | 31,798.00 | 15,025,313.15 |
| Capital | 20,526,496.91 | - | 20,526,496.91 |
| Debt | 2,601,612.50 | | 2,601,612.50 |
| Depreciation | 2,845,096.37 | | 2,845,096.37 |
| Cash Basis Revenue Over (Under) Expenditures | (21,746,596.56) | (31,798.00) | (21,778,394.56) |
| Beginning Cash and Investments | 27,511,253.56 | 1,136,158.25 | 28,647,411.81 |
| Less Minimum Cash Policy: 3 Months Operating Costs | 3,748,378.79 | 7,949.50 | 3,756,328.29 |
| Ending Available Cash and Investments | 2,013,888.40 | 1,096,410.75 | 3,112,688.96 |

| | | | |
|--|--------------|-------------|--------------|
| 507 - DEVELOPMENT FUND | | | |
| Revenues | 4,072,890.00 | | 4,072,890.00 |
| Expenditures | | | |
| Operating | 4,578,312.95 | 15,904.00 | 4,594,216.95 |
| Capital | 104,427.25 | | 104,427.25 |
| Depreciation | 26,109.93 | | 26,109.93 |
| Cash Basis Revenue Over (Under) Expenditures | (609,850.20) | (15,904.00) | (625,754.20) |
| Beginning Cash and Investments | 2,238,833.47 | 556,844.91 | 2,795,678.38 |
| Less Minimum Cash Policy: 3 Months Operating Costs | 1,144,578.24 | 3,976.00 | 1,148,554.24 |
| Ending Available Cash and Investments | 484,405.03 | 536,964.91 | 1,021,369.94 |

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

SEVERABILITY: 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.

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 ST TAMMANY PARISH COUNCIL HELD ON THE 4TH DAY OF AUGUST, 2022 AND BECOMES ORDINANCE SERIES NO.

ATTEST:

 JERRY BINDER, COUNCIL CHAIRMAN
 ST. TAMMANY PARISH COUNCIL

 KATRINA BUCKLEY, CLERK OF COUNCIL

 MICHAEL B COOPER, PARISH PRESIDENT
 ST. TAMMANY PARISH GOVERNMENT

Published Introduction: JUNE 29, 2022

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

Administrative Comment
Amendment No. 7 - 2022 Operating Budget - July 2022

This budget amendment is to:

- a. **ALL FUNDS PRESENTED**
To amend the beginning fund balance to reflect the prior year change in fund balance based on the audited financial statements.
To amend the budget to increase expenditures for cost allocation plan charges as a result of the budgeted expenditures for service departments.
- b. **000 - GENERAL FUND**
To amend the budget to increase expenditures for a new Deputy CAO position for the remainder of the fiscal year.
- c. **100 - PUBLIC WORKS FUND**
To amend the budget to increase sales tax revenues and related sales tax collection fees based on the collection trend for fiscal year 2021.
To amend the budget to increase expenditures for 3 new maintenance staff positions for the remainder of the fiscal year.
- d. **502 - UTILITY OPERATIONS FUND**
To amend the budget to increase expenditures for the Cross Gates Water Distribution-Herwig Bluff Rd. Project based on current bids received.