

ORDINANCE

ORDINANCE CALENDAR NO.: 7836

ORDINANCE COUNCIL SERIES NO.: 25-_____

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 6TH DAY OF MARCH, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 5

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 2025 Operating Budget is amended as follows:

	Current Budget	Amendment Rollovers	Revised Budget
SECTION I: The General Fund is amended as follows:			
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	7,540,000.00	-	7,540,000.00
Other Taxes, Penalties, and Interest	2,339,000.00	-	2,339,000.00
Licenses and Permits	4,798,000.00	-	4,798,000.00
Intergovernmental Revenues			
Other Federal Funds	64,000.00	-	64,000.00
State Revenue Sharing	114,000.00	-	114,000.00
Fees, Charges, and Commissions for Services	120,500.00	-	120,500.00
Program Revenues (PEG fees, rental income, fuel sales)	208,770.00	-	208,770.00
Other Revenues	476,000.00	-	476,000.00
Total Revenues	15,660,270.00	-	15,660,270.00
Less: Collection Fees and Assessments	(948,284.00)	-	(948,284.00)
Net Revenues	14,711,986.00	-	14,711,986.00
Transfers in from Capital Projects Funds	7,248,000.00	-	7,248,000.00
Total Revenues After Other Financing Sources	21,959,986.00	-	21,959,986.00
Expenditures			
Administrative Departments			
Parish President	840,729.41	-	840,729.41
Parish Council	1,777,469.02	82,250.00	1,859,719.02
Chief Administrative Officer	873,472.51	-	873,472.51
Facilities Management	1,970,838.14	-	1,970,838.14
Department of Finance	1,630,723.91	3,250.00	1,633,973.91
Grants Management	663,379.55	14,199.25	677,578.80
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	721,426.31	-	721,426.31
Procurement	672,235.99	-	672,235.99
Public Information	654,225.19	6,033.22	660,258.41
Department of Technology	5,215,904.93	30,693.74	5,246,598.67
Interfund Charges	(14,250,230.00)	-	(14,250,230.00)
Total Administrative Departments	490,174.96	136,426.21	626,601.17
Facilities and Other			
Bush Community Center	55,099.00	-	55,099.00
Levee Board Building	63,195.50	-	63,195.50
Total Facilities and Other	118,294.50	-	118,294.50
State Mandated			
St. Tammany Parish Sheriff	-	-	-
St. Tammany Parish Jail	8,700,162.00	-	8,700,162.00
22nd Judicial District Court			
22nd Judicial District Court	2,445,721.00	44,200.00	2,489,921.00
22nd Judicial District Court-Reimbursable	7,200.00	-	7,200.00
Bailiffs	72,000.00	-	72,000.00
Assessor	8,080.00	-	8,080.00
Clerk of Court	103,639.85	-	103,639.85
District Attorney of 22nd JD			
District Attorney of 22nd JD	6,284,712.00	-	6,284,712.00
District Attorney - Civil Division	2,176,887.68	-	2,176,887.68
Interfund Charges	(2,157,537.00)	-	(2,157,537.00)
Elections	-	-	-
Public Defender	-	-	-
Registrar of Voters	300,920.51	-	300,920.51
LA Dept of Veterans Affairs	72,672.00	-	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)	327,273.16	-	327,273.16
Justice Center Complex Courtrooms and Offices	4,541,686.00	-	4,541,686.00
Interfund Charges-Agency Support	1,012,661.00	-	1,012,661.00
Total State Mandated	23,896,078.20	44,200.00	23,940,278.20
General Expenditures	2,994.00	-	2,994.00
Total Expenditures	24,507,541.66	180,626.21	24,688,167.87

	Current Budget	Amendment Rollovers	Revised Budget
Transfers Out - Public Health	690,405.67	-	690,405.67
Transfers Out - Lighting District No. 10	835.26	-	835.26
Other Financing Source: Issuance of Subscription-Based Arrangements	-	-	300,000.00
Capital Outlay: Subscription-Based Technology Assets	-	-	(300,000.00)
Total Expenditures After Other Financing Sources/Uses	25,198,782.59	180,626.21	25,379,408.80
Revenue Over (Under) Expenditures	(3,238,796.59)	(180,626.21)	(3,419,422.80)
Beginning Fund Balance	16,060,721.71	180,626.21	16,241,347.92
Ending Fund Balance	12,821,925.12	-	12,821,925.12
Less Minimum Fund Balance Policy:			
1 Year of Gross Ad Valorem	7,540,000.00	-	7,540,000.00
4.5 Months of Other Taxes, Penalties	944,625.00	-	944,625.00
3 Months of All Other Recurring Revenue Sources	1,400,317.50	-	1,400,317.50
Cash Flow For Amounts Held By Others Pending Litigation/Receivables	500,000.00		500,000.00
Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll	866,520.00	-	866,520.00
Cash Flow for Grants	1,000,000.00	-	1,000,000.00
Cash Flow for Contingencies	500,000.00	-	500,000.00
Ending Available Fund Balance	70,462.62	-	70,462.62

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	90,729,850.00	-	90,729,850.00
Sales Tax for Capital	(33,081,750.00)	-	(33,081,750.00)
Sales Tax for Debt	(6,718,738.53)	-	(6,718,738.53)
Other Revenues	4,793,580.71	-	4,793,580.71
Lease Income for Capital	-	(289,762.00)	(289,762.00)
Less: Collection Fees and Assessments	(1,044,000.00)	-	(1,044,000.00)
Net Revenues	54,678,942.18	(289,762.00)	54,389,180.18
Expenditures			
Department of Public Works			
Public Works Administration	3,183,287.36	42,452.62	3,225,739.98
Maintenance Barns	20,011,698.37	1,860,964.34	21,872,662.71
Fleet Management	3,241,402.75	3,197.73	3,244,600.48
Tammany Trace Maintenance	3,201,974.20	207,546.77	3,409,520.97
Geographical Information Systems	437,618.16	-	437,618.16
Tammany Trace Administration	221,198.64	-	221,198.64
Development	939,660.82	99,973.50	1,039,634.32
Engineering	3,705,288.04	146,900.74	3,852,188.78
Homeland Security & Emergency Operations	897,836.24	45,450.18	943,286.42
General Expenditures	6,637,106.00	108,200.00	6,745,306.00
Transfer to Municipalities - Tax Sharing Agreements	14,560,000.00	-	14,560,000.00
Total Expenditures	57,037,070.58	2,514,685.88	59,551,756.46
Revenue over (under) Expenditures	(2,358,128.40)	(2,804,447.88)	(5,162,576.28)
Beginning Fund Balance	37,557,843.60	2,804,447.88	40,362,291.48
Less Minimum Fund Balance Policy: 3 months of gross revenue	20,240,857.68	-	20,240,857.68
Ending Available Fund Balance	14,958,857.52	-	14,958,857.52

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	4,680,000.00	-	4,680,000.00
Ad Valorem Tax for Capital	(5,105,000.00)	-	(5,105,000.00)
Other Revenues	598,000.00	-	598,000.00
Less: Collection Fees and Assessments	(157,762.00)	-	(157,762.00)
Net Revenues	15,238.00	-	15,238.00
Expenditures	1,153,738.16	240,725.58	1,394,463.74
Revenue over (under) Expenditures	(1,138,500.16)	(240,725.58)	(1,379,225.74)
Beginning Fund Balance	6,163,208.60	240,725.58	6,403,934.18
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,680,000.00	-	4,680,000.00
Ending Available Fund Balance	344,708.44	-	344,708.44

111 - PUBLIC HEALTH FUND

Revenues	755,405.67	-	755,405.67
Expenditures	1,771,517.74	2,392.12	1,773,909.86
Revenue over (under) Expenditures	(1,016,112.07)	(2,392.12)	(1,018,504.19)
Beginning Fund Balance	1,016,112.07	2,392.12	1,018,504.19
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	0.00	-	0.00

	Current Budget	Amendment Rollovers	Revised Budget
112 - ANIMAL SERVICES FUND			
Revenues	3,133,500.00	-	3,133,500.00
Expenditures	3,662,664.19	1,278.80	3,663,942.99
Revenue over (under) Expenditures	(529,164.19)	(1,278.80)	(530,442.99)
Beginning Fund Balance	4,043,738.52	1,278.80	4,045,017.32
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,228,500.00	-	3,228,500.00
Ending Available Fund Balance	286,074.33	-	286,074.33

121 - HWY 21 ECONOMIC DEVELOPMENT FUND (FORMERLY EDD SUB-FUND 123-2025)			
Revenues	870,100.00	-	870,100.00
Transfer In from Fund 123-2025 Hwy 21 EDD	2,487,774.48	-	2,487,774.48
Expenditures	1,897,005.00	9,434.00	1,906,439.00
Revenue over (under) Expenditures	1,460,869.48	(9,434.00)	1,451,435.48
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy: 3 months of gross revenue	217,525.00	-	326,287.50
Ending Available Fund Balance	1,243,344.48	(9,434.00)	1,125,147.98

122 - CULTURE, RECREATION, TOURISM FUND			
Revenues	267,250.00	-	267,250.00
Hotel/Motel Tax for Capital	-	(161,669.97)	(161,669.97)
Net Revenues	267,250.00	(161,669.97)	105,580.03
Expenditures	459,506.55	21,596.55	481,103.10
Revenue over (under) Expenditures	(192,256.55)	(183,266.52)	(375,523.07)
Beginning Fund Balance	1,465,770.09	-	1,465,770.09
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	100,218.75	-	100,218.75
Ending Available Fund Balance	1,173,294.79	(183,266.52)	990,028.27

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

600 - TYLER STREET COMPLEX FUND			
Revenues	409,427.00	-	409,427.00
Expenditures			
Operating	352,712.00	3,383.57	356,095.57
Capital	292,000.00	-	292,000.00
Depreciation	113,317.95		
Cash Basis Revenue Over (Under) Expenditures	(235,285.00)	(3,383.57)	(238,668.57)
Beginning Cash and Investments	1,260,586.01	3,383.57	1,263,969.58
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,025,301.01	-	1,025,301.01
Ending Available Cash and Investments	-	-	-

606 - STP JUSTICE CENTER COMPLEX FUND			
Revenues	4,279,859.00	-	4,279,859.00
Expenditures			
Operating	4,280,259.20	22,862.00	4,303,121.20
Capital	-	44,997.00	44,997.00
Depreciation	1,744,951.61		
Cash Basis Revenue Over (Under) Expenditures	(400.20)	(67,859.00)	(68,259.20)
Beginning Cash and Investments	1,029,561.09	67,859.00	1,097,420.09
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,029,160.89	-	1,029,160.89
Ending Available Cash and Investments	-	-	-

612 - SAFE HAVEN COMPLEX FUND			
Revenues	1,172,880.90	-	1,172,880.90
Allowance for Leasehold Improvements	(85,034.00)	-	(85,034.00)
Expenditures			
Operating	1,306,026.00	20,328.00	1,326,354.00
Capital	-	-	-
Depreciation	625,460.60		
Cash Basis Revenue Over (Under) Expenditures	(218,179.10)	(20,328.00)	(238,507.10)
Beginning Cash and Investments	295,330.30	20,328.00	315,658.30
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	77,151.20	-	77,151.20

Ending Available Cash and Investments

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	Current Budget	Amendment Rollovers	Revised Budget
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND			
Revenues	1,613,661.00	-	1,613,661.00
Expenditures			
Operating	1,543,885.00	-	1,543,885.00
Capital	276,500.00	1,225,000.00	1,501,500.00
Depreciation	428,109.31		
Cash Basis Revenue Over (Under) Expenditures	(206,724.00)	(1,225,000.00)	(1,431,724.00)
Beginning Cash and Investments	3,387,708.44	1,225,000.00	4,612,708.44
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,180,984.44	-	3,180,984.44
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND			
Revenues	19,286,577.83	-	19,286,577.83
Expenditures			
Operating	17,435,958.23	203,764.39	17,639,722.62
Debt	2,535,896.22	-	2,535,896.22
Capital	2,923,492.00	10,551,423.74	13,474,915.74
Depreciation	3,328,772.64		
Cash Basis Revenue Over (Under) Expenditures	(3,608,768.62)	(10,755,188.13)	(14,363,956.75)
Beginning Cash and Investments	8,762,194.62	10,755,188.13	19,517,382.75
Less Minimum Cash Policy: 3 Months Operating Costs	4,358,989.56	50,941.10	4,409,930.66
Ending Available Cash and Investments	794,436.44	(50,941.10)	743,495.34

507 - DEVELOPMENT FUND			
Revenues	4,794,090.00	-	4,794,090.00
Expenditures			
Operating	5,365,103.35	77,035.00	5,442,138.35
Capital	-	-	-
Depreciation	92,086.32		
Cash Basis Revenue Over (Under) Expenditures	(571,013.35)	(77,035.00)	(648,048.35)
Beginning Cash and Investments	2,164,055.19	77,035.00	2,241,090.19
Less Minimum Cash Policy: 3 Months Operating Costs	1,341,275.84	19,258.75	1,360,534.59
Ending Available Cash and Investments	251,766.00	(19,258.75)	232,507.25

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:

ABSTAIN:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 3RD DAY OF APRIL, 2025 AND BECOMES ORDINANCE SERIES NO. 25-_____.

JOE IMPASTATO, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: FEBRUARY 26, 2025
Published Adoption: _____, 2025

Delivered to Parish President: _____, 2025 at _____
Returned to Council Clerk: _____, 2025 at _____