

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7541

ORDINANCE COUNCIL SERIES NO.: 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. IMPASTATO

SECONDED BY: MR. BURKE

ON THE 4TH DAY OF APRIL, 2024

ORDINANCE TO AMEND THE 2024 OPERATING BUDGET - AMENDMENT NO. 8

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 2024 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION II: The Special Revenue Funds are amended as follows:			
100 - PUBLIC WORKS FUND			
Revenues			
Sales Tax	75,999,850.00	-	75,999,850.00
Sales Tax for Capital	(69,519,000.00)	-	(69,519,000.00)
Sales Tax for Debt	(6,744,704.56)	-	(6,744,704.56)
Other Revenues	2,685,532.77	-	2,685,532.77
Less: Collection Fees and Assessments	(874,000.00)	-	(874,000.00)
Net Revenues	1,547,678.21	-	1,547,678.21
Expenditures			
Department of Public Works			
Public Works Administration	2,714,172.80	-	2,714,172.80
Maintenance Barns	16,747,754.48	2,388,000.00	19,135,754.48
Fleet Management	4,766,313.58	-	4,766,313.58
Tammany Trace Maintenance	1,643,356.50	200,000.00	1,843,356.50
Geographical Information Systems	406,827.30	-	406,827.30
Tammany Trace Administration	176,247.39	305,800.00	482,047.39
Development	1,047,701.78	-	1,047,701.78
Engineering	3,438,971.61	-	3,438,971.61
Homeland Security & Emergency Operations	968,892.57	-	968,892.57
General Expenditures	6,111,273.00	-	6,111,273.00
Total Expenditures	38,021,511.01	2,893,800.00	40,915,311.01
Revenue over (under) Expenditures	(36,473,832.80)	(2,893,800.00)	(39,367,632.80)
Beginning Fund Balance	74,187,734.83		74,187,734.83
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69	-	19,671,345.69
Ending Available Fund Balance	18,042,556.34	(2,893,800.00)	15,148,756.34
102 - ENVIRONMENTAL SERVICES FUND			
Revenues			
Sewerage Inspection Fees and Licenses for Capital	2,561,620.00	-	2,561,620.00
Net Revenues	(4,140,250.00)	-	(4,140,250.00)
Expenditures	(1,578,630.00)	-	(1,578,630.00)
	2,315,678.39	54,632.00	2,370,310.39
Revenue over (under) Expenditures	(3,894,308.39)	(54,632.00)	(3,948,940.39)
Beginning Fund Balance	5,631,199.91	-	5,631,199.91
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	960,607.50	-	960,607.50
Ending Available Fund Balance	776,284.02	(54,632.00)	721,652.02
SECTION V: The Enterprise Funds are amended as follows:			
502 - UTILITY OPERATIONS FUND			
Revenues			
	18,608,236.58	-	18,608,236.58
Expenditures			
Operating	16,753,342.06	-	16,753,342.06
Debt	2,874,596.27	-	2,874,596.27
Capital	13,703,742.77	12,042.80	13,715,785.57
Depreciation	3,165,667.02		
Cash Basis Revenue Over (Under) Expenditures	(14,723,444.52)	(12,042.80)	(14,735,487.32)
Beginning Cash and Investments	20,904,631.45		20,904,631.45
Less Minimum Cash Policy: 3 Months Operating Costs	4,188,335.52	-	4,188,335.52
Ending Available Cash and Investments	1,992,851.41	(12,042.80)	1,980,808.61

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 2ND DAY OF MAY, 2024 AND BECOMES ORDINANCE SERIES NO.: 24-.

ARTHUR LAUGHLIN, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, COUNCIL CLERK

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: MARCH 27, 2024

Published Adoption: _____, 2024

Delivered to Parish President: _____, 2024 at _____

Returned to Council Clerk: _____, 2024 at _____

**Administrative Comment
Amendment No. 8 - 2024 Operating Budget - April 2024**

This budget amendment is to:

a. 100 - PUBLIC WORKS FUND

FUNDING SOURCE: SALES TAX AND CELL TOWER LEASE INCOME

To amend the expenditure budget for the following:

1. Maintenance Barns 2,388,000.00

A. Add \$100,000 each for small road projects and drainage projects per barn. Original budget was \$60,000 each for road and drainage per barn.	Original Budget	Amendment	Revised Budget
	<u>1,200,000.00</u>	<u>2,000,000.00</u>	<u>3,200,000.00</u>
Airport Barn	120,000.00	200,000.00	320,000.00
Brewster Barn	120,000.00	200,000.00	320,000.00
Bush Barn	120,000.00	200,000.00	320,000.00
Covington Barn	120,000.00	200,000.00	320,000.00
Hickory Barn	120,000.00	200,000.00	320,000.00
Hwy 59 Barn	120,000.00	200,000.00	320,000.00
Fritchie N. Barn	120,000.00	200,000.00	320,000.00
Fritchie S. Barn	120,000.00	200,000.00	320,000.00
Keller Barn	120,000.00	200,000.00	320,000.00
Folsom Barn	120,000.00	200,000.00	320,000.00

B. Rollover funds originally budgeted per the 2023 Original Capital Improvement and Capital Assets Ordinance (22-5060) for procurement in process at the end of 2023 for:	Amendment
	<u>88,000.00</u>
Generator (Airport Barn)	28,000.00
Generator (Hickory Barn)	28,000.00
Generator (Keller Barn)	32,000.00

C. Rollover funds originally budgeted per the 2023 Original Capital Improvement and Capital Assets Ordinance (22-5060) and add additional funds for procurement in process at the end of 2023 for:	Prior Budget	Additional Need	Amendment
	<u>140,000.00</u>	<u>160,000.00</u>	<u>300,000.00</u>
Diesel Tank (Airport Barn)	35,000.00	40,000.00	75,000.00
Fuel Tank (Airport Barn)	35,000.00	40,000.00	75,000.00
Diesel Tank (Hwy 59 Barn)	35,000.00	40,000.00	75,000.00
Fuel Tank (Hwy 59 Barn)	35,000.00	40,000.00	75,000.00

Please see Companion Ordinance to Amend the 2024 Capital Improvement Budget and Capital Assets - Amendment No. 18 Public Works - Maintenance Barns Capital Assets.

2. Tammany Trace Maintenance 200,000.00

A. Add additional funds for small road and drainage projects:	Original Budget	Amendment	Revised Budget
	<u>32,000.00</u>	<u>200,000.00</u>	<u>232,000.00</u>
Road Projects Non-Capitalized	32,000.00	100,000.00	132,000.00
Drainage Projects Non-Capitalized	-	100,000.00	100,000.00

3. Tammany Trace Administration 305,800.00

A. Utilize available cell tower lease revenues* for Kidz Konnection playground to replace or upgrade deteriorating equipment as identified by the annual inspection report:	Amendment
	<u>305,800.00</u>
Playground Surface	227,500.00
Apollo Net	16,000.00
Splash Circuit	7,100.00
Fence repairs	30,000.00
Repairs, maintenance, connections of structures	25,200.00

Please see Companion Ordinance to Amend the 2024 Capital Improvement Budget and Capital Assets - Amendment No. 16 Culture and Recreation - Tammany Trace.

*Funded by Cell Tower Lease Revenue:

Available Fund Balance, 01/01/2024	354,694.62
Less Allocation to this Project	<u>(305,800.00)</u>
Remaining Funding Available	48,894.62

b. 102 - ENVIRONMENTAL SERVICES FUND

FUNDING SOURCE: INSPECTION FEES AND LICENSES

To amend the expenditure budget for one new Inspector position necessitated by the increased amount of sewer inspections to be performed during the fiscal year (up to 1,000 additional) per the On-Site Sewer Inspection Program Pilot Project.

c. 502 - UTILITY OPERATIONS FUND

FUNDING SOURCE: CHARGES FOR SERVICES

To amend the expenditure budget for the required match and costs in excess of grant funding for the Meadowlake Generator-Hurricane Ida project. Total project budget to replace the generator is \$38,528.00, with grant funding of \$26,485.20.

Please see Companion Ordinance to Amend the 2024 Capital Improvement Budget and Capital Assets - Amendment No. 14 Disaster Relief Capital Projects.