

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7576

ORDINANCE COUNCIL SERIES NO.: 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 2ND DAY OF MAY, 2024

ORDINANCE TO AMEND THE 2024 OPERATING BUDGET - AMENDMENT NO. 9

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 I: The General Fund is amended as follows:			
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	6,292,000.00	-	6,292,000.00
Other Taxes, Penalties, and Interest	2,459,000.00	-	2,459,000.00
Licenses and Permits	4,749,000.00	-	4,749,000.00
Intergovernmental Revenues			
Other Federal Funds	62,000.00	-	62,000.00
State Revenue Sharing	114,000.00	-	114,000.00
Other State Funds	-	200,000.00	200,000.00
Fees, Charges, and Commissions for Services	120,450.00	-	120,450.00
Program Revenues (PEG fees, rental income, fuel sales)	394,470.00	-	394,470.00
Other Revenues	203,060.00	-	203,060.00
Total Revenues	14,393,980.00	200,000.00	14,593,980.00
Less: Collection Fees and Assessments	(912,999.00)	-	(912,999.00)
Net Revenues	13,480,981.00	200,000.00	13,680,981.00
Transfers in from Capital Projects Funds	7,275,000.00	-	7,275,000.00
Total Revenues After Other Financing Sources	20,755,981.00	200,000.00	20,955,981.00
Expenditures			
Administrative Departments			
Parish President	811,781.22	3,930.00	815,711.22
Parish Council	1,614,180.19	14,100.00	1,628,280.19
Chief Administrative Officer	884,331.27	3,765.00	888,096.27
Facilities Management	1,927,927.53	30,660.00	1,958,587.53
Department of Finance	1,858,296.25	12,665.00	1,870,961.25
Grants Management	668,211.59	5,530.00	673,741.59
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	748,421.14	5,385.00	753,806.14
Procurement	624,937.95	7,100.00	632,037.95
Public Information	656,051.34	5,100.00	661,151.34
Department of Technology	4,942,078.41	12,140.00	4,954,218.41
Interfund Charges	(13,597,656.00)	-	(13,597,656.00)
Total Administrative Departments	858,560.89	100,375.00	958,935.89
Facilities and Other			
Bush Community Center	47,219.66	-	47,219.66
Fairgrounds Arena	483,721.98	10,000.00	493,721.98
Levee Board Building	33,645.29	-	33,645.29
St. Tammany Regional Airport	210,798.54	-	210,798.54
Reimbursement of Costs in Excess of Revenues	(538,320.52)	(10,000.00)	(548,320.52)
Total Facilities and Other	237,064.95	-	237,064.95
State Mandated			
St. Tammany Parish Sheriff	-	-	-
St. Tammany Parish Jail	7,465,872.49	-	7,465,872.49
22nd Judicial District Court			
22nd Judicial District Court	2,491,212.54	-	2,491,212.54
22nd Judicial District Court-Reimbursable	5,730.97	-	5,730.97
Assessor	7,480.00	-	7,480.00
Clerk of Court	103,389.47	-	103,389.47
District Attorney of 22nd JD			
District Attorney of 22nd JD	4,674,804.00	-	4,674,804.00
District Attorney - Civil Division	2,035,533.88	-	2,035,533.88
Interfund Charges	(2,015,826.00)	-	(2,015,826.00)
Elections	-	-	-
Public Defender	-	-	-
Registrar of Voters	285,463.85	-	285,463.85
LA Dept of Veterans Affairs	72,672.00	-	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)	363,932.72	-	363,932.72
Justice Center Complex Courtrooms and Offices	4,511,826.00	-	4,511,826.00

Interfund Charges-Agency Support	606,749.00	-	606,749.00
Total State Mandated	20,608,840.92	-	20,608,840.92

Current Budget	Amendment	Revised Budget
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000 - GENERAL FUND

General Expenditures	6,106.00	36,000.00	42,106.00
Total Expenditures	21,710,572.76	136,375.00	21,846,947.76
Revenue Over (Under) Expenditures	(954,591.76)	63,625.00	(890,966.76)
Beginning Fund Balance	13,510,342.76		13,510,342.76
Ending Fund Balance	12,555,751.00	63,625.00	12,619,376.00
Less Minimum Fund Balance Policy:			
1 Year of Gross Ad Valorem	6,292,000.00	-	6,292,000.00
4.5 Months of Other Taxes, Penalties	1,000,875.00	-	1,000,875.00
3 Months of All Other Recurring Revenue Sources	1,358,245.00	50,000.00	1,408,245.00
Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll	872,520.00	-	872,520.00
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	32,111.00	13,625.00	45,736.00

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	25,960.00	2,740,132.80
Maintenance Barns	19,135,754.48	142,065.00	19,277,819.48
Fleet Management	4,766,313.58	9,855.00	4,776,168.58
Tammany Trace Maintenance	1,843,356.50	8,440.00	1,851,796.50
Geographical Information Systems	406,827.30	3,435.00	410,262.30
Tammany Trace Administration	482,047.39	1,745.00	483,792.39
Development	1,047,701.78	5,545.00	1,053,246.78
Engineering	3,438,971.61	25,025.00	3,463,996.61
Homeland Security & Emergency Operations	968,892.57	3,830.00	972,722.57
General Expenditures	6,111,273.00	-	6,111,273.00
Total Expenditures	40,915,311.01	225,900.00	41,141,211.01
Revenue over (under) Expenditures	(39,367,632.80)	(225,900.00)	(39,593,532.80)
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	15,148,756.34	(225,900.00)	14,922,856.34

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	4,261,600.00	-	4,261,600.00
Ad Valorem Tax for Capital	(4,350,000.00)	-	(4,350,000.00)
Other Revenues	203,180.00	-	203,180.00
Less: Collection Fees and Assessments	(153,402.00)	-	(153,402.00)
Net Revenues	(38,622.00)	-	(38,622.00)
Expenditures	1,196,790.57	2,675.00	1,199,465.57
Revenue over (under) Expenditures	(1,235,412.57)	(2,675.00)	(1,238,087.57)
Beginning Fund Balance	6,642,134.41		6,642,134.41
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,261,600.00	-	4,261,600.00
Ending Available Fund Balance	1,145,121.84	(2,675.00)	1,142,446.84

102 - ENVIRONMENTAL SERVICES FUND

Revenues	2,561,620.00	-	2,561,620.00
Sewerage Inspection Fees and Licenses for Capital	(4,140,250.00)	-	(4,140,250.00)
Net Revenues	(1,578,630.00)	-	(1,578,630.00)
Expenditures	2,370,310.39	12,995.00	2,383,305.39
Revenue over (under) Expenditures	(3,948,940.39)	(12,995.00)	(3,961,935.39)
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	721,652.02	(12,995.00)	708,657.02

	Current Budget	Amendment	Revised Budget
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107 - JUDICIAL COURTS FUND

Revenues	852,420.00	-	852,420.00
Expenditures	808,874.00	31,360.00	840,234.00
Revenue over (under) Expenditures	43,546.00	(31,360.00)	12,186.00
Beginning Fund Balance	170,333.30	31,360.00	201,693.30
Less Minimum Fund Balance Policy: 3 months of gross revenue	213,105.00	-	213,105.00
Ending Available Fund Balance	774.30	-	774.30

111 - PUBLIC HEALTH FUND

Revenues	216,710.00	-	216,710.00
Expenditures	5,082,847.92	825.00	5,083,672.92
Revenue over (under) Expenditures	(4,866,137.92)	(825.00)	(4,866,962.92)
Beginning Fund Balance	4,872,104.58		4,872,104.58
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	5,966.66	(825.00)	5,141.66

112 - ANIMAL SERVICES FUND

Revenues	2,955,460.00	-	2,955,460.00
Ad Valorem Tax for Capital	(42,180.20)	-	(42,180.20)
Net Revenues	2,913,279.80	-	2,913,279.80
Expenditures	3,415,080.25	31,200.00	3,446,280.25
Revenue over (under) Expenditures	(501,800.45)	(31,200.00)	(533,000.45)
Beginning Fund Balance	4,249,897.39		4,249,897.39
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,935,460.00	-	2,935,460.00
Ending Available Fund Balance	812,636.94	(31,200.00)	781,436.94

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND

2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	753,860.00	-	753,860.00
Expenditures	557,315.52	10,000.00	567,315.52
Revenue over (under) Expenditures	196,544.48	(10,000.00)	186,544.48
Beginning Fund Balance	2,103,787.96		2,103,787.96
Less Minimum Fund Balance Policy: 3 months of gross revenue	188,465.00	-	188,465.00
Ending Available Fund Balance	2,111,867.44	(10,000.00)	2,101,867.44

134 - CRIMINAL COURT FUND

Revenues	1,211,770.00	-	1,211,770.00
Expenditures	1,201,371.30	1,110.00	1,202,481.30
Revenue over (under) Expenditures	10,398.70	(1,110.00)	9,288.70
Beginning Fund Balance	12,298.63		12,298.63
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	22,697.33	(1,110.00)	21,587.33

135 - 22ND JDC COMMISSIONER

Revenues	96,470.00	-	96,470.00
Expenditures	100,862.36	640.00	101,502.36
Revenue over (under) Expenditures	(4,392.36)	(640.00)	(5,032.36)
Beginning Fund Balance	45,645.21		45,645.21
Less Minimum Cash Policy: 3 Months Operating Costs	25,215.59	160.00	25,375.59
Ending Available Fund Balance	16,037.26	(800.00)	15,237.26

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	269,925.00	17,023,267.06
Debt	2,874,596.27	-	2,874,596.27
Capital	13,715,785.57	-	13,715,785.57
Depreciation	3,165,667.02		
Cash Basis Revenue Over (Under) Expenditures	(14,735,487.32)	(269,925.00)	(15,005,412.32)
Beginning Cash and Investments	20,904,631.45		20,904,631.45
Less Minimum Cash Policy: 3 Months Operating Costs	4,188,335.52	67,481.25	4,255,816.77
Ending Available Cash and Investments	1,980,808.61	(337,406.25)	1,643,402.36
	Current Budget	Amendment	Revised Budget

507 - DEVELOPMENT FUND

Revenues	4,891,280.00	-	4,891,280.00
Expenditures			
Operating	5,334,729.07	41,500.00	5,376,229.07
Capital	294,000.00	-	294,000.00
Depreciation	16,986.12		
Cash Basis Revenue Over (Under) Expenditures	(737,449.07)	(41,500.00)	(778,949.07)
Beginning Cash and Investments	3,065,554.49		3,065,554.49
Less Minimum Cash Policy: 3 Months Operating Costs	1,333,682.27	10,375.00	1,344,057.27
Ending Available Cash and Investments	994,423.15	(51,875.00)	942,548.15

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 6TH DAY OF 2024 AND BECOMES ORDINANCE SERIES NO. 24-.

 ARTHUR LAUGHLIN, COUNCIL CHAIR

ATTEST:

 KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: APRIL 24, 2024

Published Adoption: _____, 2024

Delivered to Parish President: _____, 2024 at _____

Returned to Council Clerk: _____, 2024 at _____

Administrative Comment
Amendment No. 9 - 2024 Operating Budget - May 2024

This budget amendment is to:

000 - GENERAL FUND

1. Amend the revenue budget for the increase due to the remittance in accordance with LA R.S. 27:628B - Sports Wagering Local Allocation Fund. Monies in the fund shall be remitted monthly, by proportionate distribution, to each parish governing authority in which the taxable conduct pursuant to R.S. 27:625 occurred. The distribution associated with mobile wagering only shall be proportionate to the population percentage of each parish that approved a proposition to allow sports wagering compared to the total population of such parishes based on the latest federal decennial census.

The State of Louisiana levies a 10% tax upon the net gaming proceeds from sports wagering conducted onsite at a licensed sports wagering establishment. Any sports wagering conducted through mobile application or a website on the premises of a licensed sports wagering establishment is taxed at a 15% tax rate. After deposit into the State Treasury, funds shall first be credited to the Bond Security and Redemption Fund. Then, the state treasury credits the following amounts into the following funds:

- o 2% of the monies collected or \$500,000, whichever is greater, shall be credited to the Behavioral Health and Wellness Fund.
- o 25% of the monies collected, not to exceed \$2 million dollars, shall be credited to the Louisiana Early Childhood Education Fund.
- o 10% of the monies collected shall be credited to the Sports Wagering Local Allocation Fund.
- o 2½ % of the monies collected shall be credited to the Sports Wagering Purse Supplement Fund.

2. Amend the expenditure budget for the write off of unreimbursed costs from 2016 deemed ineligible under a grant for costs paid by the Parish to a subrecipient to assist persons seeking home repairs from hurricane damage.

ALL FUNDS PRESENTED

1. Amend the expenditure budget as needed for the increase in the premiums for health insurance
2. Amend the expenditure budget as needed for the increase in property insurance premiums in excess of available budget
3. Amend the expenditure budget for reimbursements of costs in excess of revenues for facilities accounted for in the General Fund, as well as for reimbursements from the 22nd JDC for processing payroll for employees on their behalf which are funded by grants

	<u>1. Health</u>	<u>2. Property</u>	<u>3.</u>	<u>Total</u>
	<u>Insurance</u>	<u>Insurance</u>	<u>Reimbursements</u>	<u>Amendments</u>
000 - GENERAL FUND	135,345.00	10,000.00	(44,970.00)	100,375.00
Parish President	3,930.00			3,930.00
Parish Council	14,100.00			14,100.00
Chief Administrative Officer	3,765.00			3,765.00
Facilities Management	30,660.00			30,660.00
Department of Finance	12,665.00			12,665.00
Grants Management	5,530.00			5,530.00
Human Resources	5,385.00			5,385.00
Procurement	7,100.00			7,100.00
Public Information	5,100.00			5,100.00
Department of Technology	12,140.00			12,140.00
Fairgrounds Arena		10,000.00		10,000.00
Reimbursement of Costs in Excess of Revenues			(10,000.00)	(10,000.00)
22nd Judicial District Court-Reimbursable	34,970.00		(34,970.00)	0.00
100 - PUBLIC WORKS FUND	225,900.00	0.00	0.00	225,900.00
Public Works Administration	25,960.00			25,960.00
Maintenance Barns	142,065.00			142,065.00
Fleet Management	9,855.00			9,855.00
Tammany Trace Maintenance	8,440.00			8,440.00
Geographical Information Systems	3,435.00			3,435.00
Tammany Trace Administration	1,745.00			1,745.00
Development	5,545.00			5,545.00
Engineering	25,025.00			25,025.00
Homeland Security & Emergency Operations	3,830.00			3,830.00
101 - DRAINAGE MAINTENANCE FUND	2,675.00			2,675.00
102 - ENVIRONMENTAL SERVICES FUND	12,995.00			12,995.00
107 - JUDICIAL COURTS FUND	31,360.00			31,360.00
111 - PUBLIC HEALTH FUND	825.00			825.00
112 - ANIMAL SERVICES FUND	31,200.00			31,200.00
123-2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT			10,000.00	10,000.00
134 - CRIMINAL COURT FUND	1,110.00			1,110.00
135 - 22ND JDC COMMISSIONER	640.00			640.00
502 - UTILITY OPERATIONS FUND	69,925.00	200,000.00		269,925.00
507 - DEVELOPMENT FUND	41,500.00			41,500.00
	553,475.00	210,000.00	(34,970.00)	728,505.00