

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7703AA

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: MR. CORBIN

SECONDED BY: MR. BURKE

ON THE 20TH DAY OF NOVEMBER, 2024

ORDINANCE TO ADOPT THE 2025 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 2025 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2025 Operating Budget is adopted as follows:

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
SECTION I: The General Fund is adopted 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)	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:				
Transfers in from Capital Projects Funds	-	7,248,000.00	-	7,248,000.00
Total Revenues After Other Financing Sources	14,711,986.00	7,248,000.00	-	21,959,986.00
Expenditures				
Administrative Departments				
Parish President	840,729.41	-	-	840,729.41
Parish Council	1,684,469.02	-	93,000.00	1,777,469.02
Chief Administrative Officer	873,472.51	-	-	873,472.51
Facilities Management	1,898,838.14	-	72,000.00	1,970,838.14
Department of Finance	1,843,629.65	-	(212,905.74)	1,630,723.91
Grants Management	813,379.55	-	(150,000.00)	663,379.55
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	-	-	654,225.19
Department of Technology	5,173,964.93	-	41,940.00	5,215,904.93
Interfund Charges	(14,362,309.00)	-	112,079.00	(14,250,230.00)
Total Administrative Departments	534,061.70	-	(43,886.74)	490,174.96
Facilities				
Bush Community Center	53,916.00	-	1,183.00	55,099.00
Levee Board Building	62,152.50	-	1,043.00	63,195.50
Total Facilities	116,068.50	-	2,226.00	118,294.50
State Mandated and Other				
St. Tammany Parish Sheriff	-	-	-	-
St. Tammany Parish Jail	4,512,657.00	4,187,505.00	-	8,700,162.00
22nd Judicial District Court				
22nd Judicial District Court	593,901.25	1,851,819.75	-	2,445,721.00
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	2,127,035.83	4,157,676.17	-	6,284,712.00
District Attorney - Civil Division	2,030,111.00	-	146,776.68	2,176,887.68
Interfund Charges	(2,011,595.00)	-	(145,942.00)	(2,157,537.00)

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
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/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	1,017,947.00	-	(5,286.00)	1,012,661.00
Total State Mandated and Other	13,703,528.60	10,197,000.92	(4,451.32)	23,896,078.20
General Expenditures	3,147.00	-	(153.00)	2,994.00
Total Expenditures	14,356,805.80	10,197,000.92	(46,265.06)	24,507,541.66
Transfers Out - Public Health	1,214,572.67	(500,000.00)	(24,167.00)	690,405.67
Transfers Out - Lighting District No. 10	844.26	-	(9.00)	835.26
Total Expenditures After Other Financing Sources/Uses	15,572,222.73	9,697,000.92	(70,441.06)	25,198,782.59
Revenue Over (Under) Expenditures	(860,236.73)	(2,449,000.92)	70,441.06	(3,238,796.59)
Beginning Fund Balance	16,060,721.71	-	-	16,060,721.71
Ending Fund Balance	15,200,484.98	(2,449,000.92)	70,441.06	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 Received Quarterly	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	970,000.00	(470,000.00)	-	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 Billed on Cost Reimbursement Basis	2,000,000.00	(1,000,000.00)	-	1,000,000.00
Cash Flow for Contingencies	1,000,000.00	(500,000.00)	-	500,000.00
Ending Available Fund Balance	479,022.48	(479,000.92)	70,441.06	70,462.62

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

100 - PUBLIC WORKS FUND

Revenues				
Sales Tax	90,729,850.00	-	-	90,729,850.00
Sales Tax for Capital	(33,723,750.00)	-	642,000.00	(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
Less: Collection Fees and Assessments	(1,044,000.00)	-	-	(1,044,000.00)
Net Revenues	54,036,942.18	-	642,000.00	54,678,942.18
Expenditures				
Department of Public Works				
Public Works Administration	3,183,287.36	-	-	3,183,287.36
Maintenance Barns	20,011,698.37	-	-	20,011,698.37
Fleet Management	3,241,402.75	-	-	3,241,402.75
Tammany Trace Maintenance	2,031,974.20	-	30,000.00	2,061,974.20
Geographical Information Systems	437,618.16	-	-	437,618.16
Tammany Trace Administration	221,198.64	-	-	221,198.64
Development	1,039,660.82	-	(100,000.00)	939,660.82
Engineering	3,749,288.04	-	(44,000.00)	3,705,288.04
Homeland Security & Emergency Operations	928,285.24	-	(30,449.00)	897,836.24
General Expenditures	6,655,730.00	-	(18,624.00)	6,637,106.00
Transfer to Municipalities - Tax Sharing Agreements	14,560,000.00	-	-	14,560,000.00
Total Expenditures	56,060,143.58	-	(163,073.00)	55,897,070.58
Revenue over (under) Expenditures	(2,023,201.40)	-	805,073.00	(1,218,128.40)
Beginning Fund Balance	37,557,843.60	-	-	37,557,843.60
Less Minimum Fund Balance Policy: 3 months of gross revenue	20,240,857.68	-	-	20,240,857.68
Ending Available Fund Balance	15,293,784.52	-	805,073.00	16,098,857.52

101 - DRAINAGE MAINTENANCE FUND

Revenues				
Ad Valorem Tax	4,680,000.00	-	-	4,680,000.00
Ad Valorem Tax for Capital	(4,500,000.00)	-	(240,000.00)	(4,740,000.00)
Other Revenues	598,000.00	-	-	598,000.00
Less: Collection Fees and Assessments	(157,762.00)	-	-	(157,762.00)
Net Revenues	620,238.00	-	(240,000.00)	380,238.00
Expenditures	1,158,708.16	-	(4,970.00)	1,153,738.16
Revenue over (under) Expenditures	(538,470.16)	-	(235,030.00)	(773,500.16)
Beginning Fund Balance	6,163,208.60	-	-	6,163,208.60
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,680,000.00	-	-	4,680,000.00
Ending Available Fund Balance	944,738.44	-	(235,030.00)	709,708.44

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
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102 - ENVIRONMENTAL SERVICES FUND

Revenues	3,351,800.00	-	-	3,351,800.00
Expenditures	2,772,568.95	-	(2,133.00)	2,770,435.95
Revenue over (under) Expenditures	579,231.05	-	2,133.00	581,364.05
Beginning Fund Balance	3,827,293.68	-	-	3,827,293.68
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,256,925.00	-	-	1,256,925.00
Less Minimum Fund Balance Policy: \$2m of cash flow for grants	2,000,000.00	-	-	2,000,000.00
Ending Available Fund Balance	1,149,599.73	-	2,133.00	1,151,732.73

107 - JUDICIAL COURTS FUND

Revenues	860,250.00	-	-	860,250.00
Expenditures	908,603.00	-	23.00	908,626.00
Revenue over (under) Expenditures	(48,353.00)	-	(23.00)	(48,376.00)
Beginning Fund Balance	265,546.34	-	-	265,546.34
Less Minimum Fund Balance Policy: 3 months of gross revenue	215,062.50	-	-	215,062.50
Ending Available Fund Balance	2,130.84	-	(23.00)	2,107.84

111 - PUBLIC HEALTH FUND

Revenues (including Transfer In from General Fund)	1,279,572.67	(500,000.00)	(24,167.00)	755,405.67
Expenditures	2,295,684.74	(500,000.00)	(24,167.00)	1,771,517.74
Revenue over (under) Expenditures	(1,016,112.07)	-	-	(1,016,112.07)
Beginning Fund Balance	1,016,112.07	-	-	1,016,112.07
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	-	-	-	0.00

112 - ANIMAL SERVICES FUND

Revenues	3,133,500.00	-	-	3,133,500.00
Expenditures	3,549,110.19	-	113,554.00	3,662,664.19
Revenue over (under) Expenditures	(415,610.19)	-	(113,554.00)	(529,164.19)
Beginning Fund Balance	4,043,738.52	-	-	4,043,738.52
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,228,500.00	-	-	3,228,500.00
Ending Available Fund Balance	399,628.33	-	(113,554.00)	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	1,889,835.00	-	7,170.00	1,897,005.00
Revenue over (under) Expenditures	1,468,039.48	-	(7,170.00)	1,460,869.48
Beginning Fund Balance	-	-	-	-
Less Minimum Fund Balance Policy: 3 months of gross revenue	217,525.00	-	-	217,525.00
Ending Available Fund Balance	1,250,514.48	-	(7,170.00)	1,243,344.48

122 - CULTURE, RECREATION, TOURISM FUND

Revenues	267,250.00	-	-	267,250.00
Expenditures	367,195.55	-	92,311.00	459,506.55
Revenue over (under) Expenditures	(99,945.55)	-	(92,311.00)	(192,256.55)
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	1,265,605.79	-	(92,311.00)	1,173,294.79

**123 - ECONOMIC DEVELOPMENT DISTRICTS FUND
 2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**

Revenues	-	-	-	-
Transfer Out to Fund 121 Economic Development	2,487,774.48	-	-	2,487,774.48
Revenue over (under) Expenditures	(2,487,774.48)	-	-	(2,487,774.48)
Beginning Fund Balance	2,487,774.48	-	-	2,487,774.48
Less Minimum Fund Balance Policy: 3 months of gross revenue	-	-	-	-
Ending Available Fund Balance	-	-	-	-

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
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123 - ECONOMIC DEVELOPMENT DISTRICTS FUND
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	1,500.00	-	-	1,500.00
Expenditures	202.00	-	(10.00)	192.00
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Revenue over (under) Expenditures	1,298.00	-	10.00	1,308.00
Beginning Fund Balance	57,029.55	-	-	57,029.55
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	58,327.55	-	10.00	58,337.55

126 - ST. TAMMANY PARISH CORONER FUND
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Revenues				
Ad Valorem Tax (levy ended 2024)	-	-	-	-
Ad Valorem Tax for Debt	-	-	-	-
Other Revenues	118,227.13	-	-	118,227.13
Less: Collection Fees and Assessments	(3,007.00)	-	-	(3,007.00)
Net Revenues	115,220.13	-	-	115,220.13
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Expenditures	7,882,510.00	-	-	7,882,510.00
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Revenue over (under) Expenditures	(7,767,289.87)	-	-	(7,767,289.87)
Beginning Fund Balance	22,142,362.86	-	-	22,142,362.86
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	14,375,072.99	-	-	14,375,072.99

128 - ST. TAMMANY PARISH LIBRARY FUND
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Revenues				
Ad Valorem Tax (levy ended 2024)	-	-	-	-
Ad Valorem Tax for Capital	-	-	-	-
Ad Valorem Tax for Debt	-	-	-	-
Other Revenues	89,000.00	-	-	89,000.00
Less: Collection Fees and Assessments	(5,285.67)	-	-	(5,285.67)
Net Revenues	83,714.33	-	-	83,714.33
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Expenditures	83,714.33	-	-	83,714.33
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Revenue over (under) Expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	-	-	-	-

129 - COAST/STARC FUND

Revenues	5,170,000.00	-	-	5,170,000.00
Expenditures	5,170,000.00	-	-	5,170,000.00
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Revenue over (under) Expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	-	-	-	-

134 - CRIMINAL COURT FUND

Revenues	1,216,700.00	-	-	1,216,700.00
Expenditures	1,128,311.01	-	75,761.09	1,204,072.10
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Revenue over (under) Expenditures	88,388.99	-	(75,761.09)	12,627.90
Beginning Fund Balance	61,474.16	-	-	61,474.16
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	149,863.15	-	(75,761.09)	74,102.06

135 - 22ND JDC COMMISSIONER

Revenues	97,100.00	-	-	97,100.00
Expenditures	99,123.87	-	(49.00)	99,074.87
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Revenue over (under) Expenditures	(2,023.87)	-	49.00	(1,974.87)
Beginning Fund Balance	40,792.46	-	-	40,792.46
Less Minimum Cash Policy: 3 Months Operating Costs	24,780.97	-	(12.25)	24,768.72
Ending Available Fund Balance	13,987.62	-	61.25	14,048.87

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
136 - JURY SERVICE				
Revenues	143,316.00	-	-	143,316.00
Expenditures	235,529.00	-	(524.00)	235,005.00
Revenue over (under) Expenditures	(92,213.00)	-	524.00	(91,689.00)
Beginning Fund Balance	228,187.41	-	-	228,187.41
Less Minimum Cash Policy: 3 Months Operating Costs	58,882.25	-	(131.00)	58,751.25
Ending Available Fund Balance	<u>77,092.16</u>	-	<u>655.00</u>	<u>77,747.16</u>

137 - LAW ENFORCEMENT WITNESS				
Revenues	42,722.00	-	-	42,722.00
Expenditures	35,535.00	-	(27.00)	35,508.00
Revenue over (under) Expenditures	7,187.00	-	27.00	7,214.00
Beginning Fund Balance	481,485.71	-	-	481,485.71
Less Minimum Cash Policy: 3 Months Operating Costs	8,883.75	-	(6.75)	8,877.00
Ending Available Fund Balance	<u>479,788.96</u>	-	<u>33.75</u>	<u>479,822.71</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND				
Revenues	39,000.00	-	-	39,000.00
Expenditures	211,500.00	-	199.00	211,699.00
Revenue over (under) Expenditures	(172,500.00)	-	(199.00)	(172,699.00)
Beginning Fund Balance	1,325,356.48	-	-	1,325,356.48
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	<u>1,152,856.48</u>	-	<u>(199.00)</u>	<u>1,152,657.48</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND				
Revenues	29,000.00	-	-	29,000.00
Expenditures	439,295.00	-	354.00	439,649.00
Revenue over (under) Expenditures	(410,295.00)	-	(354.00)	(410,649.00)
Beginning Fund Balance	811,230.04	-	-	811,230.04
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	<u>400,935.04</u>	-	<u>(354.00)</u>	<u>400,581.04</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND				
Revenues	3,100.00	-	-	3,100.00
Expenditures	12,117.00	-	4.00	12,121.00
Revenue over (under) Expenditures	(9,017.00)	-	(4.00)	(9,021.00)
Beginning Fund Balance	108,456.68	-	-	108,456.68
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	<u>99,439.68</u>	-	<u>(4.00)</u>	<u>99,435.68</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND				
Revenues	133,900.00	-	-	133,900.00
Expenditures	206,277.80	-	194.00	206,471.80
Revenue over (under) Expenditures	(72,377.80)	-	(194.00)	(72,571.80)
Beginning Fund Balance	338,583.51	-	-	338,583.51
Less Minimum Fund Balance Policy: 1 year of gross revenue	133,900.00	-	-	133,900.00
Ending Available Fund Balance	<u>132,305.71</u>	-	<u>(194.00)</u>	<u>132,111.71</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND				
Revenues	45,000.00	-	-	45,000.00
Expenditures	405,759.00	-	127.00	405,886.00
Revenue over (under) Expenditures	(360,759.00)	-	(127.00)	(360,886.00)
Beginning Fund Balance	1,479,774.60	-	-	1,479,774.60
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	<u>1,119,015.60</u>	-	<u>(127.00)</u>	<u>1,118,888.60</u>

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND				
Revenues	84,670.00	-	-	84,670.00
Expenditures	106,761.00	-	54.00	106,815.00
Revenue over (under) Expenditures	(22,091.00)	-	(54.00)	(22,145.00)
Beginning Fund Balance	129,567.19	-	-	129,567.19
Less Minimum Fund Balance Policy: 1 year of gross revenue	84,670.00	-	-	84,670.00
Ending Available Fund Balance	22,806.19	-	(54.00)	22,752.19

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND				
Revenues	844.26	-	(9.00)	835.26
Expenditures	970.00	-	(9.00)	961.00
Revenue over (under) Expenditures	(125.74)	-	-	(125.74)
Beginning Fund Balance	125.74	-	-	125.74
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	-	-	-	-

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND				
Revenues	6,300.00	-	-	6,300.00
Expenditures	7,563.00	-	(10.00)	7,553.00
Revenue over (under) Expenditures	(1,263.00)	-	10.00	(1,253.00)
Beginning Fund Balance	50,534.73	-	-	50,534.73
Less Minimum Fund Balance Policy: 1 year of gross revenue	6,300.00	-	-	6,300.00
Ending Available Fund Balance	42,971.73	-	10.00	42,981.73

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND				
Revenues	23,700.00	-	-	23,700.00
Expenditures	17,873.00	-	(1.00)	17,872.00
Revenue over (under) Expenditures	5,827.00	-	1.00	5,828.00
Beginning Fund Balance	71,404.83	-	-	71,404.83
Less Minimum Fund Balance Policy: 1 year of gross revenue	23,700.00	-	-	23,700.00
Ending Available Fund Balance	53,531.83	-	1.00	53,532.83

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND				
Revenues	500.00	-	-	500.00
Expenditures	3,891.00	-	(2.00)	3,889.00
Revenue over (under) Expenditures	(3,391.00)	-	2.00	(3,389.00)
Beginning Fund Balance	16,448.08	-	-	16,448.08
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	13,057.08	-	2.00	13,059.08

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND				
Revenues	2,680.00	-	-	2,680.00
Expenditures	37,513.00	-	29.00	37,542.00
Revenue over (under) Expenditures	(34,833.00)	-	(29.00)	(34,862.00)
Beginning Fund Balance	78,383.58	-	-	78,383.58
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	43,550.58	-	(29.00)	43,521.58

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

300 - DEBT - SALES TAX DISTRICT NO. 3				
Revenues	6,936,738.53	-	-	6,936,738.53
Expenditures	6,661,055.00	-	-	6,661,055.00
Revenue over (under) Expenditures	275,683.53	-	-	275,683.53
Beginning Fund Balance	4,107,112.96	-	-	4,107,112.96
Less Minimum Fund Balance Restricted	4,382,796.49	-	-	4,382,796.49
Ending Available Fund Balance	-	-	-	-

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
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303 - DEBT - GOMESA

Revenues	2,360,055.00	-	-	2,360,055.00
Expenditures	2,359,500.00	-	-	2,359,500.00
Revenue over (under) Expenditures	555.00	-	-	555.00
Beginning Fund Balance	2,365,120.83	-	-	2,365,120.83
Less Minimum Fund Balance Restricted	2,365,675.83	-	-	2,365,675.83
Ending Available Fund Balance	-	-	-	-

326 - DEBT - ST. TAMMANY PARISH CORONER

Revenues	1,000.00	-	-	1,000.00
Expenditures	747,920.46	-	-	747,920.46
Revenue over (under) Expenditures	(746,920.46)	-	-	(746,920.46)
Beginning Fund Balance	746,920.46	-	-	746,920.46
Less Minimum Fund Balance Restricted	-	-	-	-
Ending Available Fund Balance	-	-	-	-

328 - DEBT - ST. TAMMANY PARISH LIBRARY

Revenues	150.00	-	-	150.00
Expenditures	436,095.70	-	-	436,095.70
Revenue over (under) Expenditures	(435,945.70)	-	-	(435,945.70)
Beginning Fund Balance	435,945.70	-	-	435,945.70
Less Minimum Fund Balance Restricted	-	-	-	-
Ending Available Fund Balance	-	-	-	-

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

600 - TYLER STREET COMPLEX FUND

Revenues	409,427.00	-	-	409,427.00
Expenditures				
Operating	351,232.00	-	1,480.00	352,712.00
Capital	292,000.00	-	-	292,000.00
Depreciation	113,317.95			
Cash Basis Revenue Over (Under) Expenditures	(233,805.00)	-	(1,480.00)	(235,285.00)
Beginning Cash and Investments	1,260,586.01	-	-	1,260,586.01
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,026,781.01	-	(1,480.00)	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	4,258,258.20	-	22,001.00	4,280,259.20
Capital	-	-	-	-
Depreciation	1,744,951.61			
Cash Basis Revenue Over (Under) Expenditures	21,600.80	-	(22,001.00)	(400.20)
Beginning Cash and Investments	1,029,561.09	-	-	1,029,561.09
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,051,161.89	-	(22,001.00)	1,029,160.89
Ending Available Cash and Investments	-	-	-	-

611 - WELLNESS CENTER BUILDING FUND

Revenues	83,711.00	-	-	83,711.00
Expenditures				
Operating	68,080.00	-	837.00	68,917.00
Capital	-	-	-	-
Depreciation	28,978.91			
Cash Basis Revenue Over (Under) Expenditures	15,631.00	-	(837.00)	14,794.00
Beginning Cash and Investments	293,764.11	-	-	293,764.11
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	309,395.11	-	(837.00)	308,558.11
Ending Available Cash and Investments	-	-	-	-

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
612 - SAFE HAVEN COMPLEX FUND				
Revenues	1,672,880.90	(500,000.00)	-	1,172,880.90
Allowance for Leasehold Improvements	(85,034.00)	-	-	(85,034.00)
Expenditures				
Operating	1,588,084.00	(283,100.00)	1,042.00	1,306,026.00
Capital	12,000.00	(12,000.00)	-	-
Depreciation	625,460.60			
Cash Basis Revenue Over (Under) Expenditures	(12,237.10)	(204,900.00)	(1,042.00)	(218,179.10)
Beginning Cash and Investments	295,330.30	-	-	295,330.30
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	283,093.20	(204,900.00)	(1,042.00)	77,151.20
Ending Available Cash and Investments	-	-	-	-

613 - FAIRGROUNDS BUILDING FUND				
Revenues	68,142.00	-	-	68,142.00
Expenditures				
Operating	78,241.00	-	1,018.00	79,259.00
Capital	-	-	-	-
Depreciation	14,502.40			
Cash Basis Revenue Over (Under) Expenditures	(10,099.00)	-	(1,018.00)	(11,117.00)
Beginning Cash and Investments	74,978.44	-	-	74,978.44
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	64,879.44	-	(1,018.00)	63,861.44
Ending Available Cash and Investments	-	-	-	-

650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND				
Revenues	1,643,661.00	-	(30,000.00)	1,613,661.00
Expenditures				
Operating	1,528,792.00	-	15,093.00	1,543,885.00
Capital	276,500.00	-	-	276,500.00
Depreciation	428,109.31			
Cash Basis Revenue Over (Under) Expenditures	(161,631.00)	-	(45,093.00)	(206,724.00)
Beginning Cash and Investments	3,387,708.44	-	-	3,387,708.44
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,226,077.44	-	(45,093.00)	3,180,984.44
Ending Available Cash and Investments	-	-	-	-

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND				
Revenues	704,827.84	-	-	704,827.84
Expenditures				
Operating	837,899.04	-	5,111.00	843,010.04
Capital	-	-	-	-
Depreciation	242,424.58			
Cash Basis Revenue Over (Under) Expenditures	(133,071.20)	-	(5,111.00)	(138,182.20)
Beginning Cash and Investments	2,816,020.29	-	-	2,816,020.29
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,682,949.09	-	(5,111.00)	2,677,838.09
Ending Available Cash and Investments	-	-	-	-

664 - EMERGENCY OPERATIONS CENTER FUND				
Revenues	302,391.00	-	-	302,391.00
Expenditures				
Operating	494,519.00	-	1,108.00	495,627.00
Capital	-	-	-	-
Depreciation	194,698.88			
Cash Basis Revenue Over (Under) Expenditures	(192,128.00)	-	(1,108.00)	(193,236.00)
Beginning Cash and Investments	2,726,980.08	-	-	2,726,980.08
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,534,852.08	-	(1,108.00)	2,533,744.08
Ending Available Cash and Investments	-	-	-	-

	Proposed 10/03/2024	Criminal Justice Amendment 11/20/2024	Operating Amendment 11/20/2024	As Amended & Reintroduced
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SECTION V: The Enterprise Funds are adopted as follows:

502 - UTILITY OPERATIONS FUND

Revenues	19,286,577.83	-	-	19,286,577.83
Expenditures				
Operating	17,425,895.23	-	10,063.00	17,435,958.23
Debt	2,535,896.22	-	-	2,535,896.22
Capital	176,000.00	-	-	176,000.00
Depreciation	3,328,772.64			
Cash Basis Revenue Over (Under) Expenditures	(851,213.62)	-	(10,063.00)	(861,276.62)
Beginning Cash and Investments	9,250,405.82	-	-	9,250,405.82
Less Minimum Cash Policy: 3 Months Operating Costs	4,360,973.81	-	2,515.75	4,363,489.56
Ending Available Cash and Investments	<u>4,038,218.39</u>	<u>-</u>	<u>(12,578.75)</u>	<u>4,025,639.64</u>

507 - DEVELOPMENT FUND

Revenues	4,794,090.00	-	-	4,794,090.00
Expenditures				
Operating	5,326,644.35	-	38,459.00	5,365,103.35
Capital	-	-	-	-
Depreciation	92,086.32			
Cash Basis Revenue Over (Under) Expenditures	(532,554.35)	-	(38,459.00)	(571,013.35)
Beginning Cash and Investments	2,164,055.19	-	-	2,164,055.19
Less Minimum Cash Policy: 3 Months Operating Costs	1,331,661.09	-	9,614.75	1,341,275.84
Ending Available Cash and Investments	<u>299,839.75</u>	<u>-</u>	<u>(48,073.75)</u>	<u>251,766.00</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 2025 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 2ND DAY OF DECEMBER, 2024 AND BECOMES ORDINANCE SERIES NO. .

 ARTHUR A. LAUGHLIN, COUNCIL CHAIR

ATTEST:

 KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: NOVEMBER 20 & NOVEMBER 28, 2024

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

**Administrative Comment for the Amendment to the 2025 Proposed Operating Budget
November 20, 2024 Special Council Meeting**

Criminal Justice Amendment

The Council's stated goal throughout the budget process has been to identify sufficient resources to fully fund all our mandated costs with particular attention paid to the most expensive components, the St. Tammany Criminal Justice System. After the proposed budget was presented to the Council at the October 3, 2024 meeting, the Council got to work immediately. Administration informed the Parish Council they too, at the direction of President Cooper, planned to pull together a few key people to take another look at the budget. Team members from the Parish Council and the Administration met to review what each group had learned from their independent but parallel review.

This amendment is the result of tough choices. This amendment includes using remaining available fund balances, reducing reserves and support for Safe Haven, and deferring funding for some projects, repairs and maintenance. Using remaining available fund balances, reducing reserves, and deferring repairs and maintenance is not sustainable. The Parish can and will make these tough choices to fund criminal justice system in 2025.

000 - General Fund

1. Increase the expenditure budget for the Jail, Judges, and District Attorney's Office, by using available fund balances, reducing reserves, and transferring in funds from capital projects.

Uses:	<u>10,197,000.92</u>	
St. Tammany Parish Jail	4,187,505.00	
22nd Judicial District Court	1,851,819.75	
District Attorney of 22nd JD	4,157,676.17	
Sources:	<u>10,197,000.92</u>	
Reduce General Fund Support of Safe Haven	500,000.00	
General Fund:	<u>2,449,000.92</u>	
Available Fund Balance	479,000.92	
Reduce Cash Flow For Amounts Held By Others Pending Litigation/Receivables	470,000.00	
Reduce Cash Flow for Grants Billed on Cost Reimbursement Basis	1,000,000.00	
Reduce Cash Flow for Contingencies	500,000.00	
Transfers In:	<u>7,248,000.00</u>	
Deep Water Horizon Settlement Funds	<u>3,280,000.00</u>	
Uncommitted Fund Balance		280,000.00
Reduce Project Budget - Slidell Breakwater Restoration		2,000,000.00
Reduce Project Budget to contracted work plus 15% for change orders - Jail Roof-Building A		133,451.00
Reduce Project Budget to contracted work plus 15% for change orders - Jail Roof-Building B		539,968.00
Reduce Project Budget to contracted work plus 15% for change orders - Jail Roof-Building C		326,581.00
Justice Center Capital Projects Fund	<u>3,400,000.00</u>	
Defer Capital Project - Chillers-Justice Center		1,400,000.00
Defer Replacements of VAV and Air Handler Units		2,000,000.00
General Buildings Capital Project Fund Uncommitted Fund Balance	<u>390,000.00</u>	
Jail Capital Project Fund Uncommitted Fund Balance	<u>178,000.00</u>	

111 - Public Health Fund

1. Reduce the facility operations and maintenance expenditure budget for Safe Haven as well as the transfer in from the General Fund to support that expenditure.

612 - Safe Haven Complex Fund

1. Reduce the facility operations and maintenance interfund revenues from the Public Health Fund. Reduce the expenditures budget for utilities, repairs, and maintenance, and defer the purchase of a zero-turn mower.

Operating Amendment

000 - General Fund

Parish Council

- 1. Transfer the expenditure budget for audit services (at a reduced rate for the year 2 AUP) from Finance. 73,000.00
 - 2. Increase the expenditure budget for the purchase of camera equipment to document events. 20,000.00
- Facilities Management - Increase the expenditure budget for a new Project Planner full time position. 72,000.00

Department of Finance

- 1. Transfer the expenditure budget for audit services to the Council Office. (91,000.00)
- 2. Reduce the expenditure budget for the vacant Business Process Manager position. (121,905.74)

Grants Management - Reduce the expenditure budget for the policy/procedure manual and internal audit. (150,000.00)

Department of Technology - Transfer the expenditure budget for the answering service from Utilities. 41,940.00

District Attorney - Civil Division - Increase the expenditure budget for DA senior staff supervision allocation. 146,776.68

100 - Public Works Fund

Sales Tax for Capital 642,000.00

- 1. Remove funding for:
 - Bayou Lacombe Regional Detention Pond 240,000.00
 - US190/Judge Tanner Blvd. Roundabout 4,250,000.00
 - 2. Transfer funding to capital for:
 - US190/Judge Tanner Blvd. Traffic Study (50,000.00)
 - Ben Thomas Rd. (400,000.00)
 - Carroll Rd. (408,000.00)
 - Dove Park Rd. (250,000.00)
 - Grande Ave. (500,000.00)
 - LA1085 Road Transfer Study (20,000.00)
 - LA59/Harrison Ave. Roundabout (645,000.00)
 - Nolan Rd., Ph. 2 (200,000.00)
 - Abney Country Air Subdivision Drainage (350,000.00)
 - LA1085/LA1077 Ponds (450,000.00)
 - Tammany Trace Connection-John Davis Park (575,000.00)
- Tammany Trace Maintenance - Increase the expenditure budget for the purchases of a golf cart and utility vehicle. 30,000.00
- Development - Reduce the expenditure budget for the removal of architect and engineering services. (100,000.00)

**Administrative Comment for the Amendment to the 2025 Proposed Operating Budget
November 20, 2024 Special Council Meeting**

Operating Amendment

100 - Public Works Fund

Engineering - Reduce the expenditure budget for the removal of the purchase of a light duty truck. (44,000.00)
 Homeland Security - Reduce the expenditure budget for the purchase of a video display wall server. (30,449.00)

101 - Drainage Maintenance Fund - Transfer funding to capital for: Bayou Lacombe Regional Detention Pond. (240,000.00)

112 - Animal Services Fund - Increase the expenditure budget for the spay and neuter program. 125,000.00

122 - Culture, Recreation, Tourism Fund - Increase the expenditure budget for a master plan for Camp Salmen. 100,000.00

134 - Criminal Court Fund - Increase the expenditure budget to fund a position inadvertently omitted. 75,761.09

650 - Koop Drive Administrative Complex Fund - Reduce the revenue budget for a lease terminated during 2024. (30,000.00)

502 - Utilities Operations Fund - Transfer the expenditure budget for the answering service to Technology. (41,940.00)

	Criminal System Amendment	Operating Amendment	Interfund Charges	Adjustments due to CAP	Total
Summary of Revenue Amendments by Fund	6,248,000.00	372,000.00	-	(24,176.00)	6,595,824.00
000 - General Fund	7,248,000.00				7,248,000.00
100 - Public Works Fund		642,000.00			642,000.00
101 - Drainage Maintenance Fund		(240,000.00)			(240,000.00)
111 - Public Health Fund	(500,000.00)			(24,167.00)	(524,167.00)
190 - Lighting District Funds				(9.00)	(9.00)
612 - Safe Haven Complex Fund	(500,000.00)				(500,000.00)
650 - STP Government Koop Drive Admin Complex		(30,000.00)			(30,000.00)

Summary of Expenditure Amendments by Fund

000 - General Fund

	8,901,900.92	105,183.03	(0.00)	(24,030.00)	8,983,053.95
000 - General Fund	9,697,000.92	(9,189.06)	(37,076.00)	(24,176.00)	9,626,559.86
Parish Council		93,000.00	(91,972.00)		1,028.00
Facilities Management		72,000.00	(72,000.00)		0.00
Department of Finance		(212,905.74)	197,651.00		(15,254.74)
Grants Management		(150,000.00)	120,340.00		(29,660.00)
Department of Technology		41,940.00	(41,940.00)		-
Bush Community Center			1,183.00		1,183.00
Levee Board Building			1,043.00		1,043.00
St. Tammany Parish Jail	4,187,505.00				4,187,505.00
22nd Judicial District Court	1,851,819.75				1,851,819.75
District Attorney of 22nd JD	4,157,676.17				4,157,676.17
District Attorney - Civil Division		146,776.68	(145,942.00)		834.68
Interfund Charges-Agency Support			(5,286.00)		(5,286.00)
General Expenditures			(153.00)		(153.00)
Transfers Out - Public Health	(500,000.00)			(24,167.00)	(524,167.00)
Transfers Out - Lighting District No. 10				(9.00)	(9.00)
100 - Public Works Fund	-	(144,449.00)	(18,624.00)	-	(163,073.00)
Tammany Trace Maintenance		30,000.00			30,000.00
Development		(100,000.00)			(100,000.00)
Engineering		(44,000.00)			(44,000.00)
Homeland Security & Emergency Operations		(30,449.00)			(30,449.00)
General Expenditures			(18,624.00)		(18,624.00)
101 - Drainage Maintenance Fund			(4,970.00)		(4,970.00)
102 - Environmental Services Fund			(2,133.00)		(2,133.00)
107 - Judicial Courts Fund			23.00		23.00
111 - Public Health Fund	(500,000.00)		(24,167.00)		(524,167.00)
112 - Animal Services Fund		125,000.00	(11,446.00)		113,554.00
121 - Hwy 21 Economic Development Fund			7,170.00		7,170.00
122 - Culture, Recreation, Tourism Fund		100,000.00	(7,689.00)		92,311.00
123-2040 - Rooms To Go Economic Development District			(10.00)		(10.00)
128 - St. Tammany Parish Library Fund			(158.00)	158.00	-
129 - COAST/STARC Fund			12.00	(12.00)	-
134 - Criminal Court Fund		75,761.09			75,761.09
135 - 22nd JDC Commissioner Fund			(49.00)		(49.00)
136 - Jury Service Fund			(524.00)		(524.00)
137 - Law Enforcement Witness Fund			(27.00)		(27.00)
190 - Lighting District Funds			939.00		939.00
600 - Tyler Street Complex Fund			1,480.00		1,480.00
606 - STP Justice Center Complex Fund			22,001.00		22,001.00
611 - Wellness Center Building Fund			837.00		837.00
612 - Safe Haven Complex Fund	(295,100.00)		1,042.00		(294,058.00)
613 - Fairgrounds Building Fund			1,018.00		1,018.00
650 - STP Government Koop Drive Admin Complex			15,093.00		15,093.00
651 - STP Administrative And Justice Complex-East Fund			5,111.00		5,111.00
664 - Emergency Operations Center Fund			1,108.00		1,108.00
502 - Utility Operations Fund			10,063.00		10,063.00
507 - Development Fund		(41,940.00)	80,399.00		38,459.00
Capital Project Funds Not Presented			(39,423.00)		(39,423.00)

Administrative Comment to the 2025 Proposed Operating Budget - REVISED
November 20, 2024 Special Council Meeting

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 ORIGINAL BUDGET	2025 BUDGET REQUESTED	2025 BUDGET PROPOSED - ALL SOURCES	AMENDMENT	2025 BUDGET AMENDED - ALL SOURCES
Justice Center Complex Courtrooms and Offices	\$ 4,511,826	\$ 4,541,686	\$ 4,541,686	\$ -	\$ 4,541,686
Interfund Charges-Agency Support (Technology, HR, Finance, Proc)	606,749	1,017,947	1,017,947	(5,286)	1,012,661
Parish Administrative Departments/ General Expenditures	14,361,248	14,900,361	14,900,361	(156,128)	14,744,233
Bush Community Center/Levee Board Building	80,865	116,069	116,069	2,226	118,295
Assessor	7,480	8,080	8,080	-	8,080
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	103,640	103,640	-	103,640
JPS/Constables	268,350	261,671	261,671	-	261,671
LA Dept of Veterans Affairs	72,672	72,672	72,672	-	72,672
Registrar of Voters	285,464	300,921	300,921	-	300,921
City Court of East St. Tammany	89,878	59,898	59,898	-	59,898
St. Tammany Parish Jail Operations	9,917,927	22,722,658	4,512,657	4,187,505	8,700,162
St. Tammany Parish Jail Capital	-	1,495,000	-	-	-
Total St. Tammany Parish Jail	9,917,927	24,217,658	4,512,657	4,187,505	8,700,162
22nd Judicial District Court	3,181,887	3,302,491	1,458,152	1,851,820	3,309,972
22nd JDC-Reimb Payroll Grant Admin	5,731	7,200	7,200	-	7,200
Total 22nd Judicial District Court	3,187,618	3,309,691	1,465,352	1,851,820	3,317,172
District Attorney of 22nd JD	4,674,804	8,247,271	2,127,036	4,157,676	6,284,712
District Attorney - Civil Division	2,035,534	2,030,111	2,030,111	146,777	2,176,887
Total District Attorney	6,710,338	10,277,382	4,157,147	4,304,453	8,461,599
Dept. of Health & Human Services Expenses	2,436,980	2,295,685	2,295,685	(524,167)	1,771,518
Total	\$ 42,718,489	\$ 61,561,063	\$ 33,891,489	\$ 9,660,422	\$ 43,551,911
RECURRING SOURCES:					
General Fund-000-PEG Fees/Rents	\$ 238,270		\$ 208,770	\$ -	\$ 208,770
General Fund Recurring Revenues-Ad Valorem/Licenses/Permits/Other	13,086,511		14,503,216	-	14,503,216
Judicial Courts-107-Court Recording Fees and Available Fund Balance	764,250		864,250	-	864,250
	\$ 14,089,031		\$ 15,576,236	\$ -	\$ 15,576,236
Cost Allocation Plan Charges	\$ 15,613,482		\$ 16,373,904	\$ 33,863	\$ 16,407,767
ONE-TIME SOURCES:					
Public Health-111-Millage Fund Balance	\$ 4,889,035		\$ 1,081,112	\$ -	\$ 1,081,112
Transfers In	7,275,000		-	7,248,000	7,248,000
Reduction in General Fund Reserves	-		-	1,970,000	1,970,000
General Fund Projected Available Funds	851,941		860,237	408,559	1,268,796
	\$ 13,015,976		\$ 1,941,349	\$ 9,626,559	\$ 11,567,908