

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7339

ORDINANCE COUNCIL SERIES NO. : \_\_\_\_\_

COUNCIL SPONSOR: LORINO/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MS. O'BRIEN

SECONDED BY: MR. CANULETTE

ON THE 3RD DAY OF AUGUST, 2023

ORDINANCE TO AMEND THE 2023 OPERATING BUDGET - AMENDMENT NO. 11

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 2023 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION I: The General Fund is amended as follows:			
<b>000 - GENERAL FUND</b>			
<b>Revenues</b>			
<b>Taxes</b>			
Ad Valorem	6,037,100.00		6,037,100.00
Other Taxes, Penalties, and Interest	2,473,000.00		2,473,000.00
<b>Licenses and Permits</b>	4,260,000.00		4,260,000.00
<b>Intergovernmental Revenues</b>			
Federal Grants	7,250,000.00		7,250,000.00
Other Federal Funds	60,000.00		60,000.00
State Revenue Sharing	114,000.00		114,000.00
<b>Fees, Charges, and Commissions for Services</b>	200.00		200.00
<b>Program Revenues (PEG fees, rental income, fuel sales)</b>	404,050.00		404,050.00
<b>Other Revenues</b>	66,054.00		66,054.00
<b>Total Revenues</b>	20,664,404.00		20,664,404.00
Less: Collection Fees and Assessments	(792,199.00)		(792,199.00)
<b>Net Revenues</b>	19,872,205.00		19,872,205.00
<b>Expenditures</b>			
<b>Administrative Departments</b>			
Parish President	804,729.31		804,729.31
Parish Council	1,764,729.50		1,764,729.50
Chief Administrative Officer	901,794.44		901,794.44
Facilities Management	1,868,898.24		1,868,898.24
Department of Finance	1,788,882.19		1,788,882.19
Grants Management	330,984.91		330,984.91
Human Resources	717,301.84		717,301.84
Procurement	594,768.34		594,768.34
Public Information	618,191.79		618,191.79
Department of Technology	4,274,554.48		4,274,554.48
Interfund Charges	(12,888,402.00)		(12,888,402.00)
<b>Total Administrative Departments</b>	<b>776,433.04</b>	-	<b>776,433.04</b>
<b>Facilities and Other</b>			
Bush Community Center	42,929.00		42,929.00
Fairgrounds Arena	391,852.28		391,852.28
Levee Board Building	50,198.00		50,198.00
St. Tammany Regional Airport	210,426.00		210,426.00
Reimbursement of Costs in Excess of Revenues	(449,078.28)		(449,078.28)
<b>Total Facilities and Other</b>	<b>246,327.00</b>	-	<b>246,327.00</b>
<b>State Mandated</b>			
St. Tammany Parish Sheriff	-		-
St. Tammany Parish Jail	6,634,422.00		6,634,422.00
22nd Judicial District Court			
22nd Judicial District Court	2,398,681.30		2,398,681.30
22nd Judicial District Court-Reimbursable	5,728.00		5,728.00
Assessor	9,400.00		9,400.00
Clerk of Court	103,353.97		103,353.97
District Attorney of 22nd JD			
District Attorney of 22nd JD	4,541,173.00		4,541,173.00
District Attorney - Civil Division	1,898,009.68		1,898,009.68
Interfund Charges	(1,856,791.00)		(1,856,791.00)
Elections	-		-
Public Defender	-		-
Registrar of Voters	277,303.68		277,303.68
LA Dept of Veterans Affairs	72,101.00		72,101.00
Ward Courts	357,409.33		357,409.33
Justice Center Complex Courtrooms and Offices	3,558,470.00		3,558,470.00
Interfund Charges	877,838.00		877,838.00
<b>Total State Mandated</b>	<b>18,877,098.96</b>	-	<b>18,877,098.96</b>
General Expenditures	5,764.00		5,764.00
<b>Total Expenditures</b>	<b>19,905,623.00</b>	-	<b>19,905,623.00</b>

	Current Budget	Amendment	Revised Budget
Revenue Over (Under) Expenditures	(33,418.00)	-	(33,418.00)
Beginning Fund Balance	12,203,832.87	153,277.12	12,357,109.99
Ending Fund Balance	<u>12,170,414.87</u>	<u>153,277.12</u>	<u>12,323,691.99</u>
Less Minimum Fund Balance Policy:			
4 Months of Expenditures after ARP Grant Funds	9,167,017.00	116,281.09	9,283,298.09
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	<u>3,397.87</u>	<u>36,996.03</u>	<u>40,393.90</u>

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

**100 - PUBLIC WORKS FUND**

Revenues			
Sales Tax	73,999,850.00		73,999,850.00
Sales Tax for Capital	(35,101,500.00)		(35,101,500.00)
Sales Tax for Debt	(6,756,514.33)		(6,756,514.33)
Other Revenues	2,038,574.71		2,038,574.71
Less: Collection Fees and Assessments	(851,000.00)		(851,000.00)
Net Revenues	<u>33,329,410.38</u>	-	<u>33,329,410.38</u>
Expenditures			
Department of Public Works			
Public Works Administration	2,646,969.23		2,646,969.23
Maintenance Barns	16,152,977.38		16,152,977.38
Fleet Management	5,142,107.37		5,142,107.37
Tammany Trace Maintenance	1,443,377.06		1,443,377.06
Geographical Information Systems	328,306.26		328,306.26
Tammany Trace Administration	164,493.33		164,493.33
Development	940,488.06		940,488.06
Engineering	3,340,823.37		3,340,823.37
Homeland Security & Emergency Operations	783,028.69		783,028.69
General Expenditures	5,965,403.00		5,965,403.00
Total Expenditures	<u>36,907,973.75</u>	-	<u>36,907,973.75</u>
Revenue over (under) Expenditures	(3,578,563.37)	-	(3,578,563.37)
Beginning Fund Balance	68,251,161.42	4,554,542.95	72,805,704.37
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,009,606.18		19,009,606.18
Ending Available Fund Balance	<u>45,662,991.87</u>	<u>4,554,542.95</u>	<u>50,217,534.82</u>

**101 - DRAINAGE MAINTENANCE FUND**

Revenues			
Ad Valorem Tax	4,079,800.00		4,079,800.00
Ad Valorem Tax for Capital	(3,000,000.00)		(3,000,000.00)
Other Revenues	105,887.00		105,887.00
Less: Collection Fees and Assessments	(139,452.00)		(139,452.00)
Net Revenues	<u>1,046,235.00</u>		<u>1,046,235.00</u>
Expenditures	<u>809,385.45</u>		<u>809,385.45</u>
Revenue over (under) Expenditures	236,849.55	-	236,849.55
Beginning Fund Balance	7,421,646.56	(1,076,710.64)	6,344,935.92
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,079,800.00		4,079,800.00
Ending Available Fund Balance	<u>3,578,696.11</u>	<u>(1,076,710.64)</u>	<u>2,501,985.47</u>

**102 - ENVIRONMENTAL SERVICES FUND**

Revenues			
Sewerage Inspection Fees and Licenses for Capital	1,850,754.00		1,850,754.00
Net Revenues	<u>1,850,754.00</u>	(2,380,000.00)	(529,246.00)
Expenditures	<u>4,251,452.63</u>	(2,380,000.00)	1,871,452.63
Revenue over (under) Expenditures	(2,400,698.63)	-	(2,400,698.63)
Beginning Fund Balance	8,289,009.46	781,006.78	9,070,016.24
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	694,032.75		694,032.75
Ending Available Fund Balance	<u>5,194,278.08</u>	<u>781,006.78</u>	<u>5,975,284.86</u>

**107 - JUDICIAL COURTS FUND**

Revenues			
Expenditures	950,000.00		950,000.00
Expenditures	<u>811,250.00</u>		<u>811,250.00</u>
Revenue over (under) Expenditures	138,750.00	-	138,750.00
Beginning Fund Balance	98,750.00	27,295.15	126,045.15
Less Minimum Fund Balance Policy: 3 months of gross revenue	237,500.00		237,500.00
Ending Available Fund Balance	<u>-</u>	<u>27,295.15</u>	<u>27,295.15</u>

	Current Budget	Amendment	Revised Budget
<b>111 - PUBLIC HEALTH FUND</b>			
Revenues	4,408,802.00		4,408,802.00
Expenditures	5,358,258.57	130,331.70	5,488,590.27
Revenue over (under) Expenditures	(949,456.57)	(130,331.70)	(1,079,788.27)
Beginning Fund Balance	5,391,000.42	253,292.43	5,644,292.85
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,408,802.00		4,408,802.00
Ending Available Fund Balance	32,741.85	122,960.73	155,702.58

<b>112 - ANIMAL SERVICES FUND</b>			
Revenues	2,819,786.00	10,000.00	2,829,786.00
Expenditures	3,085,286.74	10,000.00	3,095,286.74
Revenue over (under) Expenditures	(265,500.74)	-	(265,500.74)
Beginning Fund Balance	4,091,365.96	56,443.92	4,147,809.88
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,819,786.00	10,000.00	2,829,786.00
Ending Available Fund Balance	1,006,079.22	46,443.92	1,052,523.14

<b>122 - ECONOMIC DEVELOPMENT FUND</b>			
Revenues	264,029.92		264,029.92
Hotel/Motel Taxes for Capital		(161,669.97)	(161,669.97)
Net Revenues	264,029.92	(161,669.97)	102,359.95
Expenditures	496,163.70	(119,669.97)	376,493.73
Revenue over (under) Expenditures	(232,133.78)	(42,000.00)	(274,133.78)
Beginning Fund Balance	960,895.74	524,001.11	1,484,896.85
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	99,011.22		99,011.22
Ending Available Fund Balance	587,750.74	482,001.11	1,111,751.85

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>			
<b>2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>			
Revenues	664,948.00		664,948.00
Expenditures	469,804.28		469,804.28
Revenue over (under) Expenditures	195,143.72	-	195,143.72
Beginning Fund Balance	1,752,304.48	77,775.35	1,830,079.83
Less Minimum Fund Balance Policy: 3 months of gross revenue	166,237.00		166,237.00
Ending Available Fund Balance	1,781,211.20	77,775.35	1,858,986.55

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>			
<b>2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>			
Revenues	-	21,000.00	21,000.00
Expenditures	-	300.00	300.00
Revenue over (under) Expenditures	-	20,700.00	20,700.00
Beginning Fund Balance	-	34,979.56	34,979.56
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	55,679.56	55,679.56

<b>126 - ST. TAMMANY PARISH CORONER FUND</b>			
Revenues			
Ad Valorem Tax	7,483,600.00		7,483,600.00
Ad Valorem Tax for Debt	(723,760.00)		(723,760.00)
Other Revenues	161,333.00		161,333.00
Less: Collection Fees and Assessments	(263,571.00)		(263,571.00)
Net Revenues	6,657,602.00	-	6,657,602.00
Expenditures	6,657,602.00	15,000.00	6,672,602.00
Revenue Over(Under) Expenditures	-	(15,000.00)	(15,000.00)
Beginning Fund Balance	-	15,000.00	15,000.00
Less Minimum Fund Balance Policy:	-		-
Ending Available Fund Balance	0.00	-	-

	Current Budget	Amendment	Revised Budget
<b>134 - CRIMINAL COURT FUND</b>			
Revenues	1,210,100.00		1,210,100.00
Expenditures	1,208,010.74		1,208,010.74
Revenue over (under) Expenditures	2,089.26	-	2,089.26
Beginning Fund Balance	77,711.42	(69,452.25)	8,259.17
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	79,800.68	(69,452.25)	10,348.43

<b>135 - 22ND JDC COMMISSIONER</b>			
Revenues	96,101.00		96,101.00
Expenditures	101,382.02		101,382.02
Revenue over (under) Expenditures	(5,281.02)	-	(5,281.02)
Beginning Fund Balance	44,178.51	(12,800.28)	31,378.23
Less Minimum Fund Balance Policy: 3 Months Operating Costs	-	25,345.51	25,345.51
Ending Available Fund Balance	38,897.49	(38,145.79)	751.70

<b>136 - JURY SERVICE</b>			
Revenues	136,111.00		136,111.00
Expenditures	188,485.00	-	188,485.00
Revenue over (under) Expenditures	(52,374.00)	-	(52,374.00)
Beginning Fund Balance	376,527.98	(73.83)	376,454.15
Less Minimum Fund Balance Policy: 3 Months Operating Costs	-	47,121.25	47,121.25
Ending Available Fund Balance	324,153.98	(47,195.08)	276,958.90

<b>137 - LAW ENFORCEMENT WITNESS</b>			
Revenues	31,111.00		31,111.00
Expenditures	35,779.00	-	35,779.00
Revenue over (under) Expenditures	(4,668.00)	-	(4,668.00)
Beginning Fund Balance	402,037.25	40,879.15	442,916.40
Less Minimum Fund Balance Policy: 3 Months Operating Costs	-	8,944.75	8,944.75
Ending Available Fund Balance	397,369.25	31,934.40	429,303.65

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>			
<b>4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND</b>			
Revenues	6,589.00		6,589.00
Expenditures	210,711.00		210,711.00
Revenue over (under) Expenditures	(204,122.00)	-	(204,122.00)
Beginning Fund Balance	1,514,178.14	28,667.19	1,542,845.33
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	1,310,056.14	28,667.19	1,338,723.33

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>			
<b>4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND</b>			
Revenues	8,635.00		8,635.00
Expenditures	444,394.00		444,394.00
Revenue over (under) Expenditures	(435,759.00)	-	(435,759.00)
Beginning Fund Balance	1,287,262.63	121,509.90	1,408,772.53
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	851,503.63	121,509.90	973,013.53

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>			
<b>4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND</b>			
Revenues	404.00		404.00
Expenditures	12,265.00		12,265.00
Revenue over (under) Expenditures	(11,861.00)	-	(11,861.00)
Beginning Fund Balance	121,993.91	945.59	122,939.50
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	110,132.91	945.59	111,078.50

	Current Budget	Amendment		Revised Budget
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>				
<b>4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND</b>				
Revenues	118,910.00			118,910.00
Expenditures	207,630.00			207,630.00
Revenue over (under) Expenditures	(88,720.00)	-		(88,720.00)
Beginning Fund Balance	352,529.95	11,042.75		363,572.70
Less Minimum Fund Balance Policy: 1 year of gross revenue	118,910.00			118,910.00
Ending Available Fund Balance	144,899.95	11,042.75		155,942.70

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>				
<b>4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND</b>				
Revenues	7,646.00			7,646.00
Expenditures	446,703.00			446,703.00
Revenue over (under) Expenditures	(439,057.00)	-		(439,057.00)
Beginning Fund Balance	1,800,638.59	88,236.99		1,888,875.58
Less Minimum Fund Balance Policy	-			-
Ending Available Fund Balance	1,361,581.59	88,236.99		1,449,818.58

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>				
<b>4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND</b>				
Revenues	82,174.00			82,174.00
Expenditures	107,853.00			107,853.00
Revenue over (under) Expenditures	(25,679.00)	-		(25,679.00)
Beginning Fund Balance	157,000.88	(5,058.42)		151,942.46
Less Minimum Fund Balance Policy: 1 year of gross revenue	82,174.00			82,174.00
Ending Available Fund Balance	49,147.88	(5,058.42)		44,089.46

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>				
<b>4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND</b>				
Revenues	1,600.00			1,600.00
Expenditures	2,193.67			2,193.67
Revenue over (under) Expenditures	(593.67)	-		(593.67)
Beginning Fund Balance	593.67	114.80		708.47
Less Minimum Fund Balance Policy	-			-
Ending Available Fund Balance	-	114.80		114.80

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>				
<b>4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND</b>				
Revenues	5,101.00			5,101.00
Expenditures	7,608.00			7,608.00
Revenue over (under) Expenditures	(2,507.00)	-		(2,507.00)
Beginning Fund Balance	50,335.74	(144.47)		50,191.27
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,101.00			5,101.00
Ending Available Fund Balance	42,727.74	(144.47)		42,583.27

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>				
<b>4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND</b>				
Revenues	22,201.00			22,201.00
Expenditures	18,059.00			18,059.00
Revenue over (under) Expenditures	4,142.00	-		4,142.00
Beginning Fund Balance	57,079.47	(779.69)		56,299.78
Less Minimum Fund Balance Policy: 1 year of gross revenue	22,201.00			22,201.00
Ending Available Fund Balance	39,020.47	(779.69)		38,240.78

	Current Budget	Amendment	Revised Budget
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>			
<b>4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND</b>			
Revenues	101.00		101.00
Expenditures	3,902.00		3,902.00
Revenue over (under) Expenditures	(3,801.00)	-	(3,801.00)
Beginning Fund Balance	21,052.23	424.62	21,476.85
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	17,251.23	424.62	17,675.85

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>			
<b>4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND</b>			
Revenues	404.00		404.00
Expenditures	37,903.00		37,903.00
Revenue over (under) Expenditures	(37,499.00)	-	(37,499.00)
Beginning Fund Balance	141,920.89	(7,378.01)	134,542.88
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	104,421.89	(7,378.01)	97,043.88

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

<b>300 - DEBT - SALES TAX DISTRICT NO. 3</b>			
Revenues	6,760,210.33		6,760,210.33
Expenditures	6,685,550.90		6,685,550.90
Revenue over (under) Expenditures	74,659.43	-	74,659.43
Beginning Fund Balance	3,580,762.41	(39,687.91)	3,541,074.50
Less Minimum Fund Balance Restricted	3,655,421.84	(39,687.91)	3,615,733.93
Ending Available Fund Balance	-	-	-

<b>302 - DEBT - UTILITY OPERATIONS</b>			
Revenues	361,450.00		361,450.00
Expenditures	361,511.00		361,511.00
Revenue over (under) Expenditures	(61.00)	-	(61.00)
Beginning Fund Balance	65,909.27	357.81	66,267.08
Less Minimum Fund Balance Restricted	65,848.27	357.81	66,206.08
Ending Available Fund Balance	-	-	-

<b>303 - DEBT - GOMESA</b>			
Revenues	1,511,552.00		1,511,552.00
Expenditures	1,466,356.26		1,466,356.26
Revenue over (under) Expenditures	45,195.74	-	45,195.74
Beginning Fund Balance	1,241,811.35	250,421.30	1,492,232.65
Less Minimum Fund Balance Restricted	1,287,007.09	250,421.30	1,537,428.39
Ending Available Fund Balance	-	-	-

<b>326 - DEBT - ST. TAMMANY PARISH CORONER</b>			
Revenues	726,054.00		726,054.00
Expenditures	718,160.00		718,160.00
Revenue over (under) Expenditures	7,894.00	-	7,894.00
Beginning Fund Balance	1,347,153.37	7,305.14	1,354,458.51
Less Minimum Fund Balance Restricted	1,355,047.37	7,305.14	1,362,352.51
Ending Available Fund Balance	-	-	-

<b>328 - DEBT - ST. TAMMANY PARISH LIBRARY</b>			
Revenues	425,396.00		425,396.00
Expenditures	424,600.00		424,600.00
Revenue over (under) Expenditures	796.00	-	796.00
Beginning Fund Balance	444,728.41	2,301.84	447,030.25
Less Minimum Fund Balance Restricted	445,524.41	2,301.84	447,826.25
Ending Available Fund Balance	-	-	-

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

	Current Budget	Amendment	Revised Budget
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**600 - TYLER STREET COMPLEX FUND**

Revenues	338,198.00		338,198.00
Expenditures			
Operating	328,375.00		328,375.00
Capital	66,720.54	1,000,000.00	1,066,720.54
Depreciation	164,767.18		
Cash Basis Revenue Over (Under) Expenditures	(56,897.54)	(1,000,000.00)	(1,056,897.54)
Beginning Cash and Investments	1,161,523.75	1,020,906.58	2,182,430.33
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,104,626.21	20,906.58	1,125,532.79
Ending Available Cash and Investments	-	-	-

**606 - STP JUSTICE CENTER COMPLEX FUND**

Revenues	3,322,010.00		3,322,010.00
Expenditures			
Operating	3,636,202.00		3,636,202.00
Capital	90,000.00		90,000.00
Depreciation	1,715,106.61		
Cash Basis Revenue Over (Under) Expenditures	(404,192.00)	-	(404,192.00)
Beginning Cash and Investments	1,074,887.94	755.74	1,075,643.68
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	670,695.94	755.74	671,451.68
Ending Available Cash and Investments	-	-	-

**611 - WELLNESS CENTER BUILDING FUND**

Revenues	78,120.00		78,120.00
Expenditures			
Operating	52,729.00		52,729.00
Capital	28,000.00		28,000.00
Depreciation	29,177.49		
Cash Basis Revenue Over (Under) Expenditures	(2,609.00)	-	(2,609.00)
Beginning Cash and Investments	257,149.58	(15,276.32)	241,873.26
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	254,540.58	(15,276.32)	239,264.26
Ending Available Cash and Investments	-	-	-

**612 - SAFE HAVEN COMPLEX FUND**

Revenues	1,622,440.04	130,331.70	1,752,771.74
Allowance for Leasehold Improvements	(85,034.00)		(85,034.00)
Expenditures			
Operating	1,666,305.00		1,666,305.00
Capital	31,497.25		31,497.25
Depreciation	695,476.70		
Cash Basis Revenue Over (Under) Expenditures	(160,396.21)	130,331.70	(30,064.51)
Beginning Cash and Investments	184,136.69	(154,072.18)	30,064.51
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	23,740.48	(23,740.48)	(0.00)
Ending Available Cash and Investments	-	-	(0.00)

**613 - FAIRGROUNDS BUILDING FUND**

Revenues	48,715.00		48,715.00
Expenditures			
Operating	54,047.00		54,047.00
Capital	-		-
Depreciation	14,502.40		
Cash Basis Revenue Over (Under) Expenditures	(5,332.00)	-	(5,332.00)
Beginning Cash and Investments	52,203.94	15,357.21	67,561.15
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	46,871.94	15,357.21	62,229.15
Ending Available Cash and Investments	-	-	-

**650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND**

Revenues	1,124,063.31		1,124,063.31
Expenditures			
Operating	1,230,212.00		1,230,212.00
Capital	433,715.07		433,715.07
Depreciation	471,001.61		
Cash Basis Revenue Over (Under) Expenditures	(539,863.76)	-	(539,863.76)
Beginning Cash and Investments	4,902,127.14	(42,392.31)	4,859,734.83
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	4,362,263.38	(42,392.31)	4,319,871.07
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment	Revised Budget
<b>651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND</b>			
Revenues	588,747.84		588,747.84
Expenditures			
Operating	705,222.00		705,222.00
Capital	284,434.68		284,434.68
Depreciation	246,259.63		
Cash Basis Revenue Over (Under) Expenditures	(400,908.84)	-	(400,908.84)
Beginning Cash and Investments	3,195,522.98	(50,905.48)	3,144,617.50
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,794,614.14	(50,905.48)	2,743,708.66
Ending Available Cash and Investments	-	-	-

<b>664 - EMERGENCY OPERATIONS CENTER FUND</b>			
Revenues	312,988.00		312,988.00
Expenditures			
Operating	392,322.60		392,322.60
Capital	125,594.24		125,594.24
Depreciation	229,660.94		
Cash Basis Revenue Over (Under) Expenditures	(204,928.84)	-	(204,928.84)
Beginning Cash and Investments	2,931,480.17	(58,801.22)	2,872,678.95
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,726,551.33	(58,801.22)	2,667,750.11
Ending Available Cash and Investments	-	-	-

SECTION VI: The Enterprise Funds are amended as follows:

<b>502 - UTILITY OPERATIONS FUND</b>			
Revenues	17,891,440.00		17,891,440.00
Expenditures			
Operating	16,734,237.41		16,734,237.41
Debt	2,587,250.00		2,587,250.00
Capital	15,212,849.71		15,212,849.71
Depreciation	2,907,487.24		
Cash Basis Revenue Over (Under) Expenditures	(16,642,897.12)	-	(16,642,897.12)
Beginning Cash and Investments	21,826,456.47	3,500,446.92	25,326,903.39
Less Minimum Cash Policy: 3 Months Operating Costs	4,183,559.35		4,183,559.35
Ending Available Cash and Investments	1,000,000.00	3,500,446.92	4,500,446.92

<b>507 - DEVELOPMENT FUND</b>			
Revenues	4,869,705.00		4,869,705.00
Expenditures			
Operating	5,086,475.52		5,086,475.52
Capital	100,050.00		100,050.00
Depreciation	19,100.65		
Cash Basis Revenue Over (Under) Expenditures	(316,820.52)	-	(316,820.52)
Beginning Cash and Investments	2,726,966.78	289,532.91	3,016,499.69
Less Minimum Cash Policy: 3 Months Operating Costs	1,271,618.88	-	1,271,618.88
Ending Available Cash and Investments	1,138,527.38	289,532.91	1,428,060.29

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 7TH DAY OF SEPTEMBER, 2023 AND BECOMES ORDINANCE SERIES NO. .

ATTEST:

\_\_\_\_\_  
JACOB "JAKE" A. AIREY, COUNCIL CHAIR  
ST. TAMMANY PARISH COUNCIL

\_\_\_\_\_  
KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: JULY 26, 2023

Published Adoption: \_\_\_\_\_, 2023

Delivered to Parish President: \_\_\_\_\_, 2023 at \_\_\_\_\_

Returned to Council Clerk: \_\_\_\_\_, 2023 at \_\_\_\_\_

**Administrative Comment**  
**Amendment No. 11 - 2023 Operating Budget - August 2023**

**This budget amendment is to:**

a. **ALL FUNDS PRESENTED**

To amend the beginning fund balance as projected from the 2023 budget to the audited fund balance as of January 1, 2023. Adjustments include budget amendments adopted from September to December 2022.

b. **102 - ENVIRONMENTAL SERVICES FUND** **FUNDING SOURCE: ENVIRONMENTAL USA FRANCHISE FEES, SEWER INSPECTIONS**

To amend the presentation of the budget to show the transfer of funds for the Bon Temps Sewer System Capital Project as a contra-revenue rather than as an expense.

c. **111 - PUBLIC HEALTH FUND** **FUNDING SOURCE: AD VALOREM TAXES**  
**612 - SAFE HAVEN COMPLEX FUND** **FUNDING SOURCE: RENTAL INCOME AND PUBLIC HEALTH AD VALOREM TAXES**

To amend the budget for the projected available cash in the building budget. Fund 111 - Public Health will fund expenses in excess of available cash and investments for Fund 612 - Safe Haven Complex.

d. **112 - ANIMAL SERVICES FUND** **FUNDING SOURCE: AD VALOREM TAXES, LICENSES AND FEES**

To increase budgeted revenues based on reimbursements for medical treatment of animals transported for adoption in other states, and to increase budgeted expenditures for the costs of medical treatment.

e. **122 - ECONOMIC DEVELOPMENT FUND** **FUNDING SOURCE: STATE HOTEL/MOTEL TAX APPROPRIATION**

To amend the presentation of the budget to show the transfer of funds for the Fishing Pier-Hurricane Ida Capital Project as a contra-revenue rather than as an expense.

To amend the budget for the transfer by \$42,000 due to a typographical error in Operating Amendment No. 4, Ordinance Council Series No. 23-5416.

f. **123 - ECONOMIC DEVELOPMENT DISTRICTS FUND** **FUNDING SOURCE: 0.75% SALES TAX**  
**2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**

To amend the budget to increase revenues and expenditures for sales tax collections and associated costs of collections through the sales tax ending date March 31, 2023 in accordance with Ordinance Council Series No. 22-5055.

g. **126 - ST. TAMMANY PARISH CORONER FUND** **FUNDING SOURCE: AD VALOREM TAXES**

To amend the budget to increase expenditures by the roll over of the available fund balance from fiscal year 2022.

h. **135 - 22ND JDC COMMISSIONER** **FUNDING SOURCE: COURT COSTS**  
**136 - JURY SERVICE** **FUNDING SOURCE: COURT COSTS**  
**137 - LAW ENFORCEMENT WITNESS** **FUNDING SOURCE: COURT COSTS**

To amend the budget to add a minimum fund balance requirement of 3 months of operating costs.

i. **600 - TYLER STREET COMPLEX FUND** **FUNDING SOURCE: FACILITY O&M RENTS**

To amend the budget to increase expenditures by the roll over of the \$1m project to replace the roof authorized by Ordinance Council Series No. 21-4713.