

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7391AA2

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

COUNCIL SPONSOR: AIREY/COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

ON THE 8<sup>TH</sup> DAY OF FEBRUARY, 2024

ORDINANCE TO ADOPT THE 2024 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 2024 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2024 Operating Budget is adopted as follows:

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
<b>SECTION I: The General Fund is adopted as follows:</b>					
<b>000 - GENERAL FUND</b>					
<b>Revenues</b>					
<b>Taxes</b>					
Ad Valorem	6,292,000.00	-	-	-	6,292,000.00
Other Taxes, Penalties, and Interest	2,459,000.00	-	-	-	2,459,000.00
<b>Licenses and Permits</b>	<b>4,749,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,749,000.00</b>
<b>Intergovernmental Revenues</b>					
Other Federal Funds	62,000.00	-	-	-	62,000.00
State Revenue Sharing	114,000.00	-	-	-	114,000.00
<b>Fees, Charges, and Commissions for Services</b>	<b>120,450.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,450.00</b>
<b>Program Revenues (PEG fees, rental income, fuel sales)</b>	<b>394,470.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>394,470.00</b>
<b>Other Revenues</b>	<b>203,060.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203,060.00</b>
<b>Total Revenues</b>	<b>14,393,980.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,393,980.00</b>
Less: Collection Fees and Assessments	(912,999.00)	-	-	-	(912,999.00)
<b>Net Revenues</b>	<b>13,480,981.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,480,981.00</b>
Transfers in from Capital Projects Funds	7,275,000.00	-	-	-	7,275,000.00
<b>Total Revenues After Other Financing Sources</b>	<b>20,755,981.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,755,981.00</b>
<b>Expenditures</b>					
<b>Administrative Departments</b>					
Parish President	811,781.22	(10,290.89)	10,290.89	(0.00)	811,781.22
Parish Council	1,766,552.34	(171,056.44)	17,354.73	(153,701.71)	1,612,850.63
Chief Administrative Officer	884,331.27	(28,421.53)	28,421.53	(0.00)	884,331.27
Facilities Management	1,952,090.52	(116,616.94)	50,453.95	(66,162.99)	1,885,927.53
Department of Finance	1,858,296.25	(51,407.81)	51,407.81	(0.00)	1,858,296.25
Grants Management	634,368.59	(16,199.01)	16,199.01	0.00	634,368.59
Grants Reimbursable	(280,000.00)	-	-	-	(280,000.00)
Human Resources	748,421.14	(18,891.51)	18,891.51	(0.00)	748,421.14
Procurement	625,998.61	(10,254.54)	9,193.88	(1,060.66)	624,937.95
Public Information	633,851.34	(17,051.51)	17,051.51	(0.00)	633,851.34
Department of Technology	5,064,951.57	(167,768.69)	43,193.64	(124,575.05)	4,940,376.52
Interfund Charges	(13,939,419.00)	591,978.00	(250,215.00)	341,763.00	(13,597,656.00)
<b>Total Administrative Departments</b>	<b>761,223.85</b>	<b>(15,980.87)</b>	<b>12,243.46</b>	<b>(3,737.41)</b>	<b>757,486.44</b>
<b>Facilities and Other</b>					
Bush Community Center	48,167.66	(1,718.00)	770.00	(948.00)	47,219.66
Fairgrounds Arena	568,803.93	(94,896.00)	6,930.00	(87,966.00)	480,837.93
Levee Board Building	34,334.29	(1,225.00)	536.00	(689.00)	33,645.29
St. Tammany Regional Airport	195,641.49	(2,754.00)	1,290.00	(1,464.00)	194,177.49
Reimbursement of Costs in Excess of Revenues	(608,245.42)	97,650.00	(8,220.00)	89,430.00	(518,815.42)
<b>Total Facilities and Other</b>	<b>238,701.95</b>	<b>(2,943.00)</b>	<b>1,306.00</b>	<b>(1,637.00)</b>	<b>237,064.95</b>
<b>State Mandated</b>					
St. Tammany Parish Sheriff	-	-	-	-	-
St. Tammany Parish Jail	7,465,872.49	-	-	-	7,465,872.49
22nd Judicial District Court					
22nd Judicial District Court	2,489,636.54	-	-	-	2,489,636.54
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	2,117,555.00	(122,324.32)	40,303.20	(82,021.12)	2,035,533.88
Interfund Charges	(2,097,255.00)	157,973.00	(76,544.00)	81,429.00	(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	617,989.00	(20,604.00)	9,364.00	(11,240.00)	606,749.00
<b>Total State Mandated</b>	<b>20,619,097.04</b>	<b>15,044.68</b>	<b>(26,876.80)</b>	<b>(11,832.12)</b>	<b>20,607,264.92</b>
General Expenditures	6,106.00	(6.00)	6.00	-	6,106.00
<b>Total Expenditures</b>	<b>21,625,128.84</b>	<b>(3,885.19)</b>	<b>(13,321.34)</b>	<b>(17,206.53)</b>	<b>21,607,922.31</b>

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
Revenue Over (Under) Expenditures	(869,147.84)	3,885.19	13,321.34	17,206.53	(851,941.31)
Beginning Fund Balance	13,407,692.31	-	-	-	13,407,692.31
<b>Ending Fund Balance</b>	<b>12,538,544.47</b>	<b>3,885.19</b>	<b>13,321.34</b>	<b>17,206.53</b>	<b>12,555,751.00</b>
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	-	-	-	1,358,245.00
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
<b>Ending Available Fund Balance</b>	<b>14,904.47</b>	<b>3,885.19</b>	<b>13,321.34</b>	<b>17,206.53</b>	<b>32,111.00</b>

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

**100 - PUBLIC WORKS FUND**

<b>Revenues</b>					
Sales Tax	75,999,850.00	-	-	-	75,999,850.00
Sales Tax for Capital	(40,200,000.00)	4,046,000.00	(4,046,000.00)	-	(40,200,000.00)
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)
<b>Net Revenues</b>	<b>30,866,678.21</b>	<b>4,046,000.00</b>	<b>(4,046,000.00)</b>	<b>-</b>	<b>30,866,678.21</b>
<b>Expenditures</b>					
Department of Public Works					
Public Works Administration	2,741,399.34	(102,634.60)	72,077.46	(30,557.14)	2,710,842.20
Maintenance Barns	16,754,123.29	(377,233.49)	262,742.07	(114,491.42)	16,639,631.87
Fleet Management	4,545,108.84	(7,832.20)	33,768.45	25,936.25	4,571,045.09
Tammany Trace Maintenance	1,684,671.57	(128,102.92)	28,014.50	(100,088.42)	1,584,583.15
Geographical Information Systems	447,495.15	(85,166.93)	9,699.08	(75,467.85)	372,027.30
Tammany Trace Administration	179,100.73	(7,173.88)	4,320.54	(2,853.34)	176,247.39
Development	1,213,836.78	(295,311.03)	20,811.03	(274,500.00)	939,336.78
Engineering	3,702,349.85	(434,658.84)	83,023.82	(351,635.02)	3,350,714.83
Homeland Security & Emergency Operations	878,740.80	(12,531.94)	12,531.94	0.00	878,740.80
General Expenditures	6,279,330.00	(293,754.00)	125,697.00	(168,057.00)	6,111,273.00
<b>Total Expenditures</b>	<b>38,426,156.35</b>	<b>(1,744,399.82)</b>	<b>652,685.88</b>	<b>(1,091,713.94)</b>	<b>37,334,442.41</b>
Revenue over (under) Expenditures	(7,559,478.14)	5,790,399.82	(4,698,685.88)	1,091,713.94	(6,467,764.20)
Beginning Fund Balance	73,612,606.23	-	-	-	73,612,606.23
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69	-	-	-	19,671,345.69
<b>Ending Available Fund Balance</b>	<b>46,381,782.40</b>	<b>5,790,399.82</b>	<b>(4,698,685.88)</b>	<b>1,091,713.94</b>	<b>47,473,496.34</b>

**101 - DRAINAGE MAINTENANCE FUND**

<b>Revenues</b>					
Ad Valorem Tax	4,261,600.00	-	-	-	4,261,600.00
Ad Valorem Tax for Capital	(4,250,000.00)	(100,000.00)	-	(100,000.00)	(4,350,000.00)
Other Revenues	203,180.00	-	-	-	203,180.00
Less: Collection Fees and Assessments	(153,402.00)	-	-	-	(153,402.00)
<b>Net Revenues</b>	<b>61,378.00</b>	<b>(100,000.00)</b>	<b>-</b>	<b>(100,000.00)</b>	<b>(38,622.00)</b>
<b>Expenditures</b>	<b>997,202.84</b>	<b>(21,696.35)</b>	<b>11,793.35</b>	<b>(9,903.00)</b>	<b>987,299.84</b>
Revenue over (under) Expenditures	(935,824.84)	(78,303.65)	(11,793.35)	(90,097.00)	(1,025,921.84)
Beginning Fund Balance	6,632,643.68	-	-	-	6,632,643.68
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,261,600.00	-	-	-	4,261,600.00
<b>Ending Available Fund Balance</b>	<b>1,435,218.84</b>	<b>(78,303.65)</b>	<b>(11,793.35)</b>	<b>(90,097.00)</b>	<b>1,345,121.84</b>

**102 - ENVIRONMENTAL SERVICES FUND**

Revenues	2,561,620.00	-	-	-	2,561,620.00
Expenditures	2,736,232.16	(558,084.01)	39,766.74	(518,317.27)	2,217,914.89
Revenue over (under) Expenditures	(174,612.16)	558,084.01	(39,766.74)	518,317.27	343,705.11
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
<b>Ending Available Fund Balance</b>	<b>4,495,980.25</b>	<b>558,084.01</b>	<b>(39,766.74)</b>	<b>518,317.27</b>	<b>5,014,297.52</b>

**107 - JUDICIAL COURTS FUND**

Revenues	852,420.00	-	-	-	852,420.00
Expenditures	808,949.00	(133.00)	58.00	(75.00)	808,874.00
Revenue over (under) Expenditures	43,471.00	133.00	(58.00)	75.00	43,546.00
Beginning Fund Balance	170,333.30	-	-	-	170,333.30
Less Minimum Cash Policy: 1 year of gross revenue 3 Months Operating Costs	213,105.00	-	-	-	213,105.00
<b>Ending Available Fund Balance</b>	<b>699.30</b>	<b>133.00</b>	<b>(58.00)</b>	<b>75.00</b>	<b>774.30</b>

**111 - PUBLIC HEALTH FUND**

Revenues	216,710.00	-	-	-	216,710.00
Expenditures	5,088,129.75	(30,807.89)	20,781.23	(10,026.66)	5,078,103.09
Revenue over (under) Expenditures	(4,871,419.75)	30,807.89	(20,781.23)	10,026.66	(4,861,393.09)
Beginning Fund Balance	4,871,419.75	-	-	-	4,871,419.75
Less Minimum Fund Balance Policy	-	-	-	-	-
<b>Ending Available Fund Balance</b>	<b>(0.00)</b>	<b>30,807.89</b>	<b>(20,781.23)</b>	<b>10,026.66</b>	<b>10,026.66</b>

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
<b>112 - ANIMAL SERVICES FUND</b>					
Revenues	2,935,460.00	-	-	-	2,935,460.00
Expenditures	3,261,008.05	(110,836.40)	60,633.66	(50,202.74)	3,210,805.31
Revenue over (under) Expenditures	(325,548.05)	110,836.40	(60,633.66)	50,202.74	(275,345.31)
Beginning Fund Balance	4,104,442.25	-	-	-	4,104,442.25
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,935,460.00	-	-	-	2,935,460.00
Ending Available Fund Balance	843,434.20	110,836.40	(60,633.66)	50,202.74	893,636.94
<b>122 - CRT/ECONOMIC DEVELOPMENT FUND</b>					
Revenues	284,959.92	-	-	-	284,959.92
Expenditures	253,666.90	(2,990.63)	1,598.63	(1,392.00)	252,274.90
Revenue over (under) Expenditures	31,293.02	2,990.63	(1,598.63)	1,392.00	32,685.02
Beginning Fund Balance	1,243,204.13	-	-	-	1,243,204.13
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	106,859.97	-	-	-	106,859.97
Ending Available Fund Balance	1,167,637.18	2,990.63	(1,598.63)	1,392.00	1,169,029.18
<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>					
<b>2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>					
Revenues	753,860.00	-	-	-	753,860.00
Expenditures	627,679.42	(98,284.00)	8,415.00	(89,869.00)	537,810.42
Revenue over (under) Expenditures	126,180.58	98,284.00	(8,415.00)	89,869.00	216,049.58
Beginning Fund Balance	2,084,282.86	-	-	-	2,084,282.86
Less Minimum Fund Balance Policy: 3 months of gross revenue	188,465.00	-	-	-	188,465.00
Ending Available Fund Balance	2,021,998.44	98,284.00	(8,415.00)	89,869.00	2,111,867.44
<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>					
<b>2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>					
Revenues	590.00	-	-	-	590.00
Expenditures	931.00	(19.00)	19.00	-	931.00
Revenue over (under) Expenditures	(341.00)	19.00	(19.00)	-	(341.00)
Beginning Fund Balance	55,729.56	-	-	-	55,729.56
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	55,388.56	19.00	(19.00)	-	55,388.56
<b>126 - ST. TAMMANY PARISH CORONER FUND</b>					
Revenues					
Ad Valorem Tax	7,817,100.00	-	-	-	7,817,100.00
Ad Valorem Tax for Debt	(61,000.00)	-	-	-	(61,000.00)
Other Revenues	184,340.00	-	-	-	184,340.00
Less: Collection Fees and Assessments	(269,841.00)	-	-	-	(269,841.00)
Net Revenues	7,670,599.00	-	-	-	7,670,599.00
Expenditures - Pass Through Agency	7,670,599.00	(943,106.18)	477.00	(942,629.18)	6,727,969.82
Revenue over (under) Expenditures	-	943,106.18	(477.00)	942,629.18	942,629.18
Beginning Fund Balance	-	0.00	-	0.00	0.00
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	0.00	943,106.18	(477.00)	942,629.18	942,629.18
<b>128 - ST. TAMMANY PARISH LIBRARY FUND</b>					
Revenues					
Ad Valorem Tax	14,575,000.00	-	-	-	14,575,000.00
Ad Valorem Tax for Capital	(1,600,000.00)	-	-	-	(1,600,000.00)
Ad Valorem Tax for Debt	(407,000.00)	-	-	-	(407,000.00)
Other Revenues	302,000.00	-	-	-	302,000.00
Less: Collection Fees and Assessments	(502,257.00)	-	-	-	(502,257.00)
Net Revenues	12,367,743.00	-	-	-	12,367,743.00
Expenditures - Pass Through Agency	12,367,743.00	-	-	-	12,367,743.00
Revenue over (under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	-	-	-	-	-
<b>129 - COAST/STARC FUND</b>					
Revenues	4,709,600.00	-	-	-	4,709,600.00
Expenditures - Pass Through Agency	4,709,600.00	-	-	-	4,709,600.00
Revenue over (under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	-	-	-	-	-

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
<b>134 - CRIMINAL COURT FUND</b>					
Revenues	1,211,770.00	-	-	-	1,211,770.00
Expenditures	1,201,371.30	-	-	-	1,201,371.30
Revenue over (under) Expenditures	10,398.70	-	-	-	10,398.70
Beginning Fund Balance	12,298.63	-	-	-	12,298.63
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	22,697.33	-	-	-	22,697.33
<b>135 - 22ND JDC COMMISSIONER</b>					
Revenues	96,470.00	-	-	-	96,470.00
Expenditures	100,862.36	(42.00)	42.00	0.00	100,862.36
Revenue over (under) Expenditures	(4,392.36)	42.00	(42.00)	(0.00)	(4,392.36)
Beginning Fund Balance	45,645.21	-	-	-	45,645.21
Less Minimum Cash Policy: 3 Months Operating Costs	25,215.59	(10.50)	10.50	-	25,215.59
Ending Available Fund Balance	16,037.26	52.50	(52.50)	(0.00)	16,037.26
<b>136 - JURY SERVICE</b>					
Revenues	141,690.00	-	-	-	141,690.00
Expenditures	193,100.00	(166.00)	166.00	-	193,100.00
Revenue over (under) Expenditures	(51,410.00)	166.00	(166.00)	-	(51,410.00)
Beginning Fund Balance	330,399.15	-	-	-	330,399.15
Less Minimum Cash Policy: 3 Months Operating Costs	48,275.00	(41.50)	41.50	-	48,275.00
Ending Available Fund Balance	230,714.15	207.50	(207.50)	-	230,714.15
<b>137 - LAW ENFORCEMENT WITNESS</b>					
Revenues	37,880.00	-	-	-	37,880.00
Expenditures	35,741.00	(15.00)	15.00	-	35,741.00
Revenue over (under) Expenditures	2,139.00	15.00	(15.00)	-	2,139.00
Beginning Fund Balance	440,897.40	-	-	-	440,897.40
Less Minimum Cash Policy: 3 Months Operating Costs	8,935.25	(3.75)	3.75	-	8,935.25
Ending Available Fund Balance	434,101.15	18.75	(18.75)	-	434,101.15
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND</b>					
Revenues	26,940.00	-	-	-	26,940.00
Expenditures	211,643.04	(656.00)	308.00	(348.00)	211,295.04
Revenue over (under) Expenditures	(184,703.04)	656.00	(308.00)	348.00	(184,355.04)
Beginning Fund Balance	1,420,722.51	-	-	-	1,420,722.51
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	1,236,019.47	656.00	(308.00)	348.00	1,236,367.47
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND</b>					
Revenues	23,510.00	-	-	-	23,510.00
Expenditures	445,005.65	(1,227.00)	558.00	(669.00)	444,336.65
Revenue over (under) Expenditures	(421,495.65)	1,227.00	(558.00)	669.00	(420,826.65)
Beginning Fund Balance	1,097,413.17	-	-	-	1,097,413.17
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	675,917.52	1,227.00	(558.00)	669.00	676,586.52
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND</b>					
Revenues	2,160.00	-	-	-	2,160.00
Expenditures	12,222.96	(35.00)	17.00	(18.00)	12,204.96
Revenue over (under) Expenditures	(10,062.96)	35.00	(17.00)	18.00	(10,044.96)
Beginning Fund Balance	114,992.90	-	-	-	114,992.90
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	104,929.94	35.00	(17.00)	18.00	104,947.94
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND</b>					
Revenues	126,340.00	-	-	-	126,340.00
Expenditures	208,535.39	(574.00)	268.00	(306.00)	208,229.39
Revenue over (under) Expenditures	(82,195.39)	574.00	(268.00)	306.00	(81,889.39)
Beginning Fund Balance	328,442.82	-	-	-	328,442.82
Less Minimum Fund Balance Policy: 1 year of gross revenue	126,340.00	-	-	-	126,340.00
Ending Available Fund Balance	119,907.43	574.00	(268.00)	306.00	120,213.43

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND</b>					
Revenues	31,600.00	-	-	-	31,600.00
Expenditures	412,423.01	(1,237.00)	627.00	(610.00)	411,813.01
Revenue over (under) Expenditures	(380,823.01)	1,237.00	(627.00)	610.00	(380,213.01)
Beginning Fund Balance	1,620,071.02	-	-	-	1,620,071.02
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	1,239,248.01	1,237.00	(627.00)	610.00	1,239,858.01

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND</b>					
Revenues	83,860.00	-	-	-	83,860.00
Expenditures	107,928.65	(281.00)	133.00	(148.00)	107,780.65
Revenue over (under) Expenditures	(24,068.65)	281.00	(133.00)	148.00	(23,920.65)
Beginning Fund Balance	141,999.21	-	-	-	141,999.21
Less Minimum Fund Balance Policy: 1 year of gross revenue	83,860.00	-	-	-	83,860.00
Ending Available Fund Balance	34,070.56	281.00	(133.00)	148.00	34,218.56

<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	1,874.91	(5.00)	2.00	(3.00)	1,871.91
Revenue over (under) Expenditures	(274.91)	5.00	(2.00)	3.00	(271.91)
Beginning Fund Balance	274.91	-	-	-	274.91
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	(0.00)	5.00	(2.00)	3.00	3.00

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND</b>					
Revenues	5,863.00	-	-	-	5,863.00
Expenditures	7,578.64	(24.00)	14.00	(10.00)	7,568.64
Revenue over (under) Expenditures	(1,715.64)	24.00	(14.00)	10.00	(1,705.64)
Beginning Fund Balance	49,911.08	-	-	-	49,911.08
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,863.00	-	-	-	5,863.00
Ending Available Fund Balance	42,332.44	24.00	(14.00)	10.00	42,342.44

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND</b>					
Revenues	23,010.00	-	-	-	23,010.00
Expenditures	18,115.94	(51.00)	27.00	(24.00)	18,091.94
Revenue over (under) Expenditures	4,894.06	51.00	(27.00)	24.00	4,918.06
Beginning Fund Balance	63,502.54	-	-	-	63,502.54
Less Minimum Fund Balance Policy: 1 year of gross revenue	23,010.00	-	-	-	23,010.00
Ending Available Fund Balance	45,386.60	51.00	(27.00)	24.00	45,410.60

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND</b>					
Revenues	380.00	-	-	-	380.00
Expenditures	3,919.99	(13.00)	8.00	(5.00)	3,914.99
Revenue over (under) Expenditures	(3,539.99)	13.00	(8.00)	5.00	(3,534.99)
Beginning Fund Balance	18,594.23	-	-	-	18,594.23
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	15,054.24	13.00	(8.00)	5.00	15,059.24

<b>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</b>					
<b>4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND</b>					
Revenues	2,340.00	-	-	-	2,340.00
Expenditures	38,783.87	(144.00)	87.00	(57.00)	38,726.87
Revenue over (under) Expenditures	(36,443.87)	144.00	(87.00)	57.00	(36,386.87)
Beginning Fund Balance	108,732.63	-	-	-	108,732.63
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	72,288.76	144.00	(87.00)	57.00	72,345.76

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

<b>300 - DEBT - SALES TAX DISTRICT NO. 3</b>					
Revenues	6,864,704.56	-	-	-	6,864,704.56
Expenditures	6,645,394.10	-	-	-	6,645,394.10
Revenue over (under) Expenditures	219,310.46	-	-	-	219,310.46
Beginning Fund Balance	3,773,037.93	-	-	-	3,773,037.93
Less Minimum Fund Balance Restricted	3,992,348.39	-	-	-	3,992,348.39
Ending Available Fund Balance	-	-	-	-	-

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
<b>302 - DEBT - UTILITY OPERATIONS</b>					
Revenues	305,890.00	-	-	-	305,890.00
Expenditures	367,466.00	-	-	-	367,466.00
Revenue over (under) Expenditures	(61,576.00)	-	-	-	(61,576.00)
Beginning Fund Balance	72,807.08	-	-	-	72,807.08
Less Minimum Fund Balance Restricted	11,231.08	-	-	-	11,231.08
Ending Available Fund Balance	-	-	-	-	-

<b>303 - DEBT - GOMESA</b>					
Revenues	1,950,055.00	-	-	-	1,950,055.00
Expenditures	1,468,912.50	-	-	-	1,468,912.50
Revenue over (under) Expenditures	481,142.50	-	-	-	481,142.50
Beginning Fund Balance	2,594,787.29	-	-	-	2,594,787.29
Less Minimum Fund Balance Restricted	3,075,929.79	-	-	-	3,075,929.79
Ending Available Fund Balance	-	-	-	-	-

<b>326 - DEBT - ST. TAMMANY PARISH CORONER</b>					
Revenues	77,000.00	-	-	-	77,000.00
Expenditures	724,760.00	-	-	-	724,760.00
Revenue over (under) Expenditures	(647,760.00)	-	-	-	(647,760.00)
Beginning Fund Balance	1,380,858.51	-	-	-	1,380,858.51
Less Minimum Fund Balance Restricted	733,098.51	-	-	-	733,098.51
Ending Available Fund Balance	-	-	-	-	-

<b>328 - DEBT - ST. TAMMANY PARISH LIBRARY</b>					
Revenues	410,600.00	-	-	-	410,600.00
Expenditures	426,080.00	-	-	-	426,080.00
Revenue over (under) Expenditures	(15,480.00)	-	-	-	(15,480.00)
Beginning Fund Balance	453,310.25	-	-	-	453,310.25
Less Minimum Fund Balance Restricted	437,830.25	-	-	-	437,830.25
Ending Available Fund Balance	-	-	-	-	-

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

<b>600 - TYLER STREET COMPLEX FUND</b>					
Revenues	377,125.00	-	-	-	377,125.00
Expenditures					
Operating	334,207.18	(2,932.00)	1,268.00	(1,664.00)	332,543.18
Capital	-	-	-	-	-
Depreciation	114,767.19				
Cash Basis Revenue Over (Under) Expenditures	42,917.82	2,932.00	(1,268.00)	1,664.00	44,581.82
Beginning Cash and Investments	1,137,925.47	-	-	-	1,137,925.47
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,180,843.29	2,932.00	(1,268.00)	1,664.00	1,182,507.29
Ending Available Cash and Investments	-	-	-	-	-

<b>606 - STP JUSTICE CENTER COMPLEX FUND</b>					
Revenues	4,255,321.00	-	-	-	4,255,321.00
Expenditures					
Operating	4,243,033.76	(25,607.00)	25,590.00	(17.00)	4,243,016.76
Capital	80,000.00	-	-	-	80,000.00
Depreciation	1,729,951.61				
Cash Basis Revenue Over (Under) Expenditures	(67,712.76)	25,607.00	(25,590.00)	17.00	(67,695.76)
Beginning Cash and Investments	977,307.78	-	-	-	977,307.78
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	909,595.02	25,607.00	(25,590.00)	17.00	909,612.02
Ending Available Cash and Investments	-	-	-	-	-

<b>611 - WELLNESS CENTER BUILDING FUND</b>					
Revenues	80,511.00	-	-	-	80,511.00
Expenditures					
Operating	47,755.34	(1,248.00)	589.00	(659.00)	47,096.34
Capital	-	-	-	-	-
Depreciation	29,177.48				
Cash Basis Revenue Over (Under) Expenditures	32,755.66	1,248.00	(589.00)	659.00	33,414.66
Beginning Cash and Investments	247,439.35	-	-	-	247,439.35
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	280,195.01	1,248.00	(589.00)	659.00	280,854.01
Ending Available Cash and Investments	-	-	-	-	-

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
<b>612 - SAFE HAVEN COMPLEX FUND</b>					
Revenues	1,799,887.39	-	-	-	1,799,887.39
Allowance for Leasehold Improvements	(85,034.00)	-	-	-	(85,034.00)
Expenditures					
Operating	1,852,322.26	(75,606.00)	12,411.00	(63,195.00)	1,789,127.26
Capital	-	-	-	-	-
Depreciation	725,133.94	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures	(137,468.87)	75,606.00	(12,411.00)	63,195.00	(74,273.87)
Beginning Cash and Investments	137,468.87	-	-	-	137,468.87
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	(0.00)	75,606.00	(12,411.00)	63,195.00	63,195.00
Ending Available Cash and Investments	-	-	-	-	-

<b>613 - FAIRGROUNDS BUILDING FUND</b>					
Revenues	55,704.00	-	-	-	55,704.00
Expenditures					
Operating	64,499.06	(1,483.00)	661.00	(822.00)	63,677.06
Capital	-	-	-	-	-
Depreciation	14,502.40	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures	(8,795.06)	1,483.00	(661.00)	822.00	(7,973.06)
Beginning Cash and Investments	59,882.08	-	-	-	59,882.08
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	51,087.02	1,483.00	(661.00)	822.00	51,909.02
Ending Available Cash and Investments	-	-	-	-	-

<b>650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND</b>					
Revenues	1,512,157.00	-	-	-	1,512,157.00
Expenditures					
Operating	1,496,752.77	(5,430.00)	2,063.00	(3,367.00)	1,493,385.77
Capital	1,285,000.00	-	-	-	1,285,000.00
Depreciation	436,183.93	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures	(1,269,595.77)	5,430.00	(2,063.00)	3,367.00	(1,266,228.77)
Beginning Cash and Investments	4,447,675.98	-	-	-	4,447,675.98
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,178,080.21	5,430.00	(2,063.00)	3,367.00	3,181,447.21
Ending Available Cash and Investments	-	-	-	-	-

<b>651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND</b>					
Revenues	657,110.92	-	-	-	657,110.92
Expenditures					
Operating	734,946.34	(9,559.00)	6,967.00	(2,592.00)	732,354.34
Capital	-	-	-	-	-
Depreciation	242,424.58	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures	(77,835.42)	9,559.00	(6,967.00)	2,592.00	(75,243.42)
Beginning Cash and Investments	2,763,531.89	-	-	-	2,763,531.89
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,685,696.47	9,559.00	(6,967.00)	2,592.00	2,688,288.47
Ending Available Cash and Investments	-	-	-	-	-

<b>664 - EMERGENCY OPERATIONS CENTER FUND</b>					
Revenues	438,644.00	-	-	-	438,644.00
Expenditures					
Operating	534,922.06	(7,690.00)	3,572.00	(4,118.00)	530,804.06
Capital	-	-	-	-	-
Depreciation	229,660.96	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures	(96,278.06)	7,690.00	(3,572.00)	4,118.00	(92,160.06)
Beginning Cash and Investments	2,651,512.95	-	-	-	2,651,512.95
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,555,234.89	7,690.00	(3,572.00)	4,118.00	2,559,352.89
Ending Available Cash and Investments	-	-	-	-	-

SECTION V: The Enterprise Funds are adopted as follows:

<b>502 - UTILITY OPERATIONS FUND</b>					
Revenues	18,608,236.58	-	-	-	18,608,236.58
Expenditures					
Operating	17,009,303.23	(563,862.24)	210,216.10	(353,646.14)	16,655,657.09
Debt	2,874,596.27	-	-	-	2,874,596.27
Capital	1,428,000.00	(84,000.00)	-	(84,000.00)	1,344,000.00
Depreciation	3,165,667.02	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures	(2,703,662.92)	647,862.24	(210,216.10)	437,646.14	(2,266,016.78)
Beginning Cash and Investments	8,969,036.71	-	-	-	8,969,036.71
Less Minimum Cash Policy: 3 Months Operating Costs	4,327,325.81	(140,965.56)	52,554.02	(88,411.54)	4,238,914.27
Ending Available Cash and Investments	1,938,047.98	788,827.80	(262,770.12)	526,057.68	2,464,105.66

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	Net Amendments	As Amended & Reintroduced
<b>507 - DEVELOPMENT FUND</b>					
Revenues	4,891,280.00	-	-	-	4,891,280.00
Expenditures					
Operating	5,379,616.82	(288,660.41)	130,635.99	(158,024.42)	5,221,592.40
Capital	294,000.00	-	-	-	294,000.00
Depreciation	16,986.12				
Cash Basis Revenue Over (Under) Expenditures	(782,336.82)	288,660.41	(130,635.99)	158,024.42	(624,312.40)
Beginning Cash and Investments	2,952,417.82	-	-	-	2,952,417.82
Less Minimum Cash Policy: 3 Months Operating Costs	1,418,404.21	(72,165.11)	32,659.00	(39,506.11)	1,378,898.10
Ending Available Cash and Investments	751,676.79	360,825.52	(163,294.99)	197,530.53	949,207.32

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 2024 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 7<sup>TH</sup> DAY OF MARCH, 2024 AND BECOMES ORDINANCE SERIES NO. \_\_\_\_\_.

\_\_\_\_\_  
 ARTHUR LAUGHLIN, COUNCIL CHAIR

ATTEST:

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

\_\_\_\_\_  
 MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: JANUARY 31, 2024

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:



**Administrative Comment for the Amendment to the 2024 Proposed Operating Budget  
December 7, 2023 Council Meeting**

**Amendment 1: Remove expenditures related to the sewer inspection review program, which has not yet been implemented.**

	<b>Proposed 09/27/2023</b>	<b>Amendment 11/29/2023</b>	<b>Amendment 12/07/2023</b>	<b>As Amended &amp; Reintroduced</b>
<b>102 - ENVIRONMENTAL SERVICES</b>				
Gasoline and Vehicle Maintenance	49,175	(15,800)	-	33,375
Computer Related	16,200	(16,200)	-	-
Insurance Other Than Employee Benefits	9,428	(2,809)	-	6,619
Uniforms	9,970	(1,200)	-	8,770
	<b>84,773</b>	<b>(36,009)</b>	-	<b>48,764</b>
<b>Items included in other amendments below:</b>				
Salaries and Benefits ( <i>Reduced by 6 New Positions</i> )	1,406,272	(379,350)	-	1,026,922
Capital Assets ( <i>Reduced by 2 New Trucks</i> )	168,000	(84,000)	-	84,000
	<b>1,659,046</b>	<b>(499,359)</b>	-	<b>1,159,687</b>

**Amendment 2: Remove wage adjustments and new positions for all St. Tammany Parish departments and the Civil Division of the District Attorney's office.**

	<b>Proposed 09/27/2023</b>		<b>Amendments</b>			<b>Net Amendments</b>	<b>As Amended &amp; Reintroduced</b>
	<b>Salaries/ Allowances</b>	<b>Benefits</b>	<b>Wage Adjustments</b>	<b>New Positions*</b>	<b>Benefits</b>		
<b>000 - GENERAL FUND</b>	<b>8,287,710</b>	<b>2,435,232</b>	<b>(3,322)</b>	<b>(336,085)</b>	<b>(113,115)</b>	<b>(452,522)</b>	<b>10,270,421</b>
Parish President	429,484	99,554	-	-	-	-	529,038
Parish Council	993,364	270,507	-	(135,896)	(42,806)	(178,702)	1,085,169
Chief Administrative Officer	645,784	139,276	-	-	-	-	785,060
Facilities Management	1,209,291	387,941	(2,403)	(46,554)	(17,206)	(66,163)	1,531,068
Department of Finance	1,165,006	309,016	-	-	-	-	1,474,022
Grants Management	90,696	110,612	-	-	-	-	201,308
Human Resources	446,893	122,249	-	-	-	-	569,141
Procurement	424,508	129,029	(919)	-	(142)	(1,061)	552,476
Public Information	389,286	112,245	-	-	-	-	501,532
Department of Technology	1,090,545	290,896	-	(98,635)	(25,940)	(124,575)	1,256,866
District Attorney - Civil Division	1,402,853	463,907	-	(55,000)	(27,021)	(82,021)	1,784,739
<b>100 - PUBLIC WORKS</b>	<b>12,839,171</b>	<b>4,559,183</b>	<b>(147,291)</b>	<b>(287,886)</b>	<b>(111,480)</b>	<b>(546,657)</b>	<b>16,851,697</b>
Public Works Administration	1,656,519	533,061	(20,656)	-	(2,401)	(23,057)	2,166,523
Maintenance Barns	6,183,095	2,530,178	(85,498)	-	(28,993)	(114,491)	8,598,782
Fleet Management	870,872	328,453	(31,318)	46,854	10,400	25,936	1,225,261
Tammany Trace Maintenance	705,476	202,492	(4,180)	-	(908)	(5,088)	902,879
Geographical Information Systems	277,558	82,921	-	(55,836)	(19,632)	(75,468)	285,010
Tammany Trace Administration	100,300	33,837	(2,461)	-	(392)	(2,853)	131,283
Development	471,734	121,368	-	-	-	-	593,102
Engineering	2,270,198	644,941	(3,178)	(278,904)	(69,553)	(351,635)	2,563,504
Homeland Security/Emerg Ops	303,420	81,933	-	-	-	-	385,352
<b>101 - DRAINAGE MAINTENANCE</b>	<b>78,838</b>	<b>33,485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,323</b>
<b>102 - ENVIRONMENTAL SERVICES</b>	<b>1,031,840</b>	<b>374,433</b>	<b>(10,523)</b>	<b>(270,253)</b>	<b>(109,871)</b>	<b>(390,647)</b>	<b>1,015,625</b>
<b>111 - PUBLIC HEALTH</b>	<b>126,310</b>	<b>30,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,028</b>
<b>112 - ANIMAL SERVICES</b>	<b>1,247,455</b>	<b>467,030</b>	<b>-</b>	<b>(26,191)</b>	<b>(9,814)</b>	<b>(36,005)</b>	<b>1,678,481</b>
<b>122 - CRT/ECONOMIC DEVELOPMENT</b>	<b>31,656</b>	<b>3,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,711</b>
<b>502 - UTILITY OPERATIONS</b>	<b>4,285,271</b>	<b>1,478,227</b>	<b>-</b>	<b>(72,070)</b>	<b>(31,730)</b>	<b>(103,800)</b>	<b>5,659,697</b>
<b>507 - DEVELOPMENT</b>	<b>2,154,159</b>	<b>649,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,803,897</b>
	<b>30,082,411</b>	<b>10,031,098</b>	<b>(161,136)</b>	<b>(992,485)</b>	<b>(376,010)</b>	<b>(1,529,631)</b>	<b>38,583,879</b>

\* The amendment presented above to remove proposed new positions removes the transfer of 1 proposed FTE to Safe Haven from Public Works.

**Amendment 3: Adjust expenditures related to professional and/or contractual services. Items removed or reduced are to equal 2023 projected actuals.**

	<b>Proposed 09/27/2023</b>	<b>Amendment 11/29/2023</b>	<b>Amendment 12/07/2023</b>	<b>As Amended &amp; Reintroduced</b>
<b>000 - GENERAL FUND</b>				
Parish Council Remove general professional services	50,000	(50,000)	-	-
Parish Council Add professional services for Financial Consultant	-	50,000	-	50,000
Parish Council Add legal services pertaining to Charter Review Commission	-	25,000	-	25,000
Fairgrounds Arena Reduce maintenance of equipment	10,000	(4,000)	-	6,000
<b>100 - PUBLIC WORKS</b>				
Public Works Administration Reduce general survey services	10,000	(7,500)	-	2,500
Development Reduce general professional services	350,000	(274,500)	-	75,500
<b>502 - UTILITY OPERATIONS</b>	<b>200,000</b>	<b>(200,000)</b>	<b>-</b>	<b>-</b>
Remove engineering services to evaluate sites for generator sizing				
<b>507 - DEVELOPMENT</b>	<b>330,000</b>	<b>(109,000)</b>	<b>-</b>	<b>221,000</b>
Reduce general consultant services				
	<b>950,000</b>	<b>(570,000)</b>	<b>-</b>	<b>380,000</b>

**Amendment 4: Remove budget for capital expenditures at the Fairgrounds, Tammany Trace, and for vehicles for proposed new positions which are being removed.**

	<b>Proposed 09/27/2023</b>	<b>Amendment 11/29/2023</b>	<b>Amendment 12/07/2023</b>	<b>As Amended &amp; Reintroduced</b>
<b>000 - GENERAL FUND</b>				
Fairgrounds Arena Tractor-w/ Attachments	75,000	(75,000)	-	-
<b>100 - PUBLIC WORKS</b>				
Tammany Trace Maintenance Truck-2/3 Yard Dump	80,000	(80,000)	-	-
Tammany Trace Maintenance Vehicle-Utility	15,000	(15,000)	-	-
<b>102 - ENVIRONMENTAL SERVICES</b>	<b>168,000</b>	<b>(84,000)</b>	<b>-</b>	<b>84,000</b>
Truck-Light Duty ( <i>Reduced from 4 to 2</i> )				
<b>502 - UTILITY OPERATIONS</b>	<b>210,000</b>	<b>(84,000)</b>	<b>-</b>	<b>126,000</b>
Truck-Light Duty ( <i>Reduced from 5 to 3</i> )				
	<b>548,000</b>	<b>(338,000)</b>	<b>-</b>	<b>210,000</b>

**Amendment 5: Decrease transfer of ad valorem taxes to St. Tammany Parish Coroner to equal 2023.**

	<b>Proposed 09/27/2023</b>	<b>Amendment 11/29/2023</b>	<b>Amendment 12/07/2023</b>	<b>As Amended &amp; Reintroduced</b>
<b>126 - ST. TAMMANY PARISH CORONER</b>	<b>7,564,104</b>	<b>(941,886)</b>	<b>-</b>	<b>6,622,218</b>

**Administrative Comment for the Amendment to the 2024 Proposed Operating Budget  
December 7, 2023 Council Meeting**

**Amendment 6: Adjust cost allocation plan charges as a result of the above amendments.**

**Amendment 7: Adjust reimbursement from the Hwy 21 Economic Development District for the costs in excess of revenues for the Fairgrounds and Airport.**

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	As Amended & Reintroduced
<b>000 - GENERAL FUND</b>				
Fairgrounds Arena	568,804	(94,896)	6,930	480,838
St. Tammany Regional Airport	195,641	(2,754)	1,290	194,177
Less Revenues Generated (Rental Income/Fuel Sales)	(156,200)	-	-	(156,200)
<b>123 - ECONOMIC DEVELOPMENT DISTRICTS</b>	<b>608,245</b>	<b>(97,650)</b>	<b>8,220</b>	<b>518,815</b>

**Amendment 8: Adjust transfer of funds to Capital Projects based on the Amendment to the Proposed Capital Budget.**

	Proposed 09/27/2023	Amendment 11/29/2023	Amendment 12/07/2023	As Amended & Reintroduced
<b>100 - PUBLIC WORKS - Transfer of Sales Tax for Capital</b>	<b>40,200,000</b>	<b>(4,046,000)</b>	<b>4,046,000</b>	<b>40,200,000</b>
<b>SALES TAX DISTRICT 3 - PARISHWIDE ROADS &amp; DRAINAGE - Feasibility Study</b>				
Harrison Ave. Extension to LA36		(100,000)	100,000	
Judge Tanner Blvd. Extension to LA59		(100,000)	100,000	
LA59/LA1088 Connector Rd.		(200,000)	200,000	
Slidell/Lacombe Connector Rd.		(250,000)	250,000	
<b>SALES TAX DISTRICT 3 - DISTRICT ROADS</b>				
District 11 - Camelot Dr.		(410,000)	410,000	
District 11 - Dove St.		(311,000)	311,000	
District 13 - Amber St.		100,000	-	
District 13 - West End Blvd		(100,000)	-	
<b>SALES TAX DISTRICT 3 - TAMMANY TRACE - Pre-construction Engineering</b>				
Tammany Trace Bridge #5 (Bayou Paquet)		(150,000)	150,000	
Tammany Trace Bridge #7 (Bayou Lacombe)		(150,000)	150,000	
Tammany Trace Bridge #8 (Heltemes Ln. Lateral)		(235,000)	235,000	
Tammany Trace Bridge #9 (W. Elm St. Lateral)		(235,000)	235,000	
Tammany Trace Bridge #10 (Cane Bayou Tributary)		(250,000)	250,000	
Tammany Trace Bridge #11 (Big Branch Marsh)		(235,000)	235,000	
Tammany Trace Bridge #12 (Cane Bayou)		(245,000)	245,000	
Tammany Trace Bridge #14 (Bayou Castine Tributary)		(235,000)	235,000	
Tammany Trace Bridge #15 (Bayou Castine Tributary)		(235,000)	235,000	
Tammany Trace Bridge #17 (Bayou Chinchuba)		(235,000)	235,000	
Tammany Trace Bridge #22 (Southwind Branch)		(235,000)	235,000	
Tammany Trace Bridge #23 (LA36 South Tributary)		(235,000)	235,000	
<b>101 - DRAINAGE MAINTENANCE - Transfer of Ad Valorem Tax for Capital</b>	<b>4,250,000</b>	<b>100,000</b>	<b>-</b>	<b>4,350,000</b>
<b>DRAINAGE - PARISHWIDE</b>				
Meadowlake Catch Basins		100,000	-	

**Amendment 9: Fix typo on the Minimum Cash Policy for Special Revenue Fund 107 - Judicial Courts from 1 year of gross revenue to 3 months operating costs.**

**Summary of Amendments by Fund:**

	SUPPLIES, FUEL, OTHER		PERSONNEL SERVICES		PROF/ CONTRACT SERVICES		CAPITAL ASSETS		PASS THRU FUNDS TO OTHERS		INTERFUND CHARGES		ECON DEV REIMB OF EXPEND		TOTAL AMENDMENTS	
	Amend 1	Amend 2	Amend 3	Amend 4	Amend 5	Amend 6	Amend 7	Amend 1	Amend 2	Amend 3	Amend 4	Amend 5	Amend 6	Amend 7	Amend 1	Amend 2
<b>EXPENDITURES</b>																
000 - GENERAL FUND	-	(452,522)	21,000	(75,000)	-	399,885	89,430	(17,207)								
100 - PUBLIC WORKS	-	(546,657)	(282,000)	(95,000)	-	(168,057)	-	(1,091,714)								
101 - DRAINAGE MAINTENANCE	-	-	-	-	-	(9,903)	-	(9,903)								
102 - ENVIRONMENTAL SERVICES	(36,009)	(390,647)	-	(84,000)	-	(7,661)	-	(518,317)								
107 - JUDICIAL COURTS	-	-	-	-	-	(75)	-	(75)								
111 - PUBLIC HEALTH	-	-	-	-	-	(10,027)	-	(10,027)								
112 - ANIMAL SERVICES	-	(36,005)	-	-	-	(14,198)	-	(50,203)								
122 - CRT/ECONOMIC DEVELOPMENT	-	-	-	-	-	(1,392)	-	(1,392)								
123 - ECONOMIC DEVELOPMENT DISTRICTS	-	-	-	-	-	(439)	(89,430)	(89,869)								
126 - ST. TAMMANY PARISH CORONER	-	-	-	-	(941,886)	(743)	-	(942,629)								
128 - ST. TAMMANY PARISH LIBRARY	-	-	-	-	1,198	(1,198)	-	-								
129 - COAST/STARC	-	-	-	-	440	(440)	-	-								
190 - STP LIGHTING DISTRICTS	-	-	-	-	-	(2,198)	-	(2,198)								
502 - UTILITY OPERATIONS	-	(103,800)	(200,000)	(84,000)	-	(49,846)	-	(437,646)								
507 - DEVELOPMENT	-	-	(109,000)	-	-	(49,024)	-	(158,024)								
600 - TYLER STREET COMPLEX	-	-	-	-	-	(1,664)	-	(1,664)								
606 - STP JUSTICE CENTER COMPLEX	-	-	-	-	-	(17)	-	(17)								
611 - WELLNESS CENTER BUILDING	-	-	-	-	-	(659)	-	(659)								
612 - SAFE HAVEN COMPLEX	-	-	-	-	-	(63,195)	-	(63,195)								
613 - FAIRGROUNDS BUILDING	-	-	-	-	-	(822)	-	(822)								
650 - STPG KOOP DRIVE ADMIN COMPLEX	-	-	-	-	-	(3,367)	-	(3,367)								
651 - STP ADMIN/JCC-EAST	-	-	-	-	-	(2,592)	-	(2,592)								
664 - EMERGENCY OPERATIONS CENTER	-	-	-	-	-	(4,118)	-	(4,118)								
CAPITAL PROJECTS FUNDS	-	-	-	-	-	(8,250)	-	(8,250)								
<b>TOTAL</b>	<b>(36,009)</b>	<b>(1,529,631)</b>	<b>(570,000)</b>	<b>(338,000)</b>	<b>(940,248)</b>	<b>-</b>	<b>-</b>	<b>(3,413,888)</b>								

**REVENUES - Amend 8 - Change in Transfer of funds to Capital Projects**

100 - PUBLIC WORKS	-
101 - DRAINAGE MAINTENANCE	100,000

**TOTAL IMPACT OF AMENDMENTS TO THE PROPOSED OPERATING BUDGET** **(3,313,888)**

**\*\*Numbers presented in the Administrative Comment are shown without the decimals.**

**Administrative Comment to the 2024 Proposed Operating Budget  
Amended and Reintroduced December 7, 2023**

**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 BUDGET REQUESTED	PROGRAM REVENUES, CAP, PH, FEES, EDD	TO BE FUNDED BY GENERAL FUND	GENERAL FUND REVENUES/ TRANSFERS IN	2024 BUDGET PROPOSED - ALL SOURCES	UNFUNDED REQUESTS	AMENDMENT 11/29/2023	AMENDMENT 12/07/2023	2024 BUDGET AS AMENDED AND REINTRODUCED - ALL SOURCES
Justice Center Complex Courtrooms and Offices	\$ 4,511,826		\$ 4,511,826	\$ 4,511,826	\$ 4,511,826	\$ -	\$ -	\$ -	\$ 4,511,826
Interfund Charges-Agency Support (Technology, HR, Finance)	617,989		617,989	617,989	617,989	-	(20,604)	9,364	606,749
Parish Administrative Departments/ General Expenditures	14,706,749	14,151,789	554,960	554,960	14,706,749	-	(607,965)	262,464	14,361,248
Facilities and Other	846,947	782,445	64,502	64,502	846,947	-	(100,593)	9,526	755,880
Assessor	7,480		7,480	7,480	7,480	-	-	-	7,480
Bailiffs	72,000		72,000	72,000	72,000	-	-	-	72,000
City Court Marshal	5,704		5,704	5,704	5,704	-	-	-	5,704
Clerk of Court	103,389		103,389	103,389	103,389	-	-	-	103,389
JPS/Constables	268,350		268,350	268,350	268,350	-	-	-	268,350
LA Dept of Veterans Affairs	72,672		72,672	72,672	72,672	-	-	-	72,672
Registrar of Voters	293,333		293,333	285,464	285,464	7,869	-	-	285,464
City Court of East St. Tammany	792,780		792,780	89,878	89,878	702,902	-	-	89,878
St. Tammany Parish Jail	14,206,393	2,452,055	11,754,338	7,465,872	9,917,927	4,288,466	-	-	9,917,927
22nd Judicial District Court	3,242,590	764,250	2,478,340	2,417,637	3,181,887	60,703	-	-	3,181,887
22nd Judicial District Court-Reimbursable	5,731		5,731	5,731	5,731	-	-	-	5,731
<b>Total 22nd Judicial District Court</b>	<b>3,248,321</b>	<b>764,250</b>	<b>2,484,071</b>	<b>2,423,368</b>	<b>3,187,618</b>	<b>60,703</b>	<b>-</b>	<b>-</b>	<b>3,187,618</b>
District Attorney of 22nd JD	7,438,738		7,438,738	4,674,804	4,674,804	2,763,934	-	-	4,674,804
District Attorney - Civil Division	2,117,555	2,105,155	12,400	12,400	2,117,555	-	(122,324)	40,303	2,035,534
<b>Total District Attorney</b>	<b>9,556,293</b>	<b>2,105,155</b>	<b>7,451,138</b>	<b>4,687,204</b>	<b>6,792,359</b>	<b>2,763,934</b>	<b>(122,324)</b>	<b>40,303</b>	<b>6,670,035</b>
<b>TOTAL</b>	<b>\$ 49,310,227</b>	<b>\$ 20,255,694</b>	<b>\$ 29,054,533</b>	<b>\$ 21,230,659</b>	<b>\$ 41,486,352</b>	<b>\$ 7,823,874</b>	<b>\$ (851,486)</b>	<b>\$ 321,658</b>	<b>\$ 40,956,524</b>

FUNDING TYPE		FUND			
PROGRAM REVENUES-PEG FEES/RENTS/FUEL SALES	\$ 394,470	000 - GENERAL FUND		\$ -	\$ -
COST ALLOCATION PLAN CHARGES	16,036,674	MULTIPLE FUNDS - expenditures above reduced		(749,951)	326,759
PUBLIC HEALTH MILLAGE	2,452,055	111 - PUBLIC HEALTH FUND		-	-
COURT RECORDING FEES	764,250	107 - JUDICIAL COURTS FUND		-	-
ECONOMIC DEVELOPMENT DISTRICT SALES TAXES	608,245	123-2025 - HWY. 21 EDD FUND - expenditures above reduced		(97,650)	8,220
	<u>\$ 20,255,694</u>			<u>\$ (847,601)</u>	<u>\$ 334,979</u>

	FUND				
GENERAL FUND RECURRING REVENUES-AD VALOREM/LICENSES/PERMITS/OTHER	\$ 13,086,511	000 - GENERAL FUND		\$ -	\$ -
GENERAL FUND AVAILABLE FUND BALANCE	869,148	000 - GENERAL FUND		-	-
INTEREST EARNINGS/GENERAL FUNDS RESERVED FOR RENOVATIONS/MAJOR MAINTENANCE	7,275,000	CAPITAL PROJECTS FUNDS- 202,222,250,251,252,264		-	-
	<u>\$ 21,230,659</u>			<u>\$ -</u>	<u>\$ -</u>

<b>2024 EXPENDITURE BUDGET AS AMENDED AND REINTRODUCED</b>	<b>\$ 40,956,524</b>
<b>2024 FUNDING SOURCES AS AMENDED AND REINTRODUCED</b>	<b>40,973,731</b>
<b>IMPACT OF AMENDMENTS GENERAL FUND - INCREASE</b>	<b>\$ 17,207</b>