ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8193 | ORDINANCE COUNCIL SERIES NO.: 26-_____

COUNCIL SPONSOR: MR. CORBIN/PRES. COOPER | PROVIDED BY: FINANCE

INTRODUCED BY: MR. IMPASTATO | SECONDED BY: MR. LAUGHLIN

ON THE 1ST DAY OF OCTOBER, 2026

ORDINANCE TO AMEND THE 2026 OPERATING BUDGET - AMENDMENT NO. 14
PUBLIC WORKS AND GOMESA FUNDS

WHEREAS, the Parish has prepared an operating budget in accordance with Louisiana Revised Statute 39:1305 and generally accepted accounting principles.

ST. TAMMANY PARISH GOVERNMENT HEREBY ORDAINS that the 2026 Operating Budget is amended as follows:

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

	Current Budget	Amendment	Revised Budget
100 - PUBLIC WORKS FUND			
Sales Tax	94,000,000.00	-	94,000,000.00
Sales Tax for Capital	(55,635,069.85)	(900,000.00)	(56,535,069.85)
Sales Tax for Debt	(6,685,500.00)	-	(6,685,500.00)
Other Revenues	6,624,333.80	-	6,624,333.80
Cell Tower Lease Income for Capital	(96,214.00)	-	(96,214.00)
Less: Collection Fees and Assessments	(1,081,000.00)	-	(1,081,000.00)
Net Revenues	**37,126,549.95**	**(900,000.00)**	**36,226,549.95**
Expenditures			
Department of Public Works			
Public Works Administration	3,439,131.00	-	3,439,131.00
Maintenance Barns	21,628,756.23	-	21,628,756.23
Fleet Management	4,759,548.17	-	4,759,548.17
Tammany Trace Maintenance	2,201,202.41	-	2,201,202.41
Geographical Information Systems	407,332.83	-	407,332.83
Tammany Trace Administration	205,048.61	-	205,048.61
Development	878,900.41	-	878,900.41
Engineering	3,527,810.89	-	3,527,810.89
Homeland Security & Emergency Operations	1,286,417.39	-	1,286,417.39
General Expenditures/Interfund Charges-Support	6,396,289.00	-	6,396,289.00
Transfer to Municipalities - Tax Sharing Agreements	15,085,000.00	-	15,085,000.00
Total Expenditures	**59,815,436.94**	**-**	**59,815,436.94**
Revenue over (under) Expenditures	(22,688,886.99)	(900,000.00)	(23,588,886.99)
Beginning Fund Balance	62,826,655.31	-	62,826,655.31
Less Minimum Fund Balance Policy: 3 months of gross revenue	21,384,833.45	-	21,384,833.45
Ending Available Fund Balance	**18,752,934.87**	**(900,000.00)**	**17,852,934.87**
303 - DEBT - GOMESA			
Revenues	2,150,055.00	915,000.00	3,065,055.00
Expenditures	2,169,119.00	1,116,000.00	3,285,119.00
			-
Revenue over (under) Expenditures	(19,064.00)	(201,000.00)	(220,064.00)
Beginning Fund Balance	2,203,895.69	-	2,203,895.69
Less Minimum Fund Balance Restricted	2,184,831.69	(201,000.00)	1,983,831.69
Ending Available Fund Balance	-	-	-

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 5TH DAY OF NOVEMBER, 2026 AND BECOMES ORDINANCE SERIES NO. 26-_____.

_____
CHERYL TANNER, COUNCIL CHAIR

ATTEST:

_____
KATRINA L. BUCKLEY, CLERK OF COUNCIL

_____
MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: SEPTEMBER 24, 2026
Published Adoption: _____, 2026

Delivered to Parish President: _____, 2026 at _____
Returned to Council Clerk: _____, 2026 at _____

Administrative Comment
Amendment No. 14 - 2026 Operating Budget - October 2026

This budget amendment is to:

a. **100 - PUBLIC WORKS FUND** **FUNDING SOURCE: SALES TAX**

To amend the budget by $900,000 for the Abita Nursery Drainage project for drainage improvments including, but not limited to ponds, ditch cleaning, and grading, and culvert replacements to improve the internal drainage of the subdivision. The total project budget will be $5,569,600, with $4,200,000 funded by Sales Tax District 3 and $1,369,600 funded by Drainage Ad Valorem.

See Companion Ordinance to Amend the 2026 Capital Improvement Budget and Capital Assets - Amendment No. 16.

b. **303 - DEBT - GOMESA** **FUNDING SOURCE: GOMESA GRANT AND BOND PROCEEDS**

1. To increase the budgeted revenues based on actual GOMESA grant proceeds and interest earnings to date.
2. To increase the budgeted expenditures based on excess revenues which are to be split 50% to turbo-redeem bonds and 50% to the Parish for capital projects, based on the terms of the Loan and Assignment Agreement. Trustee to settle funds on November 1, 2026.