ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8185 | ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER | PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: MR. SMITH | SECONDED BY: MR. BURKE

ON THE 1ST DAY OF OCTOBER, 2026

ORDINANCE TO ADOPT THE 2027 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 2027 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2027 Operating Budget is adopted as follows:

SECTION I: The General Fund is adopted as follows:

000 - GENERAL FUND	
Revenues	
Taxes	
Ad Valorem	7,820,000.00
Other Taxes, Penalties, and Interest	2,050,500.00
Licenses and Permits	4,958,000.00
Intergovernmental Revenues	
Other Federal Funds	65,000.00
State Revenue Sharing	135,000.00
Fees, Charges, and Commissions for Services	135,650.00
Program Revenues (PEG fees, rental income)	122,190.00
Other Revenues	560,000.00
Total Revenues	**15,846,340.00**
Less: Collection Fees and Assessments	(977,155.00)
Net Revenues	**14,869,185.00**
Transfers in from Capital Projects Funds	330,000.00
Total Revenues After Other Financing Sources	**15,199,185.00**
Expenditures	
Administrative Departments	
Parish President	851,028.19
Parish Council	1,862,237.91
Chief Administrative Officer	903,638.92
Facilities Management	2,152,793.81
Department of Finance	1,583,397.70
Grants Management	588,495.76
Grants Reimbursable	(215,000.00)
Human Resources	738,525.67
Procurement	721,361.87
Public Information	652,009.03
Department of Technology	5,148,495.58
Shared Services Charges	(14,100,411.00)
Total Administrative Departments	**886,573.44**
Facilities	
Bush Community Center	59,181.00
Levee Board Building	56,539.00
Total Facilities	**115,720.00**
Health and Human Services	1,582,961.13
State Mandated and Other	
St. Tammany Parish Sheriff	10,000.00
St. Tammany Parish Jail	3,490,064.00
22nd Judicial District Court	
22nd Judicial District Court	978,287.46
22nd Judicial District Court-Reimbursable	10,855.00
Bailiffs	72,000.00
Assessor	3,180.00

Clerk of Court	347,639.70
District Attorney of 22nd JD	
District Attorney of 22nd JD	2,513,884.00
Criminal Court	15,000.00
District Attorney - Civil Division	2,124,058.00
Shared Services Charges	(2,119,327.00)
Registrar of Voters	300,920.61
LA Dept of Veterans Affairs	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/Marshal)	321,960.56
Justice Center Complex Courtrooms and Offices	3,680,536.00
Shared Services Charges-Agency Support	1,140,249.00
Total State Mandated and Other	**12,961,979.33**
Shared Services Charges-General Fund Revenue Support/Transfers Out	738,189.00
Total Expenditures	**16,285,422.90**
Issuance of SBITAs	900,000.00
Capital Outlay-SBITAs	(900,000.00)
Total Expenditures After Other Financing Sources/Uses	**16,285,422.90**
Revenue Over (Under) Expenditures	(1,086,237.90)
Beginning Fund Balance	13,145,952.80
Ending Fund Balance	**12,059,714.90**
Less Minimum Fund Balance Policy:	
1 Year of Gross Ad Valorem	7,820,000.00
4.5 Months of Other Taxes Received Quarterly	798,937.50
3 Months of All Other Recurring Revenue Sources	1,336,460.00
Cash Flow for Assessor/Sheriff RS 33:4713, JDC, Grants Reimbursable	546,000.00
Cash Flow for Grants Billed on Cost Reimbursement Basis	1,000,000.00
Cash Flow for Contingencies	500,000.00
Ending Available Fund Balance	**58,317.40**

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

100 - PUBLIC WORKS FUND	
Revenues	
Sales Tax	96,000,000.00
Sales Tax for Capital	(56,760,452.00)
Sales Tax for Debt	(6,664,698.00)
Other Revenues	7,416,176.00
Less: Collection Fees and Assessments	(1,102,620.00)
Net Revenues	38,888,406.00
Expenditures	
Department of Public Works	
Public Works Administration	3,336,995.98
Maintenance Barns	20,984,086.87
Fleet Management	5,647,598.31
Tammany Trace Maintenance	2,216,248.57
Geographical Information Systems	382,009.17
Tammany Trace Administration	252,307.58
Development	822,013.18
Engineering	3,963,204.62
Homeland Security & Emergency Operations	1,089,091.24
Shared Services Charges-Support	6,642,864.00
Transfer to Municipalities - Tax Sharing Agreements	15,386,700.00
Total Expenditures	60,723,119.52
Revenue over (under) Expenditures	(21,834,713.52)
Beginning Fund Balance	52,005,780.19
Less Minimum Fund Balance Policy: 3 months of gross revenue	22,007,369.00
Ending Available Fund Balance	8,163,697.67

101 - DRAINAGE MAINTENANCE FUND	
Revenues	
Ad Valorem Tax	1,736,000.00
Ad Valorem Tax for Capital	(1,700,000.00)
Other Revenues	283,000.00
Less: Collection Fees and Assessments	(57,140.00)
Net Revenues	261,860.00
Expenditures	1,387,479.88
Revenue over (under) Expenditures	(1,125,619.88)
Beginning Fund Balance	2,987,692.80
Less Minimum Fund Balance Policy: 1 year of gross revenue	1,736,000.00
Ending Available Fund Balance	126,072.92

102 - ENVIRONMENTAL SERVICES FUND	
Revenues	3,303,800.00
Expenditures	3,165,044.45
Revenue over (under) Expenditures	138,755.55
Beginning Fund Balance	6,636,406.85
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,238,925.00
Ending Available Fund Balance	5,536,237.40

107 - JUDICIAL COURTS FUND	
Revenues	858,000.00
Expenditures	933,197.00
Revenue over (under) Expenditures	(75,197.00)
Beginning Fund Balance	315,016.52
Less Minimum Fund Balance Policy: 3 months of gross revenue	214,500.00
Ending Available Fund Balance	25,319.52

112 - ANIMAL SERVICES FUND	
Revenues	3,606,000.00
Expenditures	3,809,956.07
Revenue over (under) Expenditures	(203,956.07)
Beginning Fund Balance	4,147,274.93
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,606,000.00
Ending Available Fund Balance	337,318.86

121 - HWY 21 ECONOMIC DEVELOPMENT FUND	
Revenues	1,662,508.00
Expenditures	1,172,508.00
Revenue over (under) Expenditures	490,000.00
Beginning Fund Balance	3,268,048.54
Less Minimum Fund Balance Policy: 3 months of gross revenue	415,627.00
Ending Available Fund Balance	3,342,421.54

122 - CULTURE, RECREATION, TOURISM FUND	
Revenues	356,230.00
Expenditures	513,508.40
Revenue over (under) Expenditures	(157,278.40)
Beginning Fund Balance	1,471,590.58
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	133,586.25
Ending Available Fund Balance	1,180,725.93

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND **2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**	
Revenues	2,000.00
Expenditures	278.00
Revenue over (under) Expenditures	1,722.00
Beginning Fund Balance	61,414.66
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	63,136.66

126 - ST. TAMMANY PARISH CORONER FUND	
Revenues	100,000.00
Expenditures	3,022,162.00
Revenue over (under) Expenditures	(2,922,162.00)
Beginning Fund Balance	7,873,606.53
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	4,951,444.53

128 - ST. TAMMANY PARISH LIBRARY FUND	
Revenues	
Ad Valorem Tax	13,670,000.00
Other Revenues	295,000.00
Less: Collection Fees and Assessments	(461,405.00)
Net Revenues	13,503,595.00
Expenditures	13,503,595.00
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	-

129 - COAST/STARC FUND	
Revenues	5,538,000.00
Expenditures	5,538,000.00
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	-

134 - CRIMINAL COURT FUND	
Revenues	1,215,055.00
Expenditures	1,213,295.83
Revenue over (under) Expenditures	1,759.17
Beginning Fund Balance	36,695.01
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	38,454.18

135 - 22ND JDC COMMISSIONER	
Revenues	111,200.00
Expenditures	101,167.88
Revenue over (under) Expenditures	10,032.12
Beginning Fund Balance	25,289.06
Less Minimum Cash Policy: 3 Months Operating Costs	25,291.97
Ending Available Fund Balance	10,029.21

136 - JURY SERVICE	
Revenues	255,500.00
Expenditures	324,855.00
Revenue over (under) Expenditures	(69,355.00)
Beginning Fund Balance	170,176.64
Less Minimum Cash Policy: 3 Months Operating Costs	81,213.75
Ending Available Fund Balance	19,607.89

137 - LAW ENFORCEMENT WITNESS	
Revenues	45,500.00
Expenditures	45,499.00
Revenue over (under) Expenditures	1.00
Beginning Fund Balance	-
Less Minimum Cash Policy	-
Ending Available Fund Balance	1.00

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND	
Revenues	13,500.00
Expenditures	297,485.00
Revenue over (under) Expenditures	(283,985.00)
Beginning Fund Balance	972,612.40
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	688,627.40

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND	
Revenues	-
Expenditures	81,430.33
Revenue over (under) Expenditures	(81,430.33)
Beginning Fund Balance	81,430.33
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	0.00

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND	
Revenues	1,200.00
Expenditures	11,546.00
Revenue over (under) Expenditures	(10,346.00)
Beginning Fund Balance	89,893.75
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	79,547.75

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND	
Revenues	161,600.00
Expenditures	274,589.00
Revenue over (under) Expenditures	(112,989.00)
Beginning Fund Balance	367,060.00
Less Minimum Fund Balance Policy: 1 year of gross revenue	161,600.00
Ending Available Fund Balance	92,471.00

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND	
Revenues	16,000.00
Expenditures	635,693.00
Revenue over (under) Expenditures	(619,693.00)
Beginning Fund Balance	826,327.35
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	206,634.35

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND	
Revenues	-
Expenditures	11,130.07
Revenue over (under) Expenditures	(11,130.07)
Beginning Fund Balance	11,130.07
Less Minimum Fund Balance Policy: 1 year of gross revenue	-
Ending Available Fund Balance	(0.00)

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND	
Revenues	2,468.00
Expenditures	2,437.00
Revenue over (under) Expenditures	31.00
Beginning Fund Balance	431.08
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	462.08

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND	
Revenues	550.00
Expenditures	8,116.00
Revenue over (under) Expenditures	(7,566.00)
Beginning Fund Balance	46,177.58
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	38,611.58

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND	
Revenues	750.00
Expenditures	17,258.00
Revenue over (under) Expenditures	(16,508.00)
Beginning Fund Balance	79,509.52
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	63,001.52

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND	
Revenues	175.00
Expenditures	4,508.00
Revenue over (under) Expenditures	(4,333.00)
Beginning Fund Balance	10,471.06
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	6,138.06

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND	
Revenues	-
Expenditures	2,919.85
Revenue over (under) Expenditures	(2,919.85)
Beginning Fund Balance	2,919.85
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	(0.00)

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

300 - DEBT - SALES TAX DISTRICT NO. 3	
Revenues	6,814,698.00
Expenditures	6,595,624.00
Revenue over (under) Expenditures	219,074.00
Beginning Fund Balance	4,446,223.99
Less Minimum Fund Balance Restricted	4,665,297.99
Ending Available Fund Balance	-

303 - DEBT - GOMESA	
Revenues	2,345,000.00
Expenditures	2,352,769.00
Revenue over (under) Expenditures	(7,769.00)
Beginning Fund Balance	2,205,982.23
Less Minimum Fund Balance Restricted	2,198,213.23
Ending Available Fund Balance	-

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

600 - TYLER STREET COMPLEX FUND		
Revenues		405,020.00
Expenditures		
Operating		351,000.00
Capital		-
Depreciation	162,301.33	
Cash Basis Revenue Over (Under) Expenditures		54,020.00
Beginning Cash and Investments		1,144,996.14
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,199,016.14
Ending Available Cash and Investments		-

606 - STP JUSTICE CENTER COMPLEX FUND		
Revenues		3,685,108.00
Expenditures		
Operating		3,716,890.00
Capital		-
Depreciation	1,744,951.61	
Cash Basis Revenue Over (Under) Expenditures		(31,782.00)
Beginning Cash and Investments		1,101,033.71
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,069,251.71
Ending Available Cash and Investments		-

611 - WELLNESS CENTER BUILDING FUND		
Revenues		84,711.00
Expenditures		
Operating		379,803.00
Capital		-
Depreciation	28,978.91	
Cash Basis Revenue Over (Under) Expenditures		(295,092.00)
Beginning Cash and Investments		354,678.56
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		59,586.56
Ending Available Cash and Investments		-

612 - SAFE HAVEN COMPLEX FUND		
Revenues		1,407,308.00
Allowance for Leasehold Improvements		(42,517.00)
Expenditures		
Operating		1,358,179.00
Capital		-
Depreciation	657,968.69	
Cash Basis Revenue Over (Under) Expenditures		6,612.00
Beginning Cash and Investments		-
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		6,612.00
Ending Available Cash and Investments		-

613 - FAIRGROUNDS BUILDING FUND		
Revenues		68,257.00
Expenditures		
Operating		78,976.00
Capital		-
Depreciation	14,502.40	
Cash Basis Revenue Over (Under) Expenditures		(10,719.00)
Beginning Cash and Investments		16,236.49
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		5,517.49
Ending Available Cash and Investments		-

650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND		
Revenues		1,838,545.00
Expenditures		
Operating		1,701,889.42
Capital		36,000.00
Depreciation	444,963.37	
Cash Basis Revenue Over (Under) Expenditures		100,655.58
Beginning Cash and Investments		3,352,419.67
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		3,453,075.25
Ending Available Cash and Investments		-

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND		
Revenues		165,611.00
Expenditures		
Operating		661,005.00
Capital		50,000.00
Depreciation	245,146.90	
Cash Basis Revenue Over (Under) Expenditures		(545,394.00)
Beginning Cash and Investments		2,678,965.70
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		2,133,571.70
Ending Available Cash and Investments		-

664 - EMERGENCY OPERATIONS CENTER FUND		
Revenues		485,437.00
Expenditures		
Operating		719,023.00
Capital		-
Depreciation	196,760.72	
Cash Basis Revenue Over (Under) Expenditures		(233,586.00)
Beginning Cash and Investments		2,139,490.91
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,905,904.91
Ending Available Cash and Investments		-

SECTION V: The Enterprise Funds are adopted as follows:

502 - UTILITY OPERATIONS FUND		
Revenues		23,499,868.00
Expenditures		
Operating		19,213,276.52
Debt		2,946,164.00
Capital		5,190,000.00
Depreciation	3,778,726.50	
Cash Basis Revenue Over (Under) Expenditures		(3,849,572.52)
Beginning Cash and Investments		12,686,207.61
Less Minimum Cash Policy: 3 Months Operating Costs		4,803,319.13
Ending Available Cash and Investments		4,033,315.96

507 - DEVELOPMENT FUND		
Revenues		4,629,050.00
Expenditures		
Operating		5,053,707.05
Capital		-
Depreciation	92,086.32	
Cash Basis Revenue Over (Under) Expenditures		(424,657.05)
Beginning Cash and Investments		1,693,415.77
Less Minimum Cash Policy: 3 Months Operating Costs		1,262,801.76
Ending Available Cash and Investments		5,956.96

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 2027 with a review of all funds to determine any necessary adjustments to

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 DAY OF 2026 AND BECOMES ORDINANCE SERIES NO. .

CHERYL TANNER, COUNCIL CHAIRWOMAN
ST. TAMMANY PARISH COUNCIL

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: SEPTMBER 21, 2026
Published Adoption:

Delivered to Parish President:
Returned to Council Clerk:

Administrative Comment to the 2027 Operating Budget

000 - GENERAL FUND

The budgets requested by 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	2026 ORIGINAL BUDGET	2027 BUDGET REQUEST	2027 BUDGET PROPOSED	NET UNFUNDED REQUESTS
Parish Admin, Facilities, and DHHS				
Parish Administrative Departments	$ 14,701,652	$ 15,136,984	$ 14,986,984	$ (150,000)
Shared Services Charges for General Fund Revenue Support/Transfers Out to Jail Capital ($380k)/Risk Fund ($350k)	355,954	708,209	738,189	29,980
Bush Community Center/Levee Board Building	110,415	118,089	115,720	(2,369)
Health and Human Services	1,062,085	2,181,165	1,582,961	(598,204)
State Mandated and Other				
22nd Judicial District Court	2,587,061	3,443,459	1,868,287	(1,575,172)
22nd JDC - Reimbursement for Payroll Grant Administration	10,439	10,855	10,855	-
Total 22nd Judicial District Court	**2,597,500**	**3,454,314**	**1,879,142**	**(1,575,172)**
Assessor	4,160	3,180	3,180	-
Bailiffs	72,000	72,000	72,000	-
City Court Marshal	5,704	5,704	5,704	-
City Court of East St. Tammany	59,897	60,182	59,897	(285)
Coroner	7,800,024	8,300,583	3,017,625	(5,282,958)
Clerk of Court	347,640	429,492	347,640	(81,852)
District Attorney of 22nd Judicial District	4,380,068	5,700,069	2,513,884	(3,186,185)
Criminal Court	10,000	15,000	15,000	-
District Attorney - Civil Division	2,212,166	2,124,058	2,124,058	-
Total District Attorney	**6,602,234**	**7,839,127**	**4,652,942**	**(3,186,185)**
Jail Operations	6,077,404	7,203,882	3,490,064	(3,713,818)
Jail Capital	-	70,000	70,000	-
Total Jail	**6,077,404**	**7,273,882**	**3,560,064**	**(3,713,818)**
Justice Center Complex Courtrooms/Offices	4,286,052	4,772,052	3,680,536	(1,091,516)
Justices of the Peace/Constables	261,671	263,784	256,359	(7,425)
LA Dept of Veterans Affairs	72,672	96,861	72,672	(24,189)
Registrar of Voters	300,920	302,453	300,921	(1,532)
Sheriff	10,525	10,000	10,000	-
Shared Services Charges for Agency Support (Technology, HR, Finance, Procurement)	1,247,409	1,152,142	1,140,249	(11,893)
TOTAL EXPENDITURES	**$ 45,975,918**	**$ 52,180,204**	**$ 36,482,786**	**$ (15,697,418)**
RECURRING SOURCES:				
General Fund (000) - PEG Fees/Rents	$ 186,850		$ 122,190	
General Fund Revenues - Ad Valorem/Licenses/Permits/Other	14,863,595		14,746,995	
Judicial Courts (107) - Court Recording Fees	850,000		890,000	
TOTAL RECURRING SOURCES	**$ 15,900,445**		**$ 15,759,185**	
SHARED SERVICES CHARGES	**$ 16,250,001**		**$ 16,219,738**	
FUNDING EXCESS (DEFICIT)	**$ (13,825,472)**		**$ (4,503,863)**	
ONE-TIME SOURCES:				
Coroner Fund Balance	7,800,024		$ 3,017,625	
Transfers In	3,564,000		330,000	
Deep Water Horizon - Available Fund Balance			130,000	
Buildings General Capital Projects Fund - Available Fund Balance			100,000	
Justice Center Capital Projects Fund - Available Fund Balance			100,000	
Jail Capital Projects Fund	-		70,000	
Reduction in General Fund Reserves	-		785,000	
General Fund Projected Available Funds	2,558,192		359,555	
TOTAL ONE-TIME SOURCES	**$ 13,922,216**		**$ 4,562,180**	
FUNDING EXCESS (DEFICIT)	**$ 96,744**		**$ 58,317**	

Summary of Significant Changes to the Proposed Budget Due to Insufficient Recurring Revenue to Support the Criminal Justice System

Under the Louisiana Local Government Budget Act, public bodies must adopt balanced budgets where total budgeted expenditures do not exceed total anticipated revenues and beginning fund balances. Projected revenues must be based on legally authorized, existing sources. Anticipated proceeds from a tax proposition requiring voter approval cannot be officially budgeted or appropriated until the voters formally pass the measure at an election. If a tax measure passes during an election cycle, the governing authority must formally amend its budget to incorporate the newly approved revenues before spending or allocating those specific funds. Since the .25% sales tax is on the December 12 ballot, the potential revenue is not included in the 2027 proposed budget, and the significant changes to the budget from prior years due to unavailable recurring revenue is presented below.

	% REDUCTION FROM 2025 BUDGET	NET UNFUNDED 2027 REQUESTS
St. Tammany Parish Jail	**(60%)**	**(3,713,818)**

Parish funds pay for medical care, feeding and keeping, and transportation of parish inmates, and janitorial, maintenance, utilities, and insurance of the facilities. During fiscal years 2025-2026, Parish Government assumed contracts for medical care, janitorial, and maintenance. For the 2027 budget, all available funding will be utilized to partially fund the jail medical care contract, and $0 in funding is available to be transmitted to the Sheriff's Office for feeding and keeping, transportation, and utilities, which will directly impact the Sheriff's General Fund.

District Attorney of 22nd Judicial District	**(60%)**	**(3,186,185)**

Parish funds pay for staff salaries and benefits and operational costs. For the 2027 budget, the District Attorney will evalute the budget and determine what line item reductions to implement.

22nd Judicial District Court	**(60%)**	**(1,575,172)**

Parish funds pay for support staff salaries and benefits, supplies, and court reporters. For the 2027 budget, the 22nd JDC Judges will evalute the budget and determine what line item reductions to implement.

Justice Center Complex Courtrooms / Offices	**(19%)**	**(1,091,516)**

Parish funds pay for operations and maintenance of the courthouse (in Covington and Slidell). For the 2027 budget, courthouse security will be reduced by 40%, (requiring scheduled closure of the building to the public). As a result, waste collection, janitorial, and maintenance contracts are budgeted at 12-25% reduction.

Clerk of Court	**(0%)**	**(81,852)**

Parish funds pay for software costs and expenses associated with juries, including advertising, jury summons, jury commissioners, supplies, and postage. For the 2027 budget, funding has been kept at a stand-still, and the request for software is not fully funded, which will directly impact the Clerk's General Fund.

LSU Ag Center Co-op Extension Services	**(100%)**	**(30,585)**

Parish funds pay for general salary support for non-4-H faculty members and classified local staff to deliver needs-based focused programs in: 1) Agriculture/Natural Resources, 2) 4-H Youth Development, 3) Family/Consumer Sciences, and 4) Community Economic Development. This is not funded in the 2027 budget.

LA Dept of Veterans Affairs	**(0%)**	**(24,189)**

Parish funds pay for support of the Veterans' Service Offices in Covington and Slidell, provided that LDVA's contribution shall in no event exceed seventy-five percent (75%), consistent with La. R.S. 29:261(C). For the 2027 budget, funding has been kept at a stand-still, potentially requiring closure of one of the offices.

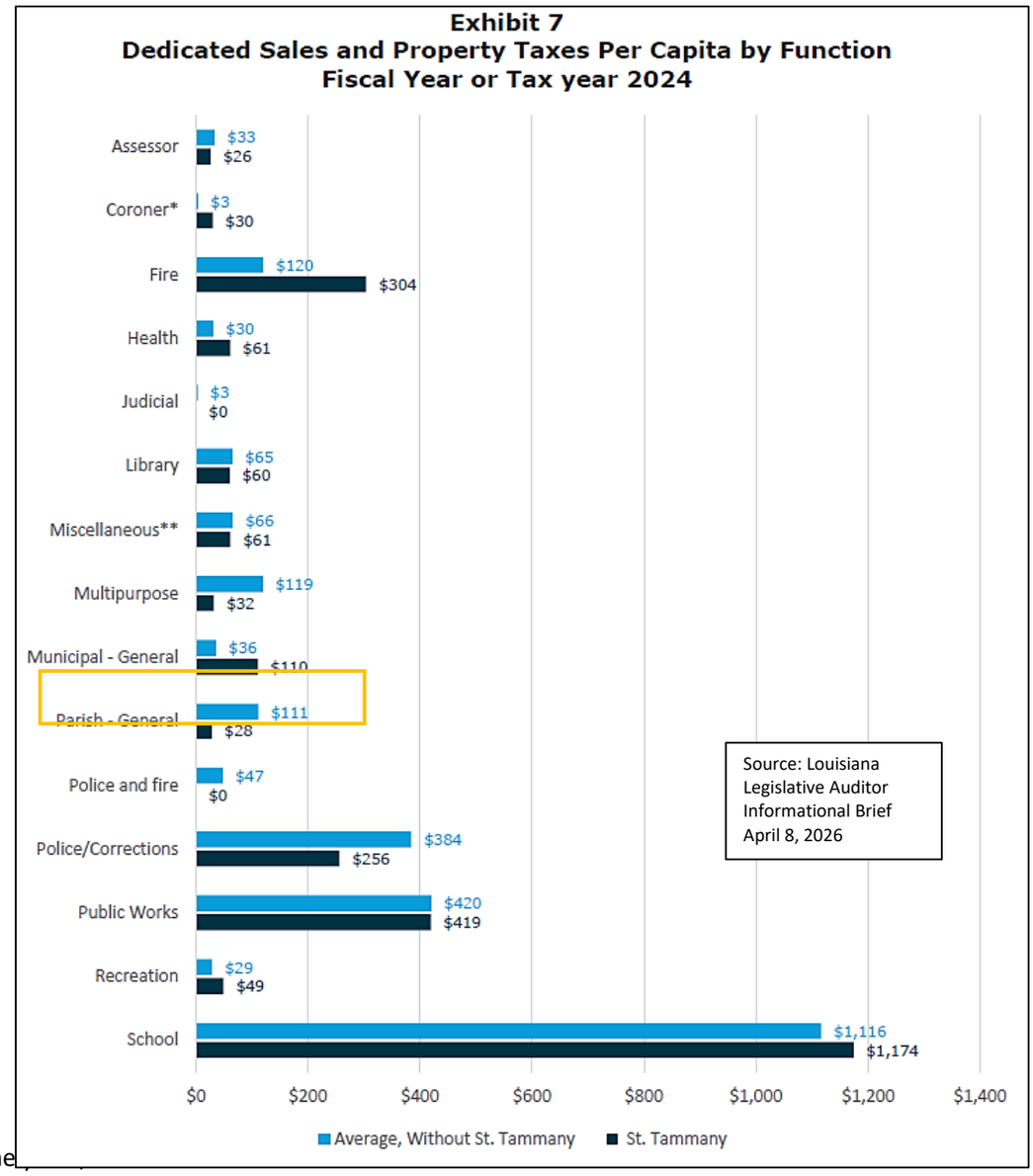
Justices of the Peace/Constables	**(2%)**	**(7,425)**

Parish funds pay for salaries and benefits and reimbursement for travel/training for required courses. For the 2027 budget, the reimbursement for travel/training is not funded.

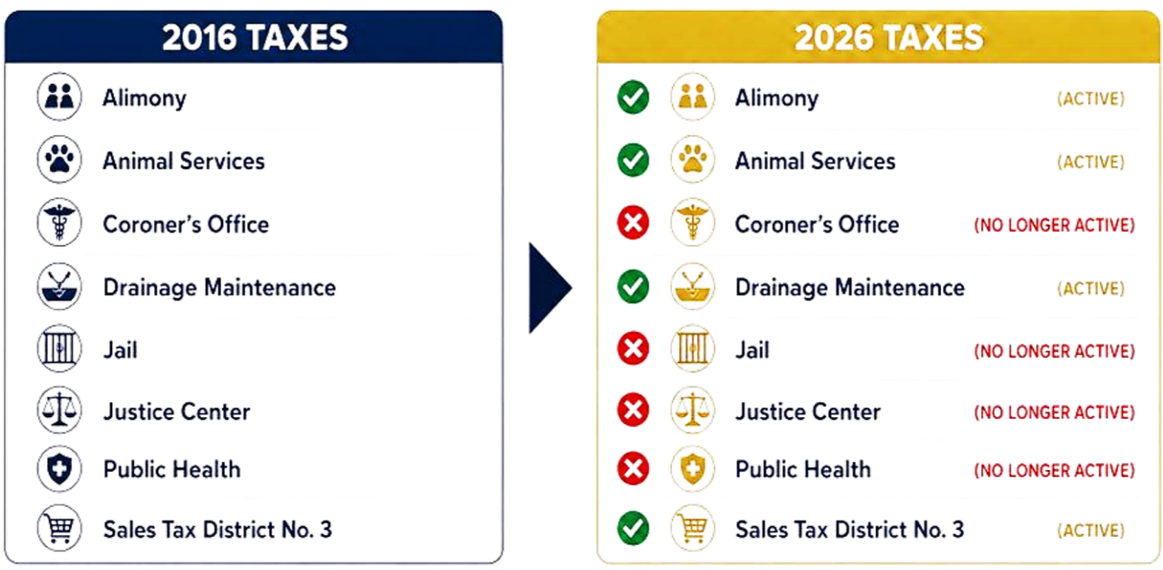
Summary of Significant Changes to the Proposed Budget Due to Insufficient Recurring Revenue to Support the Criminal Justice System

Why is there not enough recurring revenue today to pay for these needs?

General taxes are sales and property taxes levied by parishes and municipalities for undedicated, general purposes. As general-purpose entities, parishes and municipalities have broad ranging responsibilities that can encompass infrastructure, public safety, public health, public housing, recreation, and economic development. In addition, parish governments are generally required by state law to provide funding for the parish jail, coroner, district attorney, clerk of court, and courthouse, which are referred to as state-mandated costs. St. Tammany Parish Government has no undedicated sales tax, which is an anomaly compared to other parishes. St. Tammany Parish Government uses 100% of its general property tax to fund state-mandated costs.



Over the



As noted in the Louisiana Legislative Auditor Informational Brief dated April 8, 2026:

"STPG has had a structural deficit averaging $7.4 million annually in its general fund from fiscal year 2024 through the 2026 budget, primarily to pay for line items in the state-mandated costs category. Specifically, the Parish Government has utilized non-recurring revenue sources, such as transfers in from other funds and fund balance, to pay for recurring expenses."