ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8161 | ORDINANCE COUNCIL SERIES NO.: 26-_____

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

INTRODUCED BY:__________________ | SECONDED BY: _________________

ON THE 6TH DAY OF AUGUST, 2026

ORDINANCE TO AMEND THE 2026 OPERATING BUDGET - AMENDMENT NO. 10
AMEND THE BEGINNING FUND BALANCES FROM BUDGETED TO AUDITED ACTUAL

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 I: The General Fund is amended as follows:

	Current Budget	Amendment	Revised Budget
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	7,786,900.00	-	7,786,900.00
Other Taxes, Penalties, and Interest	2,352,000.00	-	2,352,000.00
Licenses and Permits	4,843,000.00	-	4,843,000.00
Intergovernmental Revenues	-	-	-
Other Federal Funds	64,000.00	-	64,000.00
State Revenue Sharing	135,000.00	-	135,000.00
Fees, Charges, and Commissions for Services	150,650.00	-	150,650.00
Program Revenues (PEG fees, rental income)	186,850.00	-	186,850.00
Other Revenues	520,000.00	-	520,000.00
Total Revenues	**16,038,400.00**	**-**	**16,038,400.00**
Less: Collection Fees and Assessments	(987,955.00)	-	(987,955.00)
Net Revenues	**15,050,445.00**	**-**	**15,050,445.00**
Transfers In:			
Transfers in from Capital Projects Funds	3,564,000.00	-	3,564,000.00
Total Revenues After Other Financing Sources	**18,614,445.00**	**-**	**18,614,445.00**
Expenditures			
Administrative Departments			
Parish President	835,426.52	-	835,426.52
Parish Council	2,022,360.34	-	2,022,360.34
Chief Administrative Officer	896,384.53	-	896,384.53
Facilities Management	2,079,797.68	-	2,079,797.68
Department of Finance	1,596,363.71	-	1,596,363.71
Grants Management	725,599.42	-	725,599.42
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	720,973.57	-	720,973.57
Procurement	728,628.97	-	728,628.97
Public Information	654,143.30	-	654,143.30
Department of Technology	5,103,549.62	-	5,103,549.62
Interfund Charges	(14,203,061.00)	-	(14,203,061.00)
Total Administrative Departments	**880,166.66**	**-**	**880,166.66**
Facilities			
Bush Community Center	63,545.00	-	63,545.00
Levee Board Building	48,399.00	-	48,399.00
Total Facilities	**111,944.00**	**-**	**111,944.00**
Health and Human Services Staff and Programs	514,536.91	-	514,536.91
Health and Human Services Interfund Charges/Support	553,055.00	-	553,055.00
State Mandated and Other			
St. Tammany Parish Sheriff	10,524.80	-	10,524.80
St. Tammany Parish Jail	6,086,554.13	-	6,086,554.13
22nd Judicial District Court			
22nd Judicial District Court	1,839,637.09	-	1,839,637.09
22nd Judicial District Court-Reimbursable	10,439.00	-	10,439.00
Bailiffs	72,000.00	-	72,000.00
Assessor	4,160.00	-	4,160.00
Clerk of Court	347,639.70	-	347,639.70
District Attorney of 22nd JD			
District Attorney of 22nd JD	4,380,068.00	-	4,380,068.00
Criminal Court	10,000.00	-	10,000.00
District Attorney - Civil Division	2,212,166.00	-	2,212,166.00
Interfund Charges	(2,206,714.00)	-	(2,206,714.00)
Elections	-	-	-
Public Defender	-	-	-

	Current Budget	Amendment	Revised Budget
Registrar of Voters	300,920.43	-	300,920.43
LA Dept of Veterans Affairs	72,672.00	-	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/Marshal)	327,272.20	-	327,272.20
Justice Center Complex Courtrooms and Offices	4,286,052.00	-	4,286,052.00
Interfund Charges-Agency Support	1,256,618.00	-	1,256,618.00
Total State Mandated and Other	**19,010,009.35**	**-**	**19,010,009.35**
General Expenditures/Transfers Out	356,835.00	-	356,835.00
Total Expenditures	**21,426,546.92**	**-**	**21,426,546.92**
Issuance of SBITAs	900,000.00	-	900,000.00
Capital Outlay-SBITAs	(900,000.00)	-	(900,000.00)
Total Expenditures After Other Financing Sources/Uses	**21,426,546.92**	**-**	**21,426,546.92**
Revenue Over (Under) Expenditures	(2,812,101.92)	-	(2,812,101.92)
Beginning Fund Balance	15,617,813.19	58,545.16	15,676,358.35
Ending Fund Balance	**12,805,711.27**	**58,545.16**	**12,864,256.43**
Less Minimum Fund Balance Policy:			
1 Year of Gross Ad Valorem	7,786,900.00	-	7,786,900.00
4.5 Months of Other Taxes Received Quarterly	936,000.00	-	936,000.00
3 Months of All Other Recurring Revenue Sources	1,308,875.00	-	1,308,875.00
Cash Flow For Amounts Held By Others	350,000.00	-	350,000.00
Cash Flow for Assessor/Sheriff RS 33:4713, JDC, Grants Reimbursable	910,035.20	-	910,035.20
Cash Flow for Grants Billed on Cost Reimbursement Basis	1,000,000.00	-	1,000,000.00
Cash Flow for Contingencies	500,000.00	-	500,000.00
Ending Available Fund Balance	**13,901.07**	**58,545.16**	**72,446.23**

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

100 - PUBLIC WORKS FUND

	Current Budget	Amendment	Revised Budget
Revenues			
Sales Tax	94,000,000.00	-	94,000,000.00
Sales Tax for Capital	(53,220,069.85)	-	(53,220,069.85)
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	39,541,549.95	-	39,541,549.95
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	(20,273,886.99)	-	(20,273,886.99)
Beginning Fund Balance	49,560,819.43	13,265,835.88	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	7,902,098.99	13,265,835.88	21,167,934.87

101 - DRAINAGE MAINTENANCE FUND

	Current Budget	Amendment	Revised Budget
Revenues			
Ad Valorem Tax	4,838,900.00	-	4,838,900.00
Ad Valorem Tax for Capital	(4,700,000.00)	-	(4,700,000.00)
Other Revenues	801,000.00	-	801,000.00
Less: Collection Fees and Assessments	(165,851.40)	-	(165,851.40)
Net Revenues	774,048.60	-	774,048.60
Expenditures	1,104,779.87	-	1,104,779.87
Transfers Out to Capital	3,850,000.00	-	3,850,000.00
Total Expenditures/Transfers Out	4,954,779.87	-	4,954,779.87
Revenue over (under) Expenditures	(4,180,731.27)	-	(4,180,731.27)
Beginning Fund Balance	9,023,300.38	1,124,137.94	10,147,438.32
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,838,900.00	-	4,838,900.00
Ending Available Fund Balance	3,669.11	1,124,137.94	1,127,807.05

	Current Budget	Amendment	Revised Budget
102 - ENVIRONMENTAL SERVICES FUND			
Revenues	3,158,800.00	-	3,158,800.00
Expenditures	2,793,068.98	-	2,793,068.98
Revenue over (under) Expenditures	365,731.02	-	365,731.02
Beginning Fund Balance	5,547,990.18	443,824.42	5,991,814.60
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,184,550.00	-	1,184,550.00
Less Minimum Fund Balance Policy: $2m of cash flow for grants	2,000,000.00	-	2,000,000.00
Ending Available Fund Balance	2,729,171.20	443,824.42	3,172,995.62
107 - JUDICIAL COURTS FUND			
Revenues	858,000.00	-	858,000.00
Expenditures	894,285.00	-	894,285.00
Revenue over (under) Expenditures	(36,285.00)	-	(36,285.00)
Beginning Fund Balance	253,471.20	75,830.32	329,301.52
Less Minimum Fund Balance Policy: 3 months of gross revenue	214,500.00	-	214,500.00
Ending Available Fund Balance	2,686.20	75,830.32	78,516.52
112 - ANIMAL SERVICES FUND			
Revenues	3,532,900.00	-	3,532,900.00
Expenditures	3,771,893.87	-	3,771,893.87
Revenue over (under) Expenditures	(238,993.87)	-	(238,993.87)
Beginning Fund Balance	3,996,863.29	338,407.21	4,335,270.50
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,558,900.00	-	3,558,900.00
Ending Available Fund Balance	198,969.42	338,407.21	537,376.63
121 - HWY 21 ECONOMIC DEVELOPMENT FUND			
Revenues	1,335,550.00	-	1,335,550.00
Expenditures	1,654,096.97	-	1,654,096.97
Transfers Out to Capital	671,825.00	-	671,825.00
Total Expenditures/Transfers Out	2,325,921.97	-	2,325,921.97
Revenue over (under) Expenditures	(990,371.97)	-	(990,371.97)
Beginning Fund Balance	2,776,217.20	659,921.75	3,436,138.95
Less Minimum Fund Balance Policy: 3 months of gross revenue	331,387.50	-	331,387.50
Ending Available Fund Balance	1,454,457.73	659,921.75	2,114,379.48
122 - CULTURE, RECREATION, TOURISM FUND			
Revenues	325,730.00	-	325,730.00
Hotel/Motel Tax for Capital	(536,669.97)	-	(536,669.97)
Net Revenues	(210,939.97)	-	(210,939.97)
Expenditures	188,209.13	-	188,209.13
	-		
Revenue over (under) Expenditures	(399,149.10)	-	(399,149.10)
Beginning Fund Balance	1,851,240.80	(14,762.28)	1,836,478.52
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	19,023.75	-	19,023.75
Ending Available Fund Balance	1,433,067.95	(14,762.28)	1,418,305.67
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	1,300.00	-	1,300.00
Expenditures	315.00	-	315.00
Revenue over (under) Expenditures	985.00	-	985.00
Beginning Fund Balance	59,379.93	350.73	59,730.66
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	60,364.93	350.73	60,715.66

	Current Budget	Amendment	Revised Budget
126 - ST. TAMMANY PARISH CORONER FUND			
Revenues	100,000.00	-	100,000.00
Expenditures	241,127.00	-	241,127.00
Transfers Out to Capital	600,000.00	-	600,000.00
Total Expenditures/Transfers Out	841,127.00	-	841,127.00
Revenue over (under) Expenditures	(741,127.00)	-	(741,127.00)
Beginning Fund Balance	8,520,344.91	(19,097.00)	8,501,247.91
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	7,779,217.91	(19,097.00)	7,760,120.91
134 - CRIMINAL COURT FUND			
Revenues	1,203,400.00	-	1,203,400.00
Expenditures	1,183,544.17	-	1,183,544.17
Revenue over (under) Expenditures	19,855.83	-	19,855.83
Beginning Fund Balance	4,896.68	2,955.70	7,852.38
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	24,752.51	2,955.70	27,708.21
135 - 22ND JDC COMMISSIONER			
Revenues	112,900.00	-	112,900.00
Expenditures	161,581.01	-	161,581.01
Revenue over (under) Expenditures	(48,681.01)	-	(48,681.01)
Beginning Fund Balance	73,052.52	-	73,052.52
Less Minimum Cash Policy: 3 Months Operating Costs	24,145.25	-	24,145.25
Ending Available Fund Balance	226.26	-	226.26
136 - JURY SERVICE			
Revenues	150,500.00	-	150,500.00
Expenditures	254,786.00	-	254,786.00
Revenue over (under) Expenditures	(104,286.00)	-	(104,286.00)
Beginning Fund Balance	169,817.82	49,644.82	219,462.64
Less Minimum Cash Policy: 3 Months Operating Costs	63,696.50	-	63,696.50
Ending Available Fund Balance	1,835.32	49,644.82	51,480.14
137 - LAW ENFORCEMENT WITNESS			
Revenues	40,000.00	-	40,000.00
Expenditures	35,636.00	-	35,636.00
Revenue over (under) Expenditures	4,364.00	-	4,364.00
Beginning Fund Balance	538,486.28	38,574.23	577,060.51
Less Minimum Cash Policy: 3 Months Operating Costs	8,909.00	-	8,909.00
Ending Available Fund Balance	533,941.28	38,574.23	572,515.51
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	27,000.00	-	27,000.00
Expenditures	240,795.00	-	240,795.00
Revenue over (under) Expenditures	(213,795.00)	-	(213,795.00)
Beginning Fund Balance	1,199,332.54	(29,973.78)	1,169,358.76
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	985,537.54	(29,973.78)	955,563.76
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	16,000.00	-	16,000.00
Expenditures	504,117.00	-	504,117.00
Revenue over (under) Expenditures	(488,117.00)	-	(488,117.00)
Beginning Fund Balance	536,217.85	(47,754.27)	488,463.58
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	48,100.85	(47,754.27)	346.58

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	2,300.00	-	2,300.00
Expenditures	11,975.00	-	11,975.00
Revenue over (under) Expenditures	(9,675.00)	-	(9,675.00)
Beginning Fund Balance	99,931.39	(485.32)	99,446.07
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	90,256.39	(485.32)	89,771.07
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	165,300.00	-	165,300.00
Expenditures	207,586.40	-	207,586.40
Revenue over (under) Expenditures	(42,286.40)	-	(42,286.40)
Beginning Fund Balance	418,085.49	(20,576.36)	397,509.13
Less Minimum Fund Balance Policy: 1 year of gross revenue	165,300.00	-	165,300.00
Ending Available Fund Balance	210,499.09	(20,576.36)	189,922.73
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	30,000.00	-	30,000.00
Expenditures	402,121.00	-	402,121.00
Revenue over (under) Expenditures	(372,121.00)	-	(372,121.00)
Beginning Fund Balance	1,248,698.54	(92,440.11)	1,156,258.43
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	876,577.54	(92,440.11)	784,137.43
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND			
Revenues	2,000.00	-	2,000.00
Expenditures	100,821.00	-	100,821.00
Revenue over (under) Expenditures	(98,821.00)	-	(98,821.00)
Beginning Fund Balance	112,577.15	(5,748.17)	106,828.98
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	13,756.15	(5,748.17)	8,007.98
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND			
Revenues	2,400.00	-	2,400.00
Expenditures	2,746.00	-	2,746.00
Revenue over (under) Expenditures	(346.00)	-	(346.00)
Beginning Fund Balance	594.61	109.69	704.30
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	248.61	109.69	358.30
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND			
Revenues	5,908.00	-	5,908.00
Expenditures	8,492.00	-	8,492.00
Revenue over (under) Expenditures	(2,584.00)	-	(2,584.00)
Beginning Fund Balance	49,711.71	(1,277.05)	48,434.66
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,908.00	-	5,908.00
Ending Available Fund Balance	41,219.71	(1,277.05)	39,942.66

		Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND				
Revenues		22,830.00	-	22,830.00
Expenditures		21,054.00	-	21,054.00
Revenue over (under) Expenditures		1,776.00	-	1,776.00
Beginning Fund Balance		76,948.99	(2,299.63)	74,649.36
Less Minimum Fund Balance Policy: 1 year of gross revenue		22,830.00	-	22,830.00
Ending Available Fund Balance		55,894.99	(2,299.63)	53,595.36
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND				
Revenues		380.00	-	380.00
Expenditures		3,823.00	-	3,823.00
Revenue over (under) Expenditures		(3,443.00)	-	(3,443.00)
Beginning Fund Balance		13,938.93	4.67	13,943.60
Less Minimum Fund Balance Policy		-	-	-
Ending Available Fund Balance		10,495.93	4.67	10,500.60
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND				
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND				
Revenues		1,400.00	(1,100.00)	300.00
Expenditures		45,172.00	(20,826.91)	24,345.09
Revenue over (under) Expenditures		(43,772.00)	19,726.91	(24,045.09)
Beginning Fund Balance		45,727.64	(21,682.55)	24,045.09
Less Minimum Fund Balance Policy		-	-	-
Ending Available Fund Balance		1,955.64	(1,955.64)	-

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

		Current Budget	Amendment	Revised Budget
300 - DEBT - SALES TAX DISTRICT NO. 3				
Revenues		6,835,500.00	-	6,835,500.00
Expenditures		6,626,665.00	-	6,626,665.00
Revenue over (under) Expenditures		208,835.00	-	208,835.00
Beginning Fund Balance		4,313,218.10	(75,829.10)	4,237,389.00
Less Minimum Fund Balance Restricted		4,522,053.10	(75,829.10)	4,446,224.00
Ending Available Fund Balance		-	-	-
303 - DEBT - GOMESA				
Revenues		2,150,055.00	-	2,150,055.00
Expenditures		2,169,119.00	-	2,169,119.00
Revenue over (under) Expenditures		(19,064.00)	-	(19,064.00)
Beginning Fund Balance		2,253,371.23	(49,475.54)	2,203,895.69
Less Minimum Fund Balance Restricted		2,234,307.23	(49,475.54)	2,184,831.69
Ending Available Fund Balance		-	-	-

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

		Current Budget	Amendment	Revised Budget
600 - TYLER STREET COMPLEX FUND				
Revenues		448,999.00	-	448,999.00
Expenditures				
Operating		412,403.00	-	412,403.00
Capital		223,000.00	-	223,000.00
Depreciation	113,317.95	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(186,404.00)	-	(186,404.00)
Beginning Cash and Investments		1,415,593.78	(132,739.15)	1,282,854.63
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,229,189.78	(132,739.15)	1,096,450.63
Ending Available Cash and Investments		-	-	-

		Current Budget	Amendment	Revised Budget
606 - STP JUSTICE CENTER COMPLEX FUND				
Revenues		4,039,228.00	-	4,039,228.00
Expenditures				
Operating		4,298,266.27	-	4,298,266.27
Capital		-	-	-
Depreciation	1,744,951.61	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(259,038.27)	-	(259,038.27)
Beginning Cash and Investments		1,279,327.99	(238,498.88)	1,040,829.11
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,020,289.72	(238,498.88)	781,790.84
Ending Available Cash and Investments		-	-	-
611 - WELLNESS CENTER BUILDING FUND				
Revenues		84,611.00	-	84,611.00
Expenditures				
Operating		72,535.00	-	72,535.00
Capital		-	-	-
Depreciation	28,978.91	-	-	-
Cash Basis Revenue Over (Under) Expenditures		12,076.00	-	12,076.00
Beginning Cash and Investments		320,177.22	13,343.89	333,521.11
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		332,253.22	13,343.89	345,597.11
Ending Available Cash and Investments		-	-	-
612 - SAFE HAVEN COMPLEX FUND				
Revenues		469,652.29	-	469,652.29
Allowance for Leasehold Improvements		(85,034.00)	-	(85,034.00)
Expenditures				
Operating		1,145,439.18	-	1,145,439.18
Capital		-	-	-
Depreciation	625,460.60	625,460.60	-	625,460.60
Cash Basis Revenue Over (Under) Expenditures		(760,820.89)	-	(760,820.89)
Beginning Cash and Investments		760,820.89	-	760,820.89
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		(0.00)	-	(0.00)
Ending Available Cash and Investments		(0.00)	-	(0.00)
613 - FAIRGROUNDS BUILDING FUND				
Revenues		58,377.00	-	58,377.00
Expenditures				
Operating		133,534.00	-	133,534.00
Capital		-	-	-
Depreciation	14,502.40	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(75,157.00)	-	(75,157.00)
Beginning Cash and Investments		75,157.26	14,550.53	89,707.79
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		0.26	14,550.53	14,550.79
Ending Available Cash and Investments		-	-	-
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND				
Revenues		1,666,331.16	-	1,666,331.16
Expenditures				
Operating		1,660,552.00	-	1,660,552.00
Capital		252,669.62	-	252,669.62
Depreciation	428,109.31	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(246,890.46)	-	(246,890.46)
Beginning Cash and Investments		3,298,072.33	497,741.50	3,795,813.83
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		3,051,181.87	497,741.50	3,548,923.37
Ending Available Cash and Investments		-	-	-

		Current Budget	Amendment	Revised Budget
651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND				
Revenues		648,666.84	-	648,666.84
Expenditures				
Operating		904,271.00	-	904,271.00
Capital		77,000.00	-	77,000.00
Depreciation	242,424.58	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(332,604.16)	-	(332,604.16)
Beginning Cash and Investments		2,955,166.79	(32,615.25)	2,922,551.54
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		2,622,562.63	(32,615.25)	2,589,947.38
Ending Available Cash and Investments		-	-	-
664 - EMERGENCY OPERATIONS CENTER FUND				
Revenues		673,229.00	-	673,229.00
Expenditures				
Operating		863,700.00	-	863,700.00
Capital		-	-	-
Depreciation	194,698.88	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(190,471.00)	-	(190,471.00)
Beginning Cash and Investments		2,297,744.56	(36,274.76)	2,261,469.80
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		2,107,273.56	(36,274.76)	2,070,998.80
Ending Available Cash and Investments		-	-	-

SECTION V: The Enterprise Funds are amended as follows:

		Current Budget	Amendment	Revised Budget
502 - UTILITY OPERATIONS FUND				
Revenues		20,154,594.32	-	20,154,594.32
Loan Proceeds		6,931,850.00	-	6,931,850.00
Net Revenues		27,086,444.32	-	27,086,444.32
Expenditures				
Operating		18,449,884.95	-	18,449,884.95
Debt		2,897,063.84	-	2,897,063.84
Capital		19,157,911.46	-	19,157,911.46
Depreciation	3,328,772.62	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(13,418,415.93)	-	(13,418,415.93)
Beginning Cash and Investments		22,360,969.73	2,198,067.76	24,559,037.49
Less Minimum Cash Policy: 3 Months Operating Costs		4,612,471.24	-	4,612,471.24
Ending Available Cash and Investments		4,330,082.56	2,198,067.76	6,528,150.32
507 - DEVELOPMENT FUND				
Revenues		4,565,100.00	-	4,565,100.00
Expenditures				
Operating		5,225,511.91	-	5,225,511.91
Capital		-	-	-
Depreciation	92,086.32	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(660,411.91)	-	(660,411.91)
Beginning Cash and Investments		2,052,358.14	(23,222.24)	2,029,135.90
Less Minimum Cash Policy: 3 Months Operating Costs		1,306,377.98	-	1,306,377.98
Ending Available Cash and Investments		85,568.25	(23,222.24)	62,346.01

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 3RD DAY OF SEPTEMBER, 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: JULY 29, 2026
Published Adoption: ___________________, 2026

Delivered to Parish President: _______________________, 2026 at ____________
Returned to Council Clerk: __________________________, 2026 at _____________

Administrative Comment
Amendment No. 10 - 2026 Operating Budget - August 2026

This budget amendment is to:

a. **ALL FUNDS PRESENTED**

Amend the beginning fund balance as projected from the 2026 budget to the audited fund balance as of January 1, 2026. Significant components of the amendments to the fund balances are presented below.

	FY25 PROJECTION	FY25 AUDITED	PROJECTION - ACTUAL
100 - PUBLIC WORKS FUND	**FUNDING SOURCE: 2% SALES TAXES**		
Revenues - Sales and Use Taxes	94,000,000	95,199,706	1,199,706
Sales and Use Taxes-Capital	(35,763,901)	(30,954,531)	4,809,370
Change in FMV of Investments/Interest Income	4,600,000	6,947,955	2,347,955
Expenditures - Maintenance Barns/Fleet/Trace	27,511,033	23,349,662	4,161,371
Engineering	3,705,953	2,949,320	756,633
	94,053,086	**97,492,113**	**13,275,036**
101 - DRAINAGE MAINTENANCE FUND	**FUNDING SOURCE: AD VALOREM TAXES**		
Revenues - Ad ValoremTaxes-Capital	(4,005,000)	(3,810,846)	194,154
Change in FMV of Investments/Interest Income	750,000	1,114,413	364,413
Expenditures - Professional Services	243,000	90,846	152,154
Cost Allocation Plan/General Expenditures	752,790	411,121	341,669
	(2,259,210)	**(2,194,466)**	**1,052,390**
102 - ENVIRONMENTAL SERVICES FUND	**FUNDING SOURCE: ENVIRONMENTAL USA FRANCHISE FEES, SEWER INSPECTION**		
Revenues - Change in FMV of Investments/Interest Incom	140,000	256,737	116,737
Expenditures - Salaries/Benefits	1,139,245	1,040,503	98,742
Household Hazardous Waste Day	426,950	202,847	224,103
	1,139,245	**1,040,503**	**439,582**
112 - ANIMAL SERVICES FUND	**FUNDING SOURCE: AD VALOREM TAXES**		
Expenditures - Salaries/Benefits	2,015,004	1,872,776	142,228
Utilities	135,263	94,249	41,015
Cost Allocation Plan	567,625	421,954	145,671
	2,717,892	**2,388,978**	**328,914**
121 - HWY 21 ECONOMIC DEVELOPMENT FUND	**FUNDING SOURCE: SALES TAXES**		
Revenues - Sales and Use Taxes	1,200,000	1,427,056	227,056
Change in FMV of Investments/Interest Income	94,000	100,138	6,138
Expenditures - Fairgrounds	763,830	598,894	164,935
St. Tammany Parish Airport	313,479	81,346	232,133
	2,371,309	**2,207,435**	**630,262**
600 - TYLER STREET COMPLEX FUND	**FUNDING SOURCE: RENTAL INCOME AND FACILITY O&M CHARGES**		
Expenditures - Cost Allocation Plan	65,495	111,489	(45,994)
	65,495	**111,489**	**(45,994)**
606 - STP JUSTICE CENTER COMPLEX FUND	**FUNDING SOURCE: RENTAL INCOME AND FACILITY O&M CHARGES**		
Revenues - Interfund Charges	4,197,702	3,914,356	(283,346)
Expenditures - Utilities	625,000	702,753	(77,753)
Cost Allocation Plan	774,046	678,896	95,150
	5,596,748	**5,296,005**	**(265,950)**
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE A	**FUNDING SOURCE: RENTAL INCOME AND FACILITY O&M CHARGES**		
Expenditures - Building Improvements	1,501,500	897,086	604,414
Cost Allocation Plan	516,333	680,758	(164,425)
	2,017,833	**1,577,844**	**439,989**
502 - UTILITY OPERATIONS FUND	**FUNDING SOURCE: CHARGES FOR SERVICES**		
Revenues - Residential Water	6,200,000	6,482,325	282,325
Commercial Water	2,006,000	2,125,383	119,383
Residential Sewer	7,300,000	7,550,377	250,377
Tap Fees	235,000	327,544	92,544
Change in FMV of Investments/Interest Income	650,000	1,015,695	365,695
Expenses - Maintenance-Utility Operations	2,383,335	1,535,374	847,961
Cost Allocation Plan	1,924,637	1,653,740	270,897
	20,698,972	**20,690,438**	**2,229,181**

b. **190-4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND** **FUNDING SOURCE: AD VALOREM TAXES**

1. Decrease revenue and expenditures based on the remaining available budget after the budgeted beginning fund balance is adjusted to the actual audited beginning fund balance. As a result of the available fund balance and the failure of the tax proposition on the May ballot, the fund balance will be exhausted.