

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8162

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. 11
DRAINAGE MAINTENANCE, CRIMINAL COURT, AND LAW ENFORCEMENT WITNESS 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:

	Current Budget	Amendment	Revised Budget
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SECTION II: The Special Revenue Funds are amended as follows:

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	4,838,900.00	(3,102,900.00)	1,736,000.00
Ad Valorem Tax for Capital	(4,700,000.00)	2,964,000.00	(1,736,000.00)
Other Revenues	801,000.00	-	801,000.00
Less: Collection Fees and Assessments	(165,851.40)	100,851.40	(65,000.00)
Net Revenues	774,048.60	(38,048.60)	736,000.00
Expenditures	1,104,779.87	-	1,104,779.87
Transfers Out to Capital	3,850,000.00	2,964,000.00	6,814,000.00
Total Expenditures/Transfers Out	4,954,779.87	2,964,000.00	7,918,779.87
Revenue over (under) Expenditures	(4,180,731.27)	(3,002,048.60)	(7,182,779.87)
Beginning Fund Balance	10,147,438.32	-	10,147,438.32
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,838,900.00	(3,102,900.00)	1,736,000.00
Ending Available Fund Balance	1,127,807.05	100,851.40	1,228,658.45

134 - CRIMINAL COURT FUND

Revenues	1,203,400.00	581,424.51	1,784,824.51
Expenditures	1,183,544.17	581,424.51	1,764,968.68
Revenue over (under) Expenditures	19,855.83	-	19,855.83
Beginning Fund Balance	7,852.38	-	7,852.38
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	27,708.21	-	27,708.21

137 - LAW ENFORCEMENT WITNESS

Revenues	40,000.00	-	40,000.00
Expenditures	35,636.00	581,424.51	617,060.51
Revenue over (under) Expenditures	4,364.00	(581,424.51)	(577,060.51)
Beginning Fund Balance	577,060.51	-	577,060.51
Less Minimum Cash Policy: 3 Months Operating Costs	8,909.00	(8,909.00)	-
Ending Available Fund Balance	572,515.51	(572,515.51)	-

REPEAL: All ordinances or parts of ordinances in conflict herewith are hereby repealed.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-.

ATTEST:

CHERYL TANNER, COUNCIL CHAIR

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. 11 - 2026 Operating Budget - August 2026

This budget amendment is to:

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| a. | 101 - DRAINAGE MAINTENANCE FUND | FUNDING SOURCE: AD VALOREM TAX |
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To decrease the budgeted Ad Valorem revenue and the associated collection fees due to the millage reduction from 1.56 mills to 0.56 mills based on the passage of an Ordinance by the Council at the July 9, 2026 Council meeting.

To reclass the Ad Valorem Tax for Capital Projects from a current year contra-revenue to a Transfer Out of prior year fund balance.

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| b. 134 - CRIMINAL COURT FUND | FUNDING SOURCE: COURT COSTS AND FINES |
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To increase the revenue budget based on the enactment of R.S. 15:255(AA) to provide for the transfer of certain surplus monies from the Law Enforcement Witness Fee Fund to the Criminal Court Fund effective as of August 1, 2026.

To increase the expenditure budget for the 22nd Judicial District Court for salaries and benefits which were not budgeted to be fully funded by the General Fund in 2026.

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| C. 137 - LAW ENFORCEMENT WITNESS | FUNDING SOURCE: COURT COSTS |
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To increase the expenditure budget based on the enactment of R.S. 15:255(AA) to provide for the transfer of certain surplus monies from the Law Enforcement Witness Fee Fund to the Criminal Court Fund effective as of August 1, 2026.