ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8083

ORDINANCE COUNCIL SERIES NO.: 26-_____

COUNCIL SPONSOR: MR. CORBIN/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY:_____

SECONDED BY: _____

ON THE 9TH DAY OF APRIL, 2026

ORDINANCE TO AMEND THE 2026 OPERATING BUDGET - AMENDMENT NO. 5

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

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2026 Operating Budget is amended as follows:

SECTION I: The General Fund is amended as follows:

	Current Budget	Amendment	Amendment Cost Allocation	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	828,886.52	6,540.00	-	835,426.52
Parish Council	2,006,937.34	15,423.00	-	2,022,360.34
Chief Administrative Officer	886,904.53	9,480.00	-	896,384.53
Facilities Management	2,038,306.68	41,491.00	-	2,079,797.68
Department of Finance	1,569,362.71	27,001.00	-	1,596,363.71
Grants Management	716,592.42	9,007.00	-	725,599.42
Grants Reimbursable	(280,000.00)	-	-	(280,000.00)
Human Resources	710,173.57	10,800.00	-	720,973.57
Procurement	715,548.97	13,080.00	-	728,628.97
Public Information	643,343.30	10,800.00	-	654,143.30
Department of Technology	5,081,145.62	22,404.00	-	5,103,549.62
Interfund Charges	(14,043,287.00)	(159,774.00)	-	(14,203,061.00)
Total Administrative Departments	**873,914.66**	**6,252.00**	**-**	**880,166.66**
Facilities				
Bush Community Center	62,649.00	-	896.00	63,545.00
Levee Board Building	47,766.00	-	633.00	48,399.00
Total Facilities	**110,415.00**	**-**	**1,529.00**	**111,944.00**
Health and Human Services Staff and Programs	513,265.91	1,271.00	-	514,536.91
Health and Human Services Interfund Charges/Support	548,819.00	-	4,236.00	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	1,780,172.09	59,465.00	-	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	Amendment Cost Allocation	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	1,247,409.00	-	9,209.00	1,256,618.00
Total State Mandated and Other	**18,941,335.35**	**59,465.00**	**9,209.00**	**19,010,009.35**
General Expenditures/Transfers Out	355,954.00	-	881.00	356,835.00
Total Expenditures	**21,343,703.92**	**66,988.00**	**15,855.00**	**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	**21,343,703.92**	**66,988.00**	**15,855.00**	**21,426,546.92**
Revenue Over (Under) Expenditures	(2,729,258.92)	(66,988.00)	(15,855.00)	(2,812,101.92)
Beginning Fund Balance	15,617,813.19	-	-	15,617,813.19
Ending Fund Balance	**12,888,554.27**	**(66,988.00)**	**(15,855.00)**	**12,805,711.27**
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	**96,744.07**	**(66,988.00)**	**(15,855.00)**	**13,901.07**

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

100 - PUBLIC WORKS FUND

Revenues				
Sales Tax	94,000,000.00	-	-	94,000,000.00
Sales Tax for Capital	(49,977,570.00)	-	-	(49,977,570.00)
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	42,784,049.80	-	-	42,784,049.80
Expenditures				
Department of Public Works				
Public Works Administration	3,381,773.00	57,358.00	-	3,439,131.00
Maintenance Barns	21,360,070.23	268,686.00	-	21,628,756.23
Fleet Management	4,725,945.17	33,603.00	-	4,759,548.17
Tammany Trace Maintenance	2,167,077.41	34,125.00	-	2,201,202.41
Geographical Information Systems	401,041.83	6,291.00	-	407,332.83
Tammany Trace Administration	201,412.61	3,636.00	-	205,048.61
Development	869,978.41	8,922.00	-	878,900.41
Engineering	3,481,666.89	47,109.00	(965.00)	3,527,810.89
Homeland Security & Emergency Operations	1,278,147.39	8,270.00	-	1,286,417.39
General Expenditures/Interfund Charges-Support	6,337,604.00	-	58,685.00	6,396,289.00
Transfer to Municipalities - Tax Sharing Agreements	15,085,000.00	-	-	15,085,000.00
Total Expenditures	59,289,716.94	468,000.00	57,720.00	59,815,436.94
Revenue over (under) Expenditures	(16,505,667.14)	(468,000.00)	(57,720.00)	(17,031,387.14)
Beginning Fund Balance	46,318,319.58	-	-	46,318,319.58
Less Minimum Fund Balance Policy: 3 months of gross revenue	21,384,833.45	-	-	21,384,833.45
Ending Available Fund Balance	8,427,818.99	(468,000.00)	(57,720.00)	7,902,098.99

101 - DRAINAGE MAINTENANCE FUND

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	1,097,986.87	-	6,793.00	1,104,779.87
Transfers Out to Capital	2,750,000.00	-	-	2,750,000.00
Total Expenditures/Transfers Out	3,847,986.87	-	6,793.00	3,854,779.87
Revenue over (under) Expenditures	(3,073,938.27)	-	(6,793.00)	(3,080,731.27)
Beginning Fund Balance	7,923,300.38	-	-	7,923,300.38
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,838,900.00	-	-	4,838,900.00
Ending Available Fund Balance	10,462.11	-	(6,793.00)	3,669.11

	Current Budget	Amendment	Amendment Cost Allocation	Revised Budget
102 - ENVIRONMENTAL SERVICES FUND				
Revenues	3,158,800.00	-	-	3,158,800.00
Expenditures	2,758,321.98	31,187.00	3,560.00	2,793,068.98
Revenue over (under) Expenditures	400,478.02	(31,187.00)	(3,560.00)	365,731.02
Beginning Fund Balance	5,547,990.18	-	-	5,547,990.18
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	2,763,918.20	(31,187.00)	(3,560.00)	2,729,171.20
107 - JUDICIAL COURTS FUND				
Revenues	858,000.00	-	-	858,000.00
Expenditures	894,265.00	-	20.00	894,285.00
Revenue over (under) Expenditures	(36,265.00)	-	(20.00)	(36,285.00)
Beginning Fund Balance	253,471.20	-	-	253,471.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	214,500.00	-	-	214,500.00
Ending Available Fund Balance	2,706.20	-	(20.00)	2,686.20
112 - ANIMAL SERVICES FUND				
Revenues	3,512,900.00	-	-	3,512,900.00
Expenditures	3,694,017.87	53,537.00	4,339.00	3,751,893.87
Revenue over (under) Expenditures	(181,117.87)	(53,537.00)	(4,339.00)	(238,993.87)
Beginning Fund Balance	3,996,863.29	-	-	3,996,863.29
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,558,900.00	-	-	3,558,900.00
Ending Available Fund Balance	256,845.42	(53,537.00)	(4,339.00)	198,969.42
121 - HWY 21 ECONOMIC DEVELOPMENT FUND				
Revenues	1,325,550.00	-	-	1,325,550.00
Expenditures	1,886,060.97	-	8,036.00	1,894,096.97
Transfers Out to Capital	421,825.00	-	-	421,825.00
Total Expenditures/Transfers Out	2,307,885.97	-	8,036.00	2,315,921.97
Revenue over (under) Expenditures	(982,335.97)	-	(8,036.00)	(990,371.97)
Beginning Fund Balance	2,776,217.20	-	-	2,776,217.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	331,387.50	-	-	331,387.50
Ending Available Fund Balance	1,462,493.73	-	(8,036.00)	1,454,457.73
122 - CULTURE, RECREATION, TOURISM FUND				
Revenues	50,730.00	-	-	50,730.00
Hotel/Motel Tax for Capital	(261,669.97)	-	-	(261,669.97)
Net Revenues	(210,939.97)	-	-	(210,939.97)
Expenditures	185,482.13	1,800.00	927.00	188,209.13
Revenue over (under) Expenditures	(396,422.10)	(1,800.00)	(927.00)	(399,149.10)
Beginning Fund Balance	1,851,240.80	-	-	1,851,240.80
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	19,023.75	-	-	19,023.75
Ending Available Fund Balance	1,435,794.95	(1,800.00)	(927.00)	1,433,067.95
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND				
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND				
Revenues	1,300.00	-	-	1,300.00
Expenditures	306.00	-	9.00	315.00
Revenue over (under) Expenditures	994.00	-	(9.00)	985.00
Beginning Fund Balance	59,379.93	-	-	59,379.93
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	60,373.93	-	(9.00)	60,364.93

	Current Budget	Amendment	Amendment Cost Allocation	Revised Budget
126 - ST. TAMMANY PARISH CORONER FUND				
Revenues	100,000.00	-	-	100,000.00
Expenditures	241,090.00	-	37.00	241,127.00
Transfers Out to Capital	600,000.00	-	-	600,000.00
Total Expenditures/Transfers Out	841,090.00	-		841,127.00
Revenue over (under) Expenditures	(741,090.00)	-	-	(741,127.00)
Beginning Fund Balance	8,520,344.91	-	-	8,520,344.91
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	7,779,254.91	-	-	7,779,217.91
134 - CRIMINAL COURT FUND				
Revenues	1,203,400.00	-	-	1,203,400.00
Expenditures	1,182,884.17	660.00	-	1,183,544.17
Revenue over (under) Expenditures	20,515.83	(660.00)	-	19,855.83
Beginning Fund Balance	4,896.68	-	-	4,896.68
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	25,412.51	(660.00)	-	24,752.51
135 - 22ND JDC COMMISSIONER				
Revenues	106,400.00	-	-	106,400.00
Expenditures	96,554.01	2.00	25.00	96,581.01
Revenue over (under) Expenditures	9,845.99	(2.00)	(25.00)	9,818.99
Beginning Fund Balance	65,874.86	-	-	65,874.86
Less Minimum Cash Policy: 3 Months Operating Costs	24,138.50	0.50	6.25	24,145.25
Ending Available Fund Balance	51,582.35	(2.50)	(31.25)	51,548.60
136 - JURY SERVICE				
Revenues	150,500.00	-	-	150,500.00
Expenditures	254,717.00	-	69.00	254,786.00
Revenue over (under) Expenditures	(104,217.00)	-	(69.00)	(104,286.00)
Beginning Fund Balance	169,817.82	-	-	169,817.82
Less Minimum Cash Policy: 3 Months Operating Costs	63,679.25	-	17.25	63,696.50
Ending Available Fund Balance	1,921.57	-	(86.25)	1,835.32
137 - LAW ENFORCEMENT WITNESS				
Revenues	40,000.00	-	-	40,000.00
Expenditures	35,627.00	-	9.00	35,636.00
Revenue over (under) Expenditures	4,373.00	-	(9.00)	4,364.00
Beginning Fund Balance	538,486.28	-	-	538,486.28
Less Minimum Cash Policy: 3 Months Operating Costs	8,906.75	-	2.25	8,909.00
Ending Available Fund Balance	533,952.53	-	(11.25)	533,941.28
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	240,665.00	-	130.00	240,795.00
Revenue over (under) Expenditures	(213,665.00)	-	(130.00)	(213,795.00)
Beginning Fund Balance	1,199,332.54	-	-	1,199,332.54
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	985,667.54	-	(130.00)	985,537.54
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	503,962.00	-	155.00	504,117.00
Revenue over (under) Expenditures	(487,962.00)	-	(155.00)	(488,117.00)
Beginning Fund Balance	536,217.85	-	-	536,217.85
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	48,255.85	-	(155.00)	48,100.85

	Current Budget	Amendment	Amendment Cost Allocation	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	11,972.00	-	3.00	11,975.00
Revenue over (under) Expenditures	(9,672.00)	-	(3.00)	(9,675.00)
Beginning Fund Balance	99,931.39	-	-	99,931.39
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	90,259.39	-	(3.00)	90,256.39
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	207,494.40	-	92.00	207,586.40
Revenue over (under) Expenditures	(42,194.40)	-	(92.00)	(42,286.40)
Beginning Fund Balance	418,085.49	-	-	418,085.49
Less Minimum Fund Balance Policy: 1 year of gross revenue	165,300.00	-	-	165,300.00
Ending Available Fund Balance	210,591.09	-	(92.00)	210,499.09
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	401,940.00	-	181.00	402,121.00
Revenue over (under) Expenditures	(371,940.00)	-	(181.00)	(372,121.00)
Beginning Fund Balance	1,248,698.54	-	-	1,248,698.54
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	876,758.54	-	(181.00)	876,577.54
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	100,778.00	-	43.00	100,821.00
Revenue over (under) Expenditures	(98,778.00)	-	(43.00)	(98,821.00)
Beginning Fund Balance	112,577.15	-	-	112,577.15
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,000.00	-	-	2,000.00
Ending Available Fund Balance	11,799.15	-	(43.00)	11,756.15
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	2,743.00	-	3.00	2,746.00
Revenue over (under) Expenditures	(343.00)	-	(3.00)	(346.00)
Beginning Fund Balance	594.61	-	-	594.61
Less Minimum Fund Balance Policy	-	-	-	-
Ending Available Fund Balance	251.61	-	(3.00)	248.61
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	8,484.00	-	8.00	8,492.00
Revenue over (under) Expenditures	(2,576.00)	-	(8.00)	(2,584.00)
Beginning Fund Balance	49,711.71	-	-	49,711.71
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,908.00	-	-	5,908.00
Ending Available Fund Balance	41,227.71	-	(8.00)	41,219.71

		Current Budget	Amendment	Amendment Cost Allocation	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		21,035.00	-	19.00	21,054.00
Revenue over (under) Expenditures		1,795.00	-	(19.00)	1,776.00
Beginning Fund Balance		76,948.99	-	-	76,948.99
Less Minimum Fund Balance Policy: 1 year of gross revenue		22,830.00	-	-	22,830.00
Ending Available Fund Balance		55,913.99	-	(19.00)	55,894.99
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND					
Revenues		380.00	-	-	380.00
Expenditures		3,821.00	-	2.00	3,823.00
Revenue over (under) Expenditures		(3,441.00)	-	(2.00)	(3,443.00)
Beginning Fund Balance		13,938.93	-	-	13,938.93
Less Minimum Fund Balance Policy		-	-	-	-
Ending Available Fund Balance		10,497.93	-	(2.00)	10,495.93
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND					
Revenues		1,400.00	-	-	1,400.00
Expenditures		45,161.00	-	11.00	45,172.00
Revenue over (under) Expenditures		(43,761.00)	-	(11.00)	(43,772.00)
Beginning Fund Balance		45,727.64	-	-	45,727.64
Less Minimum Fund Balance Policy		-	-	-	-
Ending Available Fund Balance		1,966.64	-	(11.00)	1,955.64

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

600 - TYLER STREET COMPLEX FUND					
Revenues		448,999.00	-	-	448,999.00
Expenditures					
Operating		410,899.00	-	1,504.00	412,403.00
Capital		223,000.00	-	-	223,000.00
Depreciation	113,317.95	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(184,900.00)	-	(1,504.00)	(186,404.00)
Beginning Cash and Investments		1,415,593.78	-	-	1,415,593.78
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,230,693.78	-	(1,504.00)	1,229,189.78
Ending Available Cash and Investments		-	-	-	-
606 - STP JUSTICE CENTER COMPLEX FUND					
Revenues		4,039,228.00	-	-	4,039,228.00
Expenditures					
Operating		4,287,987.27	-	10,279.00	4,298,266.27
Capital		-	-	-	-
Depreciation	1,744,951.61	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(248,759.27)	-	(10,279.00)	(259,038.27)
Beginning Cash and Investments		1,279,327.99	-	-	1,279,327.99
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,030,568.72	-	(10,279.00)	1,020,289.72
Ending Available Cash and Investments		-	-	-	-
611 - WELLNESS CENTER BUILDING FUND					
Revenues		84,611.00	-	-	84,611.00
Expenditures					
Operating		71,800.00	-	735.00	72,535.00
Capital		-	-	-	-
Depreciation	28,978.91		-	-	-
Cash Basis Revenue Over (Under) Expenditures		12,811.00	-	(735.00)	12,076.00
Beginning Cash and Investments		320,177.22	-	-	320,177.22
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		332,988.22	-	(735.00)	332,253.22
Ending Available Cash and Investments		-	-	-	-

		Current Budget	Amendment	Amendment Cost Allocation	Revised Budget
612 - SAFE HAVEN COMPLEX FUND					
Revenues		469,652.29	-	-	469,652.29
Allowance for Leasehold Improvements		(85,034.00)	-	-	(85,034.00)
Expenditures					
Operating		868,743.00	-	6,630.00	875,373.00
Capital		-	-	-	-
Depreciation	625,460.60		-	-	-
Cash Basis Revenue Over (Under) Expenditures		(484,124.71)	-	(6,630.00)	(490,754.71)
Beginning Cash and Investments		490,755.59	-	-	490,755.59
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		6,630.88	-	(6,630.00)	0.88
Ending Available Cash and Investments		-	-	-	-
613 - FAIRGROUNDS BUILDING FUND					
Revenues		58,377.00	-	-	58,377.00
Expenditures					
Operating		132,251.00	-	1,283.00	133,534.00
Capital		-	-	-	-
Depreciation	14,502.40		-	-	-
Cash Basis Revenue Over (Under) Expenditures		(73,874.00)	-	(1,283.00)	(75,157.00)
Beginning Cash and Investments		75,157.26	-	-	75,157.26
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		1,283.26	-	(1,283.00)	0.26
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		1,652,731.00	-	7,821.00	1,660,552.00
Capital		252,669.62	-	-	252,669.62
Depreciation	428,109.31	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(239,069.46)	-	(7,821.00)	(246,890.46)
Beginning Cash and Investments		3,298,072.33	-	-	3,298,072.33
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		3,059,002.87	-	(7,821.00)	3,051,181.87
Ending Available Cash and Investments		-	-	-	-
651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND					
Revenues		648,666.84	-	-	648,666.84
Expenditures					
Operating		901,300.00	-	2,971.00	904,271.00
Capital		77,000.00	-	-	77,000.00
Depreciation	242,424.58		-	-	-
Cash Basis Revenue Over (Under) Expenditures		(329,633.16)	-	(2,971.00)	(332,604.16)
Beginning Cash and Investments		2,955,166.79	-	-	2,955,166.79
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		2,625,533.63	-	(2,971.00)	2,622,562.63
Ending Available Cash and Investments		-	-	-	-
664 - EMERGENCY OPERATIONS CENTER FUND					
Revenues		673,229.00	-	-	673,229.00
Expenditures					
Operating		861,067.00	-	2,633.00	863,700.00
Capital		-	-	-	-
Depreciation	194,698.88		-	-	-
Cash Basis Revenue Over (Under) Expenditures		(187,838.00)	-	(2,633.00)	(190,471.00)
Beginning Cash and Investments		2,297,744.56	-	-	2,297,744.56
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		2,109,906.56	-	(2,633.00)	2,107,273.56
Ending Available Cash and Investments		-	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

		Current Budget	Amendment	Amendment Cost Allocation	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		18,281,975.95	153,457.00	14,452.00	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		(13,250,506.93)	(153,457.00)	(14,452.00)	(13,418,415.93)
Beginning Cash and Investments		22,360,969.73	-	-	22,360,969.73
Less Minimum Cash Policy: 3 Months Operating Costs		4,570,493.99	38,364.25	3,613.00	4,612,471.24
Ending Available Cash and Investments		4,539,968.81	(191,821.25)	(18,065.00)	4,330,082.56
507 - DEVELOPMENT FUND					
Revenues		4,565,100.00	-	-	4,565,100.00
Other Sources of Funds		-	-	-	-
Transfers In		-	-	-	-
Total Revenues and Other Sources of Funds		4,565,100.00	-	-	4,565,100.00
Expenditures					
Operating		5,146,011.91	71,835.00	7,665.00	5,225,511.91
Capital		-	-	-	-
Depreciation	92,086.32	-	-	-	-
Cash Basis Revenue Over (Under) Expenditures		(580,911.91)	(71,835.00)	(7,665.00)	(660,411.91)
Beginning Cash and Investments		2,052,358.14	-	-	2,052,358.14
Less Minimum Cash Policy: 3 Months Operating Costs		1,286,502.98	17,958.75	1,916.25	1,306,377.98
Ending Available Cash and Investments		184,943.25	(89,793.75)	(9,581.25)	85,568.25

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:

ABSTAIN:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 7TH DAY OF MAY, 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: MARCH 25, 2026
Published Adoption: _____, 2026

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

Administrative Comment
Amendment No. 5 - 2026 Operating Budget - April

This budget amendment is to increase the expenditure budget for the increase in health insurance premiums for the remainder of fiscal year 2026 (9 months), and to increase the expenditure budget for an across-the-board $1,000 market adjustment to the compensation package to assist employees (not including elected officials) equally in managing their rising out-of-pocket costs, effective on the 5/22/2026 paycheck.

	Insurance	Market Adjustment	Interfund Charges	Adjustments (CAP/Reimb)	Total
Summary of Expenditure Amendments by Fund	**361,727.00**	**697,398.00**	**-**	**(18,343.00)**	**1,040,782.00**
000 - General Fund	**94,634.00**	**149,950.00**	**(143,919.00)**	**(17,822.00)**	**82,843.00**
Parish President	1,980.00	4,560.00			6,540.00
Parish Council	8,583.00	6,840.00			15,423.00
Chief Administrative Officer	2,640.00	6,840.00			9,480.00
Facilities Management	12,541.00	28,950.00			41,491.00
Department of Finance	9,901.00	17,100.00			27,001.00
Grants Management	3,307.00	5,700.00			9,007.00
Human Resources	3,960.00	6,840.00			10,800.00
Procurement	3,960.00	9,120.00			13,080.00
Public Information	3,960.00	6,840.00			10,800.00
Department of Technology	7,025.00	15,379.00			22,404.00
Interfund Charges			(159,774.00)		(159,774.00)
Bush Community Center			896.00		896.00
Levee Board Building			633.00		633.00
Health and Human Services Staff and Programs	473.00	798.00			1,271.00
Health & Human Services Interfund Charges/Support			4,236.00		4,236.00
22nd Judicial District Court	18,482.00	40,983.00			59,465.00
22nd Judicial District Court - Reimbursable*	17,822.00			(17,822.00)	-
Interfund Charges-Agency Support			9,209.00		9,209.00
General Expenditures			881.00		881.00
100 - Public Works Fund	**149,615.00**	**318,385.00**	**58,685.00**	**(965.00)**	**525,720.00**
Department of Public Works	**124,754.00**	**269,018.00**	**-**	**-**	**393,772.00**
Public Works Administration	18,484.00	38,874.00			57,358.00
Maintenance Barns	87,788.00	180,898.00			268,686.00
Fleet Management	11,221.00	22,382.00			33,603.00
Tammany Trace Maintenance	7,261.00	26,864.00			34,125.00
Geographical Information Systems	2,244.00	4,047.00			6,291.00
Tammany Trace Administration	1,320.00	2,316.00			3,636.00
Development	2,838.00	6,084.00			8,922.00
Engineering (5% Dev-Eng to Development)	15,843.00	31,266.00		(965.00)	46,144.00
Homeland Security & Emergency Operations	2,616.00	5,654.00			8,270.00
General Expenditures/Interfund Charges			58,685.00		58,685.00
101 - Drainage Maintenance Fund			3,879.00	2,914.00	6,793.00
102 - Environmental Services Fund	11,221.00	19,966.00	3,560.00		34,747.00
107 - Judicial Courts Fund			20.00		20.00
112 - Animal Services Fund	15,841.00	37,696.00	4,339.00		57,876.00
121 - Hwy 21 Economic Development Fund			8,036.00		8,036.00
122 - Culture, Recreation, Tourism Fund	660.00	1,140.00	927.00		2,727.00
123-2040 - Rooms To Go Economic Development District			9.00		9.00
126 - St. Tammany Parish Coroner Fund			37.00		37.00
128 - St. Tammany Parish Library Fund			403.00	(403.00)	-
129 - COAST/STARC Fund			118.00	(118.00)	-
134 - Criminal Court Fund	660.00				660.00
135 - 22nd JDC Commissioner Fund	2.00		25.00		27.00
136 - Jury Service Fund			69.00		69.00
137 - Law Enforcement Witness Fund			9.00		9.00
190 - Lighting District Funds			647.00		647.00
600 - Tyler Street Complex Fund			1,504.00		1,504.00
606 - STP Justice Center Complex Fund			10,279.00		10,279.00
611 - Wellness Center Building Fund			735.00		735.00
612 - Safe Haven Complex Fund			6,630.00		6,630.00
613 - Fairgrounds Building Fund			1,283.00		1,283.00
650 - STP Government Koop Drive Admin Complex			7,821.00		7,821.00
651 - STP Administrative And Justice Complex-East Fund			2,971.00		2,971.00
664 - Emergency Operations Center Fund			2,633.00		2,633.00
502 - Utility Operations Fund	52,149.00	101,308.00	14,452.00		167,909.00
507 - Development Fund (5% Code/Permits to Drainage)	24,884.00	46,951.00	9,614.00	(1,949.00)	79,500.00
Grant Funds Not Presented*	12,061.00	22,002.00			34,063.00
Capital Project Funds Not Presented*			5,234.00		5,234.00

*(not shown in Operating Ordinance as funded by grants/capital fund balance)