

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7852

ORDINANCE COUNCIL SERIES NO.: 25-_____

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 3RD DAY OF APRIL, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 7

WHEREAS, the Parish 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 2025 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION I: The General Fund is amended as follows:			
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	7,540,000.00	-	7,540,000.00
Other Taxes, Penalties, and Interest	2,339,000.00	-	2,339,000.00
Licenses and Permits	4,798,000.00	-	4,798,000.00
Intergovernmental Revenues			
Other Federal Funds	64,000.00	-	64,000.00
State Revenue Sharing	114,000.00	-	114,000.00
Fees, Charges, and Commissions for Services	120,500.00	-	120,500.00
Program Revenues (PEG fees, rental income, fuel sales)	208,770.00	-	208,770.00
Other Revenues	476,000.00	-	476,000.00
Total Revenues	15,660,270.00	-	15,660,270.00
Less: Collection Fees and Assessments	(948,284.00)	-	(948,284.00)
Net Revenues	14,711,986.00	-	14,711,986.00
Transfers in from Capital Projects Funds	7,248,000.00	-	7,248,000.00
Total Revenues After Other Financing Sources	21,959,986.00	-	21,959,986.00
Expenditures			
Administrative Departments			
Parish President	840,729.41	-	840,729.41
Parish Council	1,859,719.02	-	1,859,719.02
Chief Administrative Officer	873,472.51	-	873,472.51
Facilities Management	1,970,838.14	-	1,970,838.14
Department of Finance	1,633,973.91	-	1,633,973.91
Grants Management	677,578.80	-	677,578.80
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	721,426.31	-	721,426.31
Procurement	672,235.99	-	672,235.99
Public Information	660,258.41	10,000.00	670,258.41
Department of Technology	5,246,598.67	-	5,246,598.67
Interfund Charges	(14,250,230.00)	-	(14,250,230.00)
Total Administrative Departments	626,601.17	10,000.00	636,601.17
Facilities and Other			
Bush Community Center	55,099.00	-	55,099.00
Levee Board Building	63,195.50	-	63,195.50
Total Facilities and Other	118,294.50	-	118,294.50
State Mandated			
St. Tammany Parish Sheriff	-	-	-
St. Tammany Parish Jail	8,700,162.00	-	8,700,162.00
22nd Judicial District Court			
22nd Judicial District Court	2,489,921.00	-	2,489,921.00
22nd Judicial District Court-Reimbursable	7,200.00	-	7,200.00
Bailiffs	72,000.00	-	72,000.00
Assessor	8,080.00	-	8,080.00
Clerk of Court	103,639.85	-	103,639.85
District Attorney of 22nd JD			
District Attorney of 22nd JD	6,284,712.00	-	6,284,712.00
District Attorney - Civil Division	2,176,887.68	-	2,176,887.68
Interfund Charges	(2,157,537.00)	-	(2,157,537.00)
Elections	-	-	-
Public Defender	-	-	-
Registrar of Voters	300,920.51	-	300,920.51
LA Dept of Veterans Affairs	72,672.00	-	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)	327,273.16	-	327,273.16
Justice Center Complex Courtrooms and Offices	4,541,686.00	-	4,541,686.00
Interfund Charges-Agency Support	1,012,661.00	-	1,012,661.00
Total State Mandated	23,940,278.20	-	23,940,278.20
General Expenditures	2,994.00	-	2,994.00
Total Expenditures	24,688,167.87	10,000.00	24,698,167.87

	Current Budget	Amendment	Revised Budget
Transfers Out - Public Health	690,405.67	-	690,405.67
Transfers Out - Lighting District No. 10	835.26	-	835.26
Other Financing Source: Issuance of Subscription-Based Arrangements	300,000.00	-	300,000.00
Capital Outlay: Subscription-Based Technology Assets	(300,000.00)	-	(300,000.00)
Total Expenditures After Other Financing Sources/Uses	25,379,408.80	10,000.00	25,389,408.80
Revenue Over (Under) Expenditures	(3,419,422.80)	(10,000.00)	(3,429,422.80)
Beginning Fund Balance	16,241,347.92	-	16,241,347.92
Ending Fund Balance	12,821,925.12	(10,000.00)	12,811,925.12
Less Minimum Fund Balance Policy:			
1 Year of Gross Ad Valorem	7,540,000.00	-	7,540,000.00
4.5 Months of Other Taxes, Penalties	944,625.00	-	944,625.00
3 Months of All Other Recurring Revenue Sources	1,400,317.50	-	1,400,317.50
Cash Flow For Amounts Held By Others Pending Litigation/Receivables	500,000.00		500,000.00
Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll	866,520.00	-	866,520.00
Cash Flow for Grants	1,000,000.00	-	1,000,000.00
Cash Flow for Contingencies	500,000.00	-	500,000.00
Ending Available Fund Balance	70,462.62	(10,000.00)	60,462.62

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

112 - ANIMAL SERVICES FUND			
Revenues			
Ad Valorem Tax	2,790,000.00		2,790,000.00
Ad Valorem Tax for Capital	(95,000.00)	(143,000.00)	(238,000.00)
Other Revenues	453,500.00		453,500.00
Less: Collection Fees and Assessments	(98,425.00)		(98,425.00)
Net Revenues	3,050,075.00	(143,000.00)	2,907,075.00
Expenditures	3,580,517.99		3,580,517.99
Revenue over (under) Expenditures	(530,442.99)	(143,000.00)	(673,442.99)
Beginning Fund Balance	4,045,017.32	-	4,045,017.32
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,228,500.00	-	3,228,500.00
Ending Available Fund Balance	286,074.33	(143,000.00)	143,074.33

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 1ST DAY OF MAY, 2025 AND BECOMES ORDINANCE SERIES NO. 25-_____.

ATTEST:

JOE IMPASTATO, COUNCIL CHAIR

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: MARCH 26, 2025
Published Adoption: _____, 2025

Delivered to Parish President: _____, 2025 at _____
Returned to Council Clerk: _____, 2025 at _____

Administrative Comment
Amendment No. 7 - 2025 Operating Budget - April 2025

This budget amendment is to:

a.	000 - GENERAL FUND	FUNDING SOURCE: AD VALOREM TAX, LICENSES, OTHER
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To amend the expenditure budget by \$10,000 for the Public Information Office for overtime due to meetings after hours for the Home Rule Charter committee meetings, Planning and Zoning meetings, Council meetings, and special events.

b.	112 - ANIMAL SERVICES FUND	FUNDING SOURCE: AD VALOREM TAX
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To amend the budget by \$143,000 to transfer out funds for the Animal Services Generator project, to purchase and install the fuel and fuel tank, and cement pad support. The total project budget is \$308,000.00.

Please see Companion Ordinance to Amend the 2025 Capital Improvement Budget and Capital Assets - Amendment No. 10 - Animal Services Capital Projects.