

ORDINANCE CALENDAR NO. : 7867

ORDINANCE COUNCIL SERIES NO. : 25-_____

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. CORBIN

SECONDED BY: MR. LAUGHLIN

ON THE 1ST DAY OF MAY, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 8

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 |
|---|------------|---|------------|

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|--|------------|---|------------|
| 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 | 2,300.00 | 843,029.41 |
| Parish Council | 1,859,719.02 | 9,900.00 | 1,869,619.02 |
| Chief Administrative Officer | 873,472.51 | 3,100.00 | 876,572.51 |
| Facilities Management | 1,970,838.14 | 12,900.00 | 1,983,738.14 |
| Department of Finance | 1,633,973.91 | 10,600.00 | 1,644,573.91 |
| Grants Management | 677,578.80 | 3,100.00 | 680,678.80 |
| Grants Reimbursable | (280,000.00) | - | (280,000.00) |
| Human Resources | 721,426.31 | 3,800.00 | 725,226.31 |
| Procurement | 672,235.99 | 6,400.00 | 678,635.99 |
| Public Information | 660,258.41 | 4,600.00 | 664,858.41 |
| Department of Technology | 5,246,598.67 | 8,500.00 | 5,255,098.67 |
| Interfund Charges | (14,250,230.00) | - | (14,250,230.00) |

| | | | |
|----------------------------------|------------|-----------|------------|
| Total Administrative Departments | 626,601.17 | 65,200.00 | 691,801.17 |
|----------------------------------|------------|-----------|------------|

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 | 22,700.00 | 2,512,621.00 |
| 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 |

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|----------------------|---------------|-----------|---------------|
| Total State Mandated | 23,940,278.20 | 22,700.00 | 23,962,978.20 |
|----------------------|---------------|-----------|---------------|

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|----------------------|----------|---|----------|
| General Expenditures | 2,994.00 | - | 2,994.00 |
|----------------------|----------|---|----------|

| | | | |
|--------------------|---------------|-----------|---------------|
| Total Expenditures | 24,688,167.87 | 87,900.00 | 24,776,067.87 |
|--------------------|---------------|-----------|---------------|

| | 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 | 87,900.00 | 25,467,308.80 |
| Revenue Over (Under) Expenditures | (3,419,422.80) | (87,900.00) | (3,507,322.80) |
| Beginning Fund Balance | 16,241,347.92 | 87,900.00 | 16,329,247.92 |
| Ending Fund Balance | 12,821,925.12 | - | 12,821,925.12 |
| 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 | - | 70,462.62 |

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

100 - PUBLIC WORKS FUND

| | | | |
|---|-----------------|--------------|-----------------|
| Revenues | | | |
| Sales Tax | 90,729,850.00 | - | 90,729,850.00 |
| Sales Tax for Capital | (33,081,750.00) | - | (33,081,750.00) |
| Sales Tax for Debt | (6,718,738.53) | - | (6,718,738.53) |
| Other Revenues | 4,793,580.71 | - | 4,793,580.71 |
| Lease Income for Capital | (289,762.00) | - | (289,762.00) |
| Less: Collection Fees and Assessments | (1,044,000.00) | - | (1,044,000.00) |
| Net Revenues | 54,389,180.18 | - | 54,389,180.18 |
| Expenditures | | | |
| Department of Public Works | | | |
| Public Works Administration | 3,225,739.98 | 21,200.00 | 3,246,939.98 |
| Maintenance Barns | 21,872,662.71 | 103,000.00 | 21,975,662.71 |
| Fleet Management | 3,244,600.48 | 13,600.00 | 3,258,200.48 |
| Tammany Trace Maintenance | 3,409,520.97 | 7,600.00 | 3,417,120.97 |
| Geographical Information Systems | 437,618.16 | 2,500.00 | 440,118.16 |
| Tammany Trace Administration | 221,198.64 | 1,600.00 | 222,798.64 |
| Development | 1,039,634.32 | 3,300.00 | 1,042,934.32 |
| Engineering | 3,852,188.78 | 17,500.00 | 3,869,688.78 |
| Homeland Security & Emergency Operations | 943,286.42 | 2,900.00 | 946,186.42 |
| General Expenditures | 6,745,306.00 | - | 6,745,306.00 |
| Transfer to Municipalities - Tax Sharing Agreements | 14,560,000.00 | - | 14,560,000.00 |
| Total Expenditures | 59,551,756.46 | 173,200.00 | 59,724,956.46 |
| Revenue over (under) Expenditures | (5,162,576.28) | (173,200.00) | (5,335,776.28) |
| Beginning Fund Balance | 40,362,291.48 | - | 40,362,291.48 |
| Less Minimum Fund Balance Policy: 3 months of gross revenue | 20,240,857.68 | - | 20,240,857.68 |
| Ending Available Fund Balance | 14,958,857.52 | (173,200.00) | 14,785,657.52 |

101 - DRAINAGE MAINTENANCE FUND

| | | | |
|---|----------------|------------|----------------|
| Revenues | | | |
| Ad Valorem Tax | 4,680,000.00 | - | 4,680,000.00 |
| Ad Valorem Tax for Capital | (5,105,000.00) | - | (5,105,000.00) |
| Other Revenues | 598,000.00 | - | 598,000.00 |
| Less: Collection Fees and Assessments | (157,762.00) | - | (157,762.00) |
| Net Revenues | 15,238.00 | - | 15,238.00 |
| Expenditures | 1,394,463.74 | 1,600.00 | 1,396,063.74 |
| Revenue over (under) Expenditures | (1,379,225.74) | (1,600.00) | (1,380,825.74) |
| Beginning Fund Balance | 6,403,934.18 | - | 6,403,934.18 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 4,680,000.00 | - | 4,680,000.00 |
| Ending Available Fund Balance | 344,708.44 | (1,600.00) | 343,108.44 |

102 - ENVIRONMENTAL SERVICES FUND

| | | | |
|--|--------------|-------------|--------------|
| Revenues | 3,351,800.00 | - | 3,351,800.00 |
| Expenditures | 2,770,435.95 | 12,900.00 | 2,783,335.95 |
| Revenue over (under) Expenditures | 581,364.05 | (12,900.00) | 568,464.05 |
| Beginning Fund Balance | 3,827,293.68 | - | 3,827,293.68 |
| Less Minimum Fund Balance Policy: 4.5 months of gross revenue | 1,256,925.00 | - | 1,256,925.00 |
| Less Minimum Fund Balance Policy: \$2m of cash flow for grants | 2,000,000.00 | - | 2,000,000.00 |
| Ending Available Fund Balance | 1,151,732.73 | (12,900.00) | 1,138,832.73 |

| Current Budget | Amendment | Revised Budget |
|-------------------|-----------|-------------------|
|-------------------|-----------|-------------------|

111 - PUBLIC HEALTH FUND

| | | | |
|-----------------------------------|----------------|----------|----------------|
| Revenues | 755,405.67 | - | 755,405.67 |
| Expenditures | 1,773,909.86 | 800.00 | 1,774,709.86 |
| Revenue over (under) Expenditures | (1,018,504.19) | (800.00) | (1,019,304.19) |
| Beginning Fund Balance | 1,018,504.19 | 800.00 | 1,019,304.19 |
| Less Minimum Fund Balance Policy | - | - | - |
| Ending Available Fund Balance | 0.00 | - | 0.00 |

112 - ANIMAL SERVICES FUND

| | | | |
|---|--------------|-------------|--------------|
| Revenues | | | |
| Ad Valorem Tax | 2,790,000.00 | | 2,790,000.00 |
| Ad Valorem Tax for Capital | (238,000.00) | | (238,000.00) |
| Other Revenues | 453,500.00 | | 453,500.00 |
| Less: Collection Fees and Assessments | (98,425.00) | | (98,425.00) |
| Net Revenues | 2,907,075.00 | - | 2,907,075.00 |
| Expenditures | 3,580,517.99 | 19,700.00 | 3,600,217.99 |
| Revenue over (under) Expenditures | (673,442.99) | (19,700.00) | (693,142.99) |
| 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 | 143,074.33 | (19,700.00) | 123,374.33 |

134 - CRIMINAL COURT FUND

| | | | |
|-----------------------------------|--------------|------------|--------------|
| Revenues | 1,216,700.00 | - | 1,216,700.00 |
| Expenditures | 1,204,072.10 | 1,000.00 | 1,205,072.10 |
| Revenue over (under) Expenditures | 12,627.90 | (1,000.00) | 11,627.90 |
| Beginning Fund Balance | 61,474.16 | - | 61,474.16 |
| Less Minimum Fund Balance Policy | - | - | - |
| Ending Available Fund Balance | 74,102.06 | (1,000.00) | 73,102.06 |

135 - 22ND JDC COMMISSIONER FUND

| | | | |
|--|------------|----------|------------|
| Revenues | 97,100.00 | - | 97,100.00 |
| Expenditures | 99,074.87 | 600.00 | 99,674.87 |
| Revenue over (under) Expenditures | (1,974.87) | (600.00) | (2,574.87) |
| Beginning Fund Balance | 40,792.46 | - | 40,792.46 |
| Less Minimum Fund Balance Policy: 3 Months Operating Costs | 24,768.72 | 150.00 | 24,918.72 |
| Ending Available Fund Balance | 14,048.87 | (750.00) | 13,298.87 |

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND

| | | | |
|--|-----------------|-------------|-----------------|
| Revenues | 19,286,577.83 | - | 19,286,577.83 |
| Expenditures | | | |
| Operating | 17,639,722.62 | 58,900.00 | 17,698,622.62 |
| Debt | 2,535,896.22 | - | 2,535,896.22 |
| Capital | 13,474,915.74 | - | 13,474,915.74 |
| Depreciation | 3,328,772.64 | | |
| Cash Basis Revenue Over (Under) Expenditures | (14,363,956.75) | (58,900.00) | (14,422,856.75) |
| Beginning Cash and Investments | 19,517,382.75 | - | 19,517,382.75 |
| Less Minimum Cash Policy: 3 Months Operating Costs | 4,409,930.66 | 14,725.00 | 4,424,655.66 |
| Ending Available Cash and Investments | 743,495.34 | (73,625.00) | 669,870.34 |

507 - DEVELOPMENT FUND

| | | | |
|--|--------------|-------------|--------------|
| Revenues | 4,794,090.00 | - | 4,794,090.00 |
| Expenditures | | | |
| Operating | 5,442,138.35 | 26,300.00 | 5,468,438.35 |
| Capital | - | - | - |
| Depreciation | 92,086.32 | | |
| Cash Basis Revenue Over (Under) Expenditures | (648,048.35) | (26,300.00) | (674,348.35) |
| Beginning Cash and Investments | 2,241,090.19 | - | 2,241,090.19 |
| Less Minimum Cash Policy: 3 Months Operating Costs | 1,360,534.59 | 6,575.00 | 1,367,109.59 |
| Ending Available Cash and Investments | 232,507.25 | (32,875.00) | 199,632.25 |

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 5TH DAY OF JUNE, 2025 AND BECOMES ORDINANCE SERIES NO. 25-_____.

JOE IMPASTATO, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: APRIL 23, 2025
Published Adoption: _____, 2025

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

Administrative Comment
Amendment No. 8 - 2025 Operating Budget - May 2025

This budget amendment is to:

a. ALL FUNDS PRESENTED

To amend the expenditure budget for the increase in health insurance premiums for the remainder of fiscal year 2025 (9 months).

| | | | |
|---|----|---------|--|
| TOTAL INCREASE | \$ | 418,600 | |
| 000 - GENERAL FUND | \$ | 109,100 | |
| Parish President | \$ | 2,300 | |
| Parish Council | \$ | 9,900 | |
| Chief Administrative Officer | \$ | 3,100 | |
| Facilities Management | \$ | 12,900 | |
| Department of Finance | \$ | 10,600 | |
| Grants Management | \$ | 3,100 | |
| Human Resources | \$ | 3,800 | |
| Procurement | \$ | 6,400 | |
| Public Information | \$ | 4,600 | |
| Department of Technology | \$ | 8,500 | |
| 22nd Judicial District Court | \$ | 22,700 | |
| 22nd Judicial District Court-Reimbursable | \$ | 21,200 | *not shown in ordinance above as funded by 22nd JDC grants |
| 100 - PUBLIC WORKS FUND | \$ | 173,200 | |
| Public Works Administration | \$ | 21,200 | |
| Maintenance Barns | \$ | 103,000 | |
| Fleet Management | \$ | 13,600 | |
| Tammany Trace Maintenance | \$ | 7,600 | |
| Geographical Information Systems | \$ | 2,500 | |
| Tammany Trace Administration | \$ | 1,600 | |
| Development | \$ | 3,300 | |
| Engineering | \$ | 17,500 | |
| Homeland Security & Emergency Operations | \$ | 2,900 | |
| 101 - DRAINAGE MAINTENANCE FUND | \$ | 1,600 | |
| 102 - ENVIRONMENTAL SERVICES FUND | \$ | 12,900 | |
| 111 - PUBLIC HEALTH FUND | \$ | 800 | |
| 112 - ANIMAL SERVICES FUND | \$ | 19,700 | |
| 134 - CRIMINAL COURT FUND | \$ | 1,000 | |
| 135 - 22ND JDC COMMISSIONER FUND | \$ | 600 | |
| 502 - UTILITY OPERATIONS FUND | \$ | 58,900 | |
| 507 - DEVELOPMENT FUND | \$ | 26,300 | |
| 144 - GRANTS - HEALTH AND WELFARE | \$ | 13,700 | *not shown in Operating Ordinance as |
| 148 - GRANTS - TRANSPORTATION | \$ | 800 | funded by grants |