

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7963

ORDINANCE COUNCIL SERIES NO. : 25-_____

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : DEPT. OF FINANCE SECONDED

INTRODUCED BY: MS. TANNER

BY: MR. ROLLING

ON THE 2ND DAY OF OCTOBER, 2025

ORDINANCE TO ADOPT THE 2026 OPERATING BUDGET

WHEREAS, the Parish has prepared an operating budget in accordance with Louisiana Revised Statute 39:1305 and generally accepted accounting principles; and

WHEREAS, the General Fund expenditures are closely monitored; and

WHEREAS, all Departments are required to follow proper procurement procedures; and

WHEREAS, each Department Director is responsible for controlling expenditures within his or her Department in order to ensure that said expenditures do not exceed the amount appropriated; and

WHEREAS, the St. Tammany Parish Council has complied with Louisiana Revised Statute 39:1307 relative to public inspection and participation in the budget process for the 2026 fiscal year budget.

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

Proposed

SECTION I: The General Fund is adopted as follows:

000 - GENERAL FUND

Revenues

Taxes	
Ad Valorem	7,786,900.00
Other Taxes, Penalties, and Interest	2,352,000.00
Licenses and Permits	4,843,000.00
Intergovernmental Revenues	
Other Federal Funds	64,000.00
State Revenue Sharing	135,000.00
Fees, Charges, and Commissions for Services	150,650.00
Program Revenues (PEG fees, rental income)	186,850.00
Other Revenues	520,000.00
Total Revenues	16,038,400.00
Less: Collection Fees and Assessments	(987,955.00)
Net Revenues	15,050,445.00
Transfers in from Capital Projects Funds	3,564,000.00
Total Revenues After Other Financing Sources	18,614,445.00

Expenditures

Administrative Departments	
Parish President	837,098.90
Parish Council	1,905,449.22
Chief Administrative Officer	1,028,437.21
Facilities Management	2,079,510.73
Department of Finance	1,600,554.39
Grants Management	727,693.52
Grants Reimbursable	(280,000.00)
Human Resources	724,946.70
Procurement	731,164.26
Public Information	648,071.71
Department of Technology	5,084,981.31
Interfund Charges	(14,429,765.00)
Total Administrative Departments	658,142.95
Facilities	
Bush Community Center	63,499.00
Levee Board Building	48,506.00
Total Facilities	112,005.00
Health and Human Services Staff and Programs	515,535.16
Health and Human Services Interfund Charges/Support	559,935.00
Safe Haven	619,412.00
State Mandated and Other	
St. Tammany Parish Sheriff	10,524.80
St. Tammany Parish Jail	6,077,404.00
22nd Judicial District Court	
22nd Judicial District Court	1,737,060.77
22nd Judicial District Court-Reimbursable	10,439.00
Bailiffs	72,000.00
Assessor	4,160.00

	Proposed
Clerk of Court	103,639.70
District Attorney of 22nd JD	
District Attorney of 22nd JD	4,380,068.00
Criminal Court	10,257.00
District Attorney - Civil Division	2,243,886.00
Interfund Charges	(2,234,957.00)
Registrar of Voters	300,920.43
LA Dept of Veterans Affairs	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/Marshal)	327,272.20
Justice Center Complex Courtrooms and Offices	4,286,052.00
Interfund Charges-Agency Support	1,253,893.00
Total State Mandated and Other	18,655,291.90
General Expenditures	6,092.00
Total Expenditures	21,126,414.01
Issuance of SBITAs	900,000.00
Capital Outlay-SBITAs	(900,000.00)
Total Expenditures After Other Financing Sources/Uses	21,126,414.01
Revenue Over (Under) Expenditures	(2,511,969.01)
Beginning Fund Balance	15,350,002.44
Ending Fund Balance	12,838,033.43
Less Minimum Fund Balance Policy:	
1 Year of Gross Ad Valorem	7,786,900.00
4.5 Months of Other Taxes Received Quarterly	936,000.00
3 Months of All Other Recurring Revenue Sources	1,308,875.00
Cash Flow For Amounts Held By Others Pending Litigation/Receivables	350,000.00
Cash Flow for Assessor/Sheriff RS 33:4713, JDC and Grants Reimbursable Payroll	910,035.20
Cash Flow for Grants Billed on Cost Reimbursement Basis	1,000,000.00
Cash Flow for Contingencies	500,000.00
Ending Available Fund Balance	46,223.23

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

100 - PUBLIC WORKS FUND

Revenues	
Sales Tax	94,000,000.00
Sales Tax for Capital	(43,108,400.00)
Sales Tax for Debt	(6,685,500.00)
Other Revenues	6,624,333.80
Less: Collection Fees and Assessments	(1,081,000.00)
Net Revenues	49,749,433.80
Expenditures	
Department of Public Works	
Public Works Administration	3,208,923.23
Maintenance Barns	19,660,717.88
Fleet Management	4,672,198.77
Tammany Trace Maintenance	1,987,880.37
Geographical Information Systems	409,768.87
Tammany Trace Administration	205,048.87
Development	886,726.33
Engineering	3,325,309.35
Homeland Security & Emergency Operations	1,287,433.02
General Expenditures/Interfund Charges-Support	6,497,796.00
Transfer to Municipalities - Tax Sharing Agreements	15,085,000.00
Total Expenditures	57,226,802.69
Revenue over (under) Expenditures	(7,477,368.89)
Beginning Fund Balance	43,761,039.14
Less Minimum Fund Balance Policy: 3 months of gross revenue	21,384,833.45
Ending Available Fund Balance	14,898,836.80

101 - DRAINAGE MAINTENANCE FUND

Revenues	
Ad Valorem Tax	4,838,900.00
Ad Valorem Tax for Capital	(4,700,000.00)
Other Revenues	801,000.00
Less: Collection Fees and Assessments	(165,851.40)
Net Revenues	774,048.60
Expenditures	923,372.28
Revenue over (under) Expenditures	(149,323.68)
Beginning Fund Balance	7,731,740.35
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,838,900.00
Ending Available Fund Balance	2,743,516.67

Proposed

102 - ENVIRONMENTAL SERVICES FUND

Revenues	3,158,800.00
Expenditures	<u>2,774,667.90</u>
Revenue over (under) Expenditures	384,132.10
Beginning Fund Balance	5,076,418.93
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,184,550.00
Less Minimum Fund Balance Policy: \$2m of cash flow for grants	<u>2,000,000.00</u>
Ending Available Fund Balance	<u><u>2,276,001.03</u></u>

107 - JUDICIAL COURTS FUND

Revenues	858,000.00
Expenditures	<u>894,320.00</u>
Revenue over (under) Expenditures	(36,320.00)
Beginning Fund Balance	253,471.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	<u>214,500.00</u>
Ending Available Fund Balance	<u><u>2,651.20</u></u>

112 - ANIMAL SERVICES FUND

Revenues	3,497,900.00
Expenditures	<u>3,689,697.04</u>
Revenue over (under) Expenditures	(191,797.04)
Beginning Fund Balance	3,947,936.45
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>3,558,900.00</u>
Ending Available Fund Balance	<u><u>197,239.41</u></u>

121 - HWY 21 ECONOMIC DEVELOPMENT FUND

Revenues	1,325,550.00
Expenditures	<u>1,205,602.00</u>
Revenue over (under) Expenditures	119,948.00
Beginning Fund Balance	1,813,692.23
Less Minimum Fund Balance Policy: 3 months of gross revenue	<u>331,387.50</u>
Ending Available Fund Balance	<u><u>1,602,252.73</u></u>

122 - CULTURE, RECREATION, TOURISM FUND

Revenues	50,730.00
Expenditures	<u>185,060.45</u>
Revenue over (under) Expenditures	(134,330.45)
Beginning Fund Balance	1,589,570.83
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	<u>19,023.75</u>
Ending Available Fund Balance	<u><u>1,436,216.63</u></u>

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND

2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	1,300.00
Expenditures	<u>313.00</u>
Revenue over (under) Expenditures	987.00
Beginning Fund Balance	59,379.93
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>60,366.93</u></u>

126 - ST. TAMMANY PARISH CORONER FUND

Revenues	100,000.00
Expenditures	<u>241,163.00</u>
Revenue over (under) Expenditures	(141,163.00)
Beginning Fund Balance	7,920,344.91
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>7,779,181.91</u></u>

Proposed

128 - ST. TAMMANY PARISH LIBRARY FUND

Revenues	
Ad Valorem Tax	13,493,000.00
Other Revenues	317,000.00
Less: Collection Fees and Assessments	<u>(475,386.60)</u>
Net Revenues	13,334,613.40
Expenditures	<u>13,334,613.40</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>-</u></u>

129 - COAST/STARC FUND

Revenues	5,532,100.00
Expenditures	<u>5,532,100.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>-</u></u>

134 - CRIMINAL COURT FUND

Revenues	1,203,400.00
Expenditures	<u>1,182,884.17</u>
Revenue over (under) Expenditures	20,515.83
Beginning Fund Balance	4,896.68
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>25,412.51</u></u>

135 - 22ND JDC COMMISSIONER

Revenues	106,400.00
Expenditures	<u>96,593.01</u>
Revenue over (under) Expenditures	9,806.99
Beginning Fund Balance	65,874.86
Less Minimum Cash Policy: 3 Months Operating Costs	<u>24,148.25</u>
Ending Available Fund Balance	<u><u>51,533.60</u></u>

136 - JURY SERVICE

Revenues	150,500.00
Expenditures	<u>254,826.00</u>
Revenue over (under) Expenditures	(104,326.00)
Beginning Fund Balance	169,817.82
Less Minimum Cash Policy: 3 Months Operating Costs	<u>63,706.50</u>
Ending Available Fund Balance	<u><u>1,785.32</u></u>

137 - LAW ENFORCEMENT WITNESS

Revenues	40,000.00
Expenditures	<u>35,642.00</u>
Revenue over (under) Expenditures	4,358.00
Beginning Fund Balance	538,486.28
Less Minimum Cash Policy: 3 Months Operating Costs	<u>8,910.50</u>
Ending Available Fund Balance	<u><u>533,933.78</u></u>

Proposed

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND	
Revenues	27,000.00
Expenditures	<u>213,092.00</u>
Revenue over (under) Expenditures	(186,092.00)
Beginning Fund Balance	1,199,332.54
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>1,013,240.54</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND	
Revenues	16,000.00
Expenditures	<u>441,459.00</u>
Revenue over (under) Expenditures	(425,459.00)
Beginning Fund Balance	536,217.85
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>110,758.85</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND	
Revenues	2,300.00
Expenditures	<u>11,984.00</u>
Revenue over (under) Expenditures	(9,684.00)
Beginning Fund Balance	99,931.39
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>90,247.39</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND	
Revenues	165,300.00
Expenditures	<u>207,758.40</u>
Revenue over (under) Expenditures	(42,458.40)
Beginning Fund Balance	418,085.49
Less Minimum Fund Balance Policy: 1 year of gross revenue	165,300.00
Ending Available Fund Balance	<u><u>210,327.09</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND	
Revenues	30,000.00
Expenditures	<u>402,436.00</u>
Revenue over (under) Expenditures	(372,436.00)
Beginning Fund Balance	1,248,698.54
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>876,262.54</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND	
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND	
Revenues	2,000.00
Expenditures	<u>100,907.00</u>
Revenue over (under) Expenditures	(98,907.00)
Beginning Fund Balance	112,577.15
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,000.00
Ending Available Fund Balance	<u><u>11,670.15</u></u>

Proposed

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND

Revenues	2,400.00
Expenditures	<u>2,750.00</u>
Revenue over (under) Expenditures	(350.00)
Beginning Fund Balance	594.61
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>244.61</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND

Revenues	5,908.00
Expenditures	<u>7,661.00</u>
Revenue over (under) Expenditures	(1,753.00)
Beginning Fund Balance	49,711.71
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>5,908.00</u>
Ending Available Fund Balance	<u><u>42,050.71</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND

Revenues	22,830.00
Expenditures	<u>18,996.00</u>
Revenue over (under) Expenditures	3,834.00
Beginning Fund Balance	76,948.99
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>22,830.00</u>
Ending Available Fund Balance	<u><u>57,952.99</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND

Revenues	380.00
Expenditures	<u>3,826.00</u>
Revenue over (under) Expenditures	(3,446.00)
Beginning Fund Balance	13,938.93
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>10,492.93</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND

Revenues	1,400.00
Expenditures	<u>40,198.00</u>
Revenue over (under) Expenditures	(38,798.00)
Beginning Fund Balance	45,727.64
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>6,929.64</u></u>

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

300 - DEBT - SALES TAX DISTRICT NO. 3

Revenues	6,835,500.00
Expenditures	<u>6,626,665.00</u>
Revenue over (under) Expenditures	208,835.00
Beginning Fund Balance	4,313,218.10
Less Minimum Fund Balance Restricted	<u>4,522,053.10</u>
Ending Available Fund Balance	<u><u>-</u></u>

303 - DEBT - GOMESA

Revenues	2,150,055.00
Expenditures	<u>2,169,119.00</u>
Revenue over (under) Expenditures	(19,064.00)
Beginning Fund Balance	2,253,371.23
Less Minimum Fund Balance Restricted	<u>2,234,307.23</u>
Ending Available Fund Balance	<u><u>-</u></u>

Proposed

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

600 - TYLER STREET COMPLEX FUND

Revenues		448,999.00
Expenditures		
Operating		402,859.00
Capital		48,000.00
Depreciation	113,317.95	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(1,860.00)
Beginning Cash and Investments		1,240,593.78
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>1,238,733.78</u>
Ending Available Cash and Investments		<u><u> </u></u>

606 - STP JUSTICE CENTER COMPLEX FUND

Revenues		4,039,228.00
Expenditures		
Operating		4,138,778.00
Capital		-
Depreciation	1,744,951.61	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(99,550.00)
Beginning Cash and Investments		1,236,923.72
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>1,137,373.72</u>
Ending Available Cash and Investments		<u><u> </u></u>

611 - WELLNESS CENTER BUILDING FUND

Revenues		84,611.00
Expenditures		
Operating		72,680.00
Capital		-
Depreciation	28,978.91	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		11,931.00
Beginning Cash and Investments		320,177.22
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>332,108.22</u>
Ending Available Cash and Investments		<u><u> </u></u>

612 - SAFE HAVEN COMPLEX FUND

Revenues		1,217,006.54
Allowance for Leasehold Improvements		(85,034.00)
Expenditures		
Operating		1,499,893.00
Capital		114,000.00
Depreciation	625,460.60	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(481,920.46)
Beginning Cash and Investments		490,755.59
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>8,835.13</u>
Ending Available Cash and Investments		<u><u> </u></u>

613 - FAIRGROUNDS BUILDING FUND

Revenues		58,377.00
Expenditures		
Operating		133,007.00
Capital		-
Depreciation	14,502.40	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(74,630.00)
Beginning Cash and Investments		75,157.26
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>527.26</u>
Ending Available Cash and Investments		<u><u> </u></u>

Proposed

650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND

Revenues		1,666,331.16
Expenditures		
Operating		1,611,929.00
Capital		215,000.00
Depreciation	428,109.31	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(160,597.84)
Beginning Cash and Investments		3,259,827.71
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>3,099,229.87</u>
Ending Available Cash and Investments		<u><u> </u></u>

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND

Revenues		648,666.84
Expenditures		
Operating		829,155.00
Capital		77,000.00
Depreciation	242,424.58	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(257,488.16)
Beginning Cash and Investments		2,955,166.79
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>2,697,678.63</u>
Ending Available Cash and Investments		<u><u> </u></u>

664 - EMERGENCY OPERATIONS CENTER FUND

Revenues		673,229.00
Expenditures		
Operating		863,961.00
Capital		-
Depreciation	194,698.88	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(190,732.00)
Beginning Cash and Investments		2,297,744.56
Less Minimum Policy: 100% Restricted for Repairs and Maintenance		<u>2,107,012.56</u>
Ending Available Cash and Investments		<u><u> </u></u>

SECTION V: The Enterprise Funds are adopted as follows:

502 - UTILITY OPERATIONS FUND

Revenues		20,154,594.32
Expenditures		
Operating		17,812,813.95
Debt		2,897,063.84
Capital		240,000.00
Depreciation	3,328,772.62	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(795,283.47)
Beginning Cash and Investments		9,713,769.28
Less Minimum Cash Policy: 3 Months Operating Costs		<u>4,453,203.49</u>
Ending Available Cash and Investments		<u><u>4,465,282.32</u></u>

507 - DEVELOPMENT FUND

Revenues		4,565,100.00
Expenditures		
Operating		5,240,930.97
Capital		-
Depreciation	92,086.32	<u> </u>
Cash Basis Revenue Over (Under) Expenditures		(675,830.97)
Beginning Cash and Investments		2,035,095.34
Less Minimum Cash Policy: 3 Months Operating Costs		<u>1,310,232.74</u>
Ending Available Cash and Investments		<u><u>49,031.63</u></u>

SECTION VI: 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.

SECTION VII: This Budget shall be monitored every month beginning January 2026 with a review of all funds to determine any necessary adjustments to be made.

SECTION VIII: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION IX: This Ordinance shall be 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 6TH DAY OF NOVEMBER, 2025 AND BECOMES ORDINANCE SERIES NO. .

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

JOE IMPASTATO, COUNCIL CHAIR
ST. TAMMANY PARISH COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT
ST. TAMMANY PARISH GOVERNMENT

Published Introduction: SEPTEMBER 24, 2025

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

Administrative Comment to the 2026 Proposed Operating Budget - October 2, 2025 Council Meeting

000 - GENERAL FUND

The budgets requested by the various agencies for state mandated costs and General Fund expenditures are in excess of available funding sources. The table below shows the amounts requested by the agencies/departments, the funding sources, and the final proposed expenditure budgets from all sources.

AGENCY/DEPARTMENT	2025 ORIGINAL BUDGET	2026 BUDGET REQUEST	2026 BUDGET PROPOSED	NET UNFUNDED REQUESTS
Justice Center Complex Courtrooms / Offices	\$ 4,541,686	\$ 4,286,052	\$ 4,286,052	\$ -
Interfund Charges-Agency Support (Technology, HR, Finance, Proc)	1,012,661	1,253,893	1,253,893	-
Parish Administrative Departments/ General Expenditures	14,744,234	15,194,000	15,094,000	(100,000)
Bush Community Center/Levee Board Building	118,295	112,005	112,005	-
Assessor	8,080	4,160	4,160	-
Bailiffs	72,000	72,000	72,000	-
City Court Marshal	5,704	5,704	5,704	-
Clerk of Court	103,640	237,712	103,640	(134,073)
JPS/Constables	261,671	264,083	261,670	(2,413)
LA Dept of Veterans Affairs	72,672	87,624	72,672	(14,952)
Registrar of Voters	300,921	304,795	300,920	(3,875)
City Court of East St. Tammany	59,898	59,898	59,898	-
St. Tammany Parish Sheriff	-	10,525	10,525	-
St. Tammany Parish Jail Operations	8,700,162	14,452,903	6,077,404	(8,375,499)
St. Tammany Parish Jail Capital	-	3,775,000	-	(3,775,000)
Total St. Tammany Parish Jail	8,700,162	18,227,903	6,077,404	(12,150,499)
22nd Judicial District Court	3,309,971	3,412,363	2,587,061	(825,302)
22nd JDC-Reimb Payroll Grant Administration	7,200	10,439	10,439	-
Total 22nd Judicial District Court	3,317,171	3,422,802	2,597,500	(825,302)
District Attorney of 22nd JD	6,284,712	6,536,100	4,380,068	(2,156,032)
Criminal Court	-	10,257	10,257	-
District Attorney - Civil Division	2,176,888	2,243,886	2,243,886	-
Total District Attorney	8,461,600	8,790,243	6,634,211	(2,156,032)
Health and Human Services	1,771,518	1,694,882	1,694,882	-
TOTAL EXPENDITURES	\$ 43,551,912	\$ 54,028,282	\$ 38,641,136	\$ (15,387,146)
RECURRING SOURCES:				
General Fund-000-PEG Fees/Rents	\$ 208,770		\$ 186,850	
General Fund Recurring Revenues-Ad Valorem/Licenses/Permits/Other	14,503,216		14,863,595	
Judicial Courts-107-Court Recording Fees	a 864,250		850,000	
TOTAL REVENUES	\$ 15,576,236		\$ 15,900,445	
COST ALLOCATION PLAN CHARGES	\$ 16,407,767		\$ 16,664,722	
ONE-TIME SOURCES:				
Public Health-111-Millage Fund Balance	\$ 1,081,112		\$ -	
Transfers In	7,248,000		3,564,000	
Deep Water Horizon - Uncommitted Fund Balance			315,000	
Deep Water Horizon - Trace Connect to Heritage Park Funding Replace			870,000	
Justice Center Capital Projects Fund - Uncommitted Fund Balance			114,000	
Jail Capital Projects Fund - Uncommitted Fund Balance			45,000	
ARPA Project Fund - Interest Earnings			1,770,000	
ARPA Project Fund - Public Health			450,000	
Reduction in General Fund Reserves	1,970,000		-	
General Fund Projected Available Funds	1,268,796		2,558,192	
General Fund- Fund Balance Increase 2024			884,097	
General Fund- Fund Balance Increase 2025			1,056,860	
OCD funds from Hurricane Ida			617,236	
TOTAL ONE-TIME SOURCES	\$ 11,567,908		\$ 6,122,192	
FUNDING EXCESS (DEFICIT)	\$ -		\$ 46,223	