

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7987

ORDINANCE COUNCIL SERIES NO. : 25-

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

ON THE 6<sup>TH</sup> DAY OF NOVEMBER, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 17

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

**112 - ANIMAL SERVICES FUND**

Revenues			
Ad Valorem Tax	3,000,000.00		3,000,000.00
Ad Valorem Tax for Capital	(238,000.00)	(68,000.00)	(306,000.00)
Other Revenues	463,500.00		463,500.00
Less: Collection Fees and Assessments	(105,040.00)		(105,040.00)
Net Revenues	3,120,460.00	(68,000.00)	3,052,460.00
Expenditures	3,690,217.99		3,690,217.99
Revenue over (under) Expenditures	(569,757.99)	(68,000.00)	(637,757.99)
Beginning Fund Balance	4,255,490.63	-	4,255,490.63
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,431,885.00	-	3,431,885.00
Ending Available Fund Balance	253,847.64	(68,000.00)	185,847.64

**126 - ST. TAMMANY PARISH CORONER FUND**

Revenues			
Contribution from Component Unit	14,322,276.00	(14,322,276.00)	-
Other Revenues	118,227.13	400,000.00	518,227.13
Less: Collection Fees and Assessments	(3,007.00)	-	(3,007.00)
Net Revenues	14,437,496.13	(13,922,276.00)	515,220.13
Expenditures	7,282,510.00	(6,800,000.00)	482,510.00
Transfers Out to Capital Projects	600,000.00	-	600,000.00
Revenue over (under) Expenditures	6,554,986.13	(7,122,276.00)	(567,289.87)
Beginning Fund Balance	8,185,773.83	-	8,185,773.83
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	14,740,759.96	(7,122,276.00)	7,618,483.96

REPEAL: All ordinances or parts of ordinances in conflict herewith are hereby repealed.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 4<sup>TH</sup> DAY OF DECEMBER, 2025 AND BECOMES ORDINANCE SERIES NO. 25-.

ATTEST:

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JOE IMPASTATO, COUNCIL CHAIR

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KATRINA L. BUCKLEY, CLERK OF COUNCIL

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MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: OCTOBER 29, 2025

Published Adoption: \_\_\_\_\_, 2025

Delivered to Parish President: \_\_\_\_\_, 2025 at \_\_\_\_\_

Returned to Council Clerk: \_\_\_\_\_, 2025 at \_\_\_\_\_

**Administrative Comment**  
**Amendment No. 17 - 2025 Operating Budget - November 2025**

**This budget amendment is to:**

a. 

<b>112 - ANIMAL SERVICES FUND</b>	<b>FUNDING SOURCE: AD VALOREM TAX</b>
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To amend the budget by \$68,000 for the Animal Services Complex HVAC project based on the current estimate. Design is expected to be completed late 2025/early 2026 with construction being completed before the end of 2026. The total project budget will be \$428,000, with \$270,000 to be funded by Capital Outlay.

See Companion Ordinance to Amend the 2025 Capital Improvement Budget and Capital Assets - Amendment No. 29.

b. 

<b>126 - ST. TAMMANY PARISH CORONER FUND</b>	<b>FUNDING SOURCE: AD VALOREM TAX</b>
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To decrease the revenue budget by \$14,322,276.00 for the contribution from the component unit as the funds are currently in litigation.

To increase the revenue budget by \$400,000 for back taxes paid during fiscal year 2025 and an increase in interest earnings.

To decrease the expenditure budget by \$6,800,000.00 as the distribution to the component unit as the funds are currently in litigation.