

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 8181

ORDINANCE COUNCIL SERIES NO. : 26-_____

COUNCIL SPONSOR: MR. CORBIN/PRES. COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: MR. IMPASTATO

SECONDED BY: MR. SMITH

ON THE 3RD DAY OF SEPTEMBER, 2026

ORDINANCE TO AMEND THE 2026 OPERATING BUDGET - AMENDMENT NO. 13
GENERAL FUND

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 2026 Operating Budget is amended as follows:

Current Budget	Amendment	Revised Budget
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SECTION I: The General Fund is amended as follows:

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	835,426.52	-	835,426.52
Parish Council	2,022,360.34	-	2,022,360.34
Chief Administrative Officer	896,384.53	-	896,384.53
Facilities Management	2,079,797.68	-	2,079,797.68
Department of Finance	1,596,363.71	-	1,596,363.71
Grants Management	725,599.42	(40,000.00)	685,599.42
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	720,973.57	-	720,973.57
Procurement	728,628.97	-	728,628.97
Public Information	654,143.30	-	654,143.30
Department of Technology	5,103,549.62	-	5,103,549.62
Interfund Charges	(14,203,061.00)	-	(14,203,061.00)
Total Administrative Departments	880,166.66	(40,000.00)	840,166.66
Facilities			
Bush Community Center	63,545.00	-	63,545.00
Levee Board Building	48,399.00	-	48,399.00
Total Facilities	111,944.00	-	111,944.00
Health and Human Services Staff and Programs	514,536.91	-	514,536.91
Health and Human Services Interfund Charges/Support	553,055.00	-	553,055.00
State Mandated and Other			
St. Tammany Parish Sheriff	10,524.80	130,000.00	140,524.80
St. Tammany Parish Jail	6,086,554.13	-	6,086,554.13
22nd Judicial District Court			
22nd Judicial District Court	1,839,637.09	-	1,839,637.09
22nd Judicial District Court-Reimbursable	10,439.00	-	10,439.00
Bailiffs	72,000.00	(10,000.00)	62,000.00
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	Revised Budget
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000 - GENERAL FUND (CONTINUED)

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	(50,000.00)	4,236,052.00
Interfund Charges-Agency Support	1,256,618.00	-	1,256,618.00
Total State Mandated and Other	19,010,009.35	70,000.00	19,080,009.35
General Expenditures/Transfers Out	356,835.00	-	356,835.00
Total Expenditures	21,426,546.92	30,000.00	21,456,546.92
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	21,426,546.92	30,000.00	21,456,546.92
Revenue Over (Under) Expenditures	(2,812,101.92)	(30,000.00)	(2,842,101.92)
Beginning Fund Balance	15,676,358.35	-	15,676,358.35
Ending Fund Balance	12,864,256.43	(30,000.00)	12,834,256.43
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	72,446.23	(30,000.00)	42,446.23

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

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:

ABSTAINING:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 1ST DAY OF OCTOBER, 2026 AND BECOMES ORDINANCE SERIES NO. 26-_____.

ATTEST: _____

CHERYL TANNER, COUNCIL CHAIR

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: AUGUST 26, 2026

Published Adoption: _____, 2026

Delivered to Parish President: _____, 2026 at _____

Returned to Council Clerk: _____, 2026 at _____

Administrative Comment
Amendment No. 13 - 2026 Operating Budget - September

This budget amendment is to:

a.	000 - GENERAL FUND	FUNDING SOURCE: AD VALOREM TAXES, LICENSES, OTHER FUNDS
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To amend the Grants budget due to a decrease in program expenditures for elevations not funded by grants.

To amend the budget for the Sheriff based on estimated election costs from the Secretary of State for an election on the November 3, 2026 ballot, as well as potential runoff on the December 12, 2026 ballot.

To amend the Bailiffs budget due to a decrease in projected actuals based on current year and historical actuals.

To amend the Justice Center budget due to a decrease in property insurance.