

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7615

ORDINANCE COUNCIL SERIES NO. : 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 6TH DAY OF JUNE, 2024

ORDINANCE TO AMEND THE 2024 OPERATING BUDGET - AMENDMENT NO. 10

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 2024 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	6,292,000.00	-	6,292,000.00
Other Taxes, Penalties, and Interest	2,459,000.00	-	2,459,000.00
Licenses and Permits	4,749,000.00	-	4,749,000.00
Intergovernmental Revenues			
Other Federal Funds	62,000.00	-	62,000.00
State Revenue Sharing	114,000.00	-	114,000.00
Other State Funds	200,000.00	-	200,000.00
Fees, Charges, and Commissions for Services	120,450.00	-	120,450.00
Program Revenues (PEG fees, rental income, fuel sales)	394,470.00	(76,200.00)	318,270.00
Other Revenues	203,060.00	-	203,060.00
Total Revenues	14,593,980.00	(76,200.00)	14,517,780.00
Less: Collection Fees and Assessments	(912,999.00)	-	(912,999.00)
Net Revenues	13,680,981.00	(76,200.00)	13,604,781.00
Transfers in from Capital Projects Funds	7,275,000.00	-	7,275,000.00
Total Revenues After Other Financing Sources	20,955,981.00	(76,200.00)	20,879,781.00
Expenditures			
Administrative Departments			
Parish President	815,711.22	-	815,711.22
Parish Council	1,628,280.19	-	1,628,280.19
Chief Administrative Officer	888,096.27	-	888,096.27
Facilities Management	1,958,587.53	-	1,958,587.53
Department of Finance	1,870,961.25	-	1,870,961.25
Grants Management	673,741.59	-	673,741.59
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	753,806.14	-	753,806.14
Procurement	632,037.95	-	632,037.95
Public Information	661,151.34	-	661,151.34
Department of Technology	4,954,218.41	-	4,954,218.41
Interfund Charges	(13,597,656.00)	-	(13,597,656.00)
Total Administrative Departments	958,935.89	-	958,935.89
Facilities and Other			
Bush Community Center	47,219.66	-	47,219.66
Fairgrounds Arena	493,721.98	-	493,721.98
Levee Board Building	33,645.29	-	33,645.29
St. Tammany Regional Airport	210,798.54	(61,200.00)	149,598.54
Reimbursement of Costs in Excess of Revenues	(548,320.52)	(15,000.00)	(563,320.52)
Total Facilities and Other	237,064.95	(76,200.00)	160,864.95
State Mandated			
St. Tammany Parish Sheriff	-	-	-
St. Tammany Parish Jail	7,465,872.49	-	7,465,872.49
22nd Judicial District Court			
22nd Judicial District Court	2,491,212.54	-	2,491,212.54
22nd Judicial District Court-Reimbursable	5,730.97	-	5,730.97
Assessor	7,480.00	-	7,480.00
Clerk of Court	103,389.47	-	103,389.47
District Attorney of 22nd JD			
District Attorney of 22nd JD	4,674,804.00	-	4,674,804.00
District Attorney - Civil Division	2,035,533.88	-	2,035,533.88
Interfund Charges	(2,015,826.00)	-	(2,015,826.00)
Elections	-	-	-
Public Defender	-	-	-
Registrar of Voters	285,463.85	-	285,463.85
LA Dept of Veterans Affairs	72,672.00	-	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)	363,932.72	-	363,932.72
Justice Center Complex Courtrooms and Offices	4,511,826.00	-	4,511,826.00
Interfund Charges-Agency Support	606,749.00	-	606,749.00
Total State Mandated	20,608,840.92	-	20,608,840.92

	Current Budget	Amendment	Revised Budget
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000 - GENERAL FUND

General Expenditures	42,106.00	-	42,106.00
Total Expenditures	21,846,947.76	(76,200.00)	21,770,747.76
Revenue Over (Under) Expenditures	(890,966.76)	-	(890,966.76)
Beginning Fund Balance	13,510,342.76		13,510,342.76
Ending Fund Balance	12,619,376.00	-	12,619,376.00
Less Minimum Fund Balance Policy:			
1 Year of Gross Ad Valorem	6,292,000.00	-	6,292,000.00
4.5 Months of Other Taxes, Penalties	1,000,875.00	-	1,000,875.00
3 Months of All Other Recurring Revenue Sources	1,408,245.00	-	1,408,245.00
Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll	872,520.00	-	872,520.00
Cash Flow for Grants	2,000,000.00	-	2,000,000.00
Cash Flow for Contingencies	1,000,000.00	-	1,000,000.00
Ending Available Fund Balance	45,736.00	-	45,736.00

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

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	75,999,850.00	-	75,999,850.00
Sales Tax for Capital	(69,519,000.00)	-	(69,519,000.00)
Sales Tax for Debt	(6,744,704.56)	-	(6,744,704.56)
Other Revenues	2,685,532.77	-	2,685,532.77
Less: Collection Fees and Assessments	(874,000.00)	-	(874,000.00)
Net Revenues	1,547,678.21	-	1,547,678.21
Expenditures			
Department of Public Works			
Public Works Administration	2,740,132.80	-	2,740,132.80
Maintenance Barns	19,277,819.48	-	19,277,819.48
Fleet Management	4,776,168.58	-	4,776,168.58
Tammany Trace Maintenance	1,851,796.50	-	1,851,796.50
Geographical Information Systems	410,262.30	-	410,262.30
Tammany Trace Administration	483,792.39	-	483,792.39
Development	1,053,246.78	-	1,053,246.78
Engineering	3,463,996.61	-	3,463,996.61
Homeland Security & Emergency Operations	972,722.57	-	972,722.57
General Expenditures	6,111,273.00	225,000.00	6,336,273.00
Total Expenditures	41,141,211.01	225,000.00	41,366,211.01
Revenue over (under) Expenditures	(39,593,532.80)	(225,000.00)	(39,818,532.80)
Beginning Fund Balance	74,187,734.83		74,187,734.83
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69	-	19,671,345.69
Ending Available Fund Balance	14,922,856.34	(225,000.00)	14,697,856.34

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND
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2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND
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Revenues	753,860.00	-	753,860.00
Expenditures	567,315.52	15,000.00	582,315.52
Revenue over (under) Expenditures	186,544.48	(15,000.00)	171,544.48
Beginning Fund Balance	2,103,787.96		2,103,787.96
Less Minimum Fund Balance Policy: 3 months of gross revenue	188,465.00	-	188,465.00
Ending Available Fund Balance	2,101,867.44	(15,000.00)	2,086,867.44

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 PARISH COUNCIL ON THE 11TH DAY OF JULY, 2024; AND BECOMES ORDINANCE COUNCIL SERIES NO. 24-.

ARTHUR LAUGHLIN, COUNCIL CHAIRMAN

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: MAY 29, 2024

Published Adoption: _____, 2024

Delivered to Parish President: _____, 2024 at _____

Returned to Council Clerk: _____, 2024 at _____

Administrative Comment
Amendment No. 10 - 2024 Operating Budget - June 2024

This budget amendment is to:

a. **000 - GENERAL FUND**

1. Amend the revenue and expenditure budget based on the enactment of a lease with a fixed based operator (FBO) at the St. Tammany Parish Regional Airport, as authorized by Ordinance Council Series No. 24-5357. Revenue is budgeted to decrease because the FBO is now responsible for the sale of fuel. Expenditures are not budgeted to decrease proportionately because maintenance activities were conducted prior to the FBO assuming operational duties, including gated access to Airport.

b. **100 - PUBLIC WORKS FUND**

1. Amend the expenditure budget for potential election and voter education costs for the proposition on the November 2024 ballot for the renewal and rededication of Sales Tax District #3 in accordance with Resolution Council Series No. C-6931.

c. **123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**

2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

1. Amend the expenditure budget based on the budget amendment in the General Fund for the St. Tammany Parish Regional Airport. The costs of the facility exceed the revenues generated.