

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7258

ORDINANCE COUNCIL SERIES NO. : \_\_\_\_\_

COUNCIL SPONSOR: AIREY/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. SMITH

SECONDED BY: MR. LAUGHLIN

ON THE 4th DAY OF May, 2023

ORDINANCE TO AMEND THE 2022 OPERATING BUDGET - AMENDMENT NO. 15

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 2022 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION I: The General Fund is amended as follows:			
<b>000 - GENERAL FUND</b>			
<b>Revenues</b>			
<b>Taxes</b>			
Ad Valorem	6,011,560.00		6,011,560.00
Other Taxes, Penalties, and Interest	2,527,400.00		2,527,400.00
<b>Licenses and Permits</b>	4,158,000.00		4,158,000.00
<b>Intergovernmental Revenues</b>			
Federal Grants	2,750,000.00		2,750,000.00
Other Federal Funds	60,000.00		60,000.00
State Revenue Sharing	114,000.00		114,000.00
<b>Fees, Charges, and Commissions for Services</b>	300,200.00		300,200.00
<b>Program Revenues (PEG fees, rental income, fuel sales)</b>	398,900.00	77,000.00	475,900.00
<b>Other Revenues</b>	100,000.00		100,000.00
<b>Total Revenues</b>	16,420,060.00	77,000.00	16,497,060.00
Less: Collection Fees and Assessments	(794,238.05)		(794,238.05)
<b>Net Revenues</b>	15,625,821.95	77,000.00	15,702,821.95
<b>Expenditures</b>			
<b>Administrative Departments</b>			
Parish President	767,185.21		767,185.21
Parish Council	1,574,759.29		1,574,759.29
Chief Administrative Officer	749,398.17		749,398.17
Facilities Management	1,721,863.47		1,721,863.47
Department of Finance	1,735,561.45		1,735,561.45
Grants Management	248,155.04		248,155.04
Human Resources	669,888.06		669,888.06
Procurement	562,510.39		562,510.39
Public Information	551,938.93		551,938.93
Department of Technology	3,357,397.22		3,357,397.22
Interfund Charges	(11,308,684.75)		(11,308,684.75)
<b>Total Administrative Departments</b>	629,972.48	-	629,972.48
<b>Facilities and Other</b>			
Bush Community Center	23,739.00	7,100.00	30,839.00
Fairgrounds Arena	196,906.46	79,900.00	276,806.46
Levee Board Building	29,430.00	(9,000.00)	20,430.00
St. Tammany Regional Airport	274,719.00	(118,000.00)	156,719.00
Reimbursement of Costs in Excess of Revenues	(367,894.46)	49,000.00	(318,894.46)
<b>Total Facilities and Other</b>	156,900.00	9,000.00	165,900.00
<b>State Mandated Agencies</b>			
St. Tammany Parish Sheriff	-		-
St. Tammany Parish Jail	6,350,166.47		6,350,166.47
22nd Judicial District Court			
22nd Judicial District Court	2,537,418.19		2,537,418.19
22nd Judicial District Court-Reimbursable	1,940.69		1,940.69
Assessor	8,950.00		8,950.00
Clerk of Court	94,622.51		94,622.51
District Attorney of 22nd JD			
District Attorney of 22nd JD	4,344,382.19		4,344,382.19
District Attorney-Civil Div	1,707,586.02		1,707,586.02
Interfund Charges	(1,678,949.00)		(1,678,949.00)
Elections	-		-
Public Defender	-		-
Registrar of Voters	234,000.95		234,000.95
LA Dept of Veterans Affairs	72,101.00		72,101.00
Ward Courts	346,933.08		346,933.08
Justice Center Complex Courtrooms and Offices	2,945,441.23		2,945,441.23
Interfund Charges	538,947.75	77,000.00	615,947.75
<b>Total State Mandated</b>	17,503,541.08	77,000.00	17,580,541.08

	Current Budget	Amendment	Revised Budget
<b>General Expenditures</b>	5,346.00		5,346.00
<b>Total Expenditures</b>	18,295,759.56	86,000.00	18,381,759.56
<b>Other Sources of Funds</b>			
Transfers In	600,000.00	-	600,000.00
Revenue Over (Under) Expenditures	(2,069,937.61)	(9,000.00)	(2,078,937.61)
Beginning Fund Balance	14,247,785.77		14,247,785.77
Less Minimum Fund Balance Policy:			
4 Months of Expenditures after ARP Grant Funds	9,074,112.92	12,333.33	9,086,446.26
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	103,735.24	(21,333.33)	82,401.91

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

**107 - JUDICIAL COURTS FUND**

Revenues	395,000.00	(35,000.00)	360,000.00
Expenditures	296,250.00	(35,000.00)	261,250.00
Revenue Over (Under) Expenditures	98,750.00	-	98,750.00
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy: 3 months of gross revenue	98,750.00	(8,750.00)	90,000.00
Ending Available Fund Balance	-	8,750.00	8,750.00

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

Revenues			
Ad Valorem Tax	7,442,400.00	156,000.00	7,598,400.00
Ad Valorem Tax for Debt	(718,160.00)		(718,160.00)
Other Revenues	163,500.00	10,500.00	174,000.00
Less: Collection Fees and Assessments	(263,571.00)		(263,571.00)
Net Revenues	6,624,169.00	166,500.00	6,790,669.00
Expenditures	6,721,228.30	151,500.00	6,872,728.30
Revenue Over (Under) Expenditures	(97,059.30)	15,000.00	(82,059.30)
Beginning Fund Balance	97,059.30		97,059.30
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	15,000.00	15,000.00

**128 - ST. TAMMANY PARISH LIBRARY FUND**

Revenues			
Ad Valorem Tax	13,876,400.00	305,000.00	14,181,400.00
Ad Valorem Tax for Capital	(1,500,000.00)		(1,500,000.00)
Ad Valorem Tax for Debt	(424,600.00)		(424,600.00)
Other Revenues	295,000.00		295,000.00
Less: Collection Fees and Assessments	(489,807.00)		(489,807.00)
Net Revenues	11,756,993.00	305,000.00	12,061,993.00
Expenditures	11,756,993.00	305,000.00	12,061,993.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

**129 - STARC/COUNCIL ON AGING FUND**

Revenues	4,485,400.00	100,000.00	4,585,400.00
Expenditures	4,485,400.00	100,000.00	4,585,400.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy: 3 months of gross revenue	-		-
Ending Available Fund Balance	-	-	-

	Current Budget	Amendment	Revised Budget
<b>134 - CRIMINAL COURT FUND</b>			
Revenues	1,628,100.00	(510,000.00)	1,118,100.00
Expenditures	1,628,100.00	(470,000.00)	1,158,100.00
Revenue Over (Under) Expenditures	-	(40,000.00)	(40,000.00)
Beginning Fund Balance	47,918.88		47,918.88
Less Minimum Fund Balance Policy: 3 months of gross revenue	-		-
Ending Available Fund Balance	47,918.88	(40,000.00)	7,918.88

<b>135 - 22ND JDC COMMISSIONER</b>			
Revenues	140,010.00	(41,000.00)	99,010.00
Expenditures	127,427.44	(29,500.00)	97,927.44
Revenue Over (Under) Expenditures	12,582.56	(11,500.00)	1,082.56
Beginning Fund Balance	26,366.95		26,366.95
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	38,949.51	(11,500.00)	27,449.51

<b>136 - JURY SERVICE</b>			
Revenues	150,250.00	(7,000.00)	143,250.00
Expenditures	187,403.00	8,000.00	195,403.00
Revenue Over (Under) Expenditures	(37,153.00)	(15,000.00)	(52,153.00)
Beginning Fund Balance	427,748.98		427,748.98
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	390,595.98	(15,000.00)	375,595.98

<b>137 - LAW ENFORCEMENT WITNESS</b>			
Revenues	45,220.00	(11,000.00)	34,220.00
Expenditures	35,839.00	(30,000.00)	5,839.00
Revenue Over (Under) Expenditures	9,381.00	19,000.00	28,381.00
Beginning Fund Balance	411,758.25		411,758.25
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	421,139.25	19,000.00	440,139.25

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:

ABSTAINING:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 1ST DAY  
OF JUNE, 2023 AND BECOMES ORDINANCE SERIES NO.

ATTEST:

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JACOB "JAKE" A. AIREY, COUNCIL CHAIRMAN  
ST. TAMMANY PARISH COUNCIL

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KATRINA BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: APRIL 26, 2023

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

**Administrative Comment**  
**Amendment No. 15 - 2022 Operating Budget - May 2023**

**This budget amendment is to:**

a. **000 - GENERAL FUND**

To amend the budget for revenues and expenditures based on proceeds from sales of revoked property and administrative allocations for actual statistics for fiscal year 2022.

b. **107 - JUDICIAL COURTS FUND**

To amend the budget for revenues and expenditures based on actual activity.

c. **126 - ST. TAMMANY PARISH CORONER FUND**  
**128 - ST. TAMMANY PARISH LIBRARY FUND**  
**129 - STARC/COUNCIL ON AGING FUND**

To amend the budget to increase revenues and expenditures associated with an increase in ad valorem revenue and transfers to these entities.

d. **134 - CRIMINAL COURT FUND**  
**135 - 22ND JDC COMMISSIONER**  
**136 - JURY SERVICE**  
**137 - LAW ENFORCEMENT WITNESS**

To amend the budget for revenues and expenditures based on actual activity.