

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7957

ORDINANCE COUNCIL SERIES NO.: 25-

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 4TH DAY OF SEPTEMBER, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 14

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
SECTION II: The Special Revenue Funds are amended as follows:			
112 - ANIMAL SERVICES FUND			
Revenues			
Ad Valorem Tax	2,790,000.00	210,000.00	3,000,000.00
Ad Valorem Tax for Capital	(238,000.00)		(238,000.00)
Other Revenues	453,500.00	10,000.00	463,500.00
Less: Collection Fees and Assessments	(98,425.00)	(6,615.00)	(105,040.00)
Net Revenues	2,907,075.00	213,385.00	3,120,460.00
Expenditures	3,600,217.99	90,000.00	3,690,217.99
Revenue over (under) Expenditures	(693,142.99)	123,385.00	(569,757.99)
Beginning Fund Balance	4,255,490.63	-	4,255,490.63
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,228,500.00	203,385.00	3,431,885.00
Ending Available Fund Balance	333,847.64	(80,000.00)	253,847.64

121 - HWY 21 ECONOMIC DEVELOPMENT FUND (FORMERLY EDD SUB-FUND 123-2025)			
Revenues	870,100.00	-	870,100.00
Transfer In from Fund 123-2025 Hwy 21 EDD	2,794,621.48	-	2,794,621.48
Total Revenues and Transfers In	3,664,721.48	-	3,664,721.48
Expenditures	1,906,439.00	-	1,906,439.00
Transfers Out to Capital Projects	471,000.00	37,690.00	508,690.00
Total Expenditures and Transfers Out	2,377,439.00	37,690.00	2,415,129.00
Revenue over (under) Expenditures	1,287,282.48	(37,690.00)	1,249,592.48
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy: 3 months of gross revenue	217,525.00	-	217,525.00
Ending Available Fund Balance	1,069,757.48	(37,690.00)	1,032,067.48

REPEAL: All ordinances or parts of ordinances in conflict herewith are hereby repealed.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

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 REGULAR MEETING OF THE PARISH COUNCIL ON THE 2ND DAY OF OCTOBER, 2025; AND BECOMES ORDINANCE COUNCIL SERIES NO. 25-_____.

ATTEST:

JOE IMPASTATO, COUNCIL CHAIR

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: AUGUST 27, 2025
Published Adoption: _____, 2025

Delivered to Parish President: _____, 2025 at _____
Returned to Council Clerk: _____, 2025 at _____

Administrative Comment
Amendment No. 14 - 2025 Operating Budget - September 2025

This budget amendment is to:

a.	112 - ANIMAL SERVICES FUND	FUNDING SOURCE: AD VALOREM TAX
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To increase the revenue budget by \$210,000.00 for the adoption of Ordinance CS No. 25-5786 increasing the millage rate from .93 to 1.00 mills.

To increase the revenue budget by \$10,000 for a contribution.

To increase the expenditure budget by \$6,615.00 for collection fees and assessments associated with the increase in the ad valorem tax.

To increase the expenditure budget by \$10,000 for supplies for the veterinary clinic from the contribution.

To increase the expenditure budget by \$50,000 for the spay and neuter voucher program, for a total budget of \$250,000 in fiscal year 2025.

To increase the expenditure budget by \$30,000 for overtime due to the needs associated with care from housing animals in over-capacity conditions.

b.	121 - HWY 21 ECONOMIC DEVELOPMENT FUND (FORMERLY EDD SUB-FUND 123-2025)	FUNDING SOURCE: SALES TAX
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To amend the budget by \$37,690.00 to transfer funds to the Koop Dr. Trace Trailhead & Park project, to provide engineering and landscape design services. The total project budget is \$288,690.00.

See Companion Ordinance to Amend the 2025 Capital Improvement Budget and Capital Assets - Amendment No. 22.