

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7691

ORDINANCE COUNCIL SERIES NO.: 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY: FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 5TH DAY OF SEPTEMBER, 2024

ORDINANCE TO AMEND THE 2024 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 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) | 318,270.00 | - | 318,270.00 |
| Other Revenues | 203,060.00 | - | 203,060.00 |
| Total Revenues | 14,517,780.00 | - | 14,517,780.00 |
| Less: Collection Fees and Assessments | (912,999.00) | - | (912,999.00) |
| Net Revenues | 13,604,781.00 | - | 13,604,781.00 |
| Transfers in from Capital Projects Funds | 7,275,000.00 | - | 7,275,000.00 |
| Total Revenues After Other Financing Sources | 20,879,781.00 | - | 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 | 149,598.54 | - | 149,598.54 |
| Reimbursement of Costs in Excess of Revenues | (563,320.52) | - | (563,320.52) |
| Total Facilities and Other | 160,864.95 | - | 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 Marsh | 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 | Amendment | Revised |
| Budget | | Budget |

000 - GENERAL FUND

| | | | |
|--|----------------------|--------------------|----------------------|
| General Expenditures | 492,106.00 | - | 492,106.00 |
| Total Expenditures | 22,220,747.76 | - | 22,220,747.76 |
| Transfers Out | - | 75,000.00 | 75,000.00 |
| Other Financing Source: Issuance of Subscription-Based Arrangements | - | 300,000.00 | 300,000.00 |
| Capital Outlay: Subscription-Based Technology Assets | - | (300,000.00) | (300,000.00) |
| Total Expenditures After Other Financing Sources/Uses | 22,220,747.76 | 75,000.00 | 22,295,747.76 |
| Revenue Over (Under) Expenditures | (1,340,966.76) | (75,000.00) | (1,415,966.76) |
| Beginning Fund Balance | 15,455,727.51 | - | 15,455,727.51 |
| Ending Fund Balance | 14,114,760.75 | (75,000.00) | 14,039,760.75 |
| 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 | 1,541,120.75 | (75,000.00) | 1,466,120.75 |

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: _____

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 3RD DAY OF OCTOBER, 2024 AND BECOMES ORDINANCE SERIES NO. 24-_____.

ARTHUR LAUGHLIN, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: AUGUST 28, 2024
Published Adoption: _____, 2024

Delivered to Parish President: _____, 2024 at _____
Returned to Council Clerk: _____, 2024 at _____

Administrative Comment
Amendment No. 15 - 2024 Operating Budget - September 2024

This budget amendment is to:

| | | |
|----|---------------------------|--|
| a. | 000 - GENERAL FUND | FUNDING SOURCE: AD VALOREM TAXES, LICENSES, OTHER FUNDS |
|----|---------------------------|--|

1. Amend the budget to transfer funds to capital for the MUNIS Reboot Capital Project. Please see Companion Ordinance to Amend the 2024 Capital Improvement Budget and Capital Assets - Amendment No. 35 - Information Technology Capital Projects.

2. Amend the budget for other financing sources and uses in accordance with GASBS 96 - Subscription-Based Information Technology Arrangements (SBITAs), for any contract that conveys control of the right to use another party’s IT software, alone or in combination with tangible capital assets as specified in the contract for longer than one year in an exchange or exchange-like transaction. During the fiscal year 2024, the Technology Department initiated two contracts which met the definition of this standard for 3 year terms, totaling approximately \$300,000. Those expenditures are recorded as capital outlay and a financing source on the governmental funds (and a corresponding subscription asset and liability on the government-wide statements) when the contract is executed. When payments are made against the terms of the contract, these are recorded as debt service principal and interest in the governmental funds (and a corresponding reduction in the liability on the government-wide statements). The subscription asset is amortized over the life of the contract.