

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7963AA

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: MS. TANNER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: MS. TANNER

SECONDED BY: MS. SEIDEN

ON THE 17th DAY OF NOVEMBER, 2025

ORDINANCE TO ADOPT THE 2026 OPERATING BUDGET

WHEREAS, the Parish has prepared an operating budget in accordance with Louisiana Revised Statute 39:1305 and generally accepted accounting principles; and

WHEREAS, the General Fund expenditures are closely monitored; and

WHEREAS, all Departments are required to follow proper procurement procedures; and

WHEREAS, each Department Director is responsible for controlling expenditures within his or her Department in order to ensure that said expenditures do not exceed the amount appropriated; and

WHEREAS, the St. Tammany Parish Council has complied with Louisiana Revised Statute 39:1307 relative to public inspection and participation in the budget process for the 2026 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2026 Operating Budget is adopted as follows:

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
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SECTION I: The General Fund is adopted as follows:

000 - GENERAL FUND

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
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 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	837,098.90	(8,212.38)	-	(8,212.38)	828,886.52
Parish Council	1,905,449.22	(66,622.88)	-	(66,622.88)	1,838,826.34
Chief Administrative Officer	1,028,437.21	(141,532.68)	-	(141,532.68)	886,904.53
Facilities Management	2,079,510.73	(41,204.05)	-	(41,204.05)	2,038,306.68
Department of Finance	1,600,554.39	(36,141.68)	-	(36,141.68)	1,564,412.71
Grants Management	727,693.52	(11,101.10)	-	(11,101.10)	716,592.42
Grants Reimbursable	(280,000.00)	-	-	-	(280,000.00)
Human Resources	724,946.70	(14,773.13)	-	(14,773.13)	710,173.57
Procurement	731,164.26	(15,615.29)	-	(15,615.29)	715,548.97
Public Information	648,071.71	(13,536.71)	-	(13,536.71)	634,535.00
Department of Technology	5,084,981.31	(37,515.69)	-	(37,515.69)	5,047,465.62
Interfund Charges	(14,429,765.00)	386,478.00	-	386,478.00	(14,043,287.00)
Total Administrative Departments	658,142.95	222.41	-	222.41	658,365.36
Facilities					
Bush Community Center	63,499.00	-	(850.00)	(850.00)	62,649.00
Levee Board Building	48,506.00	-	(740.00)	(740.00)	47,766.00
Total Facilities	112,005.00	-	(1,590.00)	(1,590.00)	110,415.00
Health and Human Services Staff and Programs	515,535.16	(2,269.25)	-	(2,269.25)	513,265.91
Health and Human Services Interfund Charges/Support	559,935.00	-	(11,116.00)	(11,116.00)	548,819.00
Safe Haven	619,412.00	(619,412.00)	-	-	-
State Mandated and Other					
St. Tammany Parish Sheriff	10,524.80	-	-	-	10,524.80
St. Tammany Parish Jail	6,077,404.00	-	-	-	6,077,404.00
22nd Judicial District Court					
22nd Judicial District Court	1,737,060.77	-	-	-	1,737,060.77
22nd Judicial District Court-Reimbursable	10,439.00	-	-	-	10,439.00
Bailiffs	72,000.00	-	-	-	72,000.00
Assessor	4,160.00	-	-	-	4,160.00

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
Clerk of Court	103,639.70	244,000.00	-	244,000.00	347,639.70
District Attorney of 22nd JD					
District Attorney of 22nd JD	4,380,068.00	-	-	-	4,380,068.00
Criminal Court	10,257.00	-	(257.00)	(257.00)	10,000.00
District Attorney - Civil Division	2,243,886.00	(31,720.00)	-	(31,720.00)	2,212,166.00
Interfund Charges	(2,234,957.00)	28,243.00	-	28,243.00	(2,206,714.00)
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	-	-	-	4,286,052.00
Interfund Charges-Agency Support	1,253,893.00	7,600.00	(14,084.00)	(6,484.00)	1,247,409.00
Total State Mandated and Other	18,655,291.90	248,123.00	(14,341.00)	233,782.00	18,889,073.90
General Expenditures/Transfers Out	6,092.00	350,000.00	(138.00)	349,862.00	355,954.00
Total Expenditures	21,126,414.01	(23,335.84)	(27,185.00)	(50,520.84)	21,075,893.17
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	21,126,414.01	(23,335.84)	(27,185.00)	(50,520.84)	21,075,893.17
Revenue Over (Under) Expenditures	(2,511,969.01)	23,335.84	27,185.00	50,520.84	(2,461,448.17)
Beginning Fund Balance	15,350,002.44	-	-	-	15,350,002.44
Ending Fund Balance	12,838,033.43	23,335.84	27,185.00	50,520.84	12,888,554.27
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	46,223.23	23,335.84	27,185.00	50,520.84	96,744.07

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

100 - PUBLIC WORKS FUND

Revenues					
Sales Tax	94,000,000.00	-	-	-	94,000,000.00
Sales Tax for Capital	(43,108,400.00)	(6,190,000.00)	-	(6,190,000.00)	(49,298,400.00)
Sales Tax for Debt	(6,685,500.00)	-	-	-	(6,685,500.00)
Other Revenues	6,624,333.80	-	-	-	6,624,333.80
Less: Collection Fees and Assessments	(1,081,000.00)	-	-	-	(1,081,000.00)
Net Revenues	49,749,433.80	(6,190,000.00)	-	(6,190,000.00)	43,559,433.80
Expenditures					
Department of Public Works					
Public Works Administration	3,208,923.23	132,842.91	-	132,842.91	3,341,766.14
Maintenance Barns	19,660,717.88	(215,969.13)	-	(215,969.13)	19,444,748.75
Fleet Management	4,672,198.77	(30,692.20)	-	(30,692.20)	4,641,506.57
Tammany Trace Maintenance	1,987,880.37	(23,667.70)	-	(23,667.70)	1,964,212.67
Geographical Information Systems	409,768.87	(8,727.04)	-	(8,727.04)	401,041.83
Tammany Trace Administration	205,048.87	(3,636.26)	-	(3,636.26)	201,412.61
Development	886,726.33	(16,747.92)	-	(16,747.92)	869,978.41
Engineering	3,325,309.35	(61,547.01)	2,609.35	(58,937.66)	3,266,371.69
Homeland Security & Emergency Operations	1,287,433.02	(12,425.19)	-	(12,425.19)	1,275,007.83
General Expenditures/Interfund Charges-Support	6,497,796.00	22,600.00	(182,792.00)	(160,192.00)	6,337,604.00
Transfer to Municipalities - Tax Sharing Agreements	15,085,000.00	-	-	-	15,085,000.00
Total Expenditures	57,226,802.69	(217,969.54)	(180,182.65)	(398,152.19)	56,828,650.50
Revenue over (under) Expenditures	(7,477,368.89)	(5,972,030.46)	180,182.65	(5,791,847.81)	(13,269,216.70)
Beginning Fund Balance	43,761,039.14	-	-	-	43,761,039.14
Less Minimum Fund Balance Policy: 3 months of gross revenue	21,384,833.45	-	-	-	21,384,833.45
Ending Available Fund Balance	14,898,836.80	(5,972,030.46)	180,182.65	(5,791,847.81)	9,106,988.99

101 - DRAINAGE MAINTENANCE FUND

Revenues					
Ad Valorem Tax	4,838,900.00	-	-	-	4,838,900.00
Ad Valorem Tax for Capital	(4,700,000.00)	-	-	-	(4,700,000.00)
Other Revenues	801,000.00	-	-	-	801,000.00
Less: Collection Fees and Assessments	(165,851.40)	-	-	-	(165,851.40)
Net Revenues	774,048.60	-	-	-	774,048.60
Expenditures					
	923,372.28	-	(16,945.44)	(16,945.44)	906,426.84
Revenue over (under) Expenditures	(149,323.68)	-	16,945.44	16,945.44	(132,378.24)
Beginning Fund Balance	7,731,740.35	-	-	-	7,731,740.35
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,838,900.00	-	-	-	4,838,900.00
Ending Available Fund Balance	2,743,516.67	-	16,945.44	16,945.44	2,760,462.11

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
102 - ENVIRONMENTAL SERVICES FUND					
Revenues	3,158,800.00	-	-	-	3,158,800.00
Expenditures	2,774,667.90	(477,649.17)	(10,268.00)	(487,917.17)	2,286,750.73
Revenue over (under) Expenditures	384,132.10	477,649.17	10,268.00	487,917.17	872,049.27
Beginning Fund Balance	5,076,418.93	-	-	-	5,076,418.93
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,184,550.00	-	-	-	1,184,550.00
Less Minimum Fund Balance Policy: \$2m of cash flow for grants	2,000,000.00	-	-	-	2,000,000.00
Ending Available Fund Balance	2,276,001.03	477,649.17	10,268.00	487,917.17	2,763,918.20
107 - JUDICIAL COURTS FUND					
Revenues	858,000.00	-	-	-	858,000.00
Expenditures	894,320.00	-	(55.00)	(55.00)	894,265.00
Revenue over (under) Expenditures	(36,320.00)	-	55.00	55.00	(36,265.00)
Beginning Fund Balance	253,471.20	-	-	-	253,471.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	214,500.00	-	-	-	214,500.00
Ending Available Fund Balance	2,651.20	-	55.00	55.00	2,706.20
112 - ANIMAL SERVICES FUND					
Revenues	3,497,900.00	-	-	-	3,497,900.00
Expenditures	3,689,697.04	(46,326.01)	(13,280.00)	(59,606.01)	3,630,091.03
Revenue over (under) Expenditures	(191,797.04)	46,326.01	13,280.00	59,606.01	(132,191.03)
Beginning Fund Balance	3,947,936.45	-	-	-	3,947,936.45
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,558,900.00	-	-	-	3,558,900.00
Ending Available Fund Balance	197,239.41	46,326.01	13,280.00	59,606.01	256,845.42
121 - HWY 21 ECONOMIC DEVELOPMENT FUND					
Revenues	1,325,550.00	-	-	-	1,325,550.00
Expenditures	1,205,602.00	150,000.00	(10,241.00)	139,759.00	1,345,361.00
Revenue over (under) Expenditures	119,948.00	(150,000.00)	10,241.00	(139,759.00)	(19,811.00)
Beginning Fund Balance	1,813,692.23	-	-	-	1,813,692.23
Less Minimum Fund Balance Policy: 3 months of gross revenue	331,387.50	-	-	-	331,387.50
Ending Available Fund Balance	1,602,252.73	(150,000.00)	10,241.00	(139,759.00)	1,462,493.73
122 - CULTURE, RECREATION, TOURISM FUND					
Revenues	50,730.00	-	-	-	50,730.00
Expenditures	185,060.45	1,942.68	(1,521.00)	421.68	185,482.13
Revenue over (under) Expenditures	(134,330.45)	(1,942.68)	1,521.00	(421.68)	(134,752.13)
Beginning Fund Balance	1,589,570.83	-	-	-	1,589,570.83
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	19,023.75	-	-	-	19,023.75
Ending Available Fund Balance	1,436,216.63	(1,942.68)	1,521.00	(421.68)	1,435,794.95
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND					
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND					
Revenues	1,300.00	-	-	-	1,300.00
Expenditures	313.00	-	(7.00)	(7.00)	306.00
Revenue over (under) Expenditures	987.00	-	7.00	7.00	994.00
Beginning Fund Balance	59,379.93	-	-	-	59,379.93
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	60,366.93	-	7.00	7.00	60,373.93
126 - ST. TAMMANY PARISH CORONER FUND					
Revenues	100,000.00	-	-	-	100,000.00
Expenditures	241,163.00	-	(73.00)	(73.00)	241,090.00
Revenue over (under) Expenditures	(141,163.00)	-	73.00	73.00	(141,090.00)
Beginning Fund Balance	7,920,344.91	-	-	-	7,920,344.91
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	7,779,181.91	-	73.00	73.00	7,779,254.91

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
128 - ST. TAMMANY PARISH LIBRARY FUND					
Revenues					
Ad Valorem Tax	13,493,000.00	-	-	-	13,493,000.00
Other Revenues	317,000.00	-	-	-	317,000.00
Less: Collection Fees and Assessments	(475,386.60)	-	-	-	(475,386.60)
Net Revenues	13,334,613.40	-	-	-	13,334,613.40
Expenditures	13,334,613.40	-	-	-	13,334,613.40
Revenue over (under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	-	-	-	-	-
129 - COAST/STARC FUND					
Revenues	5,532,100.00	-	-	-	5,532,100.00
Expenditures	5,532,100.00	-	-	-	5,532,100.00
Revenue over (under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	-	-	-	-	-
134 - CRIMINAL COURT FUND					
Revenues	1,203,400.00	-	-	-	1,203,400.00
Expenditures	1,182,884.17	-	-	-	1,182,884.17
Revenue over (under) Expenditures	20,515.83	-	-	-	20,515.83
Beginning Fund Balance	4,896.68	-	-	-	4,896.68
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	25,412.51	-	-	-	25,412.51
135 - 22ND JDC COMMISSIONER					
Revenues	106,400.00	-	-	-	106,400.00
Expenditures	96,593.01	-	(39.00)	(39.00)	96,554.01
Revenue over (under) Expenditures	9,806.99	-	39.00	39.00	9,845.99
Beginning Fund Balance	65,874.86	-	-	-	65,874.86
Less Minimum Cash Policy: 3 Months Operating Costs	24,148.25	-	(9.75)	(9.75)	24,138.50
Ending Available Fund Balance	51,533.60	-	48.75	48.75	51,582.35
136 - JURY SERVICE					
Revenues	150,500.00	-	-	-	150,500.00
Expenditures	254,826.00	-	(109.00)	(109.00)	254,717.00
Revenue over (under) Expenditures	(104,326.00)	-	109.00	109.00	(104,217.00)
Beginning Fund Balance	169,817.82	-	-	-	169,817.82
Less Minimum Cash Policy: 3 Months Operating Costs	63,706.50	-	(27.25)	(27.25)	63,679.25
Ending Available Fund Balance	1,785.32	-	136.25	136.25	1,921.57
137 - LAW ENFORCEMENT WITNESS					
Revenues	40,000.00	-	-	-	40,000.00
Expenditures	35,642.00	-	(15.00)	(15.00)	35,627.00
Revenue over (under) Expenditures	4,358.00	-	15.00	15.00	4,373.00
Beginning Fund Balance	538,486.28	-	-	-	538,486.28
Less Minimum Cash Policy: 3 Months Operating Costs	8,910.50	-	(3.75)	(3.75)	8,906.75
Ending Available Fund Balance	533,933.78	-	18.75	18.75	533,952.53

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND					
Revenues	27,000.00	-	-	-	27,000.00
Expenditures	213,092.00	28,000.00	(427.00)	27,573.00	240,665.00
Revenue over (under) Expenditures	(186,092.00)	(28,000.00)	427.00	(27,573.00)	(213,665.00)
Beginning Fund Balance	1,199,332.54	-	-	-	1,199,332.54
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	1,013,240.54	(28,000.00)	427.00	(27,573.00)	985,667.54

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND					
Revenues	16,000.00	-	-	-	16,000.00
Expenditures	441,459.00	63,000.00	(497.00)	62,503.00	503,962.00
Revenue over (under) Expenditures	(425,459.00)	(63,000.00)	497.00	(62,503.00)	(487,962.00)
Beginning Fund Balance	536,217.85	-	-	-	536,217.85
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	110,758.85	(63,000.00)	497.00	(62,503.00)	48,255.85

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND					
Revenues	2,300.00	-	-	-	2,300.00
Expenditures	11,984.00	-	(12.00)	(12.00)	11,972.00
Revenue over (under) Expenditures	(9,684.00)	-	12.00	12.00	(9,672.00)
Beginning Fund Balance	99,931.39	-	-	-	99,931.39
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	90,247.39	-	12.00	12.00	90,259.39

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND					
Revenues	165,300.00	-	-	-	165,300.00
Expenditures	207,758.40	-	(264.00)	(264.00)	207,494.40
Revenue over (under) Expenditures	(42,458.40)	-	264.00	264.00	(42,194.40)
Beginning Fund Balance	418,085.49	-	-	-	418,085.49
Less Minimum Fund Balance Policy: 1 year of gross revenue	165,300.00	-	-	-	165,300.00
Ending Available Fund Balance	210,327.09	-	264.00	264.00	210,591.09

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND					
Revenues	30,000.00	-	-	-	30,000.00
Expenditures	402,436.00	-	(496.00)	(496.00)	401,940.00
Revenue over (under) Expenditures	(372,436.00)	-	496.00	496.00	(371,940.00)
Beginning Fund Balance	1,248,698.54	-	-	-	1,248,698.54
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	876,262.54	-	496.00	496.00	876,758.54

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND					
Revenues	2,000.00	-	-	-	2,000.00
Expenditures	100,907.00	-	(129.00)	(129.00)	100,778.00
Revenue over (under) Expenditures	(98,907.00)	-	129.00	129.00	(98,778.00)
Beginning Fund Balance	112,577.15	-	-	-	112,577.15
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,000.00	-	-	-	2,000.00
Ending Available Fund Balance	11,670.15	-	129.00	129.00	11,799.15

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND					
Revenues	2,400.00	-	-	-	2,400.00
Expenditures	2,750.00	-	(7.00)	(7.00)	2,743.00
Revenue over (under) Expenditures	(350.00)	-	7.00	7.00	(343.00)
Beginning Fund Balance	594.61	-	-	-	594.61
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	244.61	-	7.00	7.00	251.61

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND					
Revenues	5,908.00	-	-	-	5,908.00
Expenditures	7,661.00	840.00	(17.00)	823.00	8,484.00
Revenue over (under) Expenditures	(1,753.00)	(840.00)	17.00	(823.00)	(2,576.00)
Beginning Fund Balance	49,711.71	-	-	-	49,711.71
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,908.00	-	-	-	5,908.00
Ending Available Fund Balance	42,050.71	(840.00)	17.00	(823.00)	41,227.71

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND					
Revenues	22,830.00	-	-	-	22,830.00
Expenditures	18,996.00	2,100.00	(61.00)	2,039.00	21,035.00
Revenue over (under) Expenditures	3,834.00	(2,100.00)	61.00	(2,039.00)	1,795.00
Beginning Fund Balance	76,948.99	-	-	-	76,948.99
Less Minimum Fund Balance Policy: 1 year of gross revenue	22,830.00	-	-	-	22,830.00
Ending Available Fund Balance	57,952.99	(2,100.00)	61.00	(2,039.00)	55,913.99

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND					
Revenues	380.00	-	-	-	380.00
Expenditures	3,826.00	-	(5.00)	(5.00)	3,821.00
Revenue over (under) Expenditures	(3,446.00)	-	5.00	5.00	(3,441.00)
Beginning Fund Balance	13,938.93	-	-	-	13,938.93
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	10,492.93	-	5.00	5.00	10,497.93

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND					
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND					
Revenues	1,400.00	-	-	-	1,400.00
Expenditures	40,198.00	5,000.00	(37.00)	4,963.00	45,161.00
Revenue over (under) Expenditures	(38,798.00)	(5,000.00)	37.00	(4,963.00)	(43,761.00)
Beginning Fund Balance	45,727.64	-	-	-	45,727.64
Less Minimum Fund Balance Policy	-	-	-	-	-
Ending Available Fund Balance	6,929.64	(5,000.00)	37.00	(4,963.00)	1,966.64

SECTION III: The Debt Service Funds are adopted as follows:

300 - DEBT - SALES TAX DISTRICT NO. 3					
Revenues	6,835,500.00	-	-	-	6,835,500.00
Expenditures	6,626,665.00	-	-	-	6,626,665.00
Revenue over (under) Expenditures	208,835.00	-	-	-	208,835.00
Beginning Fund Balance	4,313,218.10	-	-	-	4,313,218.10
Less Minimum Fund Balance Restricted	4,522,053.10	-	-	-	4,522,053.10
Ending Available Fund Balance	-	-	-	-	-

303 - DEBT - GOMESA					
Revenues	2,150,055.00	-	-	-	2,150,055.00
Expenditures	2,169,119.00	-	-	-	2,169,119.00
Revenue over (under) Expenditures	(19,064.00)	-	-	-	(19,064.00)
Beginning Fund Balance	2,253,371.23	-	-	-	2,253,371.23
Less Minimum Fund Balance Restricted	2,234,307.23	-	-	-	2,234,307.23
Ending Available Fund Balance	-	-	-	-	-

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
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SECTION IV: The Internal Service Funds are adopted as follows:

600 - TYLER STREET COMPLEX FUND

Revenues	448,999.00	-	-	-	448,999.00
Expenditures					
Operating	402,859.00	10,100.00	(2,060.00)	8,040.00	410,899.00
Capital	48,000.00	-	-	-	48,000.00
Depreciation	113,317.95				
Cash Basis Revenue Over (Under) Expenditures	(1,860.00)	(10,100.00)	2,060.00	(8,040.00)	(9,900.00)
Beginning Cash and Investments	1,240,593.78	-	-	-	1,240,593.78
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,238,733.78	(10,100.00)	2,060.00	(8,040.00)	1,230,693.78
Ending Available Cash and Investments	-	-	-	-	-

606 - STP JUSTICE CENTER COMPLEX FUND

Revenues	4,039,228.00	-	-	-	4,039,228.00
Expenditures					
Operating	4,138,778.00	121,200.00	(14,395.00)	106,805.00	4,245,583.00
Capital	-	-	-	-	-
Depreciation	1,744,951.61				
Cash Basis Revenue Over (Under) Expenditures	(99,550.00)	(121,200.00)	14,395.00	(106,805.00)	(206,355.00)
Beginning Cash and Investments	1,236,923.72	-	-	-	1,236,923.72
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,137,373.72	(121,200.00)	14,395.00	(106,805.00)	1,030,568.72
Ending Available Cash and Investments	-	-	-	-	-

611 - WELLNESS CENTER BUILDING FUND

Revenues	84,611.00	-	-	-	84,611.00
Expenditures					
Operating	72,680.00	-	(880.00)	(880.00)	71,800.00
Capital	-	-	-	-	-
Depreciation	28,978.91				
Cash Basis Revenue Over (Under) Expenditures	11,931.00	-	880.00	880.00	12,811.00
Beginning Cash and Investments	320,177.22	-	-	-	320,177.22
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	332,108.22	-	880.00	880.00	332,988.22
Ending Available Cash and Investments	-	-	-	-	-

612 - SAFE HAVEN COMPLEX FUND

Revenues	1,217,006.54	(747,354.25)	-	(747,354.25)	469,652.29
Allowance for Leasehold Improvements	(85,034.00)	-	-	-	(85,034.00)
Expenditures					
Operating	1,499,893.00	(620,500.00)	(10,650.00)	(631,150.00)	868,743.00
Capital	114,000.00	(114,000.00)	-	(114,000.00)	-
Depreciation	625,460.60				
Cash Basis Revenue Over (Under) Expenditures	(481,920.46)	(12,854.25)	10,650.00	(2,204.25)	(484,124.71)
Beginning Cash and Investments	490,755.59	-	-	-	490,755.59
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	8,835.13	(12,854.25)	10,650.00	(2,204.25)	6,630.88
Ending Available Cash and Investments	-	-	-	-	-

613 - FAIRGROUNDS BUILDING FUND

Revenues	58,377.00	-	-	-	58,377.00
Expenditures					
Operating	133,007.00	-	(756.00)	(756.00)	132,251.00
Capital	-	-	-	-	-
Depreciation	14,502.40				
Cash Basis Revenue Over (Under) Expenditures	(74,630.00)	-	756.00	756.00	(73,874.00)
Beginning Cash and Investments	75,157.26	-	-	-	75,157.26
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	527.26	-	756.00	756.00	1,283.26
Ending Available Cash and Investments	-	-	-	-	-

	Proposed 10/02/2025	Amendment 11/17/2025	Amendment - Cost Allocation 11/17/2025	Total Amendment 11/17/2025	Proposed as Amended
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND					
Revenues	1,666,331.16	-	-	-	1,666,331.16
Expenditures					
Operating	1,611,929.00	50,400.00	(10,173.00)	40,227.00	1,652,156.00
Capital	215,000.00	-	-	-	215,000.00
Depreciation	428,109.31				
Cash Basis Revenue Over (Under) Expenditures	(160,597.84)	(50,400.00)	10,173.00	(40,227.00)	(200,824.84)
Beginning Cash and Investments	3,259,827.71	-	-	-	3,259,827.71
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,099,229.87	(50,400.00)	10,173.00	(40,227.00)	3,059,002.87
Ending Available Cash and Investments	-	-	-	-	-

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND					
Revenues	648,666.84	-	-	-	648,666.84
Expenditures					
Operating	829,155.00	76,100.00	(3,955.00)	72,145.00	901,300.00
Capital	77,000.00	-	-	-	77,000.00
Depreciation	242,424.58				
Cash Basis Revenue Over (Under) Expenditures	(257,488.16)	(76,100.00)	3,955.00	(72,145.00)	(329,633.16)
Beginning Cash and Investments	2,955,166.79	-	-	-	2,955,166.79
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,697,678.63	(76,100.00)	3,955.00	(72,145.00)	2,625,533.63
Ending Available Cash and Investments	-	-	-	-	-

664 - EMERGENCY OPERATIONS CENTER FUND					
Revenues	673,229.00	-	-	-	673,229.00
Expenditures					
Operating	863,961.00	1,200.00	(4,094.00)	(2,894.00)	861,067.00
Capital	-	-	-	-	-
Depreciation	194,698.88				
Cash Basis Revenue Over (Under) Expenditures	(190,732.00)	-	2,894.00	2,894.00	(187,838.00)
Beginning Cash and Investments	2,297,744.56	-	-	-	2,297,744.56
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,107,012.56	-	2,894.00	2,894.00	2,109,906.56
Ending Available Cash and Investments	-	-	-	-	-

SECTION V: The Enterprise Funds are adopted as follows:

502 - UTILITY OPERATIONS FUND					
Revenues	20,154,594.32	-	-	-	20,154,594.32
Expenditures					
Operating	17,812,813.95	(144,178.99)	(47,798.00)	(191,976.99)	17,620,836.96
Debt	2,897,063.84	-	-	-	2,897,063.84
Capital	240,000.00	-	-	-	240,000.00
Depreciation	3,328,772.62				
Cash Basis Revenue Over (Under) Expenditures	(795,283.47)	144,178.99	47,798.00	191,976.99	(603,306.48)
Beginning Cash and Investments	9,713,769.28	-	-	-	9,713,769.28
Less Minimum Cash Policy: 3 Months Operating Costs	4,453,203.49	(36,044.75)	(11,949.50)	(47,994.25)	4,405,209.24
Ending Available Cash and Investments	4,465,282.32	180,223.74	59,747.50	239,971.24	4,705,253.56

507 - DEVELOPMENT FUND					
Revenues	4,565,100.00	-	-	-	4,565,100.00
Expenditures					
Operating	5,240,930.97	(77,097.95)	(35,083.91)	(112,181.86)	5,128,749.11
Capital	-	-	-	-	-
Depreciation	92,086.32				
Cash Basis Revenue Over (Under) Expenditures	(675,830.97)	77,097.95	35,083.91	112,181.86	(563,649.11)
Beginning Cash and Investments	2,035,095.34	-	-	-	2,035,095.34
Less Minimum Cash Policy: 3 Months Operating Costs	1,310,232.74	(19,274.49)	(8,770.97)	(28,045.46)	1,282,187.28
Ending Available Cash and Investments	49,031.63	96,372.44	43,854.88	140,227.32	189,258.95

SECTION VI: 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.

SECTION VII: This Budget shall be monitored every month beginning January 2026 with a review of all funds to determine any necessary adjustments to be made.

SECTION VIII: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION IX: This Ordinance shall be 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 _____ DAY OF _____ 2025 AND BECOMES ORDINANCE SERIES NO. .

ATTEST:

JOE IMPASTATO, COUNCIL CHAIRMAN
ST. TAMMANY PARISH COUNCIL

KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction:
Published Adoption:

Delivered to Parish President:
Returned to Council Clerk:

**Administrative Comment for the Amendment to the 2026 Proposed Operating Budget
November 17, 2025 Council Meeting**

All Parish Departments - Reduce the expenditure budget by the 2% COLA and 1% wage adjustment pool.

000 - General Fund

<u>Parish Council</u> - Reduce the expenditure budget for legal services.	(50,000.00)
<u>Chief Administrative Office</u> -	
1. Reduce the expenditure budget for legal services.	(75,000.00)
2. Reduce the expenditure budget for the purchase of a pool vehicle and associated costs.	(45,000.00)
<u>Safe Haven</u> - Reduce the expenditure budget for all general funds subsidizing the cost of the campus.	(619,412.00)
<u>Clerk of Court</u> - Increase the expenditure budget for state mandated expenditures associated with computer licenses.	244,000.00
<u>Transfers Out</u> - Increase the expenditure budget to the risk fund for the costs of pending litigation.	350,000.00
<u>District Attorney - Civil Division</u> - Reduce the expenditure budget for the 10% estimated increase in health insurance premiums.	(31,720.00)

100 - Public Works Fund

1. Transfer funding to capital for:	(6,190,000.00)
Traffic Calming Program	(250,000.00)
Pine Crest Drive	(500,000.00)
Perry Road	(500,000.00)
Tammany Trace Bridge #24	(210,000.00)
Ethel Drive	(145,000.00)
Green Street	(210,000.00)
N. Pontchartrain Area Drainage	(250,000.00)
Hidden Pines Subdivision Drainage	(250,000.00)
Ordogne-Ruppert Rd.	(930,000.00)
Chantilly Loop	(300,000.00)
Cross Gates Boulevard	(520,000.00)
Mandeville Annex Turning Radii	(275,000.00)
Firetower Road	(495,000.00)
DeSoto Street	(510,000.00)
Abney Country Air Subdivision Drainage	(500,000.00)
N. 9th Street	(225,000.00)
E. Pearl River Street	(120,000.00)
2. <u>Public Works Administration</u> - Increase the expenditure budget for consulting services for an efficiency study.	200,000.00

102 - Environmental Services Fund - Reduce the expenditure budget for professional consulting services for the water study. (450,000.00)

121 - Hwy 21 Economic Development Fund

1. Reduce the expenditure budget for the Fairgrounds Master Plan Amendment.	(125,000.00)
2. Increase the expenditure budget for design of a Slidell Recreation District Access Road.	250,000.00

Lighting District and Internal Service Funds - Increase the expenditure budget for estimated increases in electricity costs.

190-4621 - Lighting District 1	28,000.00
190-4624 - Lighting District 4	63,000.00
190-4631 - Lighting District 11	840.00
190-4634 - Lighting District 14	2,100.00
190-4636 - Lighting District 16	5,000.00
606 - Justice Center Complex	115,000.00
650 - Koop Drive Administrative Complex	27,000.00
651 - Administrative and Justice Center Complex East	30,000.00

612 - Safe Haven Complex Fund

1. Reduce the revenue budget for the reduction of funds from the General Fund.	(619,412.00)
2. Increase the revenue budget for a transfer in from the Fairgrounds Building Fund.	60,000.00
3. Reduce the revenue budget for a lease that is anticipated to be terminated March 31, 2026.	(187,942.25)
4. Reduce the expenditure budget and staffing for a major shutdown of the campus.	(620,500.00)
5. Reduce the expenditure budget for the purchase of lawn mowers, an air handler unit, and the retention pond irrigation.	(114,000.00)

613 - Fairgrounds Building Fund

1. Reduce the expenditure budget for the roof replacement project.	(60,000.00)
2. Increase the expenditure budget to transfer the available funds to the Safe Haven fund.	60,000.00

Reallocate Facilities Management staff from Safe Haven to other facilities.

000-6201 - General Fund - St. Tammany Parish Jail	7,600.00
100 - Public Works Fund - Tammany Trace Administration, Maintenance, and Fleet	22,600.00
121-2403 - Hwy 21 Economic Development Fund - Fairgrounds Area	11,000.00
122 - Culture, Recreation, Tourism Fund - Camp Salmen and Lock 1, 2, 3	16,700.00
600 - Tyler Street Complex	10,100.00
606 - Justice Center Complex	6,200.00
650 - Koop Drive Administrative Complex	23,400.00
651 - Administrative and Justice Center Complex East	46,100.00
664 - Emergency Operations Center	1,200.00
612 - Safe Haven Complex Fund	(144,900.00)

**Administrative Comment for the Amendment to the 2026 Proposed Operating Budget
November 17, 2025 Council Meeting**

	Operating	Interfund Charges	Adjustments due to CAP	Total
Summary of Revenue Amendments by Fund	(6,317,942.25)	(619,412.00)	-	(6,937,354.25)
100 - Public Works Fund	(6,190,000.00)	-	-	(6,190,000.00)
612 - Safe Haven Complex Fund	(127,942.25)	(619,412.00)	-	(747,354.25)

	Payroll	Operating	Interfund Charges	Adjustments due to CAP	Total
Summary of Expenditure Amendments by Fund	(955,103.82)	(51,380.00)	(619,412.00)	2,970.00	(1,622,925.82)
000 - General Fund	(218,524.84)	399,880.00	(231,876.00)	0.00	(50,520.84)
Parish President	(8,212.38)				(8,212.38)
Parish Council	(16,622.88)	(50,000.00)			(66,622.88)
Chief Administrative Officer	(21,532.68)	(120,000.00)			(141,532.68)
Facilities Management	(41,204.05)				(41,204.05)
Department of Finance	(36,141.68)				(36,141.68)
Grants Management	(11,101.10)				(11,101.10)
Human Resources	(14,773.13)				(14,773.13)
Procurement	(15,615.29)				(15,615.29)
Public Information	(13,536.71)				(13,536.71)
Department of Technology	(37,515.69)				(37,515.69)
Interfund Charges			386,478.00		386,478.00
Bush Community Center			(850.00)		(850.00)
Levee Board Building			(740.00)		(740.00)
Health and Human Services Staff and Programs	(2,269.25)				(2,269.25)
Health & Human Services Interfund Charges/Support			(11,116.00)		(11,116.00)
Safe Haven			(619,412.00)		(619,412.00)
Clerk of Court		244,000.00			244,000.00
District Attorney - Criminal Court			(257.00)		(257.00)
District Attorney - Civil Division		(31,720.00)			(31,720.00)
Interfund Charges			28,243.00		28,243.00
Interfund Charges-Agency Support		7,600.00	(14,084.00)		(6,484.00)
General Expenditures			(138.00)		(138.00)
Transfers Out		350,000.00			350,000.00
100 - Public Works Fund	(440,569.54)	222,600.00	(182,792.00)	2,609.35	(398,152.19)
Department of Public Works					
Public Works Administration	(67,157.09)	200,000.00			132,842.91
Maintenance Barns	(215,969.13)				(215,969.13)
Fleet Management	(30,692.20)				(30,692.20)
Tammany Trace Maintenance	(23,667.70)				(23,667.70)
Geographical Information Systems	(8,727.04)				(8,727.04)
Tammany Trace Administration	(3,636.26)				(3,636.26)
Development	(16,747.92)				(16,747.92)
Engineering (5% Dev-Eng to Development)	(61,547.01)			2,609.35	(58,937.66)
Homeland Security & Emergency Operations	(12,425.19)				(12,425.19)
General Expenditures		22,600.00	(182,792.00)		(160,192.00)
101 - Drainage Maintenance Fund			(13,265.00)	(3,680.44)	(16,945.44)
102 - Environmental Services Fund	(27,649.17)	(450,000.00)	(10,268.00)		(487,917.17)
107 - Judicial Courts Fund			(55.00)		(55.00)
112 - Animal Services Fund	(46,326.01)		(13,280.00)		(59,606.01)
121 - Hwy 21 Economic Development Fund		150,000.00	(10,241.00)		139,759.00
122 - Culture, Recreation, Tourism Fund	(757.32)	2,700.00	(1,521.00)		421.68
123-2040 - Rooms To Go Economic Development District			(7.00)		(7.00)
126 - St. Tammany Parish Coroner Fund			(73.00)		(73.00)
128 - St. Tammany Parish Library Fund			(2,499.00)	2,499.00	-
129 - COAST/STARC Fund			(471.00)	471.00	-
135 - 22nd JDC Commissioner Fund			(39.00)		(39.00)
136 - Jury Service Fund			(109.00)		(109.00)
137 - Law Enforcement Witness Fund			(15.00)		(15.00)
190 - Lighting District Funds		98,940.00	(1,952.00)		96,988.00
600 - Tyler Street Complex Fund		10,100.00	(2,060.00)		8,040.00
606 - STP Justice Center Complex Fund		121,200.00	(14,395.00)		106,805.00
611 - Wellness Center Building Fund			(880.00)		(880.00)
612 - Safe Haven Complex Fund		(734,500.00)	(10,650.00)		(745,150.00)
613 - Fairgrounds Building Fund		-	(756.00)		(756.00)
650 - STP Government Koop Drive Admin Complex		50,400.00	(10,173.00)		40,227.00
651 - STP Administrative And Justice Complex-East Fund		76,100.00	(3,955.00)		72,145.00
664 - Emergency Operations Center Fund		1,200.00	(4,094.00)		(2,894.00)
502 - Utility Operations Fund	(144,178.99)		(47,798.00)		(191,976.99)
507 - Development Fund (5% Code/Permits to Drainage)	(77,097.95)		(36,155.00)	1,071.09	(112,181.86)
Capital Project Funds Not Presented			(20,033.00)		(20,033.00)