

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8014

ORDINANCE COUNCIL SERIES NO.: 26-

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 4TH DAY OF DECEMBER, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 19

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 I: The General Fund is amended as follows:			
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	7,540,000.00	-	7,540,000.00
Other Taxes, Penalties, and Interest	2,339,000.00	-	2,339,000.00
Licenses and Permits	4,798,000.00	-	4,798,000.00
Intergovernmental Revenues			
Other Federal Funds	64,000.00	-	64,000.00
State Revenue Sharing	114,000.00	-	114,000.00
Fees, Charges, and Commissions for Services	120,500.00	-	120,500.00
Program Revenues (PEG fees, rental income, fuel sales)	208,770.00	-	208,770.00
Other Revenues	476,000.00	-	476,000.00
Total Revenues	15,660,270.00	-	15,660,270.00
Less: Collection Fees and Assessments	(948,284.00)	-	(948,284.00)
Net Revenues	14,711,986.00	-	14,711,986.00
Transfers in from Capital Projects Funds	7,248,000.00	-	7,248,000.00
Total Revenues After Other Financing Sources	21,959,986.00	-	21,959,986.00
Expenditures			
Administrative Departments			
Parish President	843,029.41	-	843,029.41
Parish Council	1,869,619.02	-	1,869,619.02
Chief Administrative Officer	876,572.51	-	876,572.51
Facilities Management	1,983,738.14	-	1,983,738.14
Department of Finance	1,644,573.91	-	1,644,573.91
Grants Management	680,678.80	-	680,678.80
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	725,226.31	-	725,226.31
Procurement	678,635.99	-	678,635.99
Public Information	664,858.41	-	664,858.41
Department of Technology	5,255,098.67	-	5,255,098.67
Interfund Charges	(14,250,230.00)	-	(14,250,230.00)
Total Administrative Departments	691,801.17	-	691,801.17
Facilities and Other			
Bush Community Center	55,099.00	-	55,099.00
Levee Board Building	63,195.50	-	63,195.50
Total Facilities and Other	118,294.50	-	118,294.50
State Mandated			
St. Tammany Parish Sheriff	-	-	-
St. Tammany Parish Jail	8,700,162.00	-	8,700,162.00
22nd Judicial District Court			
22nd Judicial District Court	2,512,621.00	-	2,512,621.00
22nd Judicial District Court-Reimbursable	7,200.00	-	7,200.00
Bailiffs	72,000.00	-	72,000.00
Assessor	8,080.00	-	8,080.00
Clerk of Court	103,639.85	35,500.00	139,139.85
District Attorney of 22nd JD			
District Attorney of 22nd JD	6,284,712.00	-	6,284,712.00
District Attorney - Criminal Court	-	10,000.00	10,000.00
District Attorney - Civil Division	2,176,887.68	-	2,176,887.68
Interfund Charges	(2,157,537.00)	-	(2,157,537.00)
Elections	-	-	-
Public Defender	-	-	-
Registrar of Voters	300,920.51	-	300,920.51
LA Dept of Veterans Affairs	72,672.00	-	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/Marshal)	327,273.16	(35,500.00)	291,773.16

	Current Budget	Amendment Rollovers	Revised Budget
Justice Center Complex Courtrooms and Offices	4,541,686.00	-	4,541,686.00
Interfund Charges-Agency Support	1,012,661.00	-	1,012,661.00
Total State Mandated	23,962,978.20	10,000.00	23,972,978.20
General Expenditures	2,994.00	-	2,994.00
Total Expenditures	24,776,067.87	10,000.00	24,786,067.87
Transfers Out - Public Health	690,405.67	-	690,405.67
Transfers Out - Lighting District No. 10	835.26	-	835.26
Other Financing Source: Issuance of Subscription-Based Arrangements	-	-	300,000.00
Capital Outlay: Subscription-Based Technology Assets	-	-	(300,000.00)
Total Expenditures After Other Financing Sources/Uses	25,467,308.80	10,000.00	25,477,308.80
Revenue Over (Under) Expenditures	(3,507,322.80)	(10,000.00)	(3,517,322.80)
Beginning Fund Balance	17,213,344.42	-	17,213,344.42
Ending Fund Balance	13,706,021.62	(10,000.00)	13,696,021.62
Less Minimum Fund Balance Policy:			
1 Year of Gross Ad Valorem	7,540,000.00	-	7,540,000.00
4.5 Months of Other Taxes, Penalties	944,625.00	-	944,625.00
3 Months of All Other Recurring Revenue Sources	1,400,317.50	-	1,400,317.50
Cash Flow For Amounts Held By Others Pending Litigation/Receivables	500,000.00	-	500,000.00
Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll	866,520.00	-	866,520.00
Cash Flow for Grants	1,000,000.00	-	1,000,000.00
Cash Flow for Contingencies	500,000.00	-	500,000.00
Ending Available Fund Balance	954,559.12	(10,000.00)	944,559.12

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 ST TAMMANY PARISH COUNCIL HELD ON THE 8TH DAY OF JANUARY, 2026 AND BECOMES ORDINANCE SERIES NO. 26-.

 , COUNCIL CHAIR

ATTEST:

 KATRINA L. BUCKLEY, CLERK OF COUNCIL

 MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: NOVEMBER 27, 2025

Published Adoption: _____, 2026

Delivered to Parish President: _____, 2026 at _____

Returned to Council Clerk: _____, 2026 at _____

Administrative Comment
Amendment No. 19 - 2025 Operating Budget - December 2025

This budget amendment is to:

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

Amend the expenditure budget for the Clerk of Court to increase the computer budget for the partial purchase of 159 new computers because the existing systems (Dell OptiPlex 7050 models) are not compatible with Windows 11. Based on the current available budget plus the additional funds, the Clerk should be able to purchase approximately half of the new computers requested.

Amend the expenditure budget for the District Attorney for the costs of criminal court, specifically the costs of the clerk of the supreme court and the court of appeals and the costs of extradition.

Amend the expenditure budget for the City Court of East St. Tammany to decrease the budget based on historical actuals and required funding as ruled on per the trial court.