

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8013

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. 18

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

128 - ST. TAMMANY PARISH LIBRARY FUND

Revenues			
Ad Valorem Tax	13,170,000.00	470,000.00	13,640,000.00
Ad Valorem Tax Transferred to Capital	-	(135,000.00)	(135,000.00)
Other Revenues	267,000.00	130,000.00	397,000.00
Less: Collection Fees and Assessments	(430,800.00)	(35,000.00)	(465,800.00)
Net Revenues	13,006,200.00	430,000.00	13,436,200.00
Expenditures	13,006,200.00	430,000.00	13,436,200.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	-	-	-

129 - STARC/COUNCIL ON AGING FUND

Revenues	5,170,000.00	230,000.00	5,400,000.00
Expenditures	5,170,000.00	230,000.00	5,400,000.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	-	-	-

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND

Revenues	39,000.00	(9,000.00)	30,000.00
Expenditures	231,699.00	-	231,699.00
Revenue over (under) Expenditures	(192,699.00)	(9,000.00)	(201,699.00)
Beginning Fund Balance	1,336,266.02	-	1,336,266.02
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	1,143,567.02	(9,000.00)	1,134,567.02

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND

Revenues	29,000.00	(11,000.00)	18,000.00
Expenditures	469,649.00	-	469,649.00
Revenue over (under) Expenditures	(440,649.00)	(11,000.00)	(451,649.00)
Beginning Fund Balance	854,428.80	-	854,428.80
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	413,779.80	(11,000.00)	402,779.80

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	3,100.00	(600.00)	2,500.00
Expenditures	12,121.00	-	12,121.00
Revenue over (under) Expenditures	(9,021.00)	(600.00)	(9,621.00)
Beginning Fund Balance	107,601.90	-	107,601.90
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	98,580.90	(600.00)	97,980.90

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	45,000.00	(12,000.00)	33,000.00
Expenditures	405,886.00	-	405,886.00
Revenue over (under) Expenditures	(360,886.00)	(12,000.00)	(372,886.00)
Beginning Fund Balance	1,510,521.55	-	1,510,521.55
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	1,149,635.55	(12,000.00)	1,137,635.55

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND			
Revenues	500.00	(100.00)	400.00
Expenditures	3,889.00	-	3,889.00
Revenue over (under) Expenditures	(3,389.00)	(100.00)	(3,489.00)
Beginning Fund Balance	16,818.59	-	16,818.59
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	13,429.59	(100.00)	13,329.59

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND			
Revenues	2,680.00	(1,200.00)	1,480.00
Expenditures	49,542.00	-	49,542.00
Revenue over (under) Expenditures	(46,862.00)	(1,200.00)	(48,062.00)
Beginning Fund Balance	72,174.22	-	72,174.22
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	25,312.22	(1,200.00)	24,112.22

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 _____

Returned to Council Clerk: _____, 2026 at _____

Administrative Comment
Amendment No. 18 - 2025 Operating Budget - December 2025

This budget amendment is to:

a.	128 - ST. TAMMANY PARISH LIBRARY FUND	FUNDING SOURCE: AD VALOREM TAXES
	129 - STARC/COUNCIL ON AGING FUND	FUNDING SOURCE: AD VALOREM TAXES

Amend the budget to increase revenues and expenditures associated with an increase in ad valorem revenue and transfers to these entities, as the 2025 budget was estimated from the 2023 grand recap. The budget amendment is proposed in compliance with the Local Government Budget Act, specifically R.S. 39:1311. This statute requires the governing authority to adopt a budget amendment if there is a 5% or greater shortage in revenue or a 5% or greater overage in expenditures or if there is a 5% or greater variance in the actual fund balance at the beginning of the year. These special revenue funds for the Library and STARC/COAST were established by the Parish to account for the ad valorem taxes specifically designated for those entities in accordance with the language of the tax propositions. As projected revenues exceed budget, the required expenditures transferred to these entities are proposed to increase.

The Parish levies the ad valorem taxes, the Sheriff bills and collects the tax from the citizens, and then the Sheriff distributes the collections monthly to the Parish. Property taxes are levied on a calendar year basis and are due on December 31st of each year. The Parish records 98% of property tax billed as collectible revenue and sets up an accounts receivable at December 31st for the taxes estimated to be collected. The Parish also records an expenditure and account payable to the entity for the taxes to be transferred once the Parish receives the taxes from the Sheriff.

In accordance with governmental accounting standards, the Parish records revenue based on the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Ad valorem taxes are considered to be available when they are collectible within 90 days of the end of the fiscal year.

b.	190 - ST. TAMMANY PARISH LIGHTING DISTRICT FUNDS	FUNDING SOURCE: AD VALOREM TAXES OR PARCEL FEES
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Amend the revenue budget for the decrease in interest income due to decreases in interest rates, increases in expenditures and decreases in fund balances, leading to an overall decline in interest income recorded in these funds during the fiscal year.