

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7663

ORDINANCE COUNCIL SERIES NO.: 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 1ST DAY OF AUGUST, 2024

ORDINANCE TO AMEND THE 2024 OPERATING BUDGET - AMENDMENT NO. 13

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 Marshal)	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 Budget	Amendment	Revised Budget
000 - GENERAL FUND			
General Expenditures	42,106.00	450,000.00	492,106.00
Total Expenditures	21,770,747.76	450,000.00	22,220,747.76
Revenue Over (Under) Expenditures	(890,966.76)	(450,000.00)	(1,340,966.76)
Beginning Fund Balance	13,510,342.76	1,945,384.75	15,455,727.51
Ending Fund Balance	12,619,376.00	1,495,384.75	14,114,760.75
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	1,500,000.00	3,500,000.00
Cash Flow for Contingencies	1,000,000.00	-	1,000,000.00
Ending Available Fund Balance	45,736.00	(4,615.25)	41,120.75

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

100 - PUBLIC WORKS FUND			
Revenues			
Sales Tax	75,999,850.00	-	75,999,850.00
Sales Tax for Capital	(77,797,612.87)	-	(77,797,612.87)
Sales Tax for Debt	(6,744,704.56)	-	(6,744,704.56)
Other Revenues	2,685,532.77	-	2,685,532.77
Lease Income for Capital	(305,800.00)	-	(305,800.00)
Less: Collection Fees and Assessments	(874,000.00)	-	(874,000.00)
Net Revenues	(7,036,734.66)	-	(7,036,734.66)
Expenditures			
Department of Public Works			
Public Works Administration	2,740,132.80	-	2,740,132.80
Maintenance Barns	19,277,819.48	-	19,277,819.48
Fleet Management	4,776,168.58	-	4,776,168.58
Tammany Trace Maintenance	1,851,796.50	-	1,851,796.50
Geographical Information Systems	410,262.30	-	410,262.30
Tammany Trace Administration	177,992.39	-	177,992.39
Development	1,053,246.78	-	1,053,246.78
Engineering	3,463,996.61	-	3,463,996.61
Homeland Security & Emergency Operations	972,722.57	-	972,722.57
General Expenditures	6,336,273.00	-	6,336,273.00
Total Expenditures	41,060,411.01	-	41,060,411.01
Revenue over (under) Expenditures	(48,097,145.67)	-	(48,097,145.67)
Beginning Fund Balance	74,187,734.83	7,266,645.50	81,454,380.33
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69	-	19,671,345.69
Ending Available Fund Balance	6,419,243.47	7,266,645.50	13,685,888.97

101 - DRAINAGE MAINTENANCE FUND			
Revenues			
Ad Valorem Tax	4,261,600.00	-	4,261,600.00
Ad Valorem Tax for Capital	(4,350,000.00)	-	(4,350,000.00)
Other Revenues	203,180.00	-	203,180.00
Less: Collection Fees and Assessments	(153,402.00)	-	(153,402.00)
Net Revenues	(38,622.00)	-	(38,622.00)
Expenditures	1,199,465.57	-	1,199,465.57
Revenue over (under) Expenditures	(1,238,087.57)	-	(1,238,087.57)
Beginning Fund Balance	6,642,134.41	(34,287.32)	6,607,847.09
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,261,600.00	-	4,261,600.00
Ending Available Fund Balance	1,142,446.84	(34,287.32)	1,108,159.52

102 - ENVIRONMENTAL SERVICES FUND			
Revenues	2,561,620.00	-	2,561,620.00
Sewerage Inspection Fees and Licenses for Capital	(4,140,250.00)	-	(4,140,250.00)
Net Revenues	(1,578,630.00)	-	(1,578,630.00)
Expenditures	2,383,305.39	-	2,383,305.39
Revenue over (under) Expenditures	(3,961,935.39)	-	(3,961,935.39)
Beginning Fund Balance	5,631,199.91	5,513,646.71	11,144,846.62
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	960,607.50	-	960,607.50
Ending Available Fund Balance	708,657.02	5,513,646.71	6,222,303.73

	Current Budget	Amendment	Revised Budget
107 - JUDICIAL COURTS FUND			
Revenues	852,420.00	-	852,420.00
Expenditures	840,234.00	-	840,234.00
Revenue over (under) Expenditures	12,186.00	-	12,186.00
Beginning Fund Balance	201,693.30	42,755.04	244,448.34
Less Minimum Fund Balance Policy: 3 months of gross revenue	213,105.00	-	213,105.00
Ending Available Fund Balance	774.30	42,755.04	43,529.34
111 - PUBLIC HEALTH FUND			
Revenues	216,710.00	-	216,710.00
Expenditures	5,083,672.92	-	5,083,672.92
Revenue over (under) Expenditures	(4,866,962.92)	-	(4,866,962.92)
Beginning Fund Balance	4,872,104.58	706,458.52	5,578,563.10
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	5,141.66	706,458.52	711,600.18
112 - ANIMAL SERVICES FUND			
Revenues	2,955,460.00	-	2,955,460.00
Ad Valorem Tax for Capital	(42,180.20)	-	(42,180.20)
Net Revenues	2,913,279.80	-	2,913,279.80
Expenditures	3,446,280.25	-	3,446,280.25
Revenue over (under) Expenditures	(533,000.45)	-	(533,000.45)
Beginning Fund Balance	4,249,897.39	(11,614.30)	4,238,283.09
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,935,460.00	-	2,935,460.00
Ending Available Fund Balance	781,436.94	(11,614.30)	769,822.64
122 - CRT/ECONOMIC DEVELOPMENT FUND			
Revenues	284,959.92	-	284,959.92
Hotel/Motel Tax for Capital	(161,669.97)	-	(161,669.97)
Net Revenues	123,289.95	-	123,289.95
Expenditures	252,274.90	-	252,274.90
Revenue over (under) Expenditures	(128,984.95)	-	(128,984.95)
Beginning Fund Balance	1,243,204.13	322,521.22	1,565,725.35
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	106,859.97	-	106,859.97
Ending Available Fund Balance	1,007,359.21	322,521.22	1,329,880.43
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	753,860.00	-	753,860.00
Expenditures	582,315.52	-	582,315.52
Revenue over (under) Expenditures	171,544.48	-	171,544.48
Beginning Fund Balance	2,103,787.96	132,574.65	2,236,362.61
Less Minimum Fund Balance Policy: 3 months of gross revenue	188,465.00	-	188,465.00
Ending Available Fund Balance	2,086,867.44	132,574.65	2,219,442.09
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	590.00	-	590.00
Expenditures	931.00	-	931.00
Revenue over (under) Expenditures	(341.00)	-	(341.00)
Beginning Fund Balance	55,729.56	40.99	55,770.55
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	55,388.56	40.99	55,429.55
134 - CRIMINAL COURT FUND			
Revenues	1,211,770.00	-	1,211,770.00
Expenditures	1,202,481.30	-	1,202,481.30
Revenue over (under) Expenditures	9,288.70	-	9,288.70
Beginning Fund Balance	12,298.63	10,396.35	22,694.98
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	21,587.33	10,396.35	31,983.68

	Current Budget	Amendment	Revised Budget
135 - 22ND JDC COMMISSIONER			
Revenues	96,470.00	-	96,470.00
Expenditures	101,502.36	-	101,502.36
Revenue over (under) Expenditures	(5,032.36)	-	(5,032.36)
Beginning Fund Balance	45,645.21	(733.76)	44,911.45
Less Minimum Cash Policy: 3 Months Operating Costs	25,375.59	-	25,375.59
Ending Available Fund Balance	15,237.26	(733.76)	14,503.50
136 - JURY SERVICE			
Revenues	141,690.00	-	141,690.00
Expenditures	193,100.00	-	193,100.00
Revenue over (under) Expenditures	(51,410.00)	-	(51,410.00)
Beginning Fund Balance	330,399.15	(14,246.74)	316,152.41
Less Minimum Cash Policy: 3 Months Operating Costs	48,275.00	-	48,275.00
Ending Available Fund Balance	230,714.15	(14,246.74)	216,467.41
137 - LAW ENFORCEMENT WITNESS			
Revenues	37,880.00	-	37,880.00
Expenditures	35,741.00	-	35,741.00
Revenue over (under) Expenditures	2,139.00	-	2,139.00
Beginning Fund Balance	440,897.40	44,789.31	485,686.71
Less Minimum Cash Policy: 3 Months Operating Costs	8,935.25	-	8,935.25
Ending Available Fund Balance	434,101.15	44,789.31	478,890.46
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	26,940.00	-	26,940.00
Expenditures	211,295.04	-	211,295.04
Revenue over (under) Expenditures	(184,355.04)	-	(184,355.04)
Beginning Fund Balance	1,420,722.51	23,413.15	1,444,135.66
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	1,236,367.47	23,413.15	1,259,780.62
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	23,510.00	-	23,510.00
Expenditures	444,336.65	-	444,336.65
Revenue over (under) Expenditures	(420,826.65)	-	(420,826.65)
Beginning Fund Balance	1,097,413.17	33,444.33	1,130,857.50
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	676,586.52	33,444.33	710,030.85
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	2,160.00	-	2,160.00
Expenditures	12,204.96	-	12,204.96
Revenue over (under) Expenditures	(10,044.96)	-	(10,044.96)
Beginning Fund Balance	114,992.90	335.07	115,327.97
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	104,947.94	335.07	105,283.01
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	126,340.00	-	126,340.00
Expenditures	208,229.39	-	208,229.39
Revenue over (under) Expenditures	(81,889.39)	-	(81,889.39)
Beginning Fund Balance	328,442.82	36,480.10	364,922.92
Less Minimum Fund Balance Policy: 1 year of gross revenue	126,340.00	-	126,340.00
Ending Available Fund Balance	120,213.43	36,480.10	156,693.53

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	31,600.00	-	31,600.00
Expenditures	411,813.01	-	411,813.01
Revenue over (under) Expenditures	(380,213.01)	-	(380,213.01)
Beginning Fund Balance	1,620,071.02	90,246.91	1,710,317.93
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	1,239,858.01	90,246.91	1,330,104.92
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND			
Revenues	83,860.00	-	83,860.00
Expenditures	107,780.65	-	107,780.65
Revenue over (under) Expenditures	(23,920.65)	-	(23,920.65)
Beginning Fund Balance	141,999.21	(3,458.94)	138,540.27
Less Minimum Fund Balance Policy: 1 year of gross revenue	83,860.00		83,860.00
Ending Available Fund Balance	34,218.56	(3,458.94)	30,759.62
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND			
Revenues	1,600.00	-	1,600.00
Expenditures	1,871.91	-	1,871.91
Revenue over (under) Expenditures	(271.91)	-	(271.91)
Beginning Fund Balance	274.91	32.12	307.03
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	3.00	32.12	35.12
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND			
Revenues	5,863.00	-	5,863.00
Expenditures	7,568.64	-	7,568.64
Revenue over (under) Expenditures	(1,705.64)	-	(1,705.64)
Beginning Fund Balance	49,911.08	265.31	50,176.39
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,863.00		5,863.00
Ending Available Fund Balance	42,342.44	265.31	42,607.75
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND			
Revenues	23,010.00	-	23,010.00
Expenditures	18,091.94	-	18,091.94
Revenue over (under) Expenditures	4,918.06	-	4,918.06
Beginning Fund Balance	63,502.54	(86.64)	63,415.90
Less Minimum Fund Balance Policy: 1 year of gross revenue	23,010.00		23,010.00
Ending Available Fund Balance	45,410.60	(86.64)	45,323.96
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND			
Revenues	380.00	-	380.00
Expenditures	3,914.99	-	3,914.99
Revenue over (under) Expenditures	(3,534.99)	-	(3,534.99)
Beginning Fund Balance	18,594.23	601.31	19,195.54
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	15,059.24	601.31	15,660.55
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND			
Revenues	2,340.00	-	2,340.00
Expenditures	38,726.87	-	38,726.87
Revenue over (under) Expenditures	(36,386.87)	-	(36,386.87)
Beginning Fund Balance	108,732.63	(4,151.40)	104,581.23
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	72,345.76	(4,151.40)	68,194.36

Current Budget	Amendment	Revised Budget
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SECTION III: The Debt Service Funds are amended as follows:

300 - DEBT - SALES TAX DISTRICT NO. 3

Revenues	6,864,704.56	-	6,864,704.56
Expenditures	6,645,394.10	-	6,645,394.10
Revenue over (under) Expenditures	219,310.46	-	219,310.46
Beginning Fund Balance	3,773,037.93	(8,235.43)	3,764,802.50
Less Minimum Fund Balance Policy	3,992,348.39	(8,235.43)	3,984,112.96
Ending Available Fund Balance	-	-	-

302 - DEBT - UTILITY OPERATIONS

Revenues	305,890.00	-	305,890.00
Expenditures	367,466.00	-	367,466.00
Revenue over (under) Expenditures	(61,576.00)	-	(61,576.00)
Beginning Fund Balance	72,807.08	(2,066.67)	70,740.41
Less Minimum Fund Balance Policy	11,231.08	(2,066.67)	9,164.41
Ending Available Fund Balance	-	-	-

303 - DEBT - GOMESA

Revenues	2,850,055.00	-	2,850,055.00
Expenditures	2,668,912.50	-	2,668,912.50
Revenue over (under) Expenditures	181,142.50	-	181,142.50
Beginning Fund Balance	2,594,787.29	(528,322.59)	2,066,464.70
Less Minimum Fund Balance Policy	2,775,929.79	(528,322.59)	2,247,607.20
Ending Available Fund Balance	-	-	-

326 - DEBT - ST. TAMMANY PARISH CORONER

Revenues	77,000.00	-	77,000.00
Expenditures	724,760.00	-	724,760.00
Revenue over (under) Expenditures	(647,760.00)	-	(647,760.00)
Beginning Fund Balance	1,380,858.51	4,235.41	1,385,093.92
Less Minimum Fund Balance Policy	733,098.51	4,235.41	737,333.92
Ending Available Fund Balance	-	-	-

328 - DEBT - ST. TAMMANY PARISH LIBRARY

Revenues	410,600.00	-	410,600.00
Expenditures	426,080.00	-	426,080.00
Revenue over (under) Expenditures	(15,480.00)	-	(15,480.00)
Beginning Fund Balance	453,310.25	(1,029.55)	452,280.70
Less Minimum Fund Balance Policy	437,830.25	(1,029.55)	436,800.70
Ending Available Fund Balance	-	-	-

SECTION IV: The Internal Service Funds are amended as follows:

600 - TYLER STREET COMPLEX FUND

Revenues	377,125.00	-	377,125.00
Expenditures			
Operating	333,841.93	-	333,841.93
Capital	1,013,521.18	-	1,013,521.18
Depreciation	114,767.19		
Cash Basis Revenue Over (Under) Expenditures	(970,238.11)	-	(970,238.11)
Beginning Cash and Investments	2,152,745.40	36,443.56	2,189,188.96
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,182,507.29	36,443.56	1,218,950.85
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment	Revised Budget
606 - STP JUSTICE CENTER COMPLEX FUND			
Revenues	4,255,321.00	-	4,255,321.00
Expenditures			
Operating	4,466,274.51	-	4,466,274.51
Capital	142,464.00	-	142,464.00
Depreciation	1,729,951.61		
Cash Basis Revenue Over (Under) Expenditures	(353,417.51)	-	(353,417.51)
Beginning Cash and Investments	1,079,529.53	15,337.60	1,094,867.13
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	726,112.02	15,337.60	741,449.62
Ending Available Cash and Investments	-	-	-
611 - WELLNESS CENTER BUILDING FUND			
Revenues	80,511.00	-	80,511.00
Expenditures			
Operating	47,096.34	-	47,096.34
Capital	28,000.00	-	28,000.00
Depreciation	29,177.48		
Cash Basis Revenue Over (Under) Expenditures	5,414.66	-	5,414.66
Beginning Cash and Investments	275,439.35	9,044.10	284,483.45
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	280,854.01	9,044.10	289,898.11
Ending Available Cash and Investments	-	-	-
612 - SAFE HAVEN COMPLEX FUND			
Revenues	1,799,887.39	-	1,799,887.39
Allowance for Leasehold Improvements	(85,034.00)	-	(85,034.00)
Expenditures			
Operating	1,809,832.26	-	1,809,832.26
Capital	-	-	-
Depreciation	725,133.94		
Cash Basis Revenue Over (Under) Expenditures	(94,978.87)	-	(94,978.87)
Beginning Cash and Investments	158,173.87	(61,458.32)	96,715.55
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	63,195.00	(61,458.32)	1,736.68
Ending Available Cash and Investments	-	-	-
613 - FAIRGROUNDS BUILDING FUND			
Revenues	55,704.00	-	55,704.00
Expenditures			
Operating	63,677.06	-	63,677.06
Capital	-	-	-
Depreciation	14,502.40		
Cash Basis Revenue Over (Under) Expenditures	(7,973.06)	-	(7,973.06)
Beginning Cash and Investments	59,882.08	2,801.11	62,683.19
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	51,909.02	2,801.11	54,710.13
Ending Available Cash and Investments	-	-	-
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND			
Revenues	1,512,157.00	-	1,512,157.00
Expenditures			
Operating	1,520,035.64	-	1,520,035.64
Capital	1,413,557.51	-	1,413,557.51
Depreciation	436,183.93		
Cash Basis Revenue Over (Under) Expenditures	(1,421,436.15)	-	(1,421,436.15)
Beginning Cash and Investments	4,596,383.36	24,000.05	4,620,383.41
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,174,947.21	24,000.05	3,198,947.26
Ending Available Cash and Investments	-	-	-
651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND			
Revenues	657,110.92	-	657,110.92
Expenditures			
Operating	740,953.09	-	740,953.09
Capital	185,478.91	-	185,478.91
Depreciation	242,424.58		
Cash Basis Revenue Over (Under) Expenditures	(269,321.08)	-	(269,321.08)
Beginning Cash and Investments	2,950,309.55	36,570.10	2,986,879.65
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,680,988.47	36,570.10	2,717,558.57
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment	Revised Budget
664 - EMERGENCY OPERATIONS CENTER FUND			
Revenues	438,644.00	-	438,644.00
Expenditures			
Operating	540,756.06	-	540,756.06
Capital	46,872.92	-	46,872.92
Depreciation	229,660.96		
Cash Basis Revenue Over (Under) Expenditures	(148,984.98)	-	(148,984.98)
Beginning Cash and Investments	2,708,337.87	80,060.20	2,788,398.07
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,559,352.89	80,060.20	2,639,413.09
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND			
Revenues	18,608,236.58	-	18,608,236.58
Expenditures			
Operating	17,023,267.06	-	17,023,267.06
Debt	2,874,596.27	-	2,874,596.27
Capital	13,110,785.57	-	13,110,785.57
Depreciation	3,165,667.02		
Cash Basis Revenue Over (Under) Expenditures	(14,400,412.32)	-	(14,400,412.32)
Beginning Cash and Investments	20,904,631.45	2,333,677.74	23,238,309.19
Less Minimum Cash Policy: 3 Months Operating Costs	4,255,816.77	-	4,255,816.77
Ending Available Cash and Investments	2,248,402.36	2,333,677.74	4,582,080.10

507 - DEVELOPMENT FUND			
Revenues	4,891,280.00	-	4,891,280.00
Expenditures			
Operating	5,376,229.07	-	5,376,229.07
Capital	294,000.00	-	294,000.00
Depreciation	16,986.12		
Cash Basis Revenue Over (Under) Expenditures	(778,949.07)	-	(778,949.07)
Beginning Cash and Investments	3,065,554.49	(264,371.46)	2,801,183.03
Less Minimum Cash Policy: 3 Months Operating Costs	1,344,057.27	-	1,344,057.27
Ending Available Cash and Investments	942,548.15	(264,371.46)	678,176.69

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 5TH DAY OF SEPTEMBER, 2024 AND BECOMES ORDINANCE SERIES NO. 24-_____ .

ARTHUR LAUGHLIN, COUNCIL CHAIRMAN

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: JULY 24, 2024
Published Adoption: _____, 2024

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

Administrative Comment
Amendment No. 13 - 2024 Operating Budget - August 2024

This budget amendment is to:

a. **ALL FUNDS PRESENTED**

Amend the beginning fund balance as projected from the 2024 budget to the audited fund balance as of January 1, 2024. Significant components of the amendments to the fund balances are presented below.

	FY23 PROJECTION	FY23 AUDITED	PROJECTION - ACTUAL
000 - GENERAL FUND	FUNDING SOURCE: AD VALOREM TAXES, LICENSES, OTHER FUNDS		
Revenues - Ad Valorem Taxes	6,170,000	6,431,267	261,267
Occupational Licenses	3,230,000	3,346,322	116,322
State Wagering Local Allocation	-	438,155	438,155
Sale of Adjudicated Property	15,174	490,248	475,073
Interest and Penalties	350,000	415,650	65,650
Change in FMV of Investments	-	289,821	289,821
Expenditures - Justice Center Complex	3,558,470	3,449,933	108,537
	13,323,644	14,861,395	1,754,825

100 - PUBLIC WORKS FUND	FUNDING SOURCE: 2% SALES TAXES		
Revenues - State Road Fund	1,500,000	1,837,483	337,483
Sales and Use Taxes-Capital	(35,101,500)	(32,577,625)	2,523,875
Interest Income	912,010	1,316,387	404,377
Change in FMV of Investments	-	1,234,620	1,234,620
Expenditures - Maintenance Barns	16,152,977	13,580,797	2,572,181
	(16,536,513)	(14,608,339)	7,072,535

102 - ENVIRONMENTAL SERVICES FUND	FUNDING SOURCE: ENVIRONMENTAL USA FRANCHISE FEES, SEWER INSPECTIONS		
Revenues - Franchise Fees and Licenses	2,200,000	3,078,255	878,255
Franchise Fees and Licenses-Capital Project	(4,152,000)	(11,750)	4,140,250
Interest Income	140,970	209,890	68,920
Change in FMV of Investments	-	213,592	213,592
	(1,811,030)	3,489,987	5,301,017

111 - PUBLIC HEALTH FUND	FUNDING SOURCE: AD VALOREM TAXES		
Revenues - Ad Valorem Taxes	4,448,000	4,595,499	147,499
Interest Income	198,570	238,175	39,605
Expenditures - Costs of Safe Haven Complex	1,101,022	766,022	335,000
Election services	53,000	12,047	40,953
Facility O&M Rent - Space for CAA	69,956	22,361	47,595
	5,870,548	5,634,103	610,652

122 - ECONOMIC DEVELOPMENT FUND	FUNDING SOURCE: STATE HOTEL/MOTEL TAX APPROPRIATION		
Revenues - Hotel Motel Taxes	223,000	317,312	94,312
Hotel Motel Taxes-Capital Project	(161,670)	-	161,670
Expenditures - Fishing Pier	49,642	-	49,642
	110,972	317,312	305,623

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND	FUNDING SOURCE: 0.75% SALES TAX		
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues - Interest Income	115,400	169,416	54,016
Expenditures - Costs of Fairgrounds/Airport	440,578	398,168	42,411
	555,978	567,583	96,426

303 - DEBT - GOMESA	FUNDING SOURCE: GRANT PROCEEDS		
Revenues - Interest Income	800,000	1,056,466	256,466
Expenditures - Principal-Bond	605,000	995,000	(390,000)
Transfers Out	-	397,288	(397,288)
	1,405,000	2,448,754	(530,823)

502 - UTILITY OPERATIONS FUND	FUNDING SOURCE: CHARGES FOR SERVICES		
Revenues - Residential Water	5,751,000	6,442,951	691,951
Commercial Water	1,929,580	2,078,466	148,886
Residential Sewer	6,886,920	7,320,974	434,054
Commercial Sewer	1,160,000	1,255,743	95,743
Expenses - Salaries/Benefits	5,330,181	5,017,962	312,220
Maintenance-Water System	806,000	319,775	486,225
	21,863,681	22,435,870	2,169,078

507 - DEVELOPMENT FUND	FUNDING SOURCE: CHARGES FOR SERVICES		
Revenues - Building Permits-Commercial	1,000,000	1,093,550	93,550
Building Permits-Residential	2,500,000	2,112,441	(387,559)
Subdivision Fees	360,000	324,607	(35,393)
	3,860,000	3,530,598	(329,402)

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

- Amend expenditures for the legal costs incurred for the Military Road Revitalization and State Mandated Matters.
- Amend the minimum fund balance policy for the Cash Flow for Grants due to the average outstanding amounts to be received.