

ORDINANCE

ORDINANCE CALENDAR NO.: 7927

ORDINANCE COUNCIL SERIES NO.: 25-

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 7TH DAY OF AUGUST, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 12

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 Rollovers	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	-	103,639.85
District Attorney of 22nd JD			
District Attorney of 22nd JD	6,284,712.00	-	6,284,712.00
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/City Court Marshal)	327,273.16	-	327,273.16
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	-	23,962,978.20
General Expenditures	2,994.00	-	2,994.00
Total Expenditures	24,776,067.87	-	24,776,067.87

	Current Budget	Amendment Rollovers	Revised Budget
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	-	25,467,308.80
Revenue Over (Under) Expenditures	(3,507,322.80)	-	(3,507,322.80)
Beginning Fund Balance	16,329,247.92	884,096.50	17,213,344.42
Ending Fund Balance	12,821,925.12	884,096.50	13,706,021.62
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	70,462.62	884,096.50	954,559.12

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	90,729,850.00	-	90,729,850.00
Sales Tax for Capital	(39,006,400.50)	-	(39,006,400.50)
Sales Tax for Debt	(6,718,738.53)	-	(6,718,738.53)
Other Revenues	4,793,580.71	-	4,793,580.71
Lease Income for Capital	(289,762.00)	-	(289,762.00)
Less: Collection Fees and Assessments	(1,044,000.00)	-	(1,044,000.00)
Net Revenues	48,464,529.68	-	48,464,529.68
Expenditures			
Department of Public Works			
Public Works Administration	3,246,939.98	-	3,246,939.98
Maintenance Barns	21,975,662.71	-	21,975,662.71
Fleet Management	4,398,200.48	-	4,398,200.48
Tammany Trace Maintenance	2,277,120.97	-	2,277,120.97
Geographical Information Systems	440,118.16	-	440,118.16
Tammany Trace Administration	222,798.64	-	222,798.64
Development	1,042,934.32	-	1,042,934.32
Engineering	3,869,688.78	-	3,869,688.78
Homeland Security & Emergency Operations	946,186.42	-	946,186.42
General Expenditures	6,745,306.00	-	6,745,306.00
Transfer to Municipalities - Tax Sharing Agreements	14,560,000.00	-	14,560,000.00
Total Expenditures	59,724,956.46	-	59,724,956.46
Revenue over (under) Expenditures	(11,260,426.78)	-	(11,260,426.78)
Beginning Fund Balance	40,362,291.48	8,115,583.17	48,477,874.65
Less Minimum Fund Balance Policy: 3 months of gross revenue	20,240,857.68	-	20,240,857.68
Ending Available Fund Balance	8,861,007.02	8,115,583.17	16,976,590.19

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	4,680,000.00	-	4,680,000.00
Ad Valorem Tax for Capital	(5,105,000.00)	-	(5,105,000.00)
Other Revenues	598,000.00	-	598,000.00
Less: Collection Fees and Assessments	(157,762.00)	-	(157,762.00)
Net Revenues	15,238.00	-	15,238.00
Expenditures	1,396,063.74	-	1,396,063.74
Transfers Out to Capital Projects	984,500.00	-	984,500.00
Revenue over (under) Expenditures	(2,365,325.74)	-	(2,365,325.74)
Beginning Fund Balance	8,924,514.64	834,794.37	9,759,309.01
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,680,000.00	-	4,680,000.00
Ending Available Fund Balance	1,879,188.90	834,794.37	2,713,983.27

102 - ENVIRONMENTAL SERVICES FUND

Revenues	3,351,800.00	-	3,351,800.00
Expenditures	2,783,335.95	-	2,783,335.95
Revenue over (under) Expenditures	568,464.05	-	568,464.05
Beginning Fund Balance	3,827,293.68	455,797.04	4,283,090.72
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,256,925.00	-	1,256,925.00
Less Minimum Fund Balance Policy: \$2m of cash flow for grants	2,000,000.00	-	2,000,000.00
Ending Available Fund Balance	1,138,832.73	455,797.04	1,594,629.77

	Current Budget	Amendment Rollovers	Revised Budget
107 - JUDICIAL COURTS FUND			
Revenues	860,250.00	-	860,250.00
Expenditures	908,626.00	-	908,626.00
Revenue over (under) Expenditures	(48,376.00)	-	(48,376.00)
Beginning Fund Balance	265,546.34	7,392.86	272,939.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	215,062.50	-	215,062.50
Ending Available Fund Balance	2,107.84	7,392.86	9,500.70
111 - PUBLIC HEALTH FUND			
Revenues	755,405.67	-	755,405.67
Expenditures	1,774,709.86	304,292.60	2,079,002.46
Revenue over (under) Expenditures	(1,019,304.19)	(304,292.60)	(1,323,596.79)
Beginning Fund Balance	1,019,304.19	304,292.60	1,323,596.79
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	(0.00)	0.00	(0.00)
112 - ANIMAL SERVICES FUND			
Revenues	3,005,500.00	-	3,005,500.00
Expenditures	3,698,642.99	-	3,698,642.99
Revenue over (under) Expenditures	(693,142.99)	-	(693,142.99)
Beginning Fund Balance	4,045,017.32	210,473.31	4,255,490.63
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,228,500.00	-	3,228,500.00
Ending Available Fund Balance	123,374.33	210,473.31	333,847.64
121 - HWY 21 ECONOMIC DEVELOPMENT FUND (FORMERLY EDD SUB-FUND 123-2025)			
Revenues	870,100.00	-	870,100.00
Transfer In from Fund 123-2025 Hwy 21 EDD	2,487,774.48	306,847.00	2,794,621.48
Expenditures	1,906,439.00	-	1,906,439.00
Transfers Out to Capital Projects	471,000.00	-	471,000.00
Revenue over (under) Expenditures	980,435.48	306,847.00	1,287,282.48
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy: 3 months of gross revenue	217,525.00	-	217,525.00
Ending Available Fund Balance	762,910.48	306,847.00	1,069,757.48
122 - CULTURE, RECREATION, TOURISM FUND			
Revenues	267,250.00	-	267,250.00
Hotel/Motel Tax for Capital	(161,669.97)	-	(161,669.97)
Net Revenues	105,580.03	-	105,580.03
Expenditures	481,103.10	-	481,103.10
Revenue over (under) Expenditures	(375,523.07)	-	(375,523.07)
Beginning Fund Balance	1,465,770.09	248,865.72	1,714,635.81
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	100,218.75	-	100,218.75
Ending Available Fund Balance	990,028.27	248,865.72	1,238,893.99
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	-	-	-
Transfer Out to Fund 121 Economic Development	2,487,774.48	306,847.00	2,794,621.48
Revenue over (under) Expenditures	(2,487,774.48)	(306,847.00)	(2,794,621.48)
Beginning Fund Balance	2,487,774.48	306,847.00	2,794,621.48
Less Minimum Fund Balance Policy: 3 months of gross revenue	-	-	-
Ending Available Fund Balance	-	-	-
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	1,500.00	-	1,500.00
Expenditures	192.00	-	192.00
Revenue over (under) Expenditures	1,308.00	-	1,308.00
Beginning Fund Balance	57,029.55	1,060.97	58,090.52
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	58,337.55	1,060.97	59,398.52

	Current Budget	Amendment Rollovers	Revised Budget
126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Contribution from Component Unit	14,322,276.00	-	14,322,276.00
Other Revenues	118,227.13	-	118,227.13
Less: Collection Fees and Assessments	(3,007.00)	-	(3,007.00)
Net Revenues	14,437,496.13	-	14,437,496.13
Expenditures	7,282,510.00	-	7,282,510.00
Transfers Out to Capital Projects	600,000.00	-	600,000.00
Revenue over (under) Expenditures	6,554,986.13	-	6,554,986.13
Beginning Fund Balance	7,820,086.86	365,686.97	8,185,773.83
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	14,375,072.99	365,686.97	14,740,759.96
134 - CRIMINAL COURT FUND			
Revenues	1,216,700.00	-	1,216,700.00
Expenditures	1,205,072.10	-	1,205,072.10
Revenue over (under) Expenditures	11,627.90	-	11,627.90
Beginning Fund Balance	61,474.16	(58,306.12)	3,168.04
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	73,102.06	(58,306.12)	14,795.94
135 - 22ND JDC COMMISSIONER FUND			
Revenues	97,100.00	-	97,100.00
Expenditures	99,674.87	-	99,674.87
Revenue over (under) Expenditures	(2,574.87)	-	(2,574.87)
Beginning Fund Balance	40,792.46	18,875.13	59,667.59
Less Minimum Fund Balance Policy: 3 Months Operating Costs	24,918.72	-	24,918.72
Ending Available Fund Balance	13,298.87	18,875.13	32,174.00
136 - JURY SERVICE FUND			
Revenues	143,316.00	-	143,316.00
Expenditures	235,005.00	-	235,005.00
Revenue over (under) Expenditures	(91,689.00)	-	(91,689.00)
Beginning Fund Balance	228,187.41	25,529.41	253,716.82
Less Minimum Fund Balance Policy: 3 Months Operating Costs	58,751.25	-	58,751.25
Ending Available Fund Balance	77,747.16	25,529.41	103,276.57
137 - LAW ENFORCEMENT WITNESS FUND			
Revenues	42,722.00	-	42,722.00
Expenditures	35,508.00	-	35,508.00
Revenue over (under) Expenditures	7,214.00	-	7,214.00
Beginning Fund Balance	481,485.71	50,008.57	531,494.28
Less Minimum Fund Balance Policy: 3 Months Operating Costs	8,877.00	-	8,877.00
Ending Available Fund Balance	479,822.71	50,008.57	529,831.28
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	39,000.00	-	39,000.00
Expenditures	211,699.00	-	211,699.00
Revenue over (under) Expenditures	(172,699.00)	-	(172,699.00)
Beginning Fund Balance	1,325,356.48	10,909.54	1,336,266.02
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	1,152,657.48	10,909.54	1,163,567.02

	Current Budget	Amendment Rollovers	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	29,000.00	-	29,000.00
Expenditures	439,649.00	-	439,649.00
Revenue over (under) Expenditures	(410,649.00)	-	(410,649.00)
Beginning Fund Balance	811,230.04	43,198.76	854,428.80
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	400,581.04	43,198.76	443,779.80
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	3,100.00	-	3,100.00
Expenditures	12,121.00	-	12,121.00
Revenue over (under) Expenditures	(9,021.00)	-	(9,021.00)
Beginning Fund Balance	108,456.68	(854.78)	107,601.90
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	99,435.68	(854.78)	98,580.90
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	133,900.00	-	133,900.00
Expenditures	206,471.80	-	206,471.80
Revenue over (under) Expenditures	(72,571.80)	-	(72,571.80)
Beginning Fund Balance	338,583.51	67,305.55	405,889.06
Less Minimum Fund Balance Policy: 1 year of gross revenue	133,900.00	-	133,900.00
Ending Available Fund Balance	132,111.71	67,305.55	199,417.26
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	45,000.00	-	45,000.00
Expenditures	405,886.00	-	405,886.00
Revenue over (under) Expenditures	(360,886.00)	-	(360,886.00)
Beginning Fund Balance	1,479,774.60	30,746.95	1,510,521.55
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	1,118,888.60	30,746.95	1,149,635.55
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND			
Revenues	84,670.00	-	84,670.00
Expenditures	106,815.00	-	106,815.00
Revenue over (under) Expenditures	(22,145.00)	-	(22,145.00)
Beginning Fund Balance	129,567.19	(8,596.93)	120,970.26
Less Minimum Fund Balance Policy: 1 year of gross revenue	84,670.00	-	84,670.00
Ending Available Fund Balance	22,752.19	(8,596.93)	14,155.26
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND			
Revenues	3,395.26	-	3,395.26
Expenditures	2,700.00	(45.83)	2,654.17
Revenue over (under) Expenditures	695.26	45.83	741.09
Beginning Fund Balance	125.74	(45.83)	79.91
Less Minimum Fund Balance Policy	821.00	-	821.00
Ending Available Fund Balance	-	(0.00)	-
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND			
Revenues	6,300.00	-	6,300.00
Expenditures	7,553.00	-	7,553.00
Revenue over (under) Expenditures	(1,253.00)	-	(1,253.00)
Beginning Fund Balance	50,534.73	(656.49)	49,878.24
Less Minimum Fund Balance Policy: 1 year of gross revenue	6,300.00	-	6,300.00
Ending Available Fund Balance	42,981.73	(656.49)	42,325.24

	Current Budget	Amendment Rollovers	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND			
Revenues	23,700.00	-	23,700.00
Expenditures	17,872.00	-	17,872.00
Revenue over (under) Expenditures	5,828.00	-	5,828.00
Beginning Fund Balance	71,404.83	(1,683.68)	69,721.15
Less Minimum Fund Balance Policy: 1 year of gross revenue	23,700.00	-	23,700.00
Ending Available Fund Balance	53,532.83	(1,683.68)	51,849.15

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND			
Revenues	500.00	-	500.00
Expenditures	3,889.00	-	3,889.00
Revenue over (under) Expenditures	(3,389.00)	-	(3,389.00)
Beginning Fund Balance	16,448.08	370.51	16,818.59
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	13,059.08	370.51	13,429.59

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND			
Revenues	2,680.00	-	2,680.00
Expenditures	37,542.00	-	37,542.00
Revenue over (under) Expenditures	(34,862.00)	-	(34,862.00)
Beginning Fund Balance	78,383.58	(6,209.36)	72,174.22
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	43,521.58	(6,209.36)	37,312.22

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

300 - DEBT - SALES TAX DISTRICT NO. 3			
Revenues	6,936,738.53	-	6,936,738.53
Expenditures	6,661,055.00	-	6,661,055.00
Revenue over (under) Expenditures	275,683.53	-	275,683.53
Beginning Fund Balance	4,107,112.96	(69,578.39)	4,037,534.57
Less Minimum Fund Balance Restricted	4,382,796.49	(69,578.39)	4,313,218.10
Ending Available Fund Balance	-	-	-

303 - DEBT - GOMESA			
Revenues	2,360,055.00	290,000.00	2,650,055.00
Expenditures	2,359,500.00	290,000.00	2,649,500.00
Revenue over (under) Expenditures	555.00	-	555.00
Beginning Fund Balance	2,365,120.83	(113,304.60)	2,251,816.23
Less Minimum Fund Balance Restricted	2,365,675.83	(113,304.60)	2,252,371.23
Ending Available Fund Balance	-	-	-

326 - DEBT - ST. TAMMANY PARISH CORONER			
Revenues	1,000.00	-	1,000.00
Expenditures	747,920.46	(376.27)	747,544.19
Revenue over (under) Expenditures	(746,920.46)	376.27	(746,544.19)
Beginning Fund Balance	746,920.46	(376.27)	746,544.19
Less Minimum Fund Balance Restricted	-	-	-
Ending Available Fund Balance	-	0.00	-

328 - DEBT - ST. TAMMANY PARISH LIBRARY			
Revenues	150.00	-	150.00
Expenditures	436,095.70	1,433.57	437,529.27
Revenue over (under) Expenditures	(435,945.70)	(1,433.57)	(437,379.27)
Beginning Fund Balance	435,945.70	1,433.57	437,379.27
Less Minimum Fund Balance Restricted	-	-	-
Ending Available Fund Balance	-	0.00	-

Current Budget	Amendment Rollovers	Revised Budget
-------------------	------------------------	-------------------

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

600 - TYLER STREET COMPLEX FUND			
Revenues	409,427.00	-	409,427.00
Expenditures			
Operating	356,095.57	-	356,095.57
Capital	292,000.00	-	292,000.00
Depreciation	113,317.95		
Cash Basis Revenue Over (Under) Expenditures	(238,668.57)	-	(238,668.57)
Beginning Cash and Investments	1,263,969.58	194,992.88	1,458,962.46
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,025,301.01	194,992.88	1,220,293.89
Ending Available Cash and Investments	-	-	-
606 - STP JUSTICE CENTER COMPLEX FUND			
Revenues	4,279,859.00	-	4,279,859.00
Expenditures			
Operating	4,303,121.20	-	4,303,121.20
Capital	44,997.00	-	44,997.00
Depreciation	1,744,951.61		
Cash Basis Revenue Over (Under) Expenditures	(68,259.20)	-	(68,259.20)
Beginning Cash and Investments	1,097,420.09	(79,279.92)	1,018,140.17
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,029,160.89	(79,279.92)	949,880.97
Ending Available Cash and Investments	-	-	-
611 - WELLNESS CENTER BUILDING FUND			
Revenues	83,711.00	-	83,711.00
Expenditures			
Operating	68,917.00	-	68,917.00
Capital	-	-	-
Depreciation	28,978.91		
Cash Basis Revenue Over (Under) Expenditures	14,794.00	-	14,794.00
Beginning Cash and Investments	293,764.11	811.95	294,576.06
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	308,558.11	811.95	309,370.06
Ending Available Cash and Investments	-	-	-
612 - SAFE HAVEN COMPLEX FUND			
Revenues	1,172,880.90	304,292.60	1,477,173.50
Allowance for Leasehold Improvements	(85,034.00)	-	(85,034.00)
Expenditures			
Operating	1,326,354.00	150,000.00	1,476,354.00
Capital	-	-	-
Depreciation	625,460.60		
Cash Basis Revenue Over (Under) Expenditures	(238,507.10)	154,292.60	(84,214.50)
Beginning Cash and Investments	315,658.30	202,710.22	518,368.52
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	77,151.20	357,002.82	434,154.02
Ending Available Cash and Investments	-	-	-
613 - FAIRGROUNDS BUILDING FUND			
Revenues	68,142.00	-	68,142.00
Expenditures			
Operating	79,259.00	-	79,259.00
Capital	-	-	-
Depreciation	14,502.40		
Cash Basis Revenue Over (Under) Expenditures	(11,117.00)	-	(11,117.00)
Beginning Cash and Investments	74,978.44	6,976.85	81,955.29
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	63,861.44	6,976.85	70,838.29
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment Rollovers	Revised Budget
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND			
Revenues	1,613,661.00	-	1,613,661.00
Expenditures			
Operating	1,543,885.00	-	1,543,885.00
Capital	1,501,500.00	-	1,501,500.00
Depreciation	428,109.31		
Cash Basis Revenue Over (Under) Expenditures	(1,431,724.00)	-	(1,431,724.00)
Beginning Cash and Investments	4,612,708.44	(44,189.47)	4,568,518.97
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,180,984.44	(44,189.47)	3,136,794.97
Ending Available Cash and Investments	-	-	-

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND			
Revenues	704,827.84	-	704,827.84
Expenditures			
Operating	843,010.04	-	843,010.04
Capital	-	-	-
Depreciation	242,424.58		
Cash Basis Revenue Over (Under) Expenditures	(138,182.20)	-	(138,182.20)
Beginning Cash and Investments	2,816,020.29	189,184.30	3,005,204.59
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,677,838.09	189,184.30	2,867,022.39
Ending Available Cash and Investments	-	-	-

664 - EMERGENCY OPERATIONS CENTER FUND			
Revenues	302,391.00	-	302,391.00
Expenditures			
Operating	495,627.00	-	495,627.00
Capital	-	-	-
Depreciation	194,698.88		
Cash Basis Revenue Over (Under) Expenditures	(193,236.00)	-	(193,236.00)
Beginning Cash and Investments	2,726,980.08	(248,091.93)	2,478,888.15
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,533,744.08	(248,091.93)	2,285,652.15
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND			
Revenues	19,286,577.83	-	19,286,577.83
Expenditures			
Operating	17,698,622.62	-	17,698,622.62
Debt	2,535,896.22	-	2,535,896.22
Capital	13,474,915.74	-	13,474,915.74
Depreciation	3,328,772.64		
Cash Basis Revenue Over (Under) Expenditures	(14,422,856.75)	-	(14,422,856.75)
Beginning Cash and Investments	19,517,382.75	3,860,093.92	23,377,476.67
Less Minimum Cash Policy: 3 Months Operating Costs	4,424,655.66	-	4,424,655.66
Ending Available Cash and Investments	669,870.34	3,860,093.92	4,529,964.26

507 - DEVELOPMENT FUND			
Revenues	4,794,090.00	-	4,794,090.00
Expenditures			
Operating	5,468,438.35	-	5,468,438.35
Capital		-	-
Depreciation	92,086.32		
Cash Basis Revenue Over (Under) Expenditures	(674,348.35)	-	(674,348.35)
Beginning Cash and Investments	2,241,090.19	132,423.84	2,373,514.03
Less Minimum Cash Policy: 3 Months Operating Costs	1,367,109.59	-	1,367,109.59
Ending Available Cash and Investments	199,632.25	132,423.84	332,056.09

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 4TH DAY OF SEPTEMBER, 2025
AND BECOMES ORDINANCE SERIES NO. 25-.

JOE IMPASTATO, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: JULY 30, 2025
Published Adoption: _____, 2025

Delivered to Parish President: _____, 2025 at _____
Returned to Council Clerk: _____, 2025 at _____

Administrative Comment
Amendment No. 12 - 2025 Operating Budget - August 2025

This budget amendment is to:

a. ALL FUNDS PRESENTED

Amend the beginning fund balance as projected from the 2025 budget to the audited fund balance as of January 1, 2025. Significant components of the amendments to the fund balances are presented below.

	FY24 PROJECTION	FY24 AUDITED	PROJECTION - ACTUAL
000 - GENERAL FUND	FUNDING SOURCE: AD VALOREM TAXES, LICENSES, OTHER FUNDS		
Revenues - Ad Valorem Taxes	7,470,000	7,576,506	106,506
State Wagering Local Allocation	240,000	376,256	136,256
Sale of Adjudicated Property	45,596	161,005	115,409
Court Fines	120,000	208,174	88,174
Change in FMV of Investments	-	396,347	396,347
	7,875,596	8,718,288	842,692
100 - PUBLIC WORKS FUND	FUNDING SOURCE: 2% SALES TAXES		
Revenues - Sales and Use Taxes-Capital	(77,797,613)	(76,433,209)	1,364,404
Change in FMV of Investments	-	1,955,281	1,955,281
Expenditures - Maintenance Barns/Fleet/Trace	24,751,455	21,234,242	3,517,213
Engineering-Capital	2,441,661	1,845,007	596,654
Cost Allocation Plan	5,905,870	5,411,371	494,499
	(44,698,627)	(45,987,308)	7,928,051
101 - DRAINAGE MAINTENANCE FUND	FUNDING SOURCE: AD VALOREM TAXES		
Revenues - Interest Income	425,854	609,927	184,073
Change in FMV of Investments	-	345,753	345,753
Expenditures - Architect Services	219,401	20,675	198,726
	645,255	976,355	728,552
102 - ENVIRONMENTAL SERVICES FUND	FUNDING SOURCE: ENVIRONMENTAL USA FRANCHISE FEES, SEWER INSPECTIONS		
Revenues - Change in FMV of Investments	-	193,490	193,490
Expenditures - Household Hazardous Waste Day	407,000	272,549	134,451
	407,000	466,039	327,941
111 - PUBLIC HEALTH FUND	FUNDING SOURCE: AD VALOREM TAXES		
Revenues - Ad Valorem Taxes	80,940	139,011	58,071
Interest Income	130,000	155,245	25,245
Change in FMV of Investments	-	17,203	17,203
Expenditures - Salaries/Benefits	124,931	78,273	46,658
Cost Allocation Plan	582,906	471,632	111,274
	918,776	861,364	258,450
112 - ANIMAL SERVICES FUND	FUNDING SOURCE: AD VALOREM TAXES		
Revenues - Ad Valorem Taxes	2,760,000	2,814,921	54,921
Ad Valorem Taxes-Capital	(42,180)	-	42,180
Change in FMV of Investments	-	43,580	43,580
Expenditures - Cost Allocation Plan	597,192	514,963	82,229
	3,315,012	3,373,464	222,910
122 - ECONOMIC DEVELOPMENT FUND	FUNDING SOURCE: STATE HOTEL/MOTEL TAX APPROPRIATION		
Revenues - Hotel Motel Taxes	223,000	314,566	91,566
Hotel Motel Taxes-Capital Project	(161,670)	-	161,670
	61,330	314,566	253,236
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND	FUNDING SOURCE: 0.75% SALES TAX		
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues - Sales and Use Taxes	650,000	919,165	269,165
Expenditures - Costs of Fairgrounds/Airport	544,280	454,257	90,023
	1,194,280	1,373,422	359,188
126 - ST. TAMMANY PARISH CORONER FUND	FUNDING SOURCE: AD VALOREM TAXES		
Revenues - Interest Income	7,735,000	8,073,127	338,127
303 - DEBT - GOMESA	FUNDING SOURCE: GRANT PROCEEDS		
Revenues - Interest Income	1,196,722	1,060,116	(136,606)
Expenditures - Interest Expense-Bond	830,413	815,300	15,113
Transfers Out	600,000	585,311	14,689
	2,627,134	2,460,727	(106,805)
600 - TYLER STREET COMPLEX FUND	FUNDING SOURCE: FACILITY O&M CHARGES		
Expenditures - Building Improvements	1,000,000	910,000	90,000
612 - SAFE HAVEN COMPLEX FUND	FUNDING SOURCE: RENTAL INCOME AND FACILITY O&M CHARGES		
Revenues - Transfers In	-	150,376	150,376

Administrative Comment
Amendment No. 12 - 2025 Operating Budget - August 2025

This budget amendment is to:

a. **ALL FUNDS PRESENTED**

Amend the beginning fund balance as projected from the 2025 budget to the audited fund balance as of January 1, 2025. Significant components of the amendments to the fund balances are presented below.

	FY24 PROJECTION	FY24 AUDITED	PROJECTION - ACTUAL
651 - STP ADMIN AND JUSTICE COMPLEX-EAST FUND	FUNDING SOURCE: RENTAL INCOME AND FACILITY O&M CHARGES		
Expenditures - Building Improvements	185,479	11,324	174,155
664 - EMERGENCY OPERATIONS CENTER FUND	FUNDING SOURCE: FACILITY O&M CHARGES		
Expenditures - Maintenance/Utilities	209,302	261,332	(52,030)
Information Technology	86,394	286,977	(200,583)
	295,696	548,309	(252,613)
502 - UTILITY OPERATIONS FUND	FUNDING SOURCE: CHARGES FOR SERVICES		
Revenues - Residential Water	5,981,000	6,182,917	201,917
Commercial Water	2,006,000	2,063,242	57,242
Residential Sewer	7,100,000	7,324,707	224,707
Capacity Fees Sewer	40,000	126,376	86,376
Expenses - Salaries/Benefits	5,729,622	5,470,843	258,779
Supplies-Lift Stations/Water System	1,440,000	1,106,041	333,959
Professional Services	853,036	102,880	750,156
Utilities	1,468,000	1,292,080	175,920
Other Equipment	752,000	205,091	546,909
Maintenance-Lift Stations/Water System	2,000,442	1,290,388	710,054
Cost Allocation Plan	1,845,405	1,587,883	257,522
	29,215,505	26,752,448	3,603,540
507 - DEVELOPMENT FUND	FUNDING SOURCE: CHARGES FOR SERVICES		
Revenues - Building Permits-Commercial	1,120,000	1,017,992	(102,008)
Building Permits-Residential	2,500,000	2,365,274	(134,726)
Expenses - Planning-Prof Services, Advertising, Computer	507,689	282,910	224,779
Code Enforcement-CAP, Benefits	228,642	124,931	103,711
	4,356,331	3,791,107	91,756

b. **111 - PUBLIC HEALTH FUND** **FUNDING SOURCE: AD VALOREM TAXES**
612 - SAFE HAVEN COMPLEX FUND **FUNDING SOURCE: RENTAL INCOME AND FACILITY O&M CHARGES**

1. Increase revenues in the Safe Haven Complex Fund and increase expenditures in the Public Health Fund by the residual fund balance carried over from fiscal year 2024 to 2025.

c. **121 - HWY 21 ECONOMIC DEVELOPMENT FUND** **FUNDING SOURCE: 0.75% SALES TAX**
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND **FUNDING SOURCE: 0.75% SALES TAX**
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

1. Increase transfers in in the Hwy 21 Economic Development Fund and increase transfers out in the Economic Development Districts Fund by the residual fund balance carried over from fiscal year 2024 to 2025. This amount was not included in the projected beginning fund balance for the 2025 budget.

d. **190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND** **FUNDING SOURCE: PARCEL FEES**
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND

1. Reduce expenditures as the residual fund balance carried over from fiscal year 2024 to 2025 was less than the amount projected for the beginning fund balance for the 2025 budget.

e. **303 - DEBT - GOMESA** **FUNDING SOURCE: GOMESA GRANT AND BOND PROCEEDS**

1. Increase budgeted revenues based on actual GOMESA grant proceeds and interest earnings to date.
2. Increase budgeted expenditures based on excess revenues which are to be split 50% to turbo-redeem bonds and 50% to the Parish for capital projects, based on the terms of the Loan and Assignment Agreement. Trustee to settle funds November 1, 2025.

f. **326 - DEBT - ST. TAMMANY PARISH CORONER** **FUNDING SOURCE: AD VALOREM TAXES**

1. Reduce expenditures (transfers out) as the residual fund balance carried over from fiscal year 2024 to 2025 was less than the amount projected for the beginning fund balance for the 2025 budget.

g. **328 - DEBT - ST. TAMMANY PARISH LIBRARY** **FUNDING SOURCE: AD VALOREM TAXES**

1. Increase expenditures (transfers out) as the residual fund balance carried over from fiscal year 2024 to 2025 was more than the amount projected for the beginning fund balance for the 2025 budget.

h. **612 - SAFE HAVEN COMPLEX FUND** **FUNDING SOURCE: RENTAL INCOME AND FACILITY O&M CHARGES**

1. Increase expenditures to fully fund utility and maintenance costs by a portion of the residual fund balance carried over from fiscal year 2024 to 2025. This amount was not included in the projected beginning fund balance for the 2025 budget.

