

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7643

ORDINANCE COUNCIL SERIES NO.: 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 11TH DAY OF JULY, 2024

ORDINANCE TO AMEND THE 2024 OPERATING BUDGET - AMENDMENT NO. 11

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	4,000.00	665,151.34
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	4,000.00	962,935.89
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	-	42,106.00
Total Expenditures	21,770,747.76	4,000.00	21,774,747.76
Revenue Over (Under) Expenditures	(890,966.76)	(4,000.00)	(894,966.76)
Beginning Fund Balance	13,510,342.76		13,510,342.76
Ending Fund Balance	12,619,376.00	(4,000.00)	12,615,376.00
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	-	2,000,000.00
Cash Flow for Contingencies	1,000,000.00	-	1,000,000.00
Ending Available Fund Balance	45,736.00	(4,000.00)	41,736.00

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	(69,519,000.00)	-	(69,519,000.00)
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	1,547,678.21	(305,800.00)	1,241,878.21
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	483,792.39	(305,800.00)	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	41,366,211.01	(305,800.00)	41,060,411.01
Revenue over (under) Expenditures	(39,818,532.80)	-	(39,818,532.80)
Beginning Fund Balance	74,187,734.83		74,187,734.83
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69	-	19,671,345.69
Ending Available Fund Balance	14,697,856.34	-	14,697,856.34

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

303 - DEBT - GOMESA			
Revenues	1,950,055.00	900,000.00	2,850,055.00
Expenditures	1,468,912.50	1,200,000.00	2,668,912.50
Revenue over (under) Expenditures	481,142.50	(300,000.00)	181,142.50
Beginning Fund Balance	2,594,787.29	-	2,594,787.29
Less Minimum Fund Balance Policy	3,075,929.79	(300,000.00)	2,775,929.79
Ending Available Fund Balance	-	-	-

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	13,715,785.57	(605,000.00)	13,110,785.57
Depreciation	3,165,667.02		
Cash Basis Revenue Over (Under) Expenditures	(15,005,412.32)	605,000.00	(14,400,412.32)
Beginning Cash and Investments	20,904,631.45	-	20,904,631.45
Less Minimum Cash Policy: 3 Months Operating Costs	4,255,816.77	-	4,255,816.77
Ending Available Cash and Investments	1,643,402.36	605,000.00	2,248,402.36

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 1ST DAY OF AUGUST, 2024 AND BECOMES ORDINANCE SERIES NO. 24-.

ARTHUR A. LAUGHLIN, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: JUNE 26, 2024
Published Adoption: _____, 2024

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

Administrative Comment
Amendment No. 11 - 2024 Operating Budget - July 2024

This budget amendment is to:

- a.

000 - GENERAL FUND	FUNDING SOURCE: AD VALOREM TAXES, LICENSES, OTHER FUNDS
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1. Increase the expenditure budget for the Department of Public Information for overtime to broadcast the Council meetings for the remainder of fiscal year 2024.
- b.

100 - PUBLIC WORKS FUND	FUNDING SOURCE: 2% SALES TAXES
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1. Amend the presentation of the use of cell tower lease revenues for Kidz Konnection playground as shown on Operating Ordinance Amendment 8 from an expenditure to a transfer of revenue to capital projects (in accordance with the Companion Ordinance to Amend the 2024 Capital Improvement Budget and Capital Assets - Amendment No. 16 Culture and Recreation - Tammany Trace.)
- c.

303 - DEBT - GOMESA	FUNDING SOURCE: GOMESA GRANT AND BOND PROCEEDS
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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, 2024.
- d.

502 - UTILITY OPERATIONS FUND	FUNDING SOURCE: CHARGES FOR SERVICES
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1. Reduce the capital expenditure budget by \$605,000 as the budget to reauthorize 3 capital projects on Operating Ordinance Amendment 3 were also included in the rollover budget on Operating Ordinance Amendment 6.