

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7522

ORDINANCE COUNCIL SERIES NO. : 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: _____

SECONDED BY:

ON THE 7TH DAY OF MARCH, 2024

ORDINANCE TO AMEND THE 2024 OPERATING BUDGET - AMENDMENT NO. 6

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 Rollovers | 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 |
| Fees, Charges, and Commissions for Services | 120,450.00 | - | 120,450.00 |
| Program Revenues (PEG fees, rental income, fuel sales) | 394,470.00 | - | 394,470.00 |
| Other Revenues | 203,060.00 | - | 203,060.00 |
| Total Revenues | 14,393,980.00 | - | 14,393,980.00 |
| Less: Collection Fees and Assessments | (912,999.00) | - | (912,999.00) |
| Net Revenues | 13,480,981.00 | - | 13,480,981.00 |
| Transfers in from Capital Projects Funds | 7,275,000.00 | - | 7,275,000.00 |
| Total Revenues After Other Financing Sources | 20,755,981.00 | - | 20,755,981.00 |
| Expenditures | | | |
| Administrative Departments | | | |
| Parish President | 811,781.22 | - | 811,781.22 |
| Parish Council | 1,612,850.63 | 1,329.56 | 1,614,180.19 |
| Chief Administrative Officer | 884,331.27 | - | 884,331.27 |
| Facilities Management | 1,885,927.53 | 42,000.00 | 1,927,927.53 |
| Department of Finance | 1,858,296.25 | - | 1,858,296.25 |
| Grants Management | 634,368.59 | 33,843.00 | 668,211.59 |
| Grants Reimbursable | (280,000.00) | - | (280,000.00) |
| Human Resources | 748,421.14 | - | 748,421.14 |
| Procurement | 624,937.95 | - | 624,937.95 |
| Public Information | 633,851.34 | 22,200.00 | 656,051.34 |
| Department of Technology | 4,940,376.52 | 1,701.89 | 4,942,078.41 |
| Interfund Charges | (13,597,656.00) | - | (13,597,656.00) |
| Total Administrative Departments | 757,486.44 | 101,074.45 | 858,560.89 |
| Facilities and Other | | | |
| Bush Community Center | 47,219.66 | - | 47,219.66 |
| Fairgrounds Arena | 480,837.93 | 2,884.05 | 483,721.98 |
| Levee Board Building | 33,645.29 | - | 33,645.29 |
| St. Tammany Regional Airport | 194,177.49 | 16,621.05 | 210,798.54 |
| Reimbursement of Costs in Excess of Revenues | (518,815.42) | (19,505.10) | (538,320.52) |
| Total Facilities and Other | 237,064.95 | - | 237,064.95 |
| 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 | 2,489,636.54 | 1,576.00 | 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 | 20,607,264.92 | 1,576.00 | 20,608,840.92 |

| | Current Budget | Amendment Rollovers | Revised Budget |
|--|----------------------|------------------------|----------------------|
| General Expenditures | 6,106.00 | - | 6,106.00 |
| Total Expenditures | 21,607,922.31 | 102,650.45 | 21,710,572.76 |
| Revenue Over (Under) Expenditures | (851,941.31) | (102,650.45) | (954,591.76) |
| Beginning Fund Balance | 13,407,692.31 | 102,650.45 | 13,510,342.76 |
| Ending Fund Balance | 12,555,751.00 | - | 12,555,751.00 |
| 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 | 1,358,245.00 | - | 1,358,245.00 |
| 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 | 32,111.00 | - | 32,111.00 |

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 |
| Less: Collection Fees and Assessments | (874,000.00) | - | (874,000.00) |
| Net Revenues | 1,547,678.21 | - | 1,547,678.21 |
| Expenditures | | | |
| Department of Public Works | | | |
| Public Works Administration | 2,710,842.20 | 3,330.60 | 2,714,172.80 |
| Maintenance Barns | 16,639,631.87 | 108,122.61 | 16,747,754.48 |
| Fleet Management | 4,571,045.09 | 195,268.49 | 4,766,313.58 |
| Tammany Trace Maintenance | 1,584,583.15 | 58,773.35 | 1,643,356.50 |
| Geographical Information Systems | 372,027.30 | - | 372,027.30 |
| Tammany Trace Administration | 176,247.39 | - | 176,247.39 |
| Development | 939,336.78 | 108,365.00 | 1,047,701.78 |
| Engineering | 3,350,714.83 | 88,256.78 | 3,438,971.61 |
| Homeland Security & Emergency Operations | 878,740.80 | 13,011.77 | 891,752.57 |
| General Expenditures | 6,111,273.00 | - | 6,111,273.00 |
| Total Expenditures | 37,334,442.41 | 575,128.60 | 37,909,571.01 |
| Revenue over (under) Expenditures | (35,786,764.20) | (575,128.60) | (36,361,892.80) |
| Beginning Fund Balance | 73,612,606.23 | 575,128.60 | 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 | 18,154,496.34 | - | 18,154,496.34 |

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 | 1,187,299.84 | 9,490.73 | 1,196,790.57 |
| Revenue over (under) Expenditures | (1,225,921.84) | (9,490.73) | (1,235,412.57) |
| Beginning Fund Balance | 6,632,643.68 | 9,490.73 | 6,642,134.41 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 4,261,600.00 | - | 4,261,600.00 |
| Ending Available Fund Balance | 1,145,121.84 | - | 1,145,121.84 |

102 - ENVIRONMENTAL SERVICES FUND

| | | | |
|---|---------------------|-----------------------|---------------------|
| Revenues | | | |
| Sewerage Inspection Fees and Licenses for Capital | 2,561,620.00 | - | 2,561,620.00 |
| Net Revenues | - | (4,140,250.00) | (4,140,250.00) |
| Expenditures | 2,217,914.89 | 97,763.50 | 2,315,678.39 |
| Revenue over (under) Expenditures | 343,705.11 | (4,238,013.50) | (3,894,308.39) |
| Beginning Fund Balance | 5,631,199.91 | - | 5,631,199.91 |
| Less Minimum Fund Balance Policy: 4.5 months of gross revenue | 960,607.50 | - | 960,607.50 |
| Ending Available Fund Balance | 5,014,297.52 | (4,238,013.50) | 776,284.02 |

| | Current Budget | Amendment Rollovers | Revised Budget |
|-----------------------------------|-------------------|------------------------|-------------------|
| 111 - PUBLIC HEALTH FUND | | | |
| Revenues | 216,710.00 | - | 216,710.00 |
| Expenditures | 5,078,103.09 | 684.83 | 5,078,787.92 |
| Revenue over (under) Expenditures | (4,861,393.09) | (684.83) | (4,862,077.92) |
| Beginning Fund Balance | 4,871,419.75 | 684.83 | 4,872,104.58 |
| Less Minimum Fund Balance Policy | - | - | - |
| Ending Available Fund Balance | 10,026.66 | - | 10,026.66 |

| | | | |
|---|--------------|--------------|--------------|
| 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 | 2,955,460.00 | (42,180.20) | 2,913,279.80 |
| Expenditures | 3,311,805.31 | 103,274.94 | 3,415,080.25 |
| Revenue over (under) Expenditures | (356,345.31) | (145,455.14) | (501,800.45) |
| Beginning Fund Balance | 4,104,442.25 | 145,455.14 | 4,249,897.39 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue | 2,935,460.00 | - | 2,935,460.00 |
| Ending Available Fund Balance | 812,636.94 | - | 812,636.94 |

| | | | |
|---|--------------|--------------|--------------|
| 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 | 284,959.92 | (161,669.97) | 123,289.95 |
| Expenditures | 252,274.90 | - | 252,274.90 |
| Revenue over (under) Expenditures | 32,685.02 | (161,669.97) | (128,984.95) |
| Beginning Fund Balance | 1,243,204.13 | - | 1,243,204.13 |
| Less Minimum Fund Balance Policy: 4.5 months of gross revenue | 106,859.97 | - | 106,859.97 |
| Ending Available Fund Balance | 1,169,029.18 | (161,669.97) | 1,007,359.21 |

| | | | |
|--|--------------|-------------|--------------|
| 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND | | | |
| 2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND | | | |
| Revenues | 753,860.00 | - | 753,860.00 |
| Expenditures | 537,810.42 | 19,505.10 | 557,315.52 |
| Revenue over (under) Expenditures | 216,049.58 | (19,505.10) | 196,544.48 |
| Beginning Fund Balance | 2,084,282.86 | 19,505.10 | 2,103,787.96 |
| Less Minimum Fund Balance Policy: 3 months of gross revenue | 188,465.00 | - | 188,465.00 |
| Ending Available Fund Balance | 2,111,867.44 | - | 2,111,867.44 |

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

| | | | |
|--|--------------|----------------|--------------|
| 600 - TYLER STREET COMPLEX FUND | | | |
| Revenues | 377,125.00 | - | 377,125.00 |
| Expenditures | | | |
| Operating | 332,543.18 | 1,298.75 | 333,841.93 |
| Capital | - | 1,013,521.18 | 1,013,521.18 |
| Depreciation | 114,767.19 | | |
| Cash Basis Revenue Over (Under) Expenditures | 44,581.82 | (1,014,819.93) | (970,238.11) |
| Beginning Cash and Investments | 1,137,925.47 | 1,014,819.93 | 2,152,745.40 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 1,182,507.29 | - | 1,182,507.29 |
| Ending Available Cash and Investments | - | - | - |

| | | | |
|--|--------------|--------------|--------------|
| 606 - STP JUSTICE CENTER COMPLEX FUND | | | |
| Revenues | 4,255,321.00 | - | 4,255,321.00 |
| Expenditures | | | |
| Operating | 4,426,516.76 | 39,757.75 | 4,466,274.51 |
| Capital | 80,000.00 | 62,464.00 | 142,464.00 |
| Depreciation | 1,729,951.61 | | |
| Cash Basis Revenue Over (Under) Expenditures | (251,195.76) | (102,221.75) | (353,417.51) |
| Beginning Cash and Investments | 977,307.78 | 102,221.75 | 1,079,529.53 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 726,112.02 | - | 726,112.02 |
| Ending Available Cash and Investments | - | - | - |

| | Current Budget | Amendment Rollovers | Revised Budget |
|--|----------------|---------------------|----------------|
| 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 | 33,414.66 | (28,000.00) | 5,414.66 |
| Beginning Cash and Investments | 247,439.35 | 28,000.00 | 275,439.35 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 280,854.01 | - | 280,854.01 |
| 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 | 1,789,127.26 | 20,705.00 | 1,809,832.26 |
| Capital | - | - | - |
| Depreciation | 725,133.94 | | |
| Cash Basis Revenue Over (Under) Expenditures | (74,273.87) | (20,705.00) | (94,978.87) |
| Beginning Cash and Investments | 137,468.87 | 20,705.00 | 158,173.87 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 63,195.00 | - | 63,195.00 |
| 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 | 1,499,885.77 | 20,149.87 | 1,520,035.64 |
| Capital | 1,285,000.00 | 128,557.51 | 1,413,557.51 |
| Depreciation | 436,183.93 | | |
| Cash Basis Revenue Over (Under) Expenditures | (1,272,728.77) | (148,707.38) | (1,421,436.15) |
| Beginning Cash and Investments | 4,447,675.98 | 148,707.38 | 4,596,383.36 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 3,174,947.21 | - | 3,174,947.21 |
| Ending Available Cash and Investments | - | - | - |

| | | | |
|--|--------------|--------------|--------------|
| 651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND | | | |
| Revenues | 657,110.92 | - | 657,110.92 |
| Expenditures | | | |
| Operating | 739,654.34 | 1,298.75 | 740,953.09 |
| Capital | - | 185,478.91 | 185,478.91 |
| Depreciation | 242,424.58 | | |
| Cash Basis Revenue Over (Under) Expenditures | (82,543.42) | (186,777.66) | (269,321.08) |
| Beginning Cash and Investments | 2,763,531.89 | 186,777.66 | 2,950,309.55 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 2,680,988.47 | - | 2,680,988.47 |
| Ending Available Cash and Investments | - | - | - |

| | | | |
|--|--------------|-------------|--------------|
| 664 - EMERGENCY OPERATIONS CENTER FUND | | | |
| Revenues | 438,644.00 | - | 438,644.00 |
| Expenditures | | | |
| Operating | 530,804.06 | 9,952.00 | 540,756.06 |
| Capital | - | 46,872.92 | 46,872.92 |
| Depreciation | 229,660.96 | | |
| Cash Basis Revenue Over (Under) Expenditures | (92,160.06) | (56,824.92) | (148,984.98) |
| Beginning Cash and Investments | 2,651,512.95 | 56,824.92 | 2,708,337.87 |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance | 2,559,352.89 | - | 2,559,352.89 |
| Ending Available Cash and Investments | - | - | - |

SECTION V: The Enterprise Funds are amended as follows:

| | Current Budget | Amendment Rollovers | Revised Budget |
|--|----------------|---------------------|-----------------|
| 502 - UTILITY OPERATIONS FUND | | | |
| Revenues | 18,608,236.58 | - | 18,608,236.58 |
| Expenditures | | | |
| Operating | 16,655,657.09 | 97,684.97 | 16,753,342.06 |
| Debt | 2,874,596.27 | - | 2,874,596.27 |
| Capital | 2,470,833.00 | 11,232,909.77 | 13,703,742.77 |
| Depreciation | 3,165,667.02 | | |
| Cash Basis Revenue Over (Under) Expenditures | (3,392,849.78) | (11,330,594.74) | (14,723,444.52) |
| Beginning Cash and Investments | 9,574,036.71 | 11,330,594.74 | 20,904,631.45 |
| Less Minimum Cash Policy: 3 Months Operating Costs | 4,163,914.27 | 24,421.24 | 4,188,335.52 |
| Ending Available Cash and Investments | 2,017,272.66 | (24,421.24) | 1,992,851.41 |

| | | | |
|--|--------------|--------------|--------------|
| 507 - DEVELOPMENT FUND | | | |
| Revenues | 4,891,280.00 | - | 4,891,280.00 |
| Expenditures | | | |
| Operating | 5,221,592.40 | 113,136.67 | 5,334,729.07 |
| Capital | 294,000.00 | - | 294,000.00 |
| Depreciation | 16,986.12 | | |
| Cash Basis Revenue Over (Under) Expenditures | (624,312.40) | (113,136.67) | (737,449.07) |
| Beginning Cash and Investments | 2,952,417.82 | 113,136.67 | 3,065,554.49 |
| Less Minimum Cash Policy: 3 Months Operating Costs | 1,305,398.10 | 28,284.17 | 1,333,682.27 |
| Ending Available Cash and Investments | 1,022,707.32 | (28,284.17) | 994,423.15 |

SECTION VI: 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.

SECTION VII: This Budget shall be monitored every month beginning January 2024 with a review of all funds to determine any necessary adjustments to be made.

SECTION VIII: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION IX: This Ordinance shall be 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:

ABSTAINING:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 4TH DAY OF APRIL, 2024 AND BECOMES ORDINANCE SERIES NO. 24-.

 ARTHUR LAUGHLIN, COUNCIL CHAIR

ATTEST:

 KATRINA L. BUCKLEY, CLERK OF COUNCIL

 MICHAEL B. COOPER, PARISH PRESIDENT
 ST. TAMMANY PARISH GOVERNMENT

Published Introduction: FEBRUARY 28, 2024
 Published Adoption: _____, 2024

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