## ST.TAMMANY PARISH COUNCIL

### ORDINANCE

ORDINANCE CALENDAR NO.: 7703

COUNCIL SPONSOR: LAUGHLIN/COOPER

INTRODUCED BY: MR. CORBIN

ORDINANCE COUNCIL SERIES NO. : 24-

PROVIDED BY : DEPT. OF FINANCE

SECONDED BY: MR. ROLLING

ON THE <u>3RD</u> DAY OF <u>OCTOBER, 2024</u>

### ORDINANCE TO ADOPT THE 2025 OPERATING BUDGET

WHEREAS, the Parish has prepared an operating budget in accordance with Louisiana Revised Statute 39:1305 and generally accepted accounting principles; and

WHEREAS, the General Fund expenditures are closely monitored; and

WHEREAS, all Departments are required to follow proper procurement procedures; and

WHEREAS, each Department Director is responsible for controlling expenditures within his or her Department in order to ensure that said expenditures do not exceed the amount appropriated; and

WHEREAS, the St. Tammany Parish Council has complied with Louisiana Revised Statute 39:1307 relative to public inspection and participation in the budget process for the 2025 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2025 Operating Budget is adopted as follows:

2025 Budget

SECTION I: The General Fund is adopted as follows:

| 000 - GENERAL FUND                          |                 |
|---|-----------------|
| Revenues                                    |                 |
| Taxes                                       |                 |
| Ad Valorem                                  | 7,540,000.00    |
| Other Taxes, Penalties, and Interest        | 2,339,000.00    |
| Licenses and Permits                        | 4,798,000.00    |
| Intergovernmental Revenues                  |                 |
| Other Federal Funds                         | 64,000.00       |
| State Revenue Sharing                       | 114,000.00      |
| Fees, Charges, and Commissions for Services | 120,500.00      |
| Program Revenues (PEG fees, rental income)  | 208,770.00      |
| Other Revenues                              | 476,000.00      |
| Total Revenues                              | 15,660,270.00   |
| Less: Collection Fees and Assessments       | (948,284.00)    |
| Net Revenues                                | 14,711,986.00   |
| Expenditures                                |                 |
| Administrative Departments                  |                 |
| Parish President                            | 840,729.41      |
| Parish Council                              | 1,684,469.02    |
| Chief Administrative Officer                | 873,472.51      |
| Facilities Management                       | 1,898,838.14    |
| Department of Finance                       | 1,843,629.65    |
| Grants Management                           | 813,379.55      |
| Grants Reimbursable                         | (280,000.00)    |
| Human Resources                             | 721,426.31      |
| Procurement                                 | 672,235.99      |
| Public Information                          | 654,225.19      |
| Department of Technology                    | 5,173,964.93    |
| Interfund Charges                           | (14,362,309.00) |
| Total Administrative Departments            | 534,061.70      |
| Facilities                                  |                 |
| Bush Community Center                       | 53,916.00       |
| Levee Board Building                        | 62,152.50       |
| Total Facilities                            | 116,068.50      |

| St. Tammany Parish Jail-St. Tammany Parish Jail4,512,657.0022nd Judicial District Court593,901.2522nd Judicial District Court-Reimbursable7,200.00Bailiffs72,000.00Assessor8,080.00Clerk of Court103,639.85District Attorney of 22nd JD2,127,035.83District Attorney of 22nd JD2,030,111.00Interfund Charges(2,011,595.00)Elections-Registrar of Voters300,920.51LA Det of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices1,017,947.00Total Expenditures3,147.00Total Expenditures3,147.00Total Expenditures14,356,805.80Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.25Total Expenditures16,060,721.71Ending Fund Balance16,060,721.71Ending Fund Balance16,060,721.71Ending Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.003 Months of All Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow for Assessor RS 33:4713, JDC and Grants Reinbursable Payroll866,520.00Cash Flow for Contingencies2,000,000.00Cash Flow for Contingencies2,000,000.00  |   | 2025 Budget    |
|---|---|----------------|
| St. Tammany Parish Jail4,512,657.0022nd Judicial District Court593,901.2522nd Judicial District Court-Reimbursable7,200.00Bailiffs72,000.00Assessor8,080.00Clerk of Court103,639.85District Attorney of 22nd JD2,127,035.83District Attorney of 22nd JD2,127,035.83District Attorney - Civil Division2,030,111.00Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPS/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other3,147.00Total State Mandated and Other1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance16,060,721.71Ending Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow for Const Biled on Cost Reimbursable Payroll866,520.00Cash Flow for Grosts Biled on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00               | State Mandated and Other  |                |
| 22nd Judicial District Court22nd Judicial District Court22nd Judicial District Court-Reimbursable7,200.00Bailiffs7,200.00Assessor8,080.00Clerk of CourtDistrict Attorney of 22nd JDDistrict Attorney of 22nd JDDistrict Attorney of 22nd JDDistrict Attorney of 22nd JDDistrict Attorney - Civil Division2,030,111.00Interfund Charges(2,011,595.00)ElectionsPublic DefenderRegistrar of Voters300,920.51LA Dept of Veterans AffairsWard Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and OfficesInterfund Charges-Agency SupportTotal State Mandated and OtherTotal ExpendituresTransfers Out - Public HealthTransfers Out - Public HealthTransfers Out - Ulighting District No. 10Total Expenditures AffairsTransfers Out - Ulighting District No. 10Revenue Over (Under) ExpendituresRevenue Over (Under) Expenditures15,572,222.73Revenue Over (Under) Expenditures1 Year of Gross Ad Valorem1 Year of Gross Ad Valorem1 Year of Gross Ad Valorem1 Year of Gross Salteled on Cost Reimbursable PayrollCash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable PayrollCash Flow for Contingencies1,000,000.00Cash Flow for Contingencies1,000,000.00 |   | -              |
| 22nd Judicial District Court593,901.2522nd Judicial District Court-Reimbursable7,200.00Bailiffs72,000.00Assessor8,080.00Clerk of Court103,639.85District Attorney of 22nd JD2,127,035.83District Attorney of 22nd JD2,030,111.00Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total Expenditures3,147.00Total State Mandated and Other13,703,528.60Transfers Out - Public Health1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures(860,236.73)Beginning Fund Balance15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow for Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  |   | 4,512,657.00   |
| 22nd Judicial District Court-Reimbursable7,200.00Bailiffs72,000.00Assessor8,080.00Clerk of Court103,639.85District Attorney of 22nd JD2,127,035.83District Attorney of 22nd JD2,030,111.00Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support10,17,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures3,147.00Total Expenditures12,204,849.80Transfers Out - Public Health1,214,572.67Transfers Out - Public Health15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,060,721.71Ending Fund Balance7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow for Anssessor S33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Contingencies1,000,000.00   |   |                |
| Bailiffs72,000.00Assessor8,080.00Clerk of Court103,639.85District Attorney of 22nd JD2,127,035.83District Attorney of 22nd JD2,030,111.00Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support13,703,528.60General Expenditures3,147.00Total State Mandated and Other12,124,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures(860,236.73)Beginning Fund Balance15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow for Ansours Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  |   |                |
| Assessor8,080.00Clerk of Court103,639.85District Attorney of 22nd JD100District Attorney of 22nd JD2,127,035.83District Attorney - Civil Division2,030,111.00Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPS/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other3,147.00Total State Mandated and Other3,147.00Total State Mandated and Other1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Public Health1,214,572.67Total Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,520,0484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   |   |                |
| Clerk of Court 103,639.85   District Attorney of 22nd JD 2,127,035.83   District Attorney - Civil Division 2,030,111.00   Interfund Charges (2,011,595.00)   Elections -   Public Defender -   Registrar of Voters 300,920.51   LA Dept of Veterans Affairs 72,672.00   Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal) 327,273.16   Justice Center Complex Courtrooms and Offices 4,541,686.00   Interfund Charges-Agency Support 1,017,947.00   Total State Mandated and Other 13,703,528.60   General Expenditures 3,147.00   Total State Mandated and Other 1,214,572.67   Transfers Out - Public Health 1,214,00   Tetal Expenditures (860,236.73)   Beginning Fund Balance 15,572,222.73   Revenue Over (Under) Expenditures (860,236.73)   Stoft How For Amounts Held By Others Pending Litigation/Receivables  | Bailiffs  |                |
| District Attorney of 22nd JD<br>District Attorney of 22nd JD<br>District Attorney of 22nd JD<br>District Attorney - Civil Division<br>Lections<br>Public Defender<br>Registrar of Voters<br>LA Dept of Veterans Affairs<br>72,672.00<br>Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)<br>Justice Center Complex Courtrooms and Offices<br>Interfund Charges-Agency Support<br>Total State Mandated and Other<br>Segenal Expenditures<br>Transfers Out - Public Health<br>Transfers Out - Public Health<br>Transfers Out - Lighting District No. 10<br>Total Expenditures After Other Financing Sources/Uses<br>Revenue Over (Under) Expenditures<br>Beginning Fund Balance<br>Less Minimum Fund Balance Policy:<br>1 Year of Gross Ad Valorem<br>4.540,000.00<br>4.5 Months of Other Taxes Received Quarterly<br>3 Months of All Other Recurring Revenue Sources<br>Cash Flow For Amounts Held By Others Pending Litgation/Receivables<br>Cash Flow For Amounts Held By Others Pending Litgation/Receivables<br>2,000,000.00<br>Cash Flow for Contingencies<br>4,000,000.00<br>Cash Flow for Contingencies  |   |                |
| District Attorney of 22nd JD2,127,035.83District Attorney - Civil Division2,030,111.00Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other3,147.00Total Expenditures3,147.00Total Expenditures3,147.00Total Expenditures1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance7,540,000.001 Year of Gross Ad Valorem7,540,000.003 Months of All Other Recurring Revenue Sources970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | Clerk of Court  | 103,639.85     |
| District Attorney - Civil Division2,030,111.00Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures3,147.00Total Expenditures3,147.00Transfers Out - Public Health1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance7,540,000.004.5 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | District Attorney of 22nd JD  |                |
| Interfund Charges(2,011,595.00)Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other3,147.00Total State Mandated and Other3,147.00Total State Mandated and Other1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | District Attorney of 22nd JD  | 2,127,035.83   |
| Elections-Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other3,147.00Total Expenditures3,147.00Total Expenditures3,147.00Total Expenditures1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | District Attorney - Civil Division  | 2,030,111.00   |
| Public Defender-Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other3,147.00Total State Mandated and Other3,147.00Total Expenditures3,147.00Total Expenditures3,147.00Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance Policy:7,540,000.001 Year of Gross Ad Valorem7,540,000.004.5 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursament Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | Interfund Charges   | (2,011,595.00) |
| Registrar of Voters300,920.51LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures3,147.00Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | Elections   | -              |
| LA Dept of Veterans Affairs72,672.00Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures14,356,805.80Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | Public Defender   | -              |
| Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures3,147.00Total State Mandated and Other1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | Registrar of Voters   | 300,920.51     |
| Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal)327,273.16Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures3,147.00Total State Mandated and Other1,214,572.67Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | LA Dept of Veterans Affairs   | 72,672.00      |
| Justice Center Complex Courtrooms and Offices4,541,686.00Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures14,356,805.80Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | Ward Courts (JPs/Constables/City Court East St. Tammany/City Court Marshal) |                |
| Interfund Charges-Agency Support1,017,947.00Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures14,356,805.80Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:7,540,000.001 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  |   |                |
| Total State Mandated and Other13,703,528.60General Expenditures3,147.00Total Expenditures14,356,805.80Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:7,540,000.001 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursable Payroll866,520.00Cash Flow for Contingencies1,000,000.00   | Interfund Charges-Agency Support  |                |
| Total Expenditures14,356,805.80Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:7,540,000.001 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   |   |                |
| Transfers Out - Public Health1,214,572.67Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:7,540,000.001 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Losh Flow for Contingencies1,000,000.00  | General Expenditures  | 3,147.00       |
| Transfers Out - Lighting District No. 10844.26Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:7,540,000.001 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursable Payroll866,520.00Cash Flow for Contingencies2,000,000.00  | Total Expenditures  | 14,356,805.80  |
| Total Expenditures After Other Financing Sources/Uses15,572,222.73Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:15,200,484.98Less Minimum Fund Balance Policy:7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | Transfers Out - Public Health   | 1,214,572.67   |
| Revenue Over (Under) Expenditures(860,236.73)Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:15,200,484.981 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | Transfers Out - Lighting District No. 10                                    | 844.26         |
| Beginning Fund Balance16,060,721.71Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:15,200,484.981 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | Total Expenditures After Other Financing Sources/Uses                       | 15,572,222.73  |
| Ending Fund Balance15,200,484.98Less Minimum Fund Balance Policy:11 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | Revenue Over (Under) Expenditures   | (860,236.73)   |
| Less Minimum Fund Balance Policy:7,540,000.001 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | Beginning Fund Balance  | 16,060,721.71  |
| 1 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | Ending Fund Balance   | 15,200,484.98  |
| 1 Year of Gross Ad Valorem7,540,000.004.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | Less Minimum Fund Balance Policy:   |                |
| 4.5 Months of Other Taxes Received Quarterly944,625.003 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  | •   | 7.540.000.00   |
| 3 Months of All Other Recurring Revenue Sources1,400,317.50Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  |   |                |
| Cash Flow For Amounts Held By Others Pending Litigation/Receivables970,000.00Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00   | •   |                |
| Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll866,520.00Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  |   |                |
| Cash Flow for Grants Billed on Cost Reimbursement Basis2,000,000.00Cash Flow for Contingencies1,000,000.00  |   | ,              |
| Cash Flow for Contingencies 1,000,000.00  | · · · · · ·   |                |
|   |   |                |
|   | Ending Available Fund Balance   | 479,022.48     |

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

# 100 - PUBLIC WORKS FUND

| Revenues  |                 |
|---|-----------------|
| Sales Tax   | 90,729,850.00   |
| Sales Tax for Capital                                       | (33,723,750.00) |
| Sales Tax for Debt  | (6,718,738.53)  |
| Other Revenues  | 4,793,580.71    |
| Less: Collection Fees and Assessments                       | (1,044,000.00)  |
| Net Revenues  | 54,036,942.18   |
| Expenditures  |                 |
| Department of Public Works                                  |                 |
| Public Works Administration                                 | 3,183,287.36    |
| Maintenance Barns   | 20,011,698.37   |
| Fleet Management  | 3,241,402.75    |
| Tammany Trace Maintenance                                   | 2,031,974.20    |
| Geographical Information Systems                            | 437,618.16      |
| Tammany Trace Administration                                | 221,198.64      |
| Development   | 1,039,660.82    |
| Engineering   | 3,749,288.04    |
| Homeland Security & Emergency Operations                    | 928,285.24      |
| General Expenditures  | 6,655,730.00    |
| Transfer to Municipalities - Tax Sharing Agreements         | 14,560,000.00   |
| Total Expenditures  | 56,060,143.58   |
| Revenue over (under) Expenditures                           | (2,023,201.40)  |
| Beginning Fund Balance                                      | 37,557,843.60   |
| Less Minimum Fund Balance Policy: 3 months of gross revenue | 20,240,857.68   |
| Ending Available Fund Balance                               | 15,293,784.52   |
|   |                 |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 3 OF 11

| 101 - DRAINAGE MAINTENANCE FUND                                |                              |
|--|------------------------------|
| Revenues   |                              |
| Ad Valorem Tax   | 4,680,000.00                 |
| Ad Valorem Tax for Capital                                     | (4,500,000.00)               |
| Other Revenues   | 598,000.00                   |
| Less: Collection Fees and Assessments                          | (157,762.00)                 |
| Net Revenues   | 620,238.00                   |
| Expenditures   | 1,158,708.16                 |
| Revenue over (under) Expenditures                              | (528 470 16)                 |
| Beginning Fund Balance   | (538,470.16)<br>6,163,208.60 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue      | 4,680,000.00                 |
| Ending Available Fund Balance                                  | 944,738.44                   |
|  |                              |
| 102 - ENVIRONMENTAL SERVICES FUND                              |                              |
| Revenues   | 3,351,800.00                 |
| Expenditures   | 2,772,568.95                 |
| Revenue over (under) Expenditures                              | 579,231.05                   |
| Beginning Fund Balance   | 3,827,293.68                 |
| Less Minimum Fund Balance Policy: 4.5 months of gross revenue  | 1,256,925.00                 |
| Less Minimum Fund Balance Policy: \$2m of cash flow for grants | 2,000,000.00                 |
| Ending Available Fund Balance                                  | 1,149,599.73                 |
|  |                              |
| 107 - JUDICIAL COURTS FUND                                     |                              |
| Revenues   | 860,250.00                   |
| Expenditures   | 908,603.00                   |
| Revenue over (under) Expenditures                              | (48,353.00)                  |
| Beginning Fund Balance   | 265,546.34                   |
| Less Minimum Fund Balance Policy: 3 months of gross revenue    | 215,062.50                   |
| Ending Available Fund Balance                                  | 2,130.84                     |
|  | 2,150.84                     |
| 111 - PUBLIC HEALTH FUND                                       |                              |
| Revenues (including Transfer In from General Fund)             | 1,279,572.67                 |
| Expenditures   | 2,295,684.74                 |
|  |                              |
| Revenue over (under) Expenditures                              | (1,016,112.07)               |
| Beginning Fund Balance   | 1,016,112.07                 |
| Less Minimum Fund Balance Policy                               | <u> </u>                     |
| Ending Available Fund Balance                                  | -                            |
| 112 - ANIMAL SERVICES FUND                                     |                              |
| Revenues   | 3,133,500.00                 |
| Expenditures   |                              |
| Expenditures   | 3,549,110.19                 |
| Revenue over (under) Expenditures                              | (415,610.19)                 |
| Beginning Fund Balance   | 4,043,738.52                 |
| Less Minimum Fund Balance Policy: 1 year of gross revenue      | 3,228,500.00                 |
| Ending Available Fund Balance                                  | 399,628.33                   |
|  | 333,020.33                   |
| 121 - HWY 21 ECONOMIC DEVELOPMENT FUND (FORMERLY EDD SUB-FUN   | D 123-2025)                  |
| Revenues   | 870,100.00                   |
| Transfer In from Fund 123-2025 Hwy 21 EDD                      | 2,487,774.48                 |
| Expenditures   | 1,889,835.00                 |
| Devenue ever (under) Fun en diture                             | -                            |
| Revenue over (under) Expenditures<br>Beginning Fund Balance    | 1,468,039.48                 |
| Less Minimum Fund Balance Policy: 3 months of gross revenue    | 217,525.00                   |
| Ending Available Fund Balance                                  | 1,250,514.48                 |
| J  | ,,                           |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 4 OF 11

\_

| 122 - CULTURE, RECREATION, TOURISM FUND  |                      |  |
|--|----------------------|--|
| Revenues   | 267,250.00           |  |
| Expenditures   | 367,195.55           |  |
|  |                      |  |
| Revenue over (under) Expenditures  | (99 <i>,</i> 945.55) |  |
| Beginning Fund Balance   | 1,465,770.09         |  |
| Less Minimum Fund Balance Policy: 4.5 months of gross revenue                                      | 100,218.75           |  |
| Ending Available Fund Balance  | 1,265,605.79         |  |
|  |                      |  |
| 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND<br>2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND |                      |  |
|  |                      |  |
| Revenues   | -                    |  |
| Transfer Out to Fund 121 Economic Development  | 2,487,774.48         |  |
| Revenue over (under) Expenditures  | (2,487,774.48)       |  |
| Beginning Fund Balance   | 2,487,774.48         |  |
| Less Minimum Fund Balance Policy: 3 months of gross revenue  | -                    |  |
| Ending Available Fund Balance  |                      |  |
| <b>_</b>   |                      |  |
| 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND  |                      |  |
| 2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND  |                      |  |
| Revenues   | 1,500.00             |  |
| Expenditures   | 202.00               |  |
|  |                      |  |
| Revenue over (under) Expenditures  | 1,298.00             |  |
| Beginning Fund Balance   | 57,029.55            |  |
| Less Minimum Fund Balance Policy   | -                    |  |
| Ending Available Fund Balance  | 58,327.55            |  |
| 126 - ST. TAMMANY PARISH CORONER FUND  |                      |  |
|  |                      |  |
| Revenues   |                      |  |
| Ad Valorem Tax (levy ended 2024)   | -                    |  |
| Ad Valorem Tax for Debt  | -                    |  |
| Other Revenues   | 118,227.13           |  |
| Less: Collection Fees and Assessments  | (3,007.00)           |  |
| Net Revenues   | 115,220.13           |  |
| Expenditures   | 7,882,510.00         |  |
|  | 7,002,010.00         |  |
| Revenue over (under) Expenditures  | (7,767,289.87)       |  |
| Beginning Fund Balance   | 22,142,362.86        |  |
| Less Minimum Fund Balance Policy   |                      |  |
| Ending Available Fund Balance  | 14,375,072.99        |  |
| 128 - ST. TAMMANY PARISH LIBRARY FUND  |                      |  |
|  |                      |  |
| Revenues   |                      |  |
| Ad Valorem Tax (levy ended 2024)   | -                    |  |
| Ad Valorem Tax for Capital   | -                    |  |
| Ad Valorem Tax for Debt  | -                    |  |
| Other Revenues   | 89,000.00            |  |
| Less: Collection Fees and Assessments  | (5,285.67)           |  |
| Net Revenues   | 83,714.33            |  |
| Expenditures   | 83,714.33            |  |
|  | 03,/14.33            |  |
| Revenue over (under) Expenditures  | -                    |  |
| Beginning Fund Balance   | -                    |  |
| Less Minimum Fund Balance Policy   | -                    |  |
| Ending Available Fund Balance  |                      |  |
|  |                      |  |
|  |                      |  |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 5 OF 11

| 129 - COAST/STARC FUND  |                                   |  |
|---|-----------------------------------|--|
| Revenues  | 5,170,000.00                      |  |
| Expenditures  | 5,170,000.00                      |  |
| Revenue over (under) Expenditures   | -                                 |  |
| Beginning Fund Balance  | -                                 |  |
| Less Minimum Fund Balance Policy  | <u> </u>                          |  |
| Ending Available Fund Balance   | -                                 |  |
| 134 - CRIMINAL COURT FUND   |                                   |  |
| Revenues  | 1,216,700.00                      |  |
| Expenditures  | 1,128,311.01                      |  |
| Revenue over (under) Expenditures   | 88,388.99                         |  |
| Beginning Fund Balance  | 61,474.16                         |  |
| Less Minimum Fund Balance Policy  |                                   |  |
| Ending Available Fund Balance   | 149,863.15                        |  |
| 135 - 22ND JDC COMMISSIONER   |                                   |  |
| Revenues  | 97,100.00                         |  |
| Expenditures  | 99,123.87                         |  |
| ·   | <u>,</u>                          |  |
| Revenue over (under) Expenditures   | (2,023.87)                        |  |
| Beginning Fund Balance  | 40,792.46                         |  |
| Less Minimum Cash Policy: 3 Months Operating Costs  | 24,780.97<br>13,987.62            |  |
| Ending Available Fund Balance   | 15,987.02                         |  |
| 136 - JURY SERVICE  |                                   |  |
| Revenues  | 143,316.00                        |  |
| Expenditures  | 235,529.00                        |  |
| Revenue over (under) Expenditures   | (92,213.00)                       |  |
| Beginning Fund Balance  | 228,187.41                        |  |
| Less Minimum Cash Policy: 3 Months Operating Costs  | 58,882.25                         |  |
| Ending Available Fund Balance   | 77,092.16                         |  |
| 137 - LAW ENFORCEMENT WITNESS   |                                   |  |
| Revenues  | 42,722.00                         |  |
| Expenditures  | 35,535.00                         |  |
| Revenue over (under) Expenditures   | 7,187.00                          |  |
| Beginning Fund Balance  | 481,485.71                        |  |
| Less Minimum Cash Policy: 3 Months Operating Costs  | 8,883.75                          |  |
| Ending Available Fund Balance   | 479,788.96                        |  |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                                   |  |
| 4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND                                      |                                   |  |
| Revenues  | 39,000.00                         |  |
| Expenditures  | 211 500 00                        |  |
| •   | 211,500.00                        |  |
|   |                                   |  |
| Revenue over (under) Expenditures<br>Beginning Fund Balance                                     | (172,500.00)<br>1,325,356.48      |  |
| Revenue over (under) Expenditures<br>Beginning Fund Balance<br>Less Minimum Fund Balance Policy | (172,500.00)<br>1,325,356.48<br>- |  |
| Revenue over (under) Expenditures<br>Beginning Fund Balance                                     | (172,500.00)                      |  |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 6 OF 11

|   | 2025 Budget             |  |
|---|-------------------------|--|
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                         |  |
| 4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND  |                         |  |
| Revenues  | 29,000.00               |  |
| Expenditures  | 439,295.00              |  |
|   |                         |  |
| Revenue over (under) Expenditures   | (410,295.00)            |  |
| Beginning Fund Balance<br>Less Minimum Fund Balance Policy  | 811,230.04              |  |
| Ending Available Fund Balance   | 400,935.04              |  |
|   |                         |  |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                         |  |
| 4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND  |                         |  |
| Revenues  | 3,100.00                |  |
| Expenditures  | 12,117.00               |  |
|   |                         |  |
| Revenue over (under) Expenditures   | (9,017.00)              |  |
| Beginning Fund Balance<br>Less Minimum Fund Balance Policy  | 108,456.68              |  |
| Ending Available Fund Balance   | 99,439.68               |  |
| -   |                         |  |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                         |  |
| 4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND  |                         |  |
| Revenues  | 133,900.00              |  |
| Expenditures  | 206,277.80              |  |
| Revenue over (under) Expenditures   | (72,377.80)             |  |
| Beginning Fund Balance  | 338,583.51              |  |
| Less Minimum Fund Balance Policy: 1 year of gross revenue   | 133,900.00              |  |
| Ending Available Fund Balance   | 132,305.71              |  |
|   |                         |  |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND<br>4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND  |                         |  |
| Boyonuoc  | 45,000,00               |  |
| Revenues<br>Expenditures  | 45,000.00<br>405,759.00 |  |
|   | 403,755.00              |  |
| Revenue over (under) Expenditures   | (360,759.00)            |  |
| Beginning Fund Balance  | 1,479,774.60            |  |
| Less Minimum Fund Balance Policy  | -                       |  |
| Ending Available Fund Balance   | 1,119,015.60            |  |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                         |  |
| 4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND  |                         |  |
| Revenues  | 84,670.00               |  |
| Expenditures  | 106,761.00              |  |
|   | (22.001.00)             |  |
| Revenue over (under) Expenditures<br>Beginning Fund Balance   | (22,091.00)             |  |
| Less Minimum Fund Balance Policy: 1 year of gross revenue   | 129,567.19<br>84,670.00 |  |
| Ending Available Fund Balance   | 22,806.19               |  |
|   |                         |  |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND<br>4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND |                         |  |
|   |                         |  |
| Revenues  | 844.26                  |  |
| Expenditures  | 970.00                  |  |
| Revenue over (under) Expenditures   | (125.74)                |  |
| Beginning Fund Balance  | 125.74                  |  |
| Less Minimum Fund Balance Policy  |                         |  |
| Ending Available Fund Balance   |                         |  |
|   |                         |  |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 7 OF 11

\_

| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                      |
|---|----------------------|
| 4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND   | 6                    |
| Revenues<br>Expenditures  | 6,300.00<br>7,563.00 |
| Revenue over (under) Expenditures   | (1,263.00)           |
| Beginning Fund Balance  | 50,534.73            |
| Less Minimum Fund Balance Policy: 1 year of gross revenue   | 6,300.00             |
| Ending Available Fund Balance   | 42,971.73            |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND<br>4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND |                      |
| Revenues  | 23,700.00            |
| Expenditures  | 17,873.00            |
| Revenue over (under) Expenditures   | 5,827.00             |
| Beginning Fund Balance  | 71,404.83            |
| Less Minimum Fund Balance Policy: 1 year of gross revenue   | 23,700.00            |
| Ending Available Fund Balance   | 53,531.83            |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                      |
| 4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND   |                      |
| Revenues  | 500.00               |
| Expenditures  | 3,891.00             |
| Revenue over (under) Expenditures   | (3,391.00)           |
| Beginning Fund Balance  | 16,448.08            |
| Less Minimum Fund Balance Policy  | - 13,057.08          |
| Ending Available Fund Balance   | 15,057.08            |
| 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND  |                      |
| 4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND   |                      |
| Revenues  | 2,680.00             |
| Expenditures  | 37,513.00            |
| Revenue over (under) Expenditures   | (34,833.00)          |
| Beginning Fund Balance  | 78,383.58            |
| Less Minimum Fund Balance Policy<br>Ending Available Fund Balance   | 43,550.58            |
|   | 43,330.30            |
| SECTION III: The Debt Service Funds are adopted as follows:   |                      |
| 300 - DEBT - SALES TAX DISTRICT NO. 3   |                      |
| Revenues  | 6,936,738.53         |
| Expenditures  | 6,661,055.00         |
| Revenue over (under) Expenditures   | 275,683.53           |
| Beginning Fund Balance  | 4,107,112.96         |
| Less Minimum Fund Balance Restricted  | 4,382,796.49         |
| Ending Available Fund Balance   | -                    |
| 303 - DEBT - GOMESA   |                      |
|   |                      |
| Revenues  | 2,360,055.00         |
| Expenditures  | 2,359,500.00         |
| Revenue over (under) Expenditures   | 555.00               |
| Beginning Fund Balance  | 2,365,120.83         |
| Less Minimum Fund Balance Restricted  | 2,365,675.83         |
| Ending Available Fund Balance   | -                    |
|   |                      |
|   |                      |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 8 OF 11

|   | 2025 Budget                             |              |
|---|---|--------------|
| 326 - DEBT - ST. TAMMANY PARISH CORONER                               |   |              |
| Revenues<br>Expenditures  | 1,000.00<br>747,920.46                  |              |
| Revenue over (under) Expenditures<br>Beginning Fund Balance           | (746,920.46)<br>746,920.46              |              |
| Less Minimum Fund Balance Restricted<br>Ending Available Fund Balance |   |              |
| 328 - DEBT - ST. TAMMANY PARISH LIBRARY                               |   |              |
| Devenues  | 150.00                                  |              |
| Revenues<br>Expenditures  | 150.00<br>436,095.70                    |              |
| Revenue over (under) Expenditures                                     | (435,945.70)                            |              |
| Beginning Fund Balance  | 435,945.70                              |              |
| Less Minimum Fund Balance Restricted                                  | -                                       |              |
| Ending Available Fund Balance   | -                                       |              |
| SECTION IV: The Internal Service Funds are adopted as follows:        |   |              |
| 600 - TYLER STREET COMPLEX FUND                                       |   |              |
| Revenues  | 409,427.00                              |              |
| Expenditures  | 351,232.00                              |              |
| Operating<br>Capital  | 292,000.00                              |              |
| Depreciation  |   | 113,317.95   |
| Cash Basis Revenue Over (Under) Expenditures                          | (233,805.00)                            |              |
| Beginning Cash and Investments  | 1,260,586.01                            |              |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance      | 1,026,781.01                            |              |
| Ending Available Cash and Investments                                 | -                                       |              |
| 606 - STP JUSTICE CENTER COMPLEX FUND                                 |   |              |
| Revenues  | 4,279,859.00                            |              |
| Expenditures  | .,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |              |
| Operating   | 4,258,258.20                            |              |
| Capital   | -                                       |              |
| Depreciation  |   | 1,744,951.61 |
| Cash Basis Revenue Over (Under) Expenditures                          | 21,600.80                               |              |
| Beginning Cash and Investments  | 1,029,561.09                            |              |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance      | 1,051,161.89                            |              |
| Ending Available Cash and Investments                                 | -                                       |              |
| 611 - WELLNESS CENTER BUILDING FUND                                   |   |              |
| Revenues  | 83,711.00                               |              |
| Expenditures  |   |              |
| Operating   | 68,080.00                               |              |
| Capital   | -                                       |              |
| Depreciation  |   | 28,978.91    |
| Cash Basis Revenue Over (Under) Expenditures                          | 15,631.00                               |              |
| Beginning Cash and Investments  | 293,764.11                              |              |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance      | 309,395.11                              |              |
| Ending Available Cash and Investments                                 |   |              |
|   |   |              |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 9 OF 11

|   | FAGE 9 OF 11      |            |
|---|-------------------|------------|
|   | 2025 Budget       |            |
| 612 - SAFE HAVEN COMPLEX FUND   |                   |            |
| Revenues  | 1,672,880.90      |            |
| Allowance for Leasehold Improvements  | (85,034.00)       |            |
| Expenditures  |                   |            |
| Operating   | 1,588,084.00      |            |
| Capital   | 12,000.00         |            |
| Depreciation  | ,                 | 625,460.60 |
| Cash Basis Revenue Over (Under) Expenditures  | (12,237.10)       |            |
| Beginning Cash and Investments  | 295,330.30        |            |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance  | 283,093.20        |            |
| Ending Available Cash and Investments   | -                 |            |
| 613 - FAIRGROUNDS BUILDING FUND   |                   |            |
| Revenues  | 68 142 00         |            |
| Expenditures  | 68,142.00         |            |
| Operating   | 78,241.00         |            |
| Capital   | -                 |            |
| Depreciation  |                   | 14,502.40  |
| Cach Pacis Revenue Over (Under) Expanditures  | (10,000,00)       |            |
| Cash Basis Revenue Over (Under) Expenditures  | (10,099.00)       |            |
| Beginning Cash and Investments  | 74,978.44         |            |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance<br>Ending Available Cash and Investments | 64,879.44         |            |
|   |                   |            |
| 650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE   |                   |            |
| Revenues  | 1,643,661.00      |            |
| Expenditures  |                   |            |
| Operating   | 1,528,792.00      |            |
| Capital   | 276,500.00        |            |
| Depreciation  |                   | 428,109.31 |
| Cash Basis Revenue Over (Under) Expenditures  | (161,631.00)      |            |
| Beginning Cash and Investments  | 3,387,708.44      |            |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance  | 3,226,077.44      |            |
| Ending Available Cash and Investments   | -                 |            |
| 651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST  | r fund            |            |
| Revenues  | 704,827.84        |            |
| Expenditures  |                   |            |
| Operating   | 837,899.04        |            |
| Capital   | -                 |            |
| Depreciation  |                   | 242,424.58 |
|   | (4.22, 0.74, 2.0) |            |
| Cash Basis Revenue Over (Under) Expenditures  | (133,071.20)      |            |
| Beginning Cash and Investments  | 2,816,020.29      |            |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance<br>Ending Available Cash and Investments | 2,682,949.09      |            |
| 664 - EMERGENCY OPERATIONS CENTER FUND  |                   |            |
| 004 - EMERGENCT OPERATIONS CENTER FOND  |                   |            |
| Revenues  | 302,391.00        |            |
| Expenditures  |                   |            |
| Operating   | 494,519.00        |            |
| Capital   | -                 | 104 000 00 |
| Depreciation  |                   | 194,698.88 |
| Cash Basis Revenue Over (Under) Expenditures  | (192,128.00)      |            |
| Beginning Cash and Investments  | 2,726,980.08      |            |
| Less Minimum Policy: 100% Restricted for Repairs and Maintenance  | 2,534,852.08      |            |
| Ending Available Cash and Investments   | -                 |            |
|   |                   |            |

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 10 OF 11

2025 Budget

SECTION V: The Enterprise Funds are adopted as follows:

## 502 - UTILITY OPERATIONS FUND

| Revenues   | 19,286,577.83 |              |
|--|---------------|--------------|
| Expenditures                                       |               |              |
| Operating  | 17,425,895.23 |              |
| Debt   | 2,535,896.22  |              |
| Capital  | 176,000.00    |              |
| Depreciation                                       |               | 3,328,772.64 |
| Cash Basis Revenue Over (Under) Expenditures       | (851,213.62)  |              |
| Beginning Cash and Investments                     | 9,250,405.82  |              |
| Less Minimum Cash Policy: 3 Months Operating Costs | 4,360,973.81  |              |
| Ending Available Cash and Investments              | 4,038,218.39  |              |

| Revenues   | 4,794,090.00 |           |
|--|--------------|-----------|
| Expenditures                                       |              |           |
| Operating  | 5,326,644.35 |           |
| Capital  | -            |           |
| Depreciation                                       |              | 92,086.32 |
| Cash Basis Revenue Over (Under) Expenditures       | (532,554.35) |           |
| Beginning Cash and Investments                     | 2,164,055.19 |           |
| Less Minimum Cash Policy: 3 Months Operating Costs | 1,331,661.09 |           |
| Ending Available Cash and Investments              | 299,839.75   |           |

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 2025 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:

ORDINANCE CALENDAR NO. <u>7703</u> ORDINANCE COUNCIL SERIES NO. <u>24-</u> PAGE 11 OF 11

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE <u>7<sup>TH</sup></u> DAY OF <u>NOVEMBER</u>, 2024 AND BECOMES ORDINANCE SERIES NO. <u>24-\_\_\_\_</u>.

ARTHUR A. LAUGHLIN, COUNCIL CHAIR ST. TAMMANY PARISH COUNCIL

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: <u>SEPTEMBER 25, 2024</u> Published Adoption:

Delivered to Parish President: Returned to Council Clerk: