

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7703

ORDINANCE COUNCIL SERIES NO. : 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: MR. CORBIN

SECONDED BY: MR. ROLLING

ON THE 3RD DAY OF OCTOBER, 2024

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:		
<div>000 - GENERAL FUND</div>		
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

	2025 Budget
State Mandated and Other	
St. Tammany Parish Sheriff	-
St. Tammany Parish Jail	4,512,657.00
22nd Judicial District Court	
22nd Judicial District Court	593,901.25
22nd Judicial District Court-Reimbursable	7,200.00
Bailiffs	72,000.00
Assessor	8,080.00
Clerk of Court	103,639.85
District Attorney of 22nd JD	
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 Expenditures	14,356,805.80
Transfers Out - Public Health	1,214,572.67
Transfers Out - Lighting District No. 10	844.26
Total Expenditures After Other Financing Sources/Uses	15,572,222.73
Revenue Over (Under) Expenditures	(860,236.73)
Beginning Fund Balance	16,060,721.71
Ending Fund Balance	15,200,484.98
Less Minimum Fund Balance Policy:	
1 Year of Gross Ad Valorem	7,540,000.00
4.5 Months of Other Taxes Received Quarterly	944,625.00
3 Months of All Other Recurring Revenue Sources	1,400,317.50
Cash Flow For Amounts Held By Others Pending Litigation/Receivables	970,000.00
Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll	866,520.00
Cash Flow for Grants Billed on Cost Reimbursement Basis	2,000,000.00
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

2025 Budget

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	(538,470.16)
Beginning Fund Balance	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

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	-
Ending Available Fund Balance	-

112 - ANIMAL SERVICES FUND

Revenues	3,133,500.00
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

121 - HWY 21 ECONOMIC DEVELOPMENT FUND (FORMERLY EDD SUB-FUND 123-2025)

Revenues	870,100.00
Transfer In from Fund 123-2025 Hwy 21 EDD	2,487,774.48
Expenditures	1,889,835.00
Revenue over (under) Expenditures	1,468,039.48
Beginning Fund Balance	-
Less Minimum Fund Balance Policy: 3 months of gross revenue	217,525.00
Ending Available Fund Balance	1,250,514.48

2025 Budget

122 - CULTURE, RECREATION, TOURISM FUND

Revenues	267,250.00
Expenditures	<u>367,195.55</u>
Revenue over (under) Expenditures	(99,945.55)
Beginning Fund Balance	1,465,770.09
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	<u>100,218.75</u>
Ending Available Fund Balance	<u><u>1,265,605.79</u></u>

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND

2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	-
Transfer Out to Fund 121 Economic Development	<u>2,487,774.48</u>
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	<u>-</u>
Ending Available Fund Balance	<u><u>-</u></u>

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND

2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	1,500.00
Expenditures	<u>202.00</u>
Revenue over (under) Expenditures	1,298.00
Beginning Fund Balance	57,029.55
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>58,327.55</u></u>

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	<u>(3,007.00)</u>
Net Revenues	115,220.13
Expenditures	<u>7,882,510.00</u>
Revenue over (under) Expenditures	(7,767,289.87)
Beginning Fund Balance	22,142,362.86
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>14,375,072.99</u></u>

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	<u>(5,285.67)</u>
Net Revenues	83,714.33
Expenditures	<u>83,714.33</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>-</u></u>

2025 Budget

129 - COAST/STARC FUND

Revenues	5,170,000.00
Expenditures	<u>5,170,000.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u>-</u>

134 - CRIMINAL COURT FUND

Revenues	1,216,700.00
Expenditures	<u>1,128,311.01</u>
Revenue over (under) Expenditures	88,388.99
Beginning Fund Balance	61,474.16
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u>149,863.15</u>

135 - 22ND JDC COMMISSIONER

Revenues	97,100.00
Expenditures	<u>99,123.87</u>
Revenue over (under) Expenditures	(2,023.87)
Beginning Fund Balance	40,792.46
Less Minimum Cash Policy: 3 Months Operating Costs	<u>24,780.97</u>
Ending Available Fund Balance	<u>13,987.62</u>

136 - JURY SERVICE

Revenues	143,316.00
Expenditures	<u>235,529.00</u>
Revenue over (under) Expenditures	(92,213.00)
Beginning Fund Balance	228,187.41
Less Minimum Cash Policy: 3 Months Operating Costs	<u>58,882.25</u>
Ending Available Fund Balance	<u>77,092.16</u>

137 - LAW ENFORCEMENT WITNESS

Revenues	42,722.00
Expenditures	<u>35,535.00</u>
Revenue over (under) Expenditures	7,187.00
Beginning Fund Balance	481,485.71
Less Minimum Cash Policy: 3 Months Operating Costs	<u>8,883.75</u>
Ending Available Fund Balance	<u>479,788.96</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND

Revenues	39,000.00
Expenditures	<u>211,500.00</u>
Revenue over (under) Expenditures	(172,500.00)
Beginning Fund Balance	1,325,356.48
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u>1,152,856.48</u>

2025 Budget

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND

Revenues	29,000.00
Expenditures	<u>439,295.00</u>
Revenue over (under) Expenditures	(410,295.00)
Beginning Fund Balance	811,230.04
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u>400,935.04</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND

Revenues	3,100.00
Expenditures	<u>12,117.00</u>
Revenue over (under) Expenditures	(9,017.00)
Beginning Fund Balance	108,456.68
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u>99,439.68</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND

Revenues	133,900.00
Expenditures	<u>206,277.80</u>
Revenue over (under) Expenditures	(72,377.80)
Beginning Fund Balance	338,583.51
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>133,900.00</u>
Ending Available Fund Balance	<u>132,305.71</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND

Revenues	45,000.00
Expenditures	<u>405,759.00</u>
Revenue over (under) Expenditures	(360,759.00)
Beginning Fund Balance	1,479,774.60
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u>1,119,015.60</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND

Revenues	84,670.00
Expenditures	<u>106,761.00</u>
Revenue over (under) Expenditures	(22,091.00)
Beginning Fund Balance	129,567.19
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>84,670.00</u>
Ending Available Fund Balance	<u>22,806.19</u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND

Revenues	844.26
Expenditures	<u>970.00</u>
Revenue over (under) Expenditures	(125.74)
Beginning Fund Balance	125.74
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u>-</u>

2025 Budget

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND

Revenues	6,300.00
Expenditures	<u>7,563.00</u>
Revenue over (under) Expenditures	(1,263.00)
Beginning Fund Balance	50,534.73
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>6,300.00</u>
Ending Available Fund Balance	<u><u>42,971.73</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND

Revenues	23,700.00
Expenditures	<u>17,873.00</u>
Revenue over (under) Expenditures	5,827.00
Beginning Fund Balance	71,404.83
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>23,700.00</u>
Ending Available Fund Balance	<u><u>53,531.83</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND

Revenues	500.00
Expenditures	<u>3,891.00</u>
Revenue over (under) Expenditures	(3,391.00)
Beginning Fund Balance	16,448.08
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>13,057.08</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND

Revenues	2,680.00
Expenditures	<u>37,513.00</u>
Revenue over (under) Expenditures	(34,833.00)
Beginning Fund Balance	78,383.58
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>43,550.58</u></u>

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

300 - DEBT - SALES TAX DISTRICT NO. 3

Revenues	6,936,738.53
Expenditures	<u>6,661,055.00</u>
Revenue over (under) Expenditures	275,683.53
Beginning Fund Balance	4,107,112.96
Less Minimum Fund Balance Restricted	<u>4,382,796.49</u>
Ending Available Fund Balance	<u><u>-</u></u>

303 - DEBT - GOMESA

Revenues	2,360,055.00
Expenditures	<u>2,359,500.00</u>
Revenue over (under) Expenditures	555.00
Beginning Fund Balance	2,365,120.83
Less Minimum Fund Balance Restricted	<u>2,365,675.83</u>
Ending Available Fund Balance	<u><u>-</u></u>

2025 Budget

326 - DEBT - ST. TAMMANY PARISH CORONER

Revenues	1,000.00	
Expenditures	747,920.46	
Revenue over (under) Expenditures	(746,920.46)	
Beginning Fund Balance	746,920.46	
Less Minimum Fund Balance Restricted	-	
Ending Available Fund Balance	-	

328 - DEBT - ST. TAMMANY PARISH LIBRARY

Revenues	150.00	
Expenditures	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		
Operating	351,232.00	
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	-	

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		
Operating	78,241.00	
Capital	-	
Depreciation		14,502.40
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	64,879.44	
Ending Available Cash and Investments	-	

650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND

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 FUND

Revenues	704,827.84	
Expenditures		
Operating	837,899.04	
Capital	-	
Depreciation		242,424.58
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	2,682,949.09	
Ending Available Cash and Investments	-	

664 - EMERGENCY OPERATIONS CENTER FUND

Revenues	302,391.00	
Expenditures		
Operating	494,519.00	
Capital	-	
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	-	

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

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: SEPTEMBER 25, 2024
Published Adoption:

Delivered to Parish President:
Returned to Council Clerk:

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