

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7391AA

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: AIREY/COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: MS. TANNER

SECONDED BY: MR. CANULETTE

ON THE 29TH DAY OF NOVEMBER, 2023

ORDINANCE TO ADOPT THE 2024 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 2024 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2024 Operating Budget is adopted as follows:

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
SECTION I: The General Fund is adopted 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	(10,290.89)	801,490.33
Parish Council	1,766,552.34	(171,056.44)	1,595,495.90
Chief Administrative Officer	884,331.27	(28,421.53)	855,909.74
Facilities Management	1,952,090.52	(116,616.94)	1,835,473.58
Department of Finance	1,858,296.25	(51,407.81)	1,806,888.44
Grants Management	634,368.59	(16,199.01)	618,169.58
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	748,421.14	(18,891.51)	729,529.63
Procurement	625,998.61	(10,254.54)	615,744.07
Public Information	633,851.34	(17,051.51)	616,799.83
Department of Technology	5,064,951.57	(167,768.69)	4,897,182.88
Interfund Charges	(13,939,419.00)	591,978.00	(13,347,441.00)
Total Administrative Departments	761,223.85	(15,980.87)	745,242.98
Facilities and Other			
Bush Community Center	48,167.66	(1,718.00)	46,449.66
Fairgrounds Arena	568,803.93	(94,896.00)	473,907.93
Levee Board Building	34,334.29	(1,225.00)	33,109.29
St. Tammany Regional Airport	195,641.49	(2,754.00)	192,887.49
Reimbursement of Costs in Excess of Revenues	(608,245.42)	97,650.00	(510,595.42)
Total Facilities and Other	238,701.95	(2,943.00)	235,758.95
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	-	2,489,636.54
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	2,117,555.00	(122,324.32)	1,995,230.68
Interfund Charges	(2,097,255.00)	157,973.00	(1,939,282.00)
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	617,989.00	(20,604.00)	597,385.00
Total State Mandated	20,619,097.04	15,044.68	20,634,141.72
General Expenditures	6,106.00	(6.00)	6,100.00
Total Expenditures	21,625,128.84	(3,885.19)	21,621,243.65

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
Revenue Over (Under) Expenditures	(869,147.84)	3,885.19	(865,262.65)
Beginning Fund Balance	13,407,692.31	-	13,407,692.31
Ending Fund Balance	12,538,544.47	3,885.19	12,542,429.66
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	14,904.47	3,885.19	18,789.66

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	75,999,850.00	-	75,999,850.00
Sales Tax for Capital	(40,200,000.00)	4,046,000.00	(36,154,000.00)
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	30,866,678.21	4,046,000.00	34,912,678.21
Expenditures			
Department of Public Works			
Public Works Administration	2,741,399.34	(102,634.60)	2,638,764.75
Maintenance Barns	16,754,123.29	(377,233.49)	16,376,889.80
Fleet Management	4,545,108.84	(7,832.20)	4,537,276.64
Tammany Trace Maintenance	1,684,671.57	(128,102.92)	1,556,568.65
Geographical Information Systems	447,495.15	(85,166.93)	362,328.22
Tammany Trace Administration	179,100.73	(7,173.88)	171,926.85
Development	1,213,836.78	(295,311.03)	918,525.75
Engineering	3,702,349.85	(434,658.84)	3,267,691.01
Homeland Security & Emergency Operations	878,740.80	(12,531.94)	866,208.86
General Expenditures	6,279,330.00	(293,754.00)	5,985,576.00
Total Expenditures	38,426,156.35	(1,744,399.82)	36,681,756.53
Revenue over (under) Expenditures	(7,559,478.14)	5,790,399.82	(1,769,078.32)
Beginning Fund Balance	73,612,606.23	-	73,612,606.23
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69	-	19,671,345.69
Ending Available Fund Balance	46,381,782.40	5,790,399.82	52,172,182.22

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	4,261,600.00	-	4,261,600.00
Ad Valorem Tax for Capital	(4,250,000.00)	(100,000.00)	(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	61,378.00	(100,000.00)	(38,622.00)
Expenditures	997,202.84	(21,696.35)	975,506.49
Revenue over (under) Expenditures	(935,824.84)	(78,303.65)	(1,014,128.49)
Beginning Fund Balance	6,632,643.68	-	6,632,643.68
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,261,600.00	-	4,261,600.00
Ending Available Fund Balance	1,435,218.84	(78,303.65)	1,356,915.19

102 - ENVIRONMENTAL SERVICES FUND

Revenues	2,561,620.00	-	2,561,620.00
Expenditures	2,736,232.16	(558,084.01)	2,178,148.15
Revenue over (under) Expenditures	(174,612.16)	558,084.01	383,471.85
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	4,495,980.25	558,084.01	5,054,064.26

107 - JUDICIAL COURTS FUND

Revenues	852,420.00	-	852,420.00
Expenditures	808,949.00	(133.00)	808,816.00
Revenue over (under) Expenditures	43,471.00	133.00	43,604.00
Beginning Fund Balance	170,333.30	-	170,333.30
Less Minimum Cash Policy: 1 year of gross revenue 3 Months Operating Costs	213,105.00	-	213,105.00
Ending Available Fund Balance	699.30	133.00	832.30

111 - PUBLIC HEALTH FUND

Revenues	216,710.00	-	216,710.00
Expenditures	5,088,129.75	(30,807.89)	5,057,321.86
Revenue over (under) Expenditures	(4,871,419.75)	30,807.89	(4,840,611.86)
Beginning Fund Balance	4,871,419.75	-	4,871,419.75
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	(0.00)	30,807.89	30,807.89

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
112 - ANIMAL SERVICES FUND			
Revenues	2,935,460.00	-	2,935,460.00
Expenditures	3,261,008.05	(110,836.40)	3,150,171.65
Revenue over (under) Expenditures	(325,548.05)	110,836.40	(214,711.65)
Beginning Fund Balance	4,104,442.25	-	4,104,442.25
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,935,460.00	-	2,935,460.00
Ending Available Fund Balance	843,434.20	110,836.40	954,270.60
122 - CRT/ECONOMIC DEVELOPMENT FUND			
Revenues	284,959.92	-	284,959.92
Expenditures	253,666.90	(2,990.63)	250,676.27
Revenue over (under) Expenditures	31,293.02	2,990.63	34,283.65
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	1,167,637.18	2,990.63	1,170,627.81
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	753,860.00	-	753,860.00
Expenditures	627,679.42	(98,284.00)	529,395.42
Revenue over (under) Expenditures	126,180.58	98,284.00	224,464.58
Beginning Fund Balance	2,084,282.86	-	2,084,282.86
Less Minimum Fund Balance Policy: 3 months of gross revenue	188,465.00	-	188,465.00
Ending Available Fund Balance	2,021,998.44	98,284.00	2,120,282.44
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	590.00	-	590.00
Expenditures	931.00	(19.00)	912.00
Revenue over (under) Expenditures	(341.00)	19.00	(322.00)
Beginning Fund Balance	55,729.56	-	55,729.56
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	55,388.56	19.00	55,407.56
126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	7,817,100.00	-	7,817,100.00
Ad Valorem Tax for Debt	(61,000.00)	-	(61,000.00)
Other Revenues	184,340.00	-	184,340.00
Less: Collection Fees and Assessments	(269,841.00)	-	(269,841.00)
Net Revenues	7,670,599.00	-	7,670,599.00
Expenditures - Pass Through Agency	7,670,599.00	(943,106.18)	6,727,492.82
Revenue over (under) Expenditures	-	943,106.18	943,106.18
Beginning Fund Balance	-	0.00	0.00
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	0.00	943,106.18	943,106.18
128 - ST. TAMMANY PARISH LIBRARY FUND			
Revenues			
Ad Valorem Tax	14,575,000.00	-	14,575,000.00
Ad Valorem Tax for Capital	(1,600,000.00)	-	(1,600,000.00)
Ad Valorem Tax for Debt	(407,000.00)	-	(407,000.00)
Other Revenues	302,000.00	-	302,000.00
Less: Collection Fees and Assessments	(502,257.00)	-	(502,257.00)
Net Revenues	12,367,743.00	-	12,367,743.00
Expenditures - Pass Through Agency	12,367,743.00	-	12,367,743.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	-	-	-
129 - COAST/STARC FUND			
Revenues	4,709,600.00	-	4,709,600.00
Expenditures - Pass Through Agency	4,709,600.00	-	4,709,600.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	-	-	-

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
134 - CRIMINAL COURT FUND			
Revenues	1,211,770.00	-	1,211,770.00
Expenditures	1,201,371.30	-	1,201,371.30
Revenue over (under) Expenditures	10,398.70	-	10,398.70
Beginning Fund Balance	12,298.63	-	12,298.63
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	22,697.33	-	22,697.33
135 - 22ND JDC COMMISSIONER			
Revenues	96,470.00	-	96,470.00
Expenditures	100,862.36	(42.00)	100,820.36
Revenue over (under) Expenditures	(4,392.36)	42.00	(4,350.36)
Beginning Fund Balance	45,645.21	-	45,645.21
Less Minimum Cash Policy: 3 Months Operating Costs	25,215.59	(10.50)	25,205.09
Ending Available Fund Balance	16,037.26	52.50	16,089.76
136 - JURY SERVICE			
Revenues	141,690.00	-	141,690.00
Expenditures	193,100.00	(166.00)	192,934.00
Revenue over (under) Expenditures	(51,410.00)	166.00	(51,244.00)
Beginning Fund Balance	330,399.15	-	330,399.15
Less Minimum Cash Policy: 3 Months Operating Costs	48,275.00	(41.50)	48,233.50
Ending Available Fund Balance	230,714.15	207.50	230,921.65
137 - LAW ENFORCEMENT WITNESS			
Revenues	37,880.00	-	37,880.00
Expenditures	35,741.00	(15.00)	35,726.00
Revenue over (under) Expenditures	2,139.00	15.00	2,154.00
Beginning Fund Balance	440,897.40	-	440,897.40
Less Minimum Cash Policy: 3 Months Operating Costs	8,935.25	(3.75)	8,931.50
Ending Available Fund Balance	434,101.15	18.75	434,119.90
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	26,940.00	-	26,940.00
Expenditures	211,643.04	(656.00)	210,987.04
Revenue over (under) Expenditures	(184,703.04)	656.00	(184,047.04)
Beginning Fund Balance	1,420,722.51	-	1,420,722.51
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	1,236,019.47	656.00	1,236,675.47
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	23,510.00	-	23,510.00
Expenditures	445,005.65	(1,227.00)	443,778.65
Revenue over (under) Expenditures	(421,495.65)	1,227.00	(420,268.65)
Beginning Fund Balance	1,097,413.17	-	1,097,413.17
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	675,917.52	1,227.00	677,144.52
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	2,160.00	-	2,160.00
Expenditures	12,222.96	(35.00)	12,187.96
Revenue over (under) Expenditures	(10,062.96)	35.00	(10,027.96)
Beginning Fund Balance	114,992.90	-	114,992.90
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	104,929.94	35.00	104,964.94
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	126,340.00	-	126,340.00
Expenditures	208,535.39	(574.00)	207,961.39
Revenue over (under) Expenditures	(82,195.39)	574.00	(81,621.39)
Beginning Fund Balance	328,442.82	-	328,442.82
Less Minimum Fund Balance Policy: 1 year of gross revenue	126,340.00	-	126,340.00
Ending Available Fund Balance	119,907.43	574.00	120,481.43

Proposed Amendment As Amended
 09/27/2023 11/29/2023 and Reintroduced

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

Revenues	31,600.00	-	31,600.00
Expenditures	412,423.01	(1,237.00)	411,186.01
Revenue over (under) Expenditures	(380,823.01)	1,237.00	(379,586.01)
Beginning Fund Balance	1,620,071.02	-	1,620,071.02
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	1,239,248.01	1,237.00	1,240,485.01

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

Revenues	83,860.00	-	83,860.00
Expenditures	107,928.65	(281.00)	107,647.65
Revenue over (under) Expenditures	(24,068.65)	281.00	(23,787.65)
Beginning Fund Balance	141,999.21	-	141,999.21
Less Minimum Fund Balance Policy: 1 year of gross revenue	83,860.00	-	83,860.00
Ending Available Fund Balance	34,070.56	281.00	34,351.56

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

Revenues	1,600.00	-	1,600.00
Expenditures	1,874.91	(5.00)	1,869.91
Revenue over (under) Expenditures	(274.91)	5.00	(269.91)
Beginning Fund Balance	274.91	-	274.91
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	(0.00)	5.00	5.00

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

Revenues	5,863.00	-	5,863.00
Expenditures	7,578.64	(24.00)	7,554.64
Revenue over (under) Expenditures	(1,715.64)	24.00	(1,691.64)
Beginning Fund Balance	49,911.08	-	49,911.08
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,863.00	-	5,863.00
Ending Available Fund Balance	42,332.44	24.00	42,356.44

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

Revenues	23,010.00	-	23,010.00
Expenditures	18,115.94	(51.00)	18,064.94
Revenue over (under) Expenditures	4,894.06	51.00	4,945.06
Beginning Fund Balance	63,502.54	-	63,502.54
Less Minimum Fund Balance Policy: 1 year of gross revenue	23,010.00	-	23,010.00
Ending Available Fund Balance	45,386.60	51.00	45,437.60

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

Revenues	380.00	-	380.00
Expenditures	3,919.99	(13.00)	3,906.99
Revenue over (under) Expenditures	(3,539.99)	13.00	(3,526.99)
Beginning Fund Balance	18,594.23	-	18,594.23
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	15,054.24	13.00	15,067.24

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

Revenues	2,340.00	-	2,340.00
Expenditures	38,783.87	(144.00)	38,639.87
Revenue over (under) Expenditures	(36,443.87)	144.00	(36,299.87)
Beginning Fund Balance	108,732.63	-	108,732.63
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	72,288.76	144.00	72,432.76

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

300 - DEBT - SALES TAX DISTRICT NO. 3

Revenues	6,864,704.56	-	6,864,704.56
Expenditures	6,645,394.10	-	6,645,394.10
Revenue over (under) Expenditures	219,310.46	-	219,310.46
Beginning Fund Balance	3,773,037.93	-	3,773,037.93
Less Minimum Fund Balance Restricted	3,992,348.39	-	3,992,348.39
Ending Available Fund Balance	-	-	-

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
302 - DEBT - UTILITY OPERATIONS			
Revenues	305,890.00	-	305,890.00
Expenditures	367,466.00	-	367,466.00
Revenue over (under) Expenditures	(61,576.00)	-	(61,576.00)
Beginning Fund Balance	72,807.08	-	72,807.08
Less Minimum Fund Balance Restricted	11,231.08	-	11,231.08
Ending Available Fund Balance	-	-	-

303 - DEBT - GOMESA			
Revenues	1,950,055.00	-	1,950,055.00
Expenditures	1,468,912.50	-	1,468,912.50
Revenue over (under) Expenditures	481,142.50	-	481,142.50
Beginning Fund Balance	2,594,787.29	-	2,594,787.29
Less Minimum Fund Balance Restricted	3,075,929.79	-	3,075,929.79
Ending Available Fund Balance	-	-	-

326 - DEBT - ST. TAMMANY PARISH CORONER			
Revenues	77,000.00	-	77,000.00
Expenditures	724,760.00	-	724,760.00
Revenue over (under) Expenditures	(647,760.00)	-	(647,760.00)
Beginning Fund Balance	1,380,858.51	-	1,380,858.51
Less Minimum Fund Balance Restricted	733,098.51	-	733,098.51
Ending Available Fund Balance	-	-	-

328 - DEBT - ST. TAMMANY PARISH LIBRARY			
Revenues	410,600.00	-	410,600.00
Expenditures	426,080.00	-	426,080.00
Revenue over (under) Expenditures	(15,480.00)	-	(15,480.00)
Beginning Fund Balance	453,310.25	-	453,310.25
Less Minimum Fund Balance Restricted	437,830.25	-	437,830.25
Ending Available Fund Balance	-	-	-

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

600 - TYLER STREET COMPLEX FUND			
Revenues	377,125.00	-	377,125.00
Expenditures			
Operating	334,207.18	(2,932.00)	331,275.18
Capital	-	-	-
Depreciation	114,767.19		
Cash Basis Revenue Over (Under) Expenditures	42,917.82	2,932.00	45,849.82
Beginning Cash and Investments	1,137,925.47	-	1,137,925.47
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,180,843.29	2,932.00	1,183,775.29
Ending Available Cash and Investments	-	-	-

606 - STP JUSTICE CENTER COMPLEX FUND			
Revenues	4,255,321.00	-	4,255,321.00
Expenditures			
Operating	4,243,033.76	(25,607.00)	4,217,426.76
Capital	80,000.00	-	80,000.00
Depreciation	1,729,951.61		
Cash Basis Revenue Over (Under) Expenditures	(67,712.76)	25,607.00	(42,105.76)
Beginning Cash and Investments	977,307.78	-	977,307.78
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	909,595.02	25,607.00	935,202.02
Ending Available Cash and Investments	-	-	-

611 - WELLNESS CENTER BUILDING FUND			
Revenues	80,511.00	-	80,511.00
Expenditures			
Operating	47,755.34	(1,248.00)	46,507.34
Capital	-	-	-
Depreciation	29,177.48		
Cash Basis Revenue Over (Under) Expenditures	32,755.66	1,248.00	34,003.66
Beginning Cash and Investments	247,439.35	-	247,439.35
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	280,195.01	1,248.00	281,443.01
Ending Available Cash and Investments	-	-	-

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
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	1,852,322.26	(75,606.00)	1,776,716.26
Capital	-	-	-
Depreciation	725,133.94		
Cash Basis Revenue Over (Under) Expenditures	(137,468.87)	75,606.00	(61,862.87)
Beginning Cash and Investments	137,468.87	-	137,468.87
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	(0.00)	75,606.00	75,606.00
Ending Available Cash and Investments	-	-	-

613 - FAIRGROUNDS BUILDING FUND			
Revenues	55,704.00	-	55,704.00
Expenditures			
Operating	64,499.06	(1,483.00)	63,016.06
Capital	-	-	-
Depreciation	14,502.40		
Cash Basis Revenue Over (Under) Expenditures	(8,795.06)	1,483.00	(7,312.06)
Beginning Cash and Investments	59,882.08	-	59,882.08
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	51,087.02	1,483.00	52,570.02
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	1,496,752.77	(5,430.00)	1,491,322.77
Capital	1,285,000.00	-	1,285,000.00
Depreciation	436,183.93		
Cash Basis Revenue Over (Under) Expenditures	(1,269,595.77)	5,430.00	(1,264,165.77)
Beginning Cash and Investments	4,447,675.98	-	4,447,675.98
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,178,080.21	5,430.00	3,183,510.21
Ending Available Cash and Investments	-	-	-

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND			
Revenues	657,110.92	-	657,110.92
Expenditures			
Operating	734,946.34	(9,559.00)	725,387.34
Capital	-	-	-
Depreciation	242,424.58		
Cash Basis Revenue Over (Under) Expenditures	(77,835.42)	9,559.00	(68,276.42)
Beginning Cash and Investments	2,763,531.89	-	2,763,531.89
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,685,696.47	9,559.00	2,695,255.47
Ending Available Cash and Investments	-	-	-

664 - EMERGENCY OPERATIONS CENTER FUND			
Revenues	438,644.00	-	438,644.00
Expenditures			
Operating	534,922.06	(7,690.00)	527,232.06
Capital	-	-	-
Depreciation	229,660.96		
Cash Basis Revenue Over (Under) Expenditures	(96,278.06)	7,690.00	(88,588.06)
Beginning Cash and Investments	2,651,512.95	-	2,651,512.95
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,555,234.89	7,690.00	2,562,924.89
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are adopted as follows:

502 - UTILITY OPERATIONS FUND			
Revenues	18,608,236.58	-	18,608,236.58
Expenditures			
Operating	17,009,303.23	(563,862.24)	16,445,440.99
Debt	2,874,596.27	-	2,874,596.27
Capital	1,428,000.00	(84,000.00)	1,344,000.00
Depreciation	3,165,667.02		
Cash Basis Revenue Over (Under) Expenditures	(2,703,662.92)	647,862.24	(2,055,800.68)
Beginning Cash and Investments	8,969,036.71	-	8,969,036.71
Less Minimum Cash Policy: 3 Months Operating Costs	4,327,325.81	(140,965.56)	4,186,360.25
Ending Available Cash and Investments	1,938,047.98	788,827.80	2,726,875.78

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
507 - DEVELOPMENT FUND			
Revenues	4,891,280.00	-	4,891,280.00
Expenditures			
Operating	5,379,616.82	(288,660.41)	5,090,956.41
Capital	294,000.00	-	294,000.00
Depreciation	16,986.12		
Cash Basis Revenue Over (Under) Expenditures	(782,336.82)	288,660.41	(493,676.41)
Beginning Cash and Investments	2,952,417.82	-	2,952,417.82
Less Minimum Cash Policy: 3 Months Operating Costs	1,418,404.21	(72,165.11)	1,346,239.10
Ending Available Cash and Investments	<u>751,676.79</u>	<u>360,825.52</u>	<u>1,112,502.31</u>

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 7TH DAY OF DECEMBER, 2023 AND BECOMES ORDINANCE SERIES NO. .

ATTEST:

 KATRINA L. BUCKLEY, CLERK OF COUNCIL

 JACOB "JAKE" A. AIREY, COUNCIL CHAIR
 ST. TAMMANY PARISH COUNCIL

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

Published Introduction: DECEMBER 06, 2023
 Published Adoption:

Delivered to Parish President:
 Returned to Council Clerk:

**Administrative Comment for the Amendment to the 2024 Proposed Operating Budget
November 29, 2023 Special Council Meeting**

Amendment 1: Remove expenditures related to the sewer inspection review program, which has not yet been implemented.

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
102 - ENVIRONMENTAL SERVICES			
Gasoline and Vehicle Maintenance	49,175	(15,800)	33,375
Computer Related	16,200	(16,200)	-
Insurance Other Than Employee Benefits	9,428	(2,809)	6,619
Uniforms	9,970	(1,200)	8,770
	84,773	(36,009)	48,764
Items included in other amendments below:			
Salaries and Benefits <i>(Reduced by 6 New Positions)</i>	1,406,272	(379,350)	1,026,922
Capital Assets <i>(Reduced by 2 New Trucks)</i>	168,000	(84,000)	84,000
	1,659,046	(499,359)	1,159,687

Amendment 2: Remove 3% COLA, wage adjustments, 1% wage adjustment pool, and new positions for all St. Tammany Parish departments and the Civil Division of the District Attorney's office.

	Proposed 09/27/2023		Amendments					Amendment 11/29/2023	As Amended and Reintroduced
	Salaries/ Allowances	Benefits	3% COLA	Wage Adjustments	1% Pool	New Positions*	Benefits		
000 - GENERAL FUND	8,287,710	2,435,232	(176,524)	(25,495)	(61,550)	(336,085)	(155,630)	(755,283)	9,967,659
Parish President	429,484	99,554	(6,720)	-	(2,307)	-	(1,264)	(10,291)	518,748
Parish Council	993,364	270,507	(11,157)	-	(4,245)	(135,896)	(44,758)	(196,056)	1,067,814
Chief Administrative Officer	645,784	139,276	(18,560)	-	(6,340)	-	(3,522)	(28,422)	756,639
Facilities Management	1,209,291	387,941	(32,364)	(2,403)	(11,581)	(46,554)	(23,715)	(116,617)	1,480,614
Department of Finance	1,165,006	309,016	(33,490)	-	(11,499)	-	(6,419)	(51,408)	1,422,615
Grants Management	90,696	110,612	(10,551)	-	(3,623)	-	(2,025)	(16,199)	185,109
Human Resources	446,893	122,249	(12,266)	-	(4,212)	-	(2,414)	(18,892)	550,250
Procurement	424,508	129,029	(11,912)	(919)	(4,179)	-	6,755	(10,255)	543,282
Public Information	389,286	112,245	(11,103)	-	(3,813)	-	(2,135)	(17,052)	484,480
Department of Technology	1,090,545	290,896	(28,400)	-	(9,751)	(98,635)	(30,982)	(167,769)	1,213,672
District Attorney - Civil Division	1,402,853	463,907	-	(22,173)	-	(55,000)	(45,152)	(122,324)	1,744,436
100 - PUBLIC WORKS	12,839,171	4,559,183	(350,638)	(147,291)	(120,053)	(287,886)	(175,093)	(1,080,962)	16,317,392
Public Works Administration	1,656,519	533,061	(46,045)	(20,656)	(17,034)	-	(11,400)	(95,135)	2,094,446
Maintenance Barns	6,183,095	2,530,178	(172,442)	(85,498)	(59,802)	-	(59,491)	(377,233)	8,336,040
Fleet Management	870,872	328,453	(25,147)	(31,318)	(8,489)	46,854	10,268	(7,832)	1,191,492
Tammany Trace Maintenance	705,476	202,492	(19,708)	(4,180)	(4,558)	-	(4,657)	(33,103)	874,865
Geographical Information Systems	277,558	82,921	(6,371)	-	(2,188)	(55,836)	(20,772)	(85,167)	275,311
Tammany Trace Administration	100,300	33,837	(2,803)	(2,461)	(987)	-	(923)	(7,174)	126,963
Development	471,734	121,368	(13,523)	-	(4,643)	-	(2,645)	(20,811)	572,291
Engineering	2,270,198	644,941	(56,027)	(3,178)	(19,408)	(278,904)	(83,798)	(441,315)	2,473,824
Homeland Security/Emerg Ops	303,420	81,933	(8,573)	-	(2,944)	-	(1,675)	(13,192)	372,161
101 - DRAINAGE MAINTENANCE	78,838	33,485	(2,239)	-	(769)	-	1,593	(1,415)	110,908
102 - ENVIRONMENTAL SERVICES	1,031,840	374,433	(21,507)	(10,523)	(6,519)	(270,253)	(114,085)	(422,887)	983,385
111 - PUBLIC HEALTH	126,310	30,718	(3,602)	-	(1,237)	-	(706)	(5,545)	151,483
112 - ANIMAL SERVICES	1,247,455	467,030	(31,303)	-	(10,992)	(26,191)	(15,389)	(83,875)	1,630,610
122 - CRT/ECONOMIC DEVELOPMENT	31,656	3,055	(441)	-	-	-	(49)	(490)	34,221
502 - UTILITY OPERATIONS	4,285,271	1,478,227	(105,701)	-	(37,794)	(72,070)	(58,986)	(274,551)	5,488,946
507 - DEVELOPMENT	2,154,159	649,737	(60,845)	-	(21,104)	-	(12,958)	(94,907)	2,708,989
	30,082,411	10,031,098	(752,800)	(183,309)	(260,018)	(992,485)	(531,304)	(2,719,916)	37,393,594

* The amendment presented above to remove proposed new positions removes the transfer of 1 proposed FTE to Safe Haven from Public Works.

Amendment 3: Adjust expenditures related to professional and/or contractual services. Items removed or reduced are to equal 2023 projected actuals.

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
000 - GENERAL FUND			
Parish Council	50,000	(50,000)	-
Parish Council	-	50,000	50,000
Parish Council	-	25,000	25,000
Fairgrounds Arena	10,000	(4,000)	6,000
100 - PUBLIC WORKS			
Public Works Administration	10,000	(7,500)	2,500
Development	350,000	(274,500)	75,500
502 - UTILITY OPERATIONS	200,000	(200,000)	-
507 - DEVELOPMENT	330,000	(109,000)	221,000
	950,000	(570,000)	380,000

Amendment 4: Remove budget for capital expenditures at the Fairgrounds, Tammany Trace, and for vehicles for proposed new positions which are being removed.

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
000 - GENERAL FUND			
Fairgrounds Arena	75,000	(75,000)	-
100 - PUBLIC WORKS			
Tammany Trace Maintenance	80,000	(80,000)	-
Tammany Trace Maintenance	15,000	(15,000)	-
102 - ENVIRONMENTAL SERVICES	168,000	(84,000)	84,000
502 - UTILITY OPERATIONS	210,000	(84,000)	126,000
	548,000	(338,000)	210,000

Amendment 5: Decrease transfer of ad valorem taxes to St. Tammany Parish Coroner to equal 2023.

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
126 - ST. TAMMANY PARISH CORONER	7,564,104	(941,886)	6,622,218

**Administrative Comment for the Amendment to the 2024 Proposed Operating Budget
November 29, 2023 Special Council Meeting**

Amendment 6: Adjust cost allocation plan charges as a result of the above amendments.

Amendment 7: Adjust reimbursement from the Hwy 21 Economic Development District for the costs in excess of revenues for the Fairgrounds and Airport.

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
000 - GENERAL FUND			
Fairgrounds Arena	568,804	(94,896)	473,908
St. Tammany Regional Airport	195,641	(2,754)	192,887
Less Revenues Generated	(156,200)	-	(156,200)
123 - ECONOMIC DEVELOPMENT DISTRICTS	608,245	(97,650)	510,595

Amendment 8: Adjust transfer of funds to Capital Projects based on the Amendment to the Proposed Capital Budget.

	Proposed 09/27/2023	Amendment 11/29/2023	As Amended and Reintroduced
100 - PUBLIC WORKS - Transfer of Sales Tax for Capital	40,200,000	(4,046,000)	36,154,000
SALES TAX DISTRICT 3 - PARISHWIDE ROADS & DRAINAGE - Feasibility Study			
Harrison Ave. Extension to LA36		(100,000)	
Judge Tanner Blvd. Extension to LA59		(100,000)	
LA59/LA1088 Connector Rd.		(200,000)	
Slidell/Lacombe Connector Rd.		(250,000)	
SALES TAX DISTRICT 3 - DISTRICT ROADS			
District 11 - Camelot Dr.		(410,000)	
District 11 - Dove St.		(311,000)	
District 13 - Amber St.		100,000	
District 13 - West End Blvd		(100,000)	
SALES TAX DISTRICT 3 - TAMMANY TRACE - Pre-construction Engineering			
Tammany Trace Bridge #5 (Bayou Paquet)		(150,000)	
Tammany Trace Bridge #7 (Bayou Lacombe)		(150,000)	
Tammany Trace Bridge #8 (Heltemes Ln. Lateral)		(235,000)	
Tammany Trace Bridge #9 (W. Elm St. Lateral)		(235,000)	
Tammany Trace Bridge #10 (Cane Bayou Tributary)		(250,000)	
Tammany Trace Bridge #11 (Big Branch Marsh)		(235,000)	
Tammany Trace Bridge #12 (Cane Bayou)		(245,000)	
Tammany Trace Bridge #14 (Bayou Castine Tributary)		(235,000)	
Tammany Trace Bridge #15 (Bayou Castine Tributary)		(235,000)	
Tammany Trace Bridge #17 (Bayou Chinchuba)		(235,000)	
Tammany Trace Bridge #22 (Southwind Branch)		(235,000)	
Tammany Trace Bridge #23 (LA36 South Tributary)		(235,000)	
101 - DRAINAGE MAINTENANCE - Transfer of Ad Valorem Tax for Capital	4,250,000	100,000	4,350,000
DRAINAGE - PARISHWIDE			
Meadowlake Catch Basins		100,000	

Amendment 9: Fix typo on the Minimum Cash Policy for Special Revenue Fund 107 - Judicial Courts from 1 year of gross revenue to 3 months operating costs.

Summary of Amendments by Fund:

EXPENDITURES	SUPPLIES, FUEL, OTHER		PROF/ CONTRACT SERVICES	CAPITAL ASSETS	PASS THRU FUNDS TO OTHERS	INTERFUND CHARGES	ECON DEV REIMB OF EXPEND	TOTAL AMENDMENTS
	Amend 1	Amend 2	Amend 3	Amend 4	Amend 5	Amend 6	Amend 7	
000 - GENERAL FUND	-	(755,283)	21,000	(75,000)	-	707,748	97,650	(3,885)
100 - PUBLIC WORKS	-	(1,080,962)	(282,000)	(95,000)	-	(286,438)	-	(1,744,400)
101 - DRAINAGE MAINTENANCE	-	(1,415)	-	-	-	(20,281)	-	(21,696)
102 - ENVIRONMENTAL SERVICES	(36,009)	(422,887)	-	(84,000)	-	(15,188)	-	(558,084)
107 - JUDICIAL COURTS	-	-	-	-	-	(133)	-	(133)
111 - PUBLIC HEALTH	-	(5,545)	-	-	-	(25,263)	-	(30,808)
112 - ANIMAL SERVICES	-	(83,875)	-	-	-	(26,961)	-	(110,836)
122 - CRT/ECONOMIC DEVELOPMENT	-	(490)	-	-	-	(2,501)	-	(2,991)
123 - ECONOMIC DEVELOPMENT DISTRICTS	-	-	-	-	-	(653)	(97,650)	(98,303)
126 - ST. TAMMANY PARISH CORONER	-	-	-	-	(941,886)	(1,220)	-	(943,106)
128 - ST. TAMMANY PARISH LIBRARY	-	-	-	-	1,824	(1,824)	-	-
129 - COAST/STARC	-	-	-	-	684	(684)	-	-
135 - 22ND JDC COMMISSIONER	-	-	-	-	-	(42)	-	(42)
136 - JURY SERVICE	-	-	-	-	-	(166)	-	(166)
137 - LAW ENFORCEMENT WITNESS	-	-	-	-	-	(15)	-	(15)
190 - STP LIGHTING DISTRICTS	-	-	-	-	-	(4,247)	-	(4,247)
502 - UTILITY OPERATIONS	-	(274,551)	(200,000)	(84,000)	-	(89,311)	-	(647,862)
507 - DEVELOPMENT	-	(94,907)	(109,000)	-	-	(84,753)	-	(288,660)
600 - TYLER STREET COMPLEX	-	-	-	-	-	(2,932)	-	(2,932)
606 - STP JUSTICE CENTER COMPLEX	-	-	-	-	-	(25,607)	-	(25,607)
611 - WELLNESS CENTER BUILDING	-	-	-	-	-	(1,248)	-	(1,248)
612 - SAFE HAVEN COMPLEX	-	-	-	-	-	(75,606)	-	(75,606)
613 - FAIRGROUNDS BUILDING	-	-	-	-	-	(1,483)	-	(1,483)
650 - STPG KOOP DRIVE ADMIN COMPLEX	-	-	-	-	-	(5,430)	-	(5,430)
651 - STP ADMIN/JCC-EAST	-	-	-	-	-	(9,559)	-	(9,559)
664 - EMERGENCY OPERATIONS CENTER	-	-	-	-	-	(7,690)	-	(7,690)
CAPITAL PROJECTS FUNDS	-	-	-	-	-	(18,513)	-	(18,513)
TOTAL	(36,009)	(2,719,916)	(570,000)	(338,000)	(939,378)	(0)	-	(4,603,303)

REVENUES - Amend 8 - Change in Transfer of funds to Capital Projects

100 - PUBLIC WORKS	(4,046,000)
101 - DRAINAGE MAINTENANCE	100,000

TOTAL IMPACT OF AMENDMENTS TO THE PROPOSED OPERATING BUDGET **(8,549,303)**

**Administrative Comment to the 2024 Proposed Operating Budget
Amended and Reintroduced November 29, 2023**

000 - GENERAL FUND

The budgets requested by the various agencies for state mandated costs and General Fund expenditures are in excess of available funding sources. The table below shows the amounts requested by the agencies/departments, the funding sources, and the final proposed expenditure budgets from all sources.

AGENCY/DEPARTMENT	2024 BUDGET REQUESTED	PROGRAM REVENUES, CAP, PH, FEES, EDD	TO BE FUNDED BY GENERAL FUND	GENERAL FUND REVENUES/ TRANSFERS IN	2024 BUDGET PROPOSED - ALL SOURCES	UNFUNDED REQUESTS	AMENDMENT 11/29/2023	2024 BUDGET AS AMENDED AND REINTRODUCED - ALL SOURCES
Justice Center Complex Courtrooms and Offices	\$ 4,511,826		\$ 4,511,826	\$ 4,511,826	\$ 4,511,826	\$ -	\$ -	\$ 4,511,826
Interfund Charges-Agency Support (Technology, HR, Finance)	617,989		617,989	617,989	617,989	-	(20,604)	597,385
Parish Administrative Departments/ General Expenditures	14,706,749	14,151,789	554,960	554,960	14,706,749	-	(607,965)	14,098,784
Facilities and Other	846,947	782,445	64,502	64,502	846,947	-	(100,593)	746,354
Assessor	7,480		7,480	7,480	7,480	-	-	7,480
Bailiffs	72,000		72,000	72,000	72,000	-	-	72,000
City Court Marshal	5,704		5,704	5,704	5,704	-	-	5,704
Clerk of Court	103,389		103,389	103,389	103,389	-	-	103,389
JPS/Constables	268,350		268,350	268,350	268,350	-	-	268,350
LA Dept of Veterans Affairs	72,672		72,672	72,672	72,672	-	-	72,672
Registrar of Voters	293,333		293,333	285,464	285,464	7,869	-	285,464
City Court of East St. Tammany	792,780		792,780	89,878	89,878	702,902	-	89,878
St. Tammany Parish Jail	14,206,393	2,452,055	11,754,338	7,465,872	9,917,927	4,288,466	-	9,917,927
22nd Judicial District Court	3,242,590	764,250	2,478,340	2,417,637	3,181,887	60,703	-	3,181,887
22nd Judicial District Court-Reimbursable	5,731		5,731	5,731	5,731	-	-	5,731
Total 22nd Judicial District Court	3,248,321	764,250	2,484,071	2,423,368	3,187,618	60,703	-	3,187,618
District Attorney of 22nd JD	7,438,738		7,438,738	4,674,804	4,674,804	2,763,934	-	4,674,804
District Attorney - Civil Division	2,117,555	2,105,155	12,400	12,400	2,117,555	-	(122,324)	1,995,231
Total District Attorney	9,556,293	2,105,155	7,451,138	4,687,204	6,792,359	2,763,934	(122,324)	6,670,035
TOTAL	\$ 49,310,227	\$ 20,255,694	\$ 29,054,533	\$ 21,230,659	\$ 41,486,352	\$ 7,823,874	\$ (851,486)	\$ 40,634,866
FUNDING TYPE			FUND					
PROGRAM REVENUES-PEG FEES/RENTS/FUEL SALES	\$ 394,470		000 - GENERAL FUND				\$ -	\$ 394,470
COST ALLOCATION PLAN CHARGES	16,036,674		MULTIPLE FUNDS - expenditures above reduced				(749,951)	15,286,723
PUBLIC HEALTH MILLAGE	2,452,055		111 - PUBLIC HEALTH FUND				-	2,452,055
COURT RECORDING FEES	764,250		107 - JUDICIAL COURTS FUND				-	764,250
ECONOMIC DEVELOPMENT DISTRICT SALES TAXES	608,245		123-2025 - HWY. 21 EDD FUND - expenditures above reduced				(97,650)	510,595
		<u>\$ 20,255,694</u>					<u>\$ (847,601)</u>	<u>\$ 19,408,093</u>
				FUND				
GENERAL FUND RECURRING REVENUES-AD VALOREM/LICENSES/PERMITS/OTHER				\$ 13,086,511	000 - GENERAL FUND		\$ -	\$ 13,086,511
GENERAL FUND AVAILABLE FUND BALANCE				869,148	000 - GENERAL FUND		-	869,148
INTEREST EARNINGS/GENERAL FUNDS RESERVED FOR RENOVATIONS/MAJOR MAINTENANCE				7,275,000	CAPITAL PROJECTS FUNDS- 202,222,250,251,252,264		-	7,275,000
				<u>\$ 21,230,659</u>			<u>\$ -</u>	<u>\$ 21,230,659</u>
					2024 EXPENDITURE BUDGET AS AMENDED AND REINTRODUCED			\$ 40,634,866
					2024 FUNDING SOURCES AS AMENDED AND REINTRODUCED			<u>40,638,751</u>
					IMPACT OF AMENDMENTS GENERAL FUND - INCREASE			<u>\$ 3,885</u>