

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8014

ORDINANCE COUNCIL SERIES NO.: 26-

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. CORBIN

SECONDED BY: MR. LAUGHLIN

ON THE 4TH DAY OF DECEMBER, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 19

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

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

| | Current Budget | Amendment | Revised Budget |
|--|----------------------|-------------|----------------------|
| SECTION I: The General Fund is amended as follows: | | | |
| 000 - GENERAL FUND | | | |
| Revenues | | | |
| Taxes | | | |
| Ad Valorem | 7,540,000.00 | - | 7,540,000.00 |
| Other Taxes, Penalties, and Interest | 2,339,000.00 | - | 2,339,000.00 |
| Licenses and Permits | 4,798,000.00 | - | 4,798,000.00 |
| Intergovernmental Revenues | | | |
| Other Federal Funds | 64,000.00 | - | 64,000.00 |
| State Revenue Sharing | 114,000.00 | - | 114,000.00 |
| Fees, Charges, and Commissions for Services | 120,500.00 | - | 120,500.00 |
| Program Revenues (PEG fees, rental income, fuel sales) | 208,770.00 | - | 208,770.00 |
| Other Revenues | 476,000.00 | - | 476,000.00 |
| Total Revenues | 15,660,270.00 | - | 15,660,270.00 |
| Less: Collection Fees and Assessments | (948,284.00) | - | (948,284.00) |
| Net Revenues | 14,711,986.00 | - | 14,711,986.00 |
| Transfers in from Capital Projects Funds | 7,248,000.00 | - | 7,248,000.00 |
| Total Revenues After Other Financing Sources | 21,959,986.00 | - | 21,959,986.00 |
| Expenditures | | | |
| Administrative Departments | | | |
| Parish President | 843,029.41 | - | 843,029.41 |
| Parish Council | 1,869,619.02 | - | 1,869,619.02 |
| Chief Administrative Officer | 876,572.51 | - | 876,572.51 |
| Facilities Management | 1,983,738.14 | - | 1,983,738.14 |
| Department of Finance | 1,644,573.91 | - | 1,644,573.91 |
| Grants Management | 680,678.80 | - | 680,678.80 |
| Grants Reimbursable | (280,000.00) | - | (280,000.00) |
| Human Resources | 725,226.31 | - | 725,226.31 |
| Procurement | 678,635.99 | - | 678,635.99 |
| Public Information | 664,858.41 | - | 664,858.41 |
| Department of Technology | 5,255,098.67 | - | 5,255,098.67 |
| Interfund Charges | (14,250,230.00) | - | (14,250,230.00) |
| Total Administrative Departments | 691,801.17 | - | 691,801.17 |
| Facilities and Other | | | |
| Bush Community Center | 55,099.00 | - | 55,099.00 |
| Levee Board Building | 63,195.50 | - | 63,195.50 |
| Total Facilities and Other | 118,294.50 | - | 118,294.50 |
| State Mandated | | | |
| St. Tammany Parish Sheriff | - | - | - |
| St. Tammany Parish Jail | 8,700,162.00 | - | 8,700,162.00 |
| 22nd Judicial District Court | | | |
| 22nd Judicial District Court | 2,512,621.00 | - | 2,512,621.00 |
| 22nd Judicial District Court-Reimbursable | 7,200.00 | - | 7,200.00 |
| Bailiffs | 72,000.00 | - | 72,000.00 |
| Assessor | 8,080.00 | - | 8,080.00 |
| Clerk of Court | 103,639.85 | 35,500.00 | 139,139.85 |
| District Attorney of 22nd JD | | | |
| District Attorney of 22nd JD | 6,284,712.00 | - | 6,284,712.00 |
| District Attorney - Criminal Court | - | 10,000.00 | 10,000.00 |
| District Attorney - Civil Division | 2,176,887.68 | - | 2,176,887.68 |
| Interfund Charges | (2,157,537.00) | - | (2,157,537.00) |
| Elections | - | - | - |
| Public Defender | - | - | - |
| Registrar of Voters | 300,920.51 | - | 300,920.51 |
| LA Dept of Veterans Affairs | 72,672.00 | - | 72,672.00 |
| Ward Courts (JPs/Constables/City Court East St. Tammany/Marshal) | 327,273.16 | (35,500.00) | 291,773.16 |

| | Current Budget | Amendment Rollovers | Revised Budget |
|--|----------------------|------------------------|----------------------|
| Justice Center Complex Courtrooms and Offices | 4,541,686.00 | - | 4,541,686.00 |
| Interfund Charges-Agency Support | 1,012,661.00 | - | 1,012,661.00 |
| Total State Mandated | 23,962,978.20 | 10,000.00 | 23,972,978.20 |
| General Expenditures | 2,994.00 | - | 2,994.00 |
| Total Expenditures | 24,776,067.87 | 10,000.00 | 24,786,067.87 |
| Transfers Out - Public Health | 690,405.67 | - | 690,405.67 |
| Transfers Out - Lighting District No. 10 | 835.26 | - | 835.26 |
| Other Financing Source: Issuance of Subscription-Based Arrangements | - | - | 300,000.00 |
| Capital Outlay: Subscription-Based Technology Assets | - | - | (300,000.00) |
| Total Expenditures After Other Financing Sources/Uses | 25,467,308.80 | 10,000.00 | 25,477,308.80 |
| Revenue Over (Under) Expenditures | (3,507,322.80) | (10,000.00) | (3,517,322.80) |
| Beginning Fund Balance | 17,213,344.42 | - | 17,213,344.42 |
| Ending Fund Balance | 13,706,021.62 | (10,000.00) | 13,696,021.62 |
| Less Minimum Fund Balance Policy: | | | |
| 1 Year of Gross Ad Valorem | 7,540,000.00 | - | 7,540,000.00 |
| 4.5 Months of Other Taxes, Penalties | 944,625.00 | - | 944,625.00 |
| 3 Months of All Other Recurring Revenue Sources | 1,400,317.50 | - | 1,400,317.50 |
| Cash Flow For Amounts Held By Others Pending Litigation/Receivables | 500,000.00 | - | 500,000.00 |
| Cash Flow for Assessor RS 33:4713, JDC and Grants Reimbursable Payroll | 866,520.00 | - | 866,520.00 |
| Cash Flow for Grants | 1,000,000.00 | - | 1,000,000.00 |
| Cash Flow for Contingencies | 500,000.00 | - | 500,000.00 |
| Ending Available Fund Balance | 954,559.12 | (10,000.00) | 944,559.12 |

REPEAL: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provisions of this ordinance shall be held to be invalid, such invalidity shall not affect any other provision herein which can be given effect without the invalid provision and to this end the provisions of this ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective upon adoption and execution.

MOVED FOR ADOPTION BY: _____ SECONDED BY: _____

WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS:

NAYS:

ABSTAIN:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 8TH DAY OF JANUARY, 2026 AND BECOMES ORDINANCE SERIES NO. 26-.

 CHERYL TANNER, COUNCIL CHAIR

ATTEST:

 KATRINA L. BUCKLEY, CLERK OF COUNCIL

 MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: NOVEMBER 27, 2025

Published Adoption: _____, 2026

Delivered to Parish President: _____, 2026 at _____

Returned to Council Clerk: _____, 2026 at _____

Administrative Comment
Amendment No. 19 - 2025 Operating Budget - December 2025

This budget amendment is to:

| | | |
|----|---------------------------|--|
| a. | 000 - GENERAL FUND | FUNDING SOURCE: AD VALOREM TAXES, LICENSES, OTHER FUNDS |
|----|---------------------------|--|

Amend the expenditure budget for the Clerk of Court to increase the computer budget for the partial purchase of 159 new computers because the existing systems (Dell OptiPlex 7050 models) are not compatible with Windows 11. Based on the current available budget plus the additional funds, the Clerk should be able to purchase approximately half of the new computers requested.

Amend the expenditure budget for the District Attorney for the costs of criminal court, specifically the costs of the clerk of the supreme court and the court of appeals and the costs of extradition.

Amend the expenditure budget for the City Court of East St. Tammany to decrease the budget based on historical actuals and required funding as ruled on per the trial court.