

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8054

ORDINANCE COUNCIL SERIES NO.: 26-

COUNCIL SPONSOR: MR. CORBIN/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. IMPASTASTO

SECONDED BY: MR. SMITH

ON THE 5TH DAY OF FEBRUARY, 2026

ORDINANCE TO AMEND THE 2026 OPERATING BUDGET - AMENDMENT NO. 2
PUBLIC WORKS FUND AND DRAINAGE MAINTENANCE FUND

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 2026 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
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SECTION II: The Special Revenue Funds are amended as follows:

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	94,000,000.00	-	94,000,000.00
Sales Tax for Capital	(49,927,570.00)	(50,000.00)	(49,977,570.00)
Sales Tax for Debt	(6,685,500.00)	-	(6,685,500.00)
Other Revenues	6,624,333.80	-	6,624,333.80
Less: Collection Fees and Assessments	(1,081,000.00)	-	(1,081,000.00)
Net Revenues	42,930,263.80	(50,000.00)	42,880,263.80
Expenditures			
Department of Public Works			
Public Works Administration	3,341,766.14	-	3,341,766.14
Maintenance Barns	19,444,748.75	-	19,444,748.75
Fleet Management	4,641,506.57	-	4,641,506.57
Tammany Trace Maintenance	1,964,212.67	-	1,964,212.67
Geographical Information Systems	401,041.83	-	401,041.83
Tammany Trace Administration	201,412.61	-	201,412.61
Development	869,978.41	-	869,978.41
Engineering	3,266,371.69	-	3,266,371.69
Homeland Security & Emergency Operations	1,275,007.83	-	1,275,007.83
General Expenditures/Interfund Charges-Support	6,337,604.00	-	6,337,604.00
Transfer to Municipalities - Tax Sharing Agreements	15,085,000.00	-	15,085,000.00
Total Expenditures	56,828,650.50	-	56,828,650.50
Revenue over (under) Expenditures	(13,898,386.70)	(50,000.00)	(13,948,386.70)
Beginning Fund Balance	43,761,039.14	-	43,761,039.14
Less Minimum Fund Balance Policy: 3 months of gross revenue	21,384,833.45	-	21,384,833.45
Ending Available Fund Balance	8,477,818.99	(50,000.00)	8,427,818.99

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	4,838,900.00	-	4,838,900.00
Ad Valorem Tax for Capital	(4,700,000.00)	-	(4,700,000.00)
Other Revenues	801,000.00	-	801,000.00
Less: Collection Fees and Assessments	(165,851.40)	-	(165,851.40)
Net Revenues	774,048.60	-	774,048.60
Expenditures			
Transfers Out to Capital	-	2,750,000.00	2,750,000.00
Total Expenditures and Transfers Out	906,426.84	2,750,000.00	3,656,426.84
Revenue over (under) Expenditures	(132,378.24)	(2,750,000.00)	(2,882,378.24)
Beginning Fund Balance	7,731,740.35	-	7,731,740.35
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,838,900.00	-	4,838,900.00
Ending Available Fund Balance	2,760,462.11	(2,750,000.00)	10,462.11

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 12TH DAY OF MARCH, 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: JANUARY 28, 2026

Published Adoption: _____, 2026

Delivered to Parish President: _____, 2026 at _____

Returned to Council Clerk: _____, 2026 at _____

Administrative Comment
Amendment No. 2 - 2026 Operating Budget - February

This budget amendment is to:

a. **100 - PUBLIC WORKS FUND** **FUNDING SOURCE: SALES TAX**

To amend the budget by \$50,000 for the Oak Park Subdivision Drainage, Ph.2 project, to design and construct lateral improvements and culvert replacements within the Oak Park Subdivision. The total project budget will be \$2,800,000.00, with \$2,750,000.00 to be funded by Drainage Ad Valorem.

See Companion Ordinance to Amend the 2026 Capital Improvement Budget and Capital Assets - Amendment No. 3.

b. **101 - DRAINAGE MAINTENANCE FUND** **FUNDING SOURCE: AD VALOREM**

To amend the budget by \$2,750,000 for the Oak Park Subdivision Drainage, Ph.2 project, to design and construct lateral improvements and culvert replacements within the Oak Park Subdivision. The total project budget will be \$2,800,000.00, with \$50,000.00 to be funded by Sales Tax District 3-Parishwide Roads & Drainage.

See Companion Ordinance to Amend the 2026 Capital Improvement Budget and Capital Assets - Amendment No. 3.