

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 8066

ORDINANCE COUNCIL SERIES NO.: 26-

COUNCIL SPONSOR: MR. CORBIN/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 12TH DAY OF MARCH, 2026

ORDINANCE TO AMEND THE 2026 OPERATING BUDGET - AMENDMENT NO. 4

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 Rollovers	Revised Budget
SECTION I: The General Fund is amended as follows:			
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	7,786,900.00	-	7,786,900.00
Other Taxes, Penalties, and Interest	2,352,000.00	-	2,352,000.00
Licenses and Permits	4,843,000.00	-	4,843,000.00
Intergovernmental Revenues			
Other Federal Funds	64,000.00	-	64,000.00
State Revenue Sharing	135,000.00	-	135,000.00
Fees, Charges, and Commissions for Services	150,650.00	-	150,650.00
Program Revenues (PEG fees, rental income)	186,850.00	-	186,850.00
Other Revenues	520,000.00	-	520,000.00
Total Revenues	16,038,400.00	-	16,038,400.00
Less: Collection Fees and Assessments	(987,955.00)	-	(987,955.00)
Net Revenues	15,050,445.00	-	15,050,445.00
Transfers In:			
Transfers in from Capital Projects Funds	3,564,000.00	-	3,564,000.00
Total Revenues After Other Financing Sources	18,614,445.00	-	18,614,445.00
Expenditures			
Administrative Departments			
Parish President	828,886.52	-	828,886.52
Parish Council	1,838,826.34	168,111.00	2,006,937.34
Chief Administrative Officer	886,904.53	-	886,904.53
Facilities Management	2,038,306.68	-	2,038,306.68
Department of Finance	1,564,412.71	4,950.00	1,569,362.71
Grants Management	716,592.42	-	716,592.42
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	710,173.57	-	710,173.57
Procurement	715,548.97	-	715,548.97
Public Information	634,535.00	8,808.30	643,343.30
Department of Technology	5,047,465.62	33,680.00	5,081,145.62
Interfund Charges	(14,043,287.00)	-	(14,043,287.00)
Total Administrative Departments	658,365.36	215,549.30	873,914.66
Facilities			
Bush Community Center	62,649.00	-	62,649.00
Levee Board Building	47,766.00	-	47,766.00
Total Facilities	110,415.00	-	110,415.00
Health and Human Services Staff and Programs	513,265.91	-	513,265.91
Health and Human Services Interfund Charges/Support	548,819.00	-	548,819.00
State Mandated and Other			
St. Tammany Parish Sheriff	10,524.80	-	10,524.80
St. Tammany Parish Jail	6,077,404.00	9,150.13	6,086,554.13
22nd Judicial District Court			
22nd Judicial District Court	1,737,060.77	43,111.32	1,780,172.09
22nd Judicial District Court-Reimbursable	10,439.00	-	10,439.00
Bailiffs	72,000.00	-	72,000.00
Assessor	4,160.00	-	4,160.00
Clerk of Court	347,639.70	-	347,639.70
District Attorney of 22nd JD			
District Attorney of 22nd JD	4,380,068.00	-	4,380,068.00
Criminal Court	10,000.00	-	10,000.00
District Attorney - Civil Division	2,212,166.00	-	2,212,166.00
Interfund Charges	(2,206,714.00)	-	(2,206,714.00)
Elections	-	-	-
Public Defender	-	-	-

	Current Budget	Amendment Rollovers	Revised Budget
Registrar of Voters	300,920.43	-	300,920.43
LA Dept of Veterans Affairs	72,672.00	-	72,672.00
Ward Courts (JPs/Constables/City Court East St. Tammany/Marshal)	327,272.20	-	327,272.20
Justice Center Complex Courtrooms and Offices	4,286,052.00	-	4,286,052.00
Interfund Charges-Agency Support	1,247,409.00	-	1,247,409.00
Total State Mandated and Other	18,889,073.90	52,261.45	18,941,335.35
General Expenditures/Transfers Out	355,954.00	-	355,954.00
Total Expenditures	21,075,893.17	267,810.75	21,343,703.92
Issuance of SBITAs	900,000.00	-	900,000.00
Capital Outlay-SBITAs	(900,000.00)	-	(900,000.00)
Total Expenditures After Other Financing Sources/Uses	21,075,893.17	267,810.75	21,343,703.92
Revenue Over (Under) Expenditures	(2,461,448.17)	(267,810.75)	(2,729,258.92)
Beginning Fund Balance	15,350,002.44	267,810.75	15,617,813.19
Ending Fund Balance	12,888,554.27	-	12,888,554.27
Less Minimum Fund Balance Policy:			-
1 Year of Gross Ad Valorem	7,786,900.00	-	7,786,900.00
4.5 Months of Other Taxes Received Quarterly	936,000.00	-	936,000.00
3 Months of All Other Recurring Revenue Sources	1,308,875.00	-	1,308,875.00
Cash Flow For Amounts Held By Others	350,000.00	-	350,000.00
Cash Flow for Assessor/Sheriff RS 33:4713, JDC, Grants Reimbursable	910,035.20	-	910,035.20
Cash Flow for Grants Billed on Cost Reimbursement Basis	1,000,000.00	-	1,000,000.00
Cash Flow for Contingencies	500,000.00	-	500,000.00
Ending Available Fund Balance	96,744.07	-	96,744.07

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	(49,977,570.00)	-	(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
Cell Tower Lease Income for Capital	-	(96,214.00)	(96,214.00)
Less: Collection Fees and Assessments	(1,081,000.00)	-	(1,081,000.00)
Net Revenues	42,880,263.80	(96,214.00)	42,784,049.80
Expenditures			
Department of Public Works			
Public Works Administration	3,341,766.14	40,006.86	3,381,773.00
Maintenance Barns	19,444,748.75	1,915,321.48	21,360,070.23
Fleet Management	4,641,506.57	84,438.60	4,725,945.17
Tammany Trace Maintenance	1,964,212.67	202,864.74	2,167,077.41
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	215,295.20	3,481,666.89
Homeland Security & Emergency Operations	1,275,007.83	3,139.56	1,278,147.39
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	2,461,066.44	59,289,716.94
Revenue over (under) Expenditures	(13,948,386.70)	(2,557,280.44)	(16,505,667.14)
Beginning Fund Balance	43,761,039.14	2,557,280.44	46,318,319.58
Less Minimum Fund Balance Policy: 3 months of gross revenue	21,384,833.45	-	21,384,833.45
Ending Available Fund Balance	8,427,818.99	-	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	906,426.84	191,560.03	1,097,986.87
Total Expenditures/Transfers Out	2,750,000.00	-	2,750,000.00
Total Expenditures/Transfers Out	3,656,426.84	191,560.03	3,847,986.87
Revenue over (under) Expenditures	(2,882,378.24)	(191,560.03)	(3,073,938.27)
Beginning Fund Balance	7,731,740.35	191,560.03	7,923,300.38
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,838,900.00	-	4,838,900.00
Ending Available Fund Balance	10,462.11	-	10,462.11

	Current Budget	Amendment Rollovers	Revised Budget
102 - ENVIRONMENTAL SERVICES FUND			
Revenues	3,158,800.00	-	3,158,800.00
Expenditures	2,286,750.73	471,571.25	2,758,321.98
Revenue over (under) Expenditures	872,049.27	(471,571.25)	400,478.02
Beginning Fund Balance	5,076,418.93	471,571.25	5,547,990.18
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,184,550.00	-	1,184,550.00
Less Minimum Fund Balance Policy: \$2m of cash flow for grants	2,000,000.00	-	2,000,000.00
Ending Available Fund Balance	2,763,918.20	-	2,763,918.20

112 - ANIMAL SERVICES FUND			
Revenues	3,512,900.00	-	3,512,900.00
Expenditures	3,645,091.03	48,926.84	3,694,017.87
Revenue over (under) Expenditures	(132,191.03)	(48,926.84)	(181,117.87)
Beginning Fund Balance	3,947,936.45	48,926.84	3,996,863.29
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,558,900.00	-	3,558,900.00
Ending Available Fund Balance	256,845.42	-	256,845.42

121 - HWY 21 ECONOMIC DEVELOPMENT FUND			
Revenues	1,325,550.00	-	1,325,550.00
Expenditures	1,345,361.00	540,699.97	1,886,060.97
Transfers Out to Capital	-	421,825.00	421,825.00
Total Expenditures/Transfers Out	1,345,361.00	962,524.97	2,307,885.97
Revenue over (under) Expenditures	(19,811.00)	(962,524.97)	(982,335.97)
Beginning Fund Balance	1,813,692.23	962,524.97	2,776,217.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	331,387.50	-	331,387.50
Ending Available Fund Balance	1,462,493.73	-	1,462,493.73

122 - CULTURE, RECREATION, TOURISM FUND			
Revenues	50,730.00	-	50,730.00
Hotel/Motel Tax for Capital	-	(261,669.97)	(261,669.97)
Net Revenues	50,730.00	(261,669.97)	(210,939.97)
Expenditures	185,482.13	-	185,482.13
Revenue over (under) Expenditures	(134,752.13)	(261,669.97)	(396,422.10)
Beginning Fund Balance	1,589,570.83	261,669.97	1,851,240.80
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	19,023.75	-	19,023.75
Ending Available Fund Balance	1,435,794.95	-	1,435,794.95

126 - ST. TAMMANY PARISH CORONER FUND			
Revenues	100,000.00	-	100,000.00
Expenditures	241,090.00	-	241,090.00
Transfers Out to Capital	-	600,000.00	600,000.00
Total Expenditures/Transfers Out	241,090.00	600,000.00	841,090.00
Revenue over (under) Expenditures	(141,090.00)	(600,000.00)	(741,090.00)
Beginning Fund Balance	7,920,344.91	600,000.00	8,520,344.91
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	7,779,254.91	-	7,779,254.91

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

600 - TYLER STREET COMPLEX FUND			
Revenues	448,999.00	-	448,999.00
Expenditures	410,899.00	-	410,899.00
Operating	410,899.00	-	410,899.00
Capital	48,000.00	175,000.00	223,000.00
Depreciation	113,317.95	-	-
Cash Basis Revenue Over (Under) Expenditures	(9,900.00)	(175,000.00)	(184,900.00)
Beginning Cash and Investments	1,240,593.78	175,000.00	1,415,593.78
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,230,693.78	-	1,230,693.78
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment Rollovers	Revised Budget
606 - STP JUSTICE CENTER COMPLEX FUND			
Revenues	4,039,228.00	-	4,039,228.00
Expenditures			
Operating	4,245,583.00	42,404.27	4,287,987.27
Capital	-	-	-
Depreciation	1,744,951.61	-	-
Cash Basis Revenue Over (Under) Expenditures	(206,355.00)	(42,404.27)	(248,759.27)
Beginning Cash and Investments	1,236,923.72	42,404.27	1,279,327.99
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,030,568.72	-	1,030,568.72
Ending Available Cash and Investments	-	-	-

650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND			
Revenues	1,666,331.16	-	1,666,331.16
Expenditures			
Operating	1,652,156.00	575.00	1,652,731.00
Capital	215,000.00	37,669.62	252,669.62
Depreciation	428,109.31	-	-
Cash Basis Revenue Over (Under) Expenditures	(200,824.84)	(38,244.62)	(239,069.46)
Beginning Cash and Investments	3,259,827.71	38,244.62	3,298,072.33
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,059,002.87	-	3,059,002.87
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND			
Revenues	20,154,594.32	-	20,154,594.32
Loan Proceeds	-	6,931,850.00	6,931,850.00
Net Revenues	20,154,594.32	6,931,850.00	27,086,444.32
Expenditures			
Operating	17,620,836.96	661,138.99	18,281,975.95
Debt	2,897,063.84	-	2,897,063.84
Capital	240,000.00	18,917,911.46	19,157,911.46
Depreciation	3,328,772.62	-	-
Cash Basis Revenue Over (Under) Expenditures	(603,306.48)	(12,647,200.45)	(13,250,506.93)
Beginning Cash and Investments	9,713,769.28	12,647,200.45	22,360,969.73
Less Minimum Cash Policy: 3 Months Operating Costs	4,405,209.24	-	4,405,209.24
Ending Available Cash and Investments	4,705,253.56	-	4,705,253.56

507 - DEVELOPMENT FUND			
Revenues	4,565,100.00	-	4,565,100.00
Other Sources of Funds	-	-	-
Transfers In	-	-	-
Total Revenues and Other Sources of Funds	4,565,100.00	-	4,565,100.00
Expenditures			
Operating	5,128,749.11	17,262.80	5,146,011.91
Capital	-	-	-
Depreciation	92,086.32	-	-
Cash Basis Revenue Over (Under) Expenditures	(563,649.11)	(17,262.80)	(580,911.91)
Beginning Cash and Investments	2,035,095.34	17,262.80	2,052,358.14
Less Minimum Cash Policy: 3 Months Operating Costs	1,282,187.28	-	1,282,187.28
Ending Available Cash and Investments	189,258.95	-	189,258.95

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 9TH DAY OF APRIL, 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: FEBRUARY 25, 2026

Published Adoption: _____, 2026

Delivered to Parish President: _____, 2026 at _____

Returned to Council Clerk: _____, 2026 at _____