

ORDINANCE CALENDAR NO. : 7867

ORDINANCE COUNCIL SERIES NO. : 25-\_\_\_\_\_

COUNCIL SPONSOR: MS. TANNER/PRES. COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

ON THE 1<sup>ST</sup> DAY OF MAY, 2025

ORDINANCE TO AMEND THE 2025 OPERATING BUDGET - AMENDMENT NO. 8

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
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SECTION I: The General Fund is amended as follows:

<b>000 - GENERAL FUND</b>
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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
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Program Revenues (PEG fees, rental income, fuel sales)	208,770.00	-	208,770.00
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Other Revenues	476,000.00	-	476,000.00
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Total Revenues	15,660,270.00	-	15,660,270.00
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Less: Collection Fees and Assessments	(948,284.00)	-	(948,284.00)
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Net Revenues	14,711,986.00	-	14,711,986.00
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Transfers in from Capital Projects Funds	7,248,000.00	-	7,248,000.00
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Total Revenues After Other Financing Sources	21,959,986.00	-	21,959,986.00
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Expenditures

Administrative Departments

Parish President	840,729.41	2,300.00	843,029.41
Parish Council	1,859,719.02	9,900.00	1,869,619.02
Chief Administrative Officer	873,472.51	3,100.00	876,572.51
Facilities Management	1,970,838.14	12,900.00	1,983,738.14
Department of Finance	1,633,973.91	10,600.00	1,644,573.91
Grants Management	677,578.80	3,100.00	680,678.80
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	721,426.31	3,800.00	725,226.31
Procurement	672,235.99	6,400.00	678,635.99
Public Information	660,258.41	4,600.00	664,858.41
Department of Technology	5,246,598.67	8,500.00	5,255,098.67
Interfund Charges	(14,250,230.00)	-	(14,250,230.00)

Total Administrative Departments	626,601.17	65,200.00	691,801.17
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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
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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	2,489,921.00	22,700.00	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	-	103,639.85
District Attorney of 22nd JD			
District Attorney of 22nd JD	6,284,712.00	-	6,284,712.00
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/City Court Marshal)	327,273.16	-	327,273.16
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	23,940,278.20	22,700.00	23,962,978.20
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General Expenditures	2,994.00	-	2,994.00
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Total Expenditures	24,688,167.87	87,900.00	24,776,067.87
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	Current Budget	Amendment	Revised Budget
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	-	300,000.00
Capital Outlay: Subscription-Based Technology Assets	(300,000.00)	-	(300,000.00)
<b>Total Expenditures After Other Financing Sources/Uses</b>	<b>25,379,408.80</b>	<b>87,900.00</b>	<b>25,467,308.80</b>
Revenue Over (Under) Expenditures	(3,419,422.80)	(87,900.00)	(3,507,322.80)
Beginning Fund Balance	16,241,347.92	87,900.00	16,329,247.92
<b>Ending Fund Balance</b>	<b>12,821,925.12</b>	<b>-</b>	<b>12,821,925.12</b>
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
<b>Ending Available Fund Balance</b>	<b>70,462.62</b>	<b>-</b>	<b>70,462.62</b>

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	90,729,850.00	-	90,729,850.00
Sales Tax for Capital	(33,081,750.00)	-	(33,081,750.00)
Sales Tax for Debt	(6,718,738.53)	-	(6,718,738.53)
Other Revenues	4,793,580.71	-	4,793,580.71
Lease Income for Capital	(289,762.00)	-	(289,762.00)
Less: Collection Fees and Assessments	(1,044,000.00)	-	(1,044,000.00)
Net Revenues	54,389,180.18	-	54,389,180.18
Expenditures			
Department of Public Works			
Public Works Administration	3,225,739.98	21,200.00	3,246,939.98
Maintenance Barns	21,872,662.71	103,000.00	21,975,662.71
Fleet Management	3,244,600.48	13,600.00	3,258,200.48
Tammany Trace Maintenance	3,409,520.97	7,600.00	3,417,120.97
Geographical Information Systems	437,618.16	2,500.00	440,118.16
Tammany Trace Administration	221,198.64	1,600.00	222,798.64
Development	1,039,634.32	3,300.00	1,042,934.32
Engineering	3,852,188.78	17,500.00	3,869,688.78
Homeland Security & Emergency Operations	943,286.42	2,900.00	946,186.42
General Expenditures	6,745,306.00	-	6,745,306.00
Transfer to Municipalities - Tax Sharing Agreements	14,560,000.00	-	14,560,000.00
Total Expenditures	59,551,756.46	173,200.00	59,724,956.46
Revenue over (under) Expenditures	(5,162,576.28)	(173,200.00)	(5,335,776.28)
Beginning Fund Balance	40,362,291.48	-	40,362,291.48
Less Minimum Fund Balance Policy: 3 months of gross revenue	20,240,857.68	-	20,240,857.68
Ending Available Fund Balance	14,958,857.52	(173,200.00)	14,785,657.52

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	4,680,000.00	-	4,680,000.00
Ad Valorem Tax for Capital	(5,105,000.00)	-	(5,105,000.00)
Other Revenues	598,000.00	-	598,000.00
Less: Collection Fees and Assessments	(157,762.00)	-	(157,762.00)
Net Revenues	15,238.00	-	15,238.00
Expenditures	1,394,463.74	1,600.00	1,396,063.74
Revenue over (under) Expenditures	(1,379,225.74)	(1,600.00)	(1,380,825.74)
Beginning Fund Balance	6,403,934.18	-	6,403,934.18
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,680,000.00	-	4,680,000.00
Ending Available Fund Balance	344,708.44	(1,600.00)	343,108.44

102 - ENVIRONMENTAL SERVICES FUND

Revenues	3,351,800.00	-	3,351,800.00
Expenditures	2,770,435.95	12,900.00	2,783,335.95
Revenue over (under) Expenditures	581,364.05	(12,900.00)	568,464.05
Beginning Fund Balance	3,827,293.68	-	3,827,293.68
Less Minimum Fund Balance Policy: 4.5 months of gross revenue	1,256,925.00	-	1,256,925.00
Less Minimum Fund Balance Policy: \$2m of cash flow for grants	2,000,000.00	-	2,000,000.00
Ending Available Fund Balance	1,151,732.73	(12,900.00)	1,138,832.73

Current Budget	Amendment	Revised Budget
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111 - PUBLIC HEALTH FUND

Revenues	755,405.67	-	755,405.67
Expenditures	1,773,909.86	800.00	1,774,709.86
Revenue over (under) Expenditures	(1,018,504.19)	(800.00)	(1,019,304.19)
Beginning Fund Balance	1,018,504.19	800.00	1,019,304.19
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	0.00	-	0.00

112 - ANIMAL SERVICES FUND

Revenues			
Ad Valorem Tax	2,790,000.00		2,790,000.00
Ad Valorem Tax for Capital	(238,000.00)		(238,000.00)
Other Revenues	453,500.00		453,500.00
Less: Collection Fees and Assessments	(98,425.00)		(98,425.00)
Net Revenues	2,907,075.00	-	2,907,075.00
Expenditures	3,580,517.99	19,700.00	3,600,217.99
Revenue over (under) Expenditures	(673,442.99)	(19,700.00)	(693,142.99)
Beginning Fund Balance	4,045,017.32	-	4,045,017.32
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,228,500.00	-	3,228,500.00
Ending Available Fund Balance	143,074.33	(19,700.00)	123,374.33

134 - CRIMINAL COURT FUND

Revenues	1,216,700.00	-	1,216,700.00
Expenditures	1,204,072.10	1,000.00	1,205,072.10
Revenue over (under) Expenditures	12,627.90	(1,000.00)	11,627.90
Beginning Fund Balance	61,474.16	-	61,474.16
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	74,102.06	(1,000.00)	73,102.06

135 - 22ND JDC COMMISSIONER FUND

Revenues	97,100.00	-	97,100.00
Expenditures	99,074.87	600.00	99,674.87
Revenue over (under) Expenditures	(1,974.87)	(600.00)	(2,574.87)
Beginning Fund Balance	40,792.46	-	40,792.46
Less Minimum Fund Balance Policy: 3 Months Operating Costs	24,768.72	150.00	24,918.72
Ending Available Fund Balance	14,048.87	(750.00)	13,298.87

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND

Revenues	19,286,577.83	-	19,286,577.83
Expenditures			
Operating	17,639,722.62	58,900.00	17,698,622.62
Debt	2,535,896.22	-	2,535,896.22
Capital	13,474,915.74	-	13,474,915.74
Depreciation	3,328,772.64		
Cash Basis Revenue Over (Under) Expenditures	(14,363,956.75)	(58,900.00)	(14,422,856.75)
Beginning Cash and Investments	19,517,382.75	-	19,517,382.75
Less Minimum Cash Policy: 3 Months Operating Costs	4,409,930.66	14,725.00	4,424,655.66
Ending Available Cash and Investments	743,495.34	(73,625.00)	669,870.34

507 - DEVELOPMENT FUND

Revenues	4,794,090.00	-	4,794,090.00
Expenditures			
Operating	5,442,138.35	26,300.00	5,468,438.35
Capital	-	-	-
Depreciation	92,086.32		
Cash Basis Revenue Over (Under) Expenditures	(648,048.35)	(26,300.00)	(674,348.35)
Beginning Cash and Investments	2,241,090.19	-	2,241,090.19
Less Minimum Cash Policy: 3 Months Operating Costs	1,360,534.59	6,575.00	1,367,109.59
Ending Available Cash and Investments	232,507.25	(32,875.00)	199,632.25

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 5TH DAY OF JUNE, 2025 AND BECOMES ORDINANCE SERIES NO. 25-\_\_\_\_\_.

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JOE IMPASTATO, COUNCIL CHAIR

ATTEST:

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KATRINA L. BUCKLEY, CLERK OF COUNCIL

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MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: APRIL 23, 2025  
Published Adoption: \_\_\_\_\_, 2025  
  
Delivered to Parish President: \_\_\_\_\_, 2025 at \_\_\_\_\_  
Returned to Council Clerk: \_\_\_\_\_, 2025 at \_\_\_\_\_

Administrative Comment  
Amendment No. 8 - 2025 Operating Budget - May 2025

This budget amendment is to:

a. ALL FUNDS PRESENTED

To amend the expenditure budget for the increase in health insurance premiums for the remainder of fiscal year 2025 (9 months).

TOTAL INCREASE		\$	418,600	
000 - GENERAL FUND		\$	109,100	
	Parish President	\$	2,300	
	Parish Council	\$	9,900	
	Chief Administrative Officer	\$	3,100	
	Facilities Management	\$	12,900	
	Department of Finance	\$	10,600	
	Grants Management	\$	3,100	
	Human Resources	\$	3,800	
	Procurement	\$	6,400	
	Public Information	\$	4,600	
	Department of Technology	\$	8,500	
	22nd Judicial District Court	\$	22,700	
	22nd Judicial District Court-Reimbursable	\$	21,200	*not shown in ordinance above as funded by 22nd JDC grants
100 - PUBLIC WORKS FUND		\$	173,200	
	Public Works Administration	\$	21,200	
	Maintenance Barns	\$	103,000	
	Fleet Management	\$	13,600	
	Tammany Trace Maintenance	\$	7,600	
	Geographical Information Systems	\$	2,500	
	Tammany Trace Administration	\$	1,600	
	Development	\$	3,300	
	Engineering	\$	17,500	
	Homeland Security & Emergency Operations	\$	2,900	
101 - DRAINAGE MAINTENANCE FUND		\$	1,600	
102 - ENVIRONMENTAL SERVICES FUND		\$	12,900	
111 - PUBLIC HEALTH FUND		\$	800	
112 - ANIMAL SERVICES FUND		\$	19,700	
134 - CRIMINAL COURT FUND		\$	1,000	
135 - 22ND JDC COMMISSIONER FUND		\$	600	
502 - UTILITY OPERATIONS FUND		\$	58,900	
507 - DEVELOPMENT FUND		\$	26,300	
144 - GRANTS - HEALTH AND WELFARE		\$	13,700	*not shown in Operating Ordinance as
148 - GRANTS - TRANSPORTATION		\$	800	funded by grants