

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7522

ORDINANCE COUNCIL SERIES NO. : 24-

COUNCIL SPONSOR: LAUGHLIN/COOPER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: MR. IMPASTATO

SECONDED BY: MR. CORBIN

ON THE 7<sup>TH</sup> DAY OF MARCH, 2024

ORDINANCE TO AMEND THE 2024 OPERATING BUDGET - AMENDMENT NO. 6

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 2024 Operating Budget is amended as follows:

	Current Budget	Amendment Rollovers	Revised Budget
SECTION I: The General Fund is amended as follows:			
<b>000 - GENERAL FUND</b>			
<b>Revenues</b>			
<b>Taxes</b>			
Ad Valorem	6,292,000.00	-	6,292,000.00
Other Taxes, Penalties, and Interest	2,459,000.00	-	2,459,000.00
<b>Licenses and Permits</b>	4,749,000.00	-	4,749,000.00
<b>Intergovernmental Revenues</b>			
Other Federal Funds	62,000.00	-	62,000.00
State Revenue Sharing	114,000.00	-	114,000.00
<b>Fees, Charges, and Commissions for Services</b>	120,450.00	-	120,450.00
<b>Program Revenues (PEG fees, rental income, fuel sales)</b>	394,470.00	-	394,470.00
<b>Other Revenues</b>	203,060.00	-	203,060.00
<b>Total Revenues</b>	<b>14,393,980.00</b>	-	<b>14,393,980.00</b>
Less: Collection Fees and Assessments	(912,999.00)	-	(912,999.00)
<b>Net Revenues</b>	<b>13,480,981.00</b>	-	<b>13,480,981.00</b>
Transfers in from Capital Projects Funds	7,275,000.00	-	7,275,000.00
<b>Total Revenues After Other Financing Sources</b>	<b>20,755,981.00</b>	-	<b>20,755,981.00</b>
<b>Expenditures</b>			
<b>Administrative Departments</b>			
Parish President	811,781.22	-	811,781.22
Parish Council	1,612,850.63	1,329.56	1,614,180.19
Chief Administrative Officer	884,331.27	-	884,331.27
Facilities Management	1,885,927.53	42,000.00	1,927,927.53
Department of Finance	1,858,296.25	-	1,858,296.25
Grants Management	634,368.59	33,843.00	668,211.59
Grants Reimbursable	(280,000.00)	-	(280,000.00)
Human Resources	748,421.14	-	748,421.14
Procurement	624,937.95	-	624,937.95
Public Information	633,851.34	22,200.00	656,051.34
Department of Technology	4,940,376.52	1,701.89	4,942,078.41
Interfund Charges	(13,597,656.00)	-	(13,597,656.00)
<b>Total Administrative Departments</b>	<b>757,486.44</b>	<b>101,074.45</b>	<b>858,560.89</b>
<b>Facilities and Other</b>			
Bush Community Center	47,219.66	-	47,219.66
Fairgrounds Arena	480,837.93	2,884.05	483,721.98
Levee Board Building	33,645.29	-	33,645.29
St. Tammany Regional Airport	194,177.49	16,621.05	210,798.54
Reimbursement of Costs in Excess of Revenues	(518,815.42)	(19,505.10)	(538,320.52)
<b>Total Facilities and Other</b>	<b>237,064.95</b>	-	<b>237,064.95</b>
<b>State Mandated</b>			
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	1,576.00	2,491,212.54
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	2,035,533.88	-	2,035,533.88
Interfund Charges	(2,015,826.00)	-	(2,015,826.00)
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	606,749.00	-	606,749.00
<b>Total State Mandated</b>	<b>20,607,264.92</b>	<b>1,576.00</b>	<b>20,608,840.92</b>

	Current Budget	Amendment Rollovers	Revised Budget
General Expenditures	6,106.00	-	6,106.00
<b>Total Expenditures</b>	<b>21,607,922.31</b>	<b>102,650.45</b>	<b>21,710,572.76</b>
Revenue Over (Under) Expenditures	(851,941.31)	(102,650.45)	(954,591.76)
Beginning Fund Balance	13,407,692.31	102,650.45	13,510,342.76
<b>Ending Fund Balance</b>	<b>12,555,751.00</b>	<b>-</b>	<b>12,555,751.00</b>
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
<b>Ending Available Fund Balance</b>	<b>32,111.00</b>	<b>-</b>	<b>32,111.00</b>

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

**100 - PUBLIC WORKS FUND**

Revenues			
Sales Tax	75,999,850.00	-	75,999,850.00
Sales Tax for Capital	(69,519,000.00)	-	(69,519,000.00)
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	1,547,678.21	-	1,547,678.21
Expenditures			
Department of Public Works			
Public Works Administration	2,710,842.20	3,330.60	2,714,172.80
Maintenance Barns	16,639,631.87	108,122.61	16,747,754.48
Fleet Management	4,571,045.09	195,268.49	4,766,313.58
Tammany Trace Maintenance	1,584,583.15	58,773.35	1,643,356.50
Geographical Information Systems	372,027.30	-	372,027.30
Tammany Trace Administration	176,247.39	-	176,247.39
Development	939,336.78	108,365.00	1,047,701.78
Engineering	3,350,714.83	88,256.78	3,438,971.61
Homeland Security & Emergency Operations	878,740.80	13,011.77	891,752.57
General Expenditures	6,111,273.00	-	6,111,273.00
Total Expenditures	37,334,442.41	575,128.60	37,909,571.01
Revenue over (under) Expenditures	(35,786,764.20)	(575,128.60)	(36,361,892.80)
Beginning Fund Balance	73,612,606.23	575,128.60	74,187,734.83
Less Minimum Fund Balance Policy: 3 months of gross revenue	19,671,345.69	-	19,671,345.69
Ending Available Fund Balance	18,154,496.34	-	18,154,496.34

**101 - DRAINAGE MAINTENANCE FUND**

Revenues			
Ad Valorem Tax	4,261,600.00	-	4,261,600.00
Ad Valorem Tax for Capital	(4,350,000.00)	-	(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	(38,622.00)	-	(38,622.00)
Expenditures	1,187,299.84	9,490.73	1,196,790.57
Revenue over (under) Expenditures	(1,225,921.84)	(9,490.73)	(1,235,412.57)
Beginning Fund Balance	6,632,643.68	9,490.73	6,642,134.41
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,261,600.00	-	4,261,600.00
Ending Available Fund Balance	1,145,121.84	-	1,145,121.84

**102 - ENVIRONMENTAL SERVICES FUND**

Revenues	2,561,620.00	-	2,561,620.00
Sewerage Inspection Fees and Licenses for Capital	-	(4,140,250.00)	(4,140,250.00)
Net Revenues	2,561,620.00	(4,140,250.00)	(1,578,630.00)
Expenditures	2,217,914.89	97,763.50	2,315,678.39
Revenue over (under) Expenditures	343,705.11	(4,238,013.50)	(3,894,308.39)
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	5,014,297.52	(4,238,013.50)	776,284.02

	Current Budget	Amendment Rollovers	Revised Budget
<b>111 - PUBLIC HEALTH FUND</b>			
Revenues	216,710.00	-	216,710.00
Expenditures	5,078,103.09	684.83	5,078,787.92
Revenue over (under) Expenditures	(4,861,393.09)	(684.83)	(4,862,077.92)
Beginning Fund Balance	4,871,419.75	684.83	4,872,104.58
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	10,026.66	-	10,026.66

<b>112 - ANIMAL SERVICES FUND</b>			
Revenues	2,955,460.00	-	2,955,460.00
Ad Valorem Tax for Capital	-	(42,180.20)	(42,180.20)
Net Revenues	2,955,460.00	(42,180.20)	2,913,279.80
Expenditures	3,311,805.31	103,274.94	3,415,080.25
Revenue over (under) Expenditures	(356,345.31)	(145,455.14)	(501,800.45)
Beginning Fund Balance	4,104,442.25	145,455.14	4,249,897.39
Less Minimum Fund Balance Policy: 1 year of gross revenue	2,935,460.00	-	2,935,460.00
Ending Available Fund Balance	812,636.94	-	812,636.94

<b>122 - CRT/ECONOMIC DEVELOPMENT FUND</b>			
Revenues	284,959.92	-	284,959.92
Hotel/Motel Tax for Capital	-	(161,669.97)	(161,669.97)
Net Revenues	284,959.92	(161,669.97)	123,289.95
Expenditures	252,274.90	-	252,274.90
Revenue over (under) Expenditures	32,685.02	(161,669.97)	(128,984.95)
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	1,169,029.18	(161,669.97)	1,007,359.21

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>			
<b>2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>			
Revenues	753,860.00	-	753,860.00
Expenditures	537,810.42	19,505.10	557,315.52
Revenue over (under) Expenditures	216,049.58	(19,505.10)	196,544.48
Beginning Fund Balance	2,084,282.86	19,505.10	2,103,787.96
Less Minimum Fund Balance Policy: 3 months of gross revenue	188,465.00	-	188,465.00
Ending Available Fund Balance	2,111,867.44	-	2,111,867.44

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

<b>600 - TYLER STREET COMPLEX FUND</b>			
Revenues	377,125.00	-	377,125.00
Expenditures			
Operating	332,543.18	1,298.75	333,841.93
Capital	-	1,013,521.18	1,013,521.18
Depreciation	114,767.19		
Cash Basis Revenue Over (Under) Expenditures	44,581.82	(1,014,819.93)	(970,238.11)
Beginning Cash and Investments	1,137,925.47	1,014,819.93	2,152,745.40
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,182,507.29	-	1,182,507.29
Ending Available Cash and Investments	-	-	-

<b>606 - STP JUSTICE CENTER COMPLEX FUND</b>			
Revenues	4,255,321.00	-	4,255,321.00
Expenditures			
Operating	4,426,516.76	39,757.75	4,466,274.51
Capital	80,000.00	62,464.00	142,464.00
Depreciation	1,729,951.61		
Cash Basis Revenue Over (Under) Expenditures	(251,195.76)	(102,221.75)	(353,417.51)
Beginning Cash and Investments	977,307.78	102,221.75	1,079,529.53
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	726,112.02	-	726,112.02
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment Rollovers	Revised Budget
<b>611 - WELLNESS CENTER BUILDING FUND</b>			
Revenues	80,511.00	-	80,511.00
Expenditures			
Operating	47,096.34	-	47,096.34
Capital	-	28,000.00	28,000.00
Depreciation	29,177.48		
Cash Basis Revenue Over (Under) Expenditures	33,414.66	(28,000.00)	5,414.66
Beginning Cash and Investments	247,439.35	28,000.00	275,439.35
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	280,854.01	-	280,854.01
Ending Available Cash and Investments	-	-	-

<b>612 - SAFE HAVEN COMPLEX FUND</b>			
Revenues	1,799,887.39	-	1,799,887.39
Allowance for Leasehold Improvements	(85,034.00)	-	(85,034.00)
Expenditures			
Operating	1,789,127.26	20,705.00	1,809,832.26
Capital	-	-	-
Depreciation	725,133.94		
Cash Basis Revenue Over (Under) Expenditures	(74,273.87)	(20,705.00)	(94,978.87)
Beginning Cash and Investments	137,468.87	20,705.00	158,173.87
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	63,195.00	-	63,195.00
Ending Available Cash and Investments	-	-	-

<b>650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND</b>			
Revenues	1,512,157.00	-	1,512,157.00
Expenditures			
Operating	1,499,885.77	20,149.87	1,520,035.64
Capital	1,285,000.00	128,557.51	1,413,557.51
Depreciation	436,183.93		
Cash Basis Revenue Over (Under) Expenditures	(1,272,728.77)	(148,707.38)	(1,421,436.15)
Beginning Cash and Investments	4,447,675.98	148,707.38	4,596,383.36
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,174,947.21	-	3,174,947.21
Ending Available Cash and Investments	-	-	-

<b>651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND</b>			
Revenues	657,110.92	-	657,110.92
Expenditures			
Operating	739,654.34	1,298.75	740,953.09
Capital	-	185,478.91	185,478.91
Depreciation	242,424.58		
Cash Basis Revenue Over (Under) Expenditures	(82,543.42)	(186,777.66)	(269,321.08)
Beginning Cash and Investments	2,763,531.89	186,777.66	2,950,309.55
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,680,988.47	-	2,680,988.47
Ending Available Cash and Investments	-	-	-

<b>664 - EMERGENCY OPERATIONS CENTER FUND</b>			
Revenues	438,644.00	-	438,644.00
Expenditures			
Operating	530,804.06	9,952.00	540,756.06
Capital	-	46,872.92	46,872.92
Depreciation	229,660.96		
Cash Basis Revenue Over (Under) Expenditures	(92,160.06)	(56,824.92)	(148,984.98)
Beginning Cash and Investments	2,651,512.95	56,824.92	2,708,337.87
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,559,352.89	-	2,559,352.89
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

	Current Budget	Amendment Rollovers	Revised Budget
<b>502 - UTILITY OPERATIONS FUND</b>			
Revenues	18,608,236.58	-	18,608,236.58
Expenditures			
Operating	16,655,657.09	97,684.97	16,753,342.06
Debt	2,874,596.27	-	2,874,596.27
Capital	2,470,833.00	11,232,909.77	13,703,742.77
Depreciation	3,165,667.02		
Cash Basis Revenue Over (Under) Expenditures	(3,392,849.78)	(11,330,594.74)	(14,723,444.52)
Beginning Cash and Investments	9,574,036.71	11,330,594.74	20,904,631.45
Less Minimum Cash Policy: 3 Months Operating Costs	4,163,914.27	24,421.24	4,188,335.52
Ending Available Cash and Investments	2,017,272.66	(24,421.24)	1,992,851.41

<b>507 - DEVELOPMENT FUND</b>			
Revenues	4,891,280.00	-	4,891,280.00
Expenditures			
Operating	5,221,592.40	113,136.67	5,334,729.07
Capital	294,000.00	-	294,000.00
Depreciation	16,986.12		
Cash Basis Revenue Over (Under) Expenditures	(624,312.40)	(113,136.67)	(737,449.07)
Beginning Cash and Investments	2,952,417.82	113,136.67	3,065,554.49
Less Minimum Cash Policy: 3 Months Operating Costs	1,305,398.10	28,284.17	1,333,682.27
Ending Available Cash and Investments	1,022,707.32	(28,284.17)	994,423.15

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 4<sup>TH</sup> DAY OF APRIL, 2024 AND BECOMES ORDINANCE SERIES NO. 24-.

\_\_\_\_\_  
 ARTHUR LAUGHLIN, COUNCIL CHAIR

ATTEST:

\_\_\_\_\_  
 KATRINA L. BUCKLEY, CLERK OF COUNCIL

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

Published Introduction: FEBRUARY 28, 2024  
 Published Adoption: \_\_\_\_\_, 2024

Delivered to Parish President: \_\_\_\_\_, 2024  
 Returned to Council Clerk: \_\_\_\_\_, 2024