

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 5233 ORDINANCE COUNCIL SERIES NO: _____
COUNCIL SPONSOR: FALCONER/BRISTER PROVIDED BY: FINANCE
INTRODUCED BY: MR. STEFANCIK SECONDED BY: MR. SMITH
ON THE 7 DAY OF AUGUST , 2014

PLEASE SEE ATTACHED FOR COMPLETE DOCUMENT

ORDINANCE TO AMEND 2014 OPERATING BUDGET - AMEND
#7

WHEREAS,

SEE ATTACHED

THE PARISH OF ST. TAMMANY HEREBY ORDAINS:

REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provision of this Ordinance shall be held to be invalid, such invalidity shall not affect other provisions 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 fifteen (15) days after adoption.

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 REGULAR MEETING OF THE PARISH COUNCIL ON THE 4 DAY OF SEPTEMBER , 2014 ; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

R. REID FALCONER, AIA, COUNCIL CHAIRMAN

ATTEST:

THERESA L. FORD, COUNCIL CLERK

PATRICIA P. BRISTER, PARISH PRESIDENT

Published Introduction: JULY 31 , 2014

Published Adoption: _____, 2014

Delivered to Parish President: _____, 2014 at _____

Returned to Council Clerk: _____, 2014 at _____

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. 5233

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: FALCONER/BRISTER

PROVIDED BY : DEPT. OF FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 7th DAY OF August, 2014

ORDINANCE TO AMEND THE 2014 OPERATING BUDGET - AMENDMENT NO. 7

WHEREAS, the Parish has prepared an operating budget in accordance with La. R.S. 39:1304, the Home Rule Charter and generally accepted accounting principles.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2014 Operating Budget is amended as

	Original Budget	Amendment	Revised Budget
SECTION I: The General Fund is amended as follows:			
010 - GENERAL FUND			
<u>General Fund Revenues</u>			
Taxes			
Ad Valorem	4,436,168.00		4,436,168.00
Other Taxes, Penalties and Interest	2,220,000.00		2,220,000.00
Licenses	3,572,300.00		3,572,300.00
Permits	1,697,000.00		1,697,000.00
Intergovernmental Revenues	30,000.00		30,000.00
Other Federal Funds	280,000.00		280,000.00
State Revenue Sharing	5,000.00		5,000.00
Other State Funds	627,650.00		627,650.00
Fees, Charges and Commissions for Services	112,300.00		112,300.00
Fines and Forfeitures	481,500.00		481,500.00
Other Revenues	0.00		0.00
Total Revenues	13,461,918.00	0.00	13,461,918.00
<u>Expenditures</u>			
Development - Admin	441,446.00		441,446.00
Planning	578,900.00		578,900.00
Permits	1,243,319.00		1,243,319.00
Public Information Office	664,936.51		664,936.51
Arts Commission	0.00		0.00
Facilities Maintenance	187,577.00		187,577.00
Levee Board Building	32,073.00		32,073.00
Fairgrounds	83,600.00		83,600.00
22nd Judicial District Court	2,060,182.00		2,060,182.00
Ward Courts	298,995.00		298,995.00
District Attorney	2,185,551.00		2,185,551.00
Registrar of Voters	251,250.00		251,250.00
Assessor	4,298.90		4,298.90
Parish Jail	90,000.00		90,000.00
Code Enforcement	588,964.18		588,964.18
Veterans Affairs	109,495.00		109,495.00
Camp Salmen Nature Park	544,269.00		544,269.00
Grants	476,646.00		476,646.00
Airport	173,374.00		173,374.00
General Expenditures	3,622,943.00		3,622,943.00
Total Expenditures	13,637,819.59	0.00	13,637,819.59
Revenue Over(Under) Expenditures	(175,901.59)	0.00	(175,901.59)
Beginning Fund Balance	8,515,327.59	1,494,740.54	10,010,068.13
Less Minimum Fund Balance Reserved	3,991,050.00	100,296.00	4,091,346.00
Ending Available Fund Balance	4,348,376.00	1,394,444.54	5,742,820.54

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

015 - PUBLIC WORKS FUND

Revenues	25,942,686.00		25,942,686.00
<u>Expenditures</u>			
Procurement	46,600.00		46,600.00
Development - Engineering	296,383.00		296,383.00
Gen. Mtce. & Road Repair	5,660,221.85		5,660,221.85
Airport Barn	718,614.47		718,614.47
Brewster Barn	520,746.00		520,746.00
Bush Barn	475,115.09		475,115.09
Covington Barn	1,000,474.29		1,000,474.29
Fritchie Barn-North	354,252.00		354,252.00
Fritchie Barn-South	918,045.88		918,045.88
Hickory Barn	483,611.00		483,611.00
Highway 59 Barn	921,484.02		921,484.02
Keller Barn	686,866.00		686,866.00
Folsom Barn	543,009.00		543,009.00
Fleet Management	5,490,024.54		5,490,024.54
Trace Maintenance	1,064,545.05		1,064,545.05
Trace Administration	165,013.00		165,013.00
Public Works Director	830,229.00		830,229.00
District Capital Engineering	695,208.00		695,208.00
Geographical Information Systems	535,612.00		535,612.00
Data Management	399,439.00		399,439.00
Engineering	2,111,615.14		2,111,615.14
Homeland Security & Emergency Operations	872,381.00		872,381.00
General Expenditures	2,975,280.00		2,975,280.00
Total Expenditures	27,764,769.33	0.00	27,764,769.33
Revenue Over(Under) Expenditures	(1,822,083.33)	0.00	(1,822,083.33)
B Beginning Fund Balance	15,698,737.33	6,527,165.83	22,225,903.16
Less Minimum Fund Balance Reserved	10,176,978.50	0.00	10,176,978.50
Ending Available Fund Balance	3,699,675.50	6,527,165.83	10,226,841.33

016 - DRAINAGE MAINTENANCE FUND

Revenues	858,464.00	0.00	858,464.00
Expenditures	1,746,610.82	0.00	1,746,610.82
Revenue Over(Under) Expenditures	(888,146.82)	0.00	(888,146.82)
B Beginning Fund Balance	3,993,271.82	121,395.70	4,114,667.52
Less Minimum Fund Balance Reserved	3,005,230.00	0.00	3,005,230.00
Ending Available Fund Balance	99,895.00	121,395.70	221,290.70

017 - HEALTH & HUMAN SERVICES FUND

Revenues	3,158,500.00		3,158,500.00
Expenditures	3,264,197.40		3,264,197.40
Revenue Over(Under) Expenditures	235,722.00	0.00	(105,697.40)
B Beginning Fund Balance	4,876,379.40	251,815.67	5,128,195.07
Less Minimum Fund Balance Reserved	3,000,575.00	0.00	3,000,575.00
Ending Available Fund Balance	2,005,829.00	251,815.67	2,021,922.67

019 - ECONOMIC DEVELOPMENT FUND

	Revenues	267,119.00		267,119.00
	Expenditures	459,581.00		459,581.00
	Revenue Over(Under) Expenditures	(192,462.00)	0.00	(192,462.00)
B	Beginning Fund Balance	277,752.00	(20,981.58)	256,770.42
	Less Minimum Fund Balance Reserved	66,779.75	(2,471.33)	64,308.42
	Ending Available Fund Balance	<u>18,510.25</u>	<u>(18,510.25)</u>	<u>0.00</u>

020 - ENVIRONMENTAL SERVICES FUND

	Revenues	1,515,350.00		1,515,350.00
A	Expenditures	1,363,006.00	45,000.00	1,408,006.00
	Revenue Over(Under) Expenditures	152,344.00	(45,000.00)	107,344.00
B	Beginning Fund Balance	2,795,460.00	377,546.20	3,173,006.20
	Less Minimum Fund Balance Reserved	335,088.00	47,374.50	382,462.50
	Ending Available Fund Balance	<u>2,612,716.00</u>	<u>285,171.70</u>	<u>2,897,887.70</u>

024 - CULTURE, RECREATION & TOURISM FUND

	Revenues	290,730.00		290,730.00
	Expenditures	363,984.00		363,984.00
	Revenue Over(Under) Expenditures	(73,254.00)	0.00	(73,254.00)
B	Beginning Fund Balance	124,349.00	95,397.87	219,746.87
	Less Minimum Fund Balance Reserved	43,000.00	66,195.20	109,195.20
	Ending Available Fund Balance	<u>8,095.00</u>	<u>29,202.67</u>	<u>37,297.67</u>

027 - JUROR EXPENSE FUND

	Revenues	175,000.00		175,000.00
	Expenditures	237,000.00		237,000.00
	Revenue Over(Under) Expenditures	(62,000.00)	0.00	(62,000.00)
B	Beginning Fund Balance	439,559.00	(15,629.12)	423,929.88
	Less Minimum Fund Balance Reserved	0.00	0.00	0.00
	Ending Available Fund Balance	<u>377,559.00</u>	<u>(15,629.12)</u>	<u>361,929.88</u>

029 - 22ND JDC COMMISSIONER FUND

	Revenues	152,500.00		152,500.00
	Expenditures	161,691.00		161,691.00
	Revenue Over(Under) Expenditures	(9,191.00)	0.00	(9,191.00)
B	Beginning Fund Balance	70,529.00	(24,322.59)	46,206.41
	Less Minimum Fund Balance Reserved	0.00	0.00	0.00
	Ending Available Fund Balance	<u>61,338.00</u>	<u>(24,322.59)</u>	<u>37,015.41</u>

035 - LAW ENFORCEMENT WITNESS FUND

	Revenues	54,000.00		54,000.00
	Expenditures	67,160.00		67,160.00
	Revenue Over(Under) Expenditures	(13,160.00)	0.00	(13,160.00)
B	Beginning Fund Balance	258,937.00	24,090.40	283,027.40
	Less Minimum Fund Balance Reserved	0.00	0.00	0.00
	Ending Available Fund Balance	<u>245,777.00</u>	<u>24,090.40</u>	<u>269,867.40</u>

037 - JUSTICE COMPLEX FUND

	Revenues	6,981,187.00		6,981,187.00
	Expenditures	6,585,760.31		6,585,760.31
	Revenue Over(Under) Expenditures	395,426.69	0.00	395,426.69
B	Beginning Fund Balance	5,547,096.31	1,226,076.09	6,773,172.40
	Less Minimum Fund Balance Reserved	2,612,750.00	0.00	2,612,750.00
	Ending Available Fund Balance	<u>3,329,773.00</u>	<u>1,226,076.09</u>	<u>4,555,849.09</u>

039 - ST. TAMMANY PARISH CORONER FUND

	Revenues	4,185,168.00		4,185,168.00
	Expenditures	4,185,168.00		4,185,168.00
	Revenue Over(Under) Expenditures	0.00	0.00	0.00
B	Beginning Fund Balance	0.00	10,977,449.20	10,977,449.20
	Less Minimum Fund Balance Reserved	0.00	5,219,199.00	5,219,199.00
	Ending Available Fund Balance	0.00	5,758,250.20	5,758,250.20

043 - ANIMAL SERVICES FUND

	Revenues	1,754,899.00		1,754,899.00
	Expenditures	1,672,901.88		1,672,901.88
	Revenue Over(Under) Expenditures	81,997.12	0.00	81,997.12
B	Beginning Fund Balance	1,807,338.88	152,210.60	1,959,549.48
	Less Minimum Fund Balance Reserved	1,403,919.00	0.00	1,403,919.00
	Ending Available Fund Balance	485,417.00	152,210.60	637,627.60

103 - SUB-DRAINAGE DIST NO.1 OF DRAINAGE DIST NO. 3 FUND

	Revenues	48,646.00		48,646.00
	Expenditures	54,942.00		54,942.00
	Revenue Over(Under) Expenditures	(6,296.00)	0.00	(6,296.00)
B	Beginning Fund Balance	244,215.00	8,714.89	252,929.89
	Less Minimum Fund Balance Reserved	83,540.00	0.00	83,540.00
	Ending Available Fund Balance	154,379.00	8,714.89	163,093.89

161 - LIGHTING DISTRICT NO. 1 FUND

	Revenues	207,110.00		207,110.00
	Expenditures	120,514.00		120,514.00
	Revenue Over(Under) Expenditures	86,596.00	0.00	86,596.00
B	Beginning Fund Balance	892,566.00	18,626.16	911,192.16
	Less Minimum Fund Balance Reserved	207,110.00	0.00	207,110.00
	Ending Available Fund Balance	772,052.00	18,626.16	790,678.16

164 - LIGHTING DISTRICT NO. 4 FUND

	Revenues	296,539.00		296,539.00
	Expenditures	273,792.00		273,792.00
	Revenue Over(Under) Expenditures	22,747.00	0.00	22,747.00
B	Beginning Fund Balance	1,268,474.00	(22,310.39)	1,246,163.61
	Less Minimum Fund Balance Reserved	296,539.00	0.00	296,539.00
	Ending Available Fund Balance	994,682.00	(22,310.39)	972,371.61

165 - LIGHTING DISTRICT NO. 5 FUND

	Revenues	17,762.00		17,762.00
	Expenditures	9,875.00		9,875.00
	Revenue Over(Under) Expenditures	7,887.00	0.00	7,887.00
B	Beginning Fund Balance	96,880.00	2,024.95	98,904.95
	Less Minimum Fund Balance Reserved	17,762.00	0.00	17,762.00
	Ending Available Fund Balance	87,005.00	2,024.95	89,029.95

166 - LIGHTING DISTRICT NO. 6 FUND

	Revenues	93,373.00		93,373.00
	Expenditures	102,345.00		102,345.00
	Revenue Over(Under) Expenditures	(8,972.00)	0.00	(8,972.00)
B	Beginning Fund Balance	763,608.00	(2,050.33)	761,557.67
	Less Minimum Fund Balance Reserved	93,373.00	0.00	93,373.00
	Ending Available Fund Balance	661,263.00	(2,050.33)	659,212.67

167 - LIGHTING DISTRICT NO. 7 FUND

	Revenues	284,483.00		284,483.00
	Expenditures	340,919.23		340,919.23
	Revenue Over(Under) Expenditures	(56,436.23)	0.00	(56,436.23)
B	Beginning Fund Balance	1,182,999.23	1,966.32	1,184,965.55
	Less Minimum Fund Balance Reserved	284,483.00	0.00	284,483.00
	Ending Available Fund Balance	842,080.00	1,966.32	844,046.32

169 - LIGHTING DISTRICT NO. 9 FUND

	Revenues	70,116.00		70,116.00
	Expenditures	101,185.00		101,185.00
	Revenue Over(Under) Expenditures	(31,069.00)	0.00	(31,069.00)
B	Beginning Fund Balance	273,629.00	(36.49)	273,592.51
	Less Minimum Fund Balance Reserved	70,116.00		70,116.00
	Ending Available Fund Balance	172,444.00	(36.49)	172,407.51

170 - LIGHTING DISTRICT NO. 10 FUND

	Revenues	1,610.00		1,610.00
	Expenditures	4,194.00		4,194.00
	Revenue Over(Under) Expenditures	(2,584.00)	0.00	(2,584.00)
B	Beginning Fund Balance	4,977.00	(311.07)	4,665.93
	Less Minimum Fund Balance Reserved	1,610.00	0.00	1,610.00
	Ending Available Fund Balance	783.00	(311.07)	471.93

171 - LIGHTING DISTRICT NO. 11 FUND

	Revenues	7,540.00		7,540.00
	Expenditures	5,852.00		5,852.00
	Revenue Over(Under) Expenditures	1,688.00	0.00	1,688.00
B	Beginning Fund Balance	48,290.00	511.15	48,801.15
	Less Minimum Fund Balance Reserved	7,540.00	0.00	7,540.00
	Ending Available Fund Balance	42,438.00	511.15	42,949.15

174 - LIGHTING DISTRICT NO. 14 FUND

	Revenues	15,020.00		15,020.00
	Expenditures	15,771.00		15,771.00
	Revenue Over(Under) Expenditures	(751.00)	0.00	(751.00)
B	Beginning Fund Balance	14,489.00	866.42	15,355.42
	Less Minimum Fund Balance Reserved	13,738.00	866.42	14,604.42
	Ending Available Fund Balance	0.00	0.00	0.00

175 - LIGHTING DISTRICT NO. 15 FUND

	Revenues	7,425.00		7,425.00
	Expenditures	4,077.00		4,077.00
	Revenue Over(Under) Expenditures	3,348.00	0.00	3,348.00
B	Beginning Fund Balance	28,623.00	(19.68)	28,603.32
	Less Minimum Fund Balance Reserved	7,425.00	0.00	7,425.00
	Ending Available Fund Balance	24,546.00	(19.68)	24,526.32

176 - LIGHTING DISTRICT NO. 16 FUND

	Revenues	42,559.00		42,559.00
	Expenditures	29,257.00		29,257.00
	Revenue Over(Under) Expenditures	13,302.00	0.00	13,302.00
B	Beginning Fund Balance	208,984.00	(12,860.67)	196,123.33
	Less Minimum Fund Balance Reserved	42,559.00		42,559.00
	Ending Available Fund Balance	179,727.00	(12,860.67)	166,866.33

203 - SUB DRAINAGE DIST 1 OF DRAINAGE DIST 3 DEBT SERVICE FUND

	Revenues	34,919.00		34,919.00
	Expenditures	34,894.00		34,894.00
	Revenue Over(Under) Expenditures	25.00	0.00	25.00
B	Beginning Fund Balance	5,816.00	(129.63)	5,686.37
	Less Restricted for Debt Service	5,841.00	(129.63)	5,711.37
	Ending Available Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

215 - SALES TAX DISTRICT NO. 3 DEBT SERVICE FUND

	Revenues	3,462,828.00		3,462,828.00
	Expenditures	3,368,269.00		3,368,269.00
	Revenue Over(Under) Expenditures	94,559.00	0.00	94,559.00
B	Beginning Fund Balance	1,304,901.00	187,785.24	1,492,686.24
	Less Restricted for Debt Service	1,399,460.00	187,785.24	1,587,245.24
	Ending Available Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

222 - UTILITY OPERATIONS DEBT SERVICE FUND

	Revenues	344,449.00		344,449.00
	Expenditures	344,325.00		344,325.00
	Revenue Over(Under) Expenditures	124.00	0.00	124.00
B	Beginning Fund Balance	53,816.00	233.63	54,049.63
	Less Restricted for Debt Service	53,940.00	233.63	54,173.63
	Ending Available Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

233 - ST. TAMMANY PARISH LIBRARY DEBT SERVICE FUND

	Revenues	408,894.00		408,894.00
	Expenditures	408,704.00		408,704.00
	Revenue Over(Under) Expenditures	190.00	0.00	190.00
B	Beginning Fund Balance	10,291.00	(1,191.26)	9,099.74
	Less Restricted for Debt Service	10,481.00	(1,191.26)	9,289.74
	Ending Available Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

234 - ST. TAMMANY PARISH JAIL DEBT SERVICE FUND

	Revenues	1,859,030.00		1,859,030.00
	Expenditures	1,822,016.00		1,822,016.00
	Revenue Over(Under) Expenditures	37,014.00	0.00	37,014.00
B	Beginning Fund Balance	2,704,378.00	408.80	2,704,786.80
	Less Restricted for Debt Service	2,741,392.00	408.80	2,741,800.80
	Ending Available Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

237 - JUSTICE COMPLEX DEBT SERVICE FUND

	Revenues	3,470,413.00		3,470,413.00
	Expenditures	3,392,625.00		3,392,625.00
	Revenue Over(Under) Expenditures	77,788.00	0.00	77,788.00
B	Beginning Fund Balance	5,871,991.00	431.10	5,872,422.10
	Less Restricted for Debt Service	5,949,779.00	431.10	5,950,210.10
	Ending Available Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

239 - ST. TAMMANY PARISH CORONER DEBT SERVICE FUND

	Revenues	1,044,031.00		1,044,031.00
	Expenditures	1,032,519.00		1,032,519.00
	Revenue Over(Under) Expenditures	11,512.00	0.00	11,512.00
B	Beginning Fund Balance	3,258,447.00	(2,084,702.68)	1,173,744.32
	Less Restricted for Debt Service	3,269,959.00	(2,084,702.68)	1,185,256.32
	Ending Available Fund Balance	0.00	0.00	0.00

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 fifteen (15) days after adoption.

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 4th DAY OF SEPTEMBER 2014 AND BECOMES ORDINANCE SERIES NO. .

ATTEST:

 R. REID FALCONER, AIA, COUNCIL CHAIRMAN

 THERESA FORD, CLERK
 ST. TAMMANY PARISH COUNCIL

 PATRICIA BRISTER, PARISH PRESIDENT

Published Introduction:
 Published Adoption:

Delivered to Parish President:
 Returned to Council Clerk:

Administrative Comment
Amendment No. 7 - 2014 Operating Budget - August 2014

This budget amendment is to :

A **020 - ENVIRONMENTAL SERVICES FUND**

The funds will be used to supplement and complete the West St. Tammany Wastewater Treatment System consolidation design, which has largely been funded through a grant by the Pontchartrain Restoration Program (PRP). When the department worked with the consultant during the development of the grant application it was thought that existing survey and right-of-way data would be available on existing subdivision plans. Unfortunately that information was limited and did not include DOTD ROW information relative to the sewer force main for the proposed interconnection crossing I-12.

B **All Funds**

To amend the Beginning Fund Balance to reflect the change in fund balance based on the audited financial statements.