

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. 3014

ORDINANCE COUNCIL SERIES NO. :

COUNCIL SPONSOR STEFANCIK/PRESIDENT PROVIDED BY : FINANCEINTRODUCED BY: MR. GOULD SECONDED BY: MS. BRISTERON THE 3RD DAY OF FEBRUARY, 2005

AN ORDINANCE AMENDING THE 2004 OPERATING BUDGET

TITLE: AN ORDINANCE AMENDING THE 2004 OPERATING BUDGET

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 2004 Operating Budget is amended as follows:

1) **010 - GENERAL FUND**

Fund Balance Available - Beginning	1,721,131		1,721,131
Revenues			
Taxes, Fees and Licenses	7,952,580	1,175,500	9,128,080
Gaming Revenues	407,500	(20,000)	387,500
Court Fees, Fines & Forfeitures	451,000		451,000
Miscellaneous Revenues	319,500	241,000	560,500
Intergovernmental Revenues	562,000	38,900	600,900
Transfers In	806,414		806,414
Transfers In From DHH Fund for Debt	476,190		476,190
Total Revenues	10,975,184	1,435,400	12,410,584
Expenditures			
Planning	1,194,481		1,194,481
Permits	1,313,874		1,313,874
Landfill	67,500		67,500
Government Access	493,381		493,381
Building Maintenance	319,641		319,641
22nd District Court	1,303,202		1,303,202
Ward Courts	217,648		217,648
District Attorney	1,239,408		1,239,408
Clerk of Court	70,681		70,681
Registrar of Voters	187,565		187,565
Tax Assessor	29,679		29,679
Sheriff	85,968		85,968
Parish Jail	845,182		845,182
Veterans Affairs	31,933		31,933
Co-op Extension Services	93,745		93,745
Greater St. Tammany Airport	83,723		83,723
Debt Service	476,290		476,290
General Expenditures	2,874,176	25,000	2,899,176
Transfers Out	265,000	130,000	395,000
Total Expenditures/Transfers Out	11,193,077	155,000	11,348,077
Fund Balance Available - Ending	1,503,238	1,280,400	2,783,638

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

2) 015 - PARISH ROADS & BRIDGES FUND			
Fund Balance Available - Beginning	4,471,846		4,471,846
Revenues	29,360,000	1,840,000	31,200,000
Expenditures			
Gen. Mtce. & Road Repair	3,734,340		3,734,340
Airport Mtce. Barn	612,586		612,586
Brewster Mtce. Barn	255,790		255,790
Bush Mtce. Barn	476,435		476,435
Covington Mtce. Barn	577,615		577,615
Fritchie Mtce. Barn-North	281,480		281,480
Fritchie Mtce. Barn-South	675,597		675,597
Hickory Mtce. Barn	517,215		517,215
Highway 59 Mtce. Barn	540,948		540,948
Keller Mtce. Barn	549,271		549,271
Willie Road Mtce. Barn	512,471		512,471
Div. of Vehicle Mtce.	3,422,683		3,422,683
General Expenditures	20,000,946		20,000,946
Total	<u>32,157,377</u>	<u>0</u>	<u>32,157,377</u>
Fund Balance Available - Ending	<u>1,674,469</u>	<u>1,840,000</u>	<u>3,514,469</u>
3) 016 - PARISH DRAINAGE			
Fund Balance Available - Beginning	769,022		769,022
Revenues	1,428,190	147,600	1,575,790
Expenditures			
Maintenance	1,139,422		1,139,422
Construction	700,000		700,000
Total	<u>1,839,422</u>	<u>0</u>	<u>1,839,422</u>
Fund Balance Available - Ending	<u>357,790</u>	<u>147,600</u>	<u>505,390</u>
4) 017 - PUBLIC HEALTH FUND			
Fund Balance Available - Beginning	607,415		607,415
Revenues	1,422,690	143,000	1,565,690
Expenditures/Transfers Out	1,453,685		1,453,685
Fund Balance Available - Ending	<u>576,420</u>	<u>143,000</u>	<u>719,420</u>
5) 020 - ENVIRONMENTAL SERVICES			
Fund Balance Available - Beginning	643,428		643,428
Revenues	773,600	217,600	991,200
Expenditures	977,615		977,615
Fund Balance Available - Ending	<u>439,413</u>	<u>217,600</u>	<u>657,013</u>
6) 021 - ST. TAMMANY LEVEE DISTRICT			
Fund Balance Available - Beginning	143,517		143,517
Revenues	11,000	(1,500)	9,500
Expenditures	67,040		67,040
Fund Balance Available - Ending	<u>87,477</u>	<u>(1,500)</u>	<u>85,977</u>
7) 027 - JURY & WITNESS FUND			
Fund Balance Available - Beginning	0	0	0
Revenues	217,000	(37,400)	179,600
Expenditures	217,000	37,400	254,400
Fund Balance Available - Ending	<u>0</u>	<u>(74,800)</u>	<u>(74,800)</u>

8)	028 - CRIMINAL COURT FUND			
	Fund Balance Available - Beginning	3,645	(84,511)	(80,866)
	Revenues	1,640,000	150,000	1,790,000
	Expenditures	1,639,029	70,000	1,709,029
	Fund Balance Available - Ending	<u>4,616</u>	<u>(4,511)</u>	<u>105</u>
9)	029 - 22ND JDC COMMISSIONER FUND			
	Fund Balance Available - Beginning	223,652		223,652
	Revenues	134,000	18,000	152,000
	Expenditures	113,767		113,767
	Fund Balance Available - Ending	<u>243,885</u>	<u>18,000</u>	<u>261,885</u>
10)	034 - JAIL			
	Fund Balance Available - Beginning	0		0
	Revenues	7,150,000	600,000	7,750,000
	Expenditures/Transfers Out	7,150,000	600,000	7,750,000
	Fund Balance Available - Ending	<u>0</u>	<u>0</u>	<u>0</u>
11)	035 - LAW ENFORCEMENT FUND			
	Fund Balance Available - Beginning	30,408	21,561	51,969
	Revenues	100,500	(45,000)	55,500
	Expenditures	100,500	6,000	106,500
	Fund Balance Available - Ending	<u>30,408</u>	<u>(29,439)</u>	<u>969</u>
12)	037 - JUSTICE COMPLEX SPECIAL REVENUE FUND			
	Fund Balance Available - Beginning	1,354,538		1,354,538
	Revenues	7,170,000	636,000	7,806,000
	Expenditures/Transfers Out	7,169,784		7,169,784
	Fund Balance Available - Ending	<u>1,354,754</u>	<u>636,000</u>	<u>1,990,754</u>
13)	043 - ANIMAL SERVICES FUND			
	Fund Balance Available - Beginning	263,399		263,399
	Revenues	806,446	130,802	937,248
	Expenditures/Transfers Out	841,794		841,794
	Fund Balance Available - Ending	<u>228,051</u>	<u>130,802</u>	<u>358,853</u>
14)	103 - SUB-DRAINAGE DISTRICT NO.1 OF DRAINAGE DISTRICT NO. 3			
	Fund Balance Available - Beginning	24,912		24,912
	Revenues	79,000	3,150	82,150
	Expenditures	81,167		81,167
	Fund Balance Available - Ending	<u>22,745</u>	<u>3,150</u>	<u>25,895</u>

15) 140 - SPECIAL ROAD DISTRICT NO. 20

Fund Balance Available - Beginning	1,749	40	1,789
Revenues	50	(36)	14
Expenditures	1,799	4	1,803
Fund Balance Available - Ending	<u>0</u>	<u>0</u>	<u>0</u>

16) 148 - SUB ROAD DISTRICT 4 OF 14

Fund Balance Available - Beginning	436	11	447
Revenues	10	(7)	3
Expenditures	446	4	450
Fund Balance Available - Ending	<u>0</u>	<u>0</u>	<u>0</u>

17) 161 - LIGHTING DISTRICT NO. 1 FUND

Fund Balance Available - Beginning	98,805		98,805
Revenues	69,500	34,900	104,400
Expenditures	94,580		94,580
Fund Balance Available - Ending	<u>73,725</u>	<u>34,900</u>	<u>108,625</u>

18) 164 - LIGHTING DISTRICT NO. 4 FUND

Fund Balance Available - Beginning	892,813		892,813
Revenues	170,000	5,000	175,000
Expenditures	192,800		192,800
Fund Balance Available - Ending	<u>870,013</u>	<u>5,000</u>	<u>875,013</u>

19) 165 - LIGHTING DISTRICT NO. 5 FUND

Fund Balance Available - Beginning	45,077		45,077
Revenues	12,886	2,185	15,071
Expenditures	12,131		12,131
Fund Balance Available - Ending	<u>45,832</u>	<u>2,185</u>	<u>48,017</u>

20) 166 - LIGHTING DISTRICT NO. 6 FUND

Fund Balance Available - Beginning	230,566		230,566
Revenues	69,720	25,800	95,520
Expenditures	255,804		255,804
Fund Balance Available - Ending	<u>44,482</u>	<u>25,800</u>	<u>70,282</u>

21) 167 - LIGHTING DISTRICT NO. 7 FUND

Fund Balance Available - Beginning	891,426		891,426
Revenues	180,302	29,600	209,902
Expenditures	296,992		296,992
Fund Balance Available - Ending	<u>774,736</u>	<u>29,600</u>	<u>804,336</u>

22)	169 - LIGHTING DISTRICT NO. 9 FUND			
	Fund Balance Available - Beginning	149,813		149,813
	Revenues	62,500	3,700	66,200
	Expenditures	65,500		65,500
	Fund Balance Available - Ending	<u>146,813</u>	<u>3,700</u>	<u>150,513</u>
23)	184 - GRAVITY DRAINAGE DISTRICT NO. 4			
	Fund Balance Available - Beginning	766	18	784
	Revenues	20	(14)	6
	Expenditures	786	4	790
	Fund Balance Available - Ending	<u>0</u>	<u>0</u>	<u>0</u>
SECTION III: The Debt Service Revenue Funds are adopted as follows:				
24)	205 - SUB ROAD 2 OF 14 DEBT SERVICE			
	Fund Balance Available - Beginning	82,978	298	83,276
	Revenues	0	682	682
	Expenditures	82,978	980	83,958
	Fund Balance Available - Ending	<u>0</u>	<u>0</u>	<u>0</u>
25)	206 - SUB ROAD 5 OF 14 DEBT SERVICE			
	Fund Balance Available - Beginning	50,146	84	50,230
	Revenues	0	412	412
	Expenditures	50,146	496	50,642
	Fund Balance Available - Ending	<u>0</u>	<u>0</u>	<u>0</u>
26)	233 - LIBRARY DEBT SERVICE			
	Fund Balance Available - Beginning	203,012	1,992	205,004
	Revenues	1,000	(15)	985
	Expenditures	148,553	57,436	205,989
	Fund Balance Available - Ending	<u>55,459</u>	<u>(55,459)</u>	<u>0</u>
27)	234 - JAIL DEBT SERVICE FUND			
	Fund Balance Available - Beginning	1,263,663		1,263,663
	Revenues	1,566,458	600	1,567,058
	Expenditures	1,538,731	600	1,539,331
	Fund Balance Available - Ending	<u>1,291,390</u>	<u>0</u>	<u>1,291,390</u>
28)	237 - JUSTICE COMPLEX DEBT SERVICE			
	Fund Balance Available - Beginning	2,532,521		2,532,521
	Revenues	3,597,170	600	3,597,770
	Expenditures	3,530,245	600	3,530,845
	Fund Balance Available - Ending	<u>2,599,446</u>	<u>0</u>	<u>2,599,446</u>

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 SPECIAL MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE __DAY OF __2005 AND BECOMES ORDINANCE SERIES NO .05-

STEVE STEFANCIK, COUNCIL CHAIRMAN
ST. TAMMANY PARISH COUNCIL

ATTEST:

DIANE HUESCHEN, CLERK
ST. TAMMANY PARISH COUNCIL

KEVIN DAVIS, PARISH PRESIDENT
ST. TAMMANY PARISH GOVERNMENT

Published Introduction:
Published Adoption:

Delivered to Parish President:
Returned to Council Clerk:

ADMINISTRATIVE COMMENT

REFERENCE No. 3014

ADMINISTRATIVE DEPARTMENT: FINANCE

1) **General Fund - Revenues** - to adjust revenues as follows:

- Advalorem increase \$200,000
- Occupational and Insurance Licenses increase \$150,000
- Cable Franchise Fees increase \$75,000
- Building Permits, Subdivision Fees and related revenues increase \$750,500
- Gaming Revenues decrease \$20,000
- Misc. Revenues - Interest, Sale of Fuel increase \$117,000
- Misc. Revenues - Inmate Copay decrease \$12,500
- Sale of Revocated and Adjudicated Property - \$136,500
- Intergovernmental Revenues - increase Timber & Mineral Severance Tax \$63,900
- Intergovernmental Revenues - decrease Federal Payment and State Revenue Sharing \$25,000

General Fund - Expenditures - to increase expenditures as follows:

- General Expenditures - increase Sheriff Fee for License Collection \$25,000
- Transfers Out - to record transfers to Capital equivalent to funds derived from sale of Revocated Property

2) **Roads & Bridges - Revenues** - to increase revenues as follows:

- Sales Tax - \$1,586,000
- Sale of Fixed Assets - \$124,000
- Other Revenues - \$130,000

3) **Drainage Fund - Revenues** - increase \$147,600 for advalorem taxes as per 2004 Grand Recap.

4) **Public Health Fund - Revenues** - increase \$143,000 for advalorem taxes as per 2004 Grand Recap.

5) **Environmental Services - Revenues** - increase \$217,600 for building permits, inspection and subdivision fees.

6) **Lavee Board Building - Revenues** - decrease for interest not received.

7) **Jury & Witness Fund - Revenues** - decrease revenue from court costs and increase juror costs to actual.

Note: In Sept. 2004, Court Costs per case were adjusted to generate additional revenue and cover jury expense.

8) **Criminal Court Fund** - increase revenues and expenditures based on additional court costs received.

9) **22nd JDC Commission Fund** - increase revenue from court costs.

10) **Jail Sales Tax** - increase in Sales Tax Revenue and corresponding transfer to the Sheriff's Office for Jail Operations.

11) **Off Duty Law Enforcement Fund** - decrease revenue from court costs and increase expenditures

for per case witness fees which were increased from \$25.00 to \$50.00 (limit 3 cases per day)

Note: In Sept. 2004, Court Costs per case were adjusted to generate additional revenue and cover witness fee expense.

12) **Justice Center Sales Tax** - increase in Sales Tax Revenue.

13) **Animal Services** - increase for advalorem taxes as per 2004 Grand Recap and donations for rescued animals

14) **Sub Drainage Dist. 1 of Road District 3** - increase for advalorem taxes as per 2004 Grand Recap

15) **Special Road District No. 20** - adjust budget to close fund

16) **Sub Road District 4 of 14** - adjust budget to close fund

17) **Lighting District No. 1** - increase for advalorem taxes as per 2004 Grand Recap

18) **Lighting District No. 4** - increase for advalorem taxes as per 2004 Grand Recap

19) **Lighting District No. 5** - increase for advalorem taxes as per 2004 Grand Recap

20) **Lighting District No. 6** - increase for advalorem taxes as per 2004 Grand Recap

21) **Lighting District No. 7** - increase for advalorem taxes as per 2004 Grand Recap

22) **Lighting District No. 9** - increase for advalorem taxes as per 2004 Grand Recap.

23) **Gravity Drainage District No. 4** - adjust budget to close fund.

24) **Sub Road 2 of 14 Debt Service** - adjust budget to close fund.

25) **Sub Road 5 of 14 Debt Service** - adjust budget to close fund.

26) **Library Debt Service** - adjust budget to close fund.

27) **Jail Debt Service** - increase revenues for interest earned and expenses for paying agent fees.

28) **Justice Center Debt Service** - increase revenues for interest earned and expenses for paying agent fees.

The Finance Department recommends this amendment for adoption.