

ORDINANCE CALENDAR NO. 3246

An Ordinance amending the 2005 Operating Budget

(TO BE PROVIDED BY THE FINANCE DEPT.)

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

2)	015 - PARISH ROADS & BRIDGES FUND		
	Fund Balance Available - Beginning	5,054,809	5,054,809
	Revenues	31,663,992	8,000,000
			39,663,992
	Expenditures		
	Gen. Mtce. & Road Repair	3,347,500	3,347,500
	Airport Mtce. Barn	405,779	405,779
	Brewster Mtce. Barn	249,819	249,819
	Bush Mtce. Barn	419,913	419,913
	Covington Mtce. Barn	522,807	522,807
	Fritchie Mtce. Barn-North	251,499	251,499
	Fritchie Mtce. Barn-South	489,224	489,224
	Hickory Mtce. Barn	441,114	441,114
	Highway 59 Mtce. Barn	472,927	472,927
	Keller Mtce. Barn	469,703	469,703
	Willie Road Mtce. Barn	477,214	477,214
	Div. of Vehicle Mtce.	3,224,000	3,224,000
	General Expenditures	21,165,450	8,000,000
	Total	31,956,949	8,000,000
			39,956,949
	Fund Balance Available - Ending	4,761,852	0
			4,761,852
3)	016 - PARISH DRAINAGE FUND		
	Fund Balance Available - Beginning	568,306	568,306
	Revenues	1,697,831	(168,000)
			1,529,831
	Expenditures		
	Maintenance	810,563	810,563
	Construction	887,268	887,268
	Total	1,697,831	0
			1,697,831
	Fund Balance Available - Ending	568,306	(168,000)
			400,306
4)	017 - PUBLIC HEALTH FUND		
	Fund Balance Available - Beginning	296,059	296,059
	Revenues	1,642,331	(178,000)
	Expenditures/Transfers Out	1,622,793	1,464,331
			1,622,793
	Fund Balance Available - Ending	315,597	(178,000)
			137,597
5)	020 - ENVIRONMENTAL SERVICES FUND		
	Fund Balance Available - Beginning	599,701	599,701
	Revenues	784,600	200,000
	Expenditures	843,120	984,600
			843,120
	Fund Balance Available - Ending	541,181	200,000
			741,181
6)	021 - ST. TAMMANY LEVEE DISTRICT FUND		
	Fund Balance Available - Beginning	129,716	129,716
	Revenues	23,000	(14,800)
	Expenditures	29,610	8,200
			29,610
	Fund Balance Available - Ending	123,106	(14,800)
			108,306

7)	025 - COMMUNITY ACTION AGENCY FUND		
	Fund Balance Available - Beginning	0	0
	Revenues	212,614	(23,000)
	Expenditures	212,614	(23,000)
	Fund Balance Available - Ending	<u>0</u>	<u>0</u>
8)	027 - JURY & WITNESS FUND		
	Fund Balance Available - Beginning	1,884	1,884
	Revenues	262,000	64,000
	Expenditures	260,480	260,480
	Fund Balance Available - Ending	<u>3,404</u>	<u>64,000</u>
9)	028 - CRIMINAL COURT FUND		
	Fund Balance Available - Beginning	0	0
	Revenues	1,765,000	7,000
	Expenditures	1,763,750	1,763,750
	Fund Balance Available - Ending	<u>1,250</u>	<u>7,000</u>
10)	029 - 22ND JDC COMMISSIONER FUND		
	Fund Balance Available - Beginning	276,799	276,799
	Revenues	134,000	18,000
	Expenditures	117,549	117,549
	Fund Balance Available - Ending	<u>293,250</u>	<u>18,000</u>
11)	030 - TRACE TRANSPORTATION FUND		
	Fund Balance Available - Beginning	44,400	44,400
	Revenues	116,000	9,700
	Expenditures/Transfers Out	116,000	9,700
	Fund Balance Available - Ending	<u>44,400</u>	<u>0</u>
12)	034 - JAIL SPECIAL REVENUE FUND		
	Fund Balance Available - Beginning	0	0
	Revenues	7,987,617	1,300,000
	Expenditures/Transfers Out	7,987,617	1,300,000
	Fund Balance Available - Ending	<u>0</u>	<u>0</u>
13)	035 - LAW ENFORCEMENT FUND		
	Fund Balance Available - Beginning	11,894	11,894
	Revenues	190,500	38,000
	Expenditures	190,120	17,750
	Fund Balance Available - Ending	<u>12,274</u>	<u>20,250</u>

14)	037 - JUSTICE COMPLEX SPECIAL REVENUE FUND			
	Fund Balance Available - Beginning	2,967,045		2,967,045
	Revenues	8,023,617	1,368,000	9,391,617
	Expenditures/Transfers Out	7,927,693	1,368,000	9,295,693
	Fund Balance Available - Ending	<u>3,062,969</u>	<u>0</u>	<u>3,062,969</u>
15)	039 - ST. TAMMANY PARISH CORONER			
	Fund Balance Available - Beginning	0		0
	Revenues	0	3,180,000	3,180,000
	Expenditures/Transfers Out	0	229,000	229,000
	Fund Balance Available - Ending	<u>0</u>	<u>2,951,000</u>	<u>2,951,000</u>
16)	043 - ANIMAL SERVICES FUND			
	Fund Balance Available - Beginning	403,822		403,822
	Revenues	935,422	(70,300)	865,122
	Expenditures/Transfers Out	981,749	120,000	1,101,749
	Fund Balance Available - Ending	<u>357,495</u>	<u>(190,300)</u>	<u>167,195</u>
17)	103 - SUB-DRAINAGE DISTRICT NO.1 OF DRAINAGE DISTRICT NO. 3 FUND			
	Fund Balance Available - Beginning	41,133		41,133
	Revenues	79,000	(3,000)	76,000
	Expenditures	92,179		92,179
	Fund Balance Available - Ending	<u>27,954</u>	<u>(3,000)</u>	<u>24,954</u>
18)	126 - RECREATION DISTRICT NO. 6 FUND			
	Fund Balance Available - Beginning	49,839		49,839
	Revenues	500	700	1,200
	Expenditures	50,139	(45,450)	4,689
	Fund Balance Available - Ending	<u>0</u>	<u>46,150</u>	<u>46,150</u>
19)	127 - RECREATION DISTRICT NO. 7 FUND			
	Fund Balance Available - Beginning	388,911		388,911
	Revenues	97,782		97,782
	Expenditures	433,112	(348,000)	85,112
	Fund Balance Available - Ending	<u>53,581</u>	<u>348,000</u>	<u>401,581</u>
20)	149 - SUB-ROAD DISTRICT NO. 2 OF ROAD DISTRICT NO. 19 FUND			
	Fund Balance Available - Beginning	9,657		9,657
	Revenues	19,900	(1,900)	18,000
	Expenditures	19,900		19,900
	Fund Balance Available - Ending	<u>9,657</u>	<u>(1,900)</u>	<u>7,757</u>

21)	161 - LIGHTING DISTRICT NO. 1 FUND		
	Fund Balance Available - Beginning	104,155	104,155
	Revenues	118,414	(21,900)
	Expenditures	118,037	(48,000)
	Fund Balance Available - Ending	<u>104,532</u>	<u>26,100</u>
22)	164 - LIGHTING DISTRICT NO. 4 FUND		
	Fund Balance Available - Beginning	879,949	879,949
	Revenues	185,482	(35,800)
	Expenditures	389,420	(150,000)
	Fund Balance Available - Ending	<u>676,011</u>	<u>114,200</u>
23)	165 - LIGHTING DISTRICT NO. 5 FUND		
	Fund Balance Available - Beginning	44,741	44,741
	Revenues	14,392	(12,300)
	Expenditures	14,276	(4,800)
	Fund Balance Available - Ending	<u>44,857</u>	<u>(7,500)</u>
24)	166 - LIGHTING DISTRICT NO. 6 FUND		
	Fund Balance Available - Beginning	74,548	74,548
	Revenues	102,785	
	Expenditures	102,412	(40,000)
	Fund Balance Available - Ending	<u>74,921</u>	<u>40,000</u>
25)	167 - LIGHTING DISTRICT NO. 7 FUND		
	Fund Balance Available - Beginning	782,595	782,595
	Revenues	221,664	(82,000)
	Expenditures	517,867	(300,000)
	Fund Balance Available - Ending	<u>486,392</u>	<u>218,000</u>
26)	170 - LIGHTING DISTRICT NO. 10 FUND		
	Fund Balance Available - Beginning	2,272	2,272
	Revenues	1,700	(206)
	Expenditures	3,068	(200)
	Fund Balance Available - Ending	<u>904</u>	<u>(6)</u>

SECTION III: The Debt Service Revenue Funds are adopted as follows:

27)	215 - SALES TAX DISTRICT NO. 3 DEBT SERVICE FUND		
	Fund Balance Available - Beginning	7,855,002	7,855,002
	Revenues	4,600,000	(2,526,300)
	Expenditures	4,522,719	
	Fund Balance Available - Ending	<u>7,932,283</u>	<u>(2,526,300)</u>

28)	234 - JAIL DEBT SERVICE FUND			
	Fund Balance Available - Beginning	2,620,744		2,620,744
	Revenues	1,549,258	46,000	1,595,258
	Expenditures	1,526,333	500	1,526,833
	Fund Balance Available - Ending	<u>2,643,669</u>	<u>45,500</u>	<u>2,689,169</u>
29)	237 - JUSTICE COMPLEX DEBT SERVICE FUND			
	Fund Balance Available - Beginning	5,549,038		5,549,038
	Revenues	3,576,220	94,000	3,670,220
	Expenditures	3,517,645	700	3,518,345
	Fund Balance Available - Ending	<u>5,807,613</u>	<u>93,300</u>	<u>5,700,913</u>

SECTION V: The Enterprise Funds are adopted as follows:

30)	622 - UTILITY OPERATIONS FUND			
	Unrestricted Net Assets-Beginning	110,891		110,891
	Revenues	1,873,380	45,000	1,918,380
	Expenditures	1,839,704		1,839,704
	2005 Asset Additions	54,000		54,000
	Unrestricted Net Assets - Ending	<u>198,567</u>	<u>45,000</u>	<u>243,567</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 ___ 2008 AND BECOMES ORDINANCE SERIES NO. _

 STEVE STEFANCIK, COUNCIL CHAIRMAN
 ST. TAMMANY PARISH COUNCIL

ATTEST:

 KEVIN DAVIS, PARISH PRESIDENT
 ST. TAMMANY PARISH GOVERNMENT

 DIANE HUESCHEN, CLERK
 ST. TAMMANY PARISH COUNCIL

Published Introduction:
 Published Adoption:
 Delivered to Parish President:
 Returned to Council Clerk:

ADMINISTRATIVE COMMENT

REFERENCE No. 3246

ADMINISTRATIVE DEPARTMENT: FINANCE

Following Hurricane Katrina, all General Fund departments placed projects on hold which resulted in reduced

Note: expenditures. Some of the available funds will be rolled over for use in 2006.

General Fund - Revenues - to adjust revenues as follows:

- 1) Advalorem decrease \$252,000 per 2005 Grand recap
- Cable Franchise Fees decrease \$208,000
- Severance Tax increase \$59,000
- Occupational and Insurance Licenses increase \$271,900
- Building Permits, Subdivision Fees and related revenues increase \$253,000
- Court Filing Fees decrease \$9,000
- Permit Fines increase \$25,200
- Sale of Revocated and Adjudicated Property - \$65,500
- Other Revenues increase Interest and other miscellaneous revenues \$51,250
- Other Revenues decrease fuel sales and inmate co-pay \$62,000

General Fund - Expenditures - to increase expenditures as follows:

- Debt Service - increase expenditures for the issuance of debt due to Hurricane Katrina
- Transfers Out - to record transfers to Capital equivalent to funds derived from sale of Revocated Property

Roads & Bridges - Revenues - to increase revenues as follows

- 2) Sales Tax - \$7,700,000
- Sale of Fixed Assets - \$53,000
- Other Revenues - \$247,000

Roads & Bridges - Expenditures - to transfer funds to Disaster Expense Funds for local match.

Drainage Fund - Revenues - decrease \$168,000 for advalorem taxes as per 2005 Grand Recap.

- 3) **Public Health Fund - Revenues** - decrease \$178,000 for advalorem taxes as per 2005 Grand Recap.

- 4) **Environmental Services - Revenues** - increase \$200,000 for inspection and subdivision fees.

- 5) **Levee Board Building** - decrease rental income & interest \$14,800

- 6) **Community Action Agency** - decrease revenues and expenditures

- 7) **Jury & Witness Fund - Revenues** - increase revenue from court costs.

- 8) **Criminal Court Fund** - increase revenues for additional bond forfeitures received.

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

- 10) **Trace Administration** - increase revenues for additional funds received and transfers out for capital projects

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

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

- 13) **Justice Center Sales Tax** - increase in Sales Tax Revenue and transfer out for Capital Improvements.

- 14) **St. Tammany Parish Coroner** - create new fund for the coroner millage and related expenses

- 15) **Animal Services** - decrease for advalorem taxes as per 2005 Grand Recap
- and record transfer to capital for building

- 16) **Sub Drainage Dist. 1 of Road District 3** - decrease for taxes as per 2005 Grand Recap

- 17) **Recreation District No. 6** - increase revenues for interest received and decrease expenditures for construction project
- 18) not done in 2005.

- 19) **Recreation District No. 7** decrease expenditures for land not purchased in 2005.

- 20) **Sub Road District 2 of 19** decrease for taxes as per 2005 Grand Recap

- 21) **Lighting District No. 1** - decrease for advalorem taxes as per 2005 Grand Recap and decrease expenditures
- for construction not done in 2005

- 22) **Lighting District No. 4** - decrease for advalorem taxes as per 2005 Grand Recap and decrease expenditures
- for construction not done in 2005

- 23) **Lighting District No. 5** - decrease for advalorem taxes as per 2005 Grand Recap and decrease expenditures
- for construction not done in 2005

- 24) **Lighting District No. 6** - decrease for construction projects not done in 2005

- 25) **Lighting District No. 7** - decrease for advalorem taxes as per 2005 Grand Recap and decrease expenditures
- for construction not done in 2005

- 26) **Lighting District No. 10** - decrease for advalorem taxes as per 2005 Grand Recap

- 27) **Sales Tax Debt Service** - reduce transfers in - using reserve account for debt payoff

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

28)

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

29)

Utility Operations Fund - increase revenues for utility billing - Diversified Plant

30)

The Finance Department recommends this amendment for adoption.