

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. 3653 ORDINANCE COUNCIL SERIES NO. :
 COUNCIL SPONSOR BAGERT/DAVIS PROVIDED BY: FINANCE
 INTRODUCED BY: MR. STEFANCIK SECONDED BY: MR. GOULD
 ON THE 26TH DAY OF SEPTEMBER, 2007

TITLE

AN ORDINANCE ADOPTING THE 2008 OPERATING BUDGET

WHEREAS, the Parish has prepared an operating budget in accordance with La. R.S. 39:1305 and generally accepted accounting principles; and

WHEREAS, the General Fund expenditures are closely monitored; and

WHEREAS, all Departments are required to follow proper Purchasing Procedures. Purchase Orders will be required for all expenditures including supplies, etc.; and

WHEREAS, each Department Head is responsible for controlling expenditures within their Departments in order to ensure that said expenditures do not exceed the amount appropriated; and

WHEREAS, the St. Tammany Parish Council has held public hearings on the proposed budget as required by La. R.S. 39:1307.

NOW, THEREFORE, BE IT ORDAINED by the St. Tammany Parish Council acting in its capacity as the authority of the Parish of St. Tammany that the 2008 Operating Budget is adopted as follows:

SECTION I: The General Fund is adopted as follows:

010 - GENERAL FUND

Fund Balance Available - Beginning	3,301,683
General Fund Revenues	
Taxes	
Ad Valorem	3,220,080
Other Taxes, Penalties and Interest	1,990,000
Licenses	3,070,600
Permits	2,910,000
Intergovernmental Revenues	
Other Federal Funds	135,000
State Revenue Sharing	300,000
Other State Funds	4,000
Fees, Charges and Commissions for Services	908,000
Fines and Forfeitures	69,500
Other Revenues	538,500
Transfers In	650,536
Transfers In for Debt	511,280
Total Revenues	14,307,496
Expenditures	
Planning	1,653,903
Permits	2,188,223
Landfill	20,000
Government Access	825,141
Facilities Management	450,790
Fairgrounds	69,000
22nd District Court	1,515,500
Ward Courts	223,984
District Attorney	1,660,822
Clerk of Court	92,901
Registrar of Voters	246,231
Tax Assessor	37,432
Sheriff	60,000
Parish Jail	426,000
Community Action Agency	171,193
Legal	390,977
Economic Development	252,093
Veterans Affairs	57,270
Camp Salmen	110,277
Co-op Extension Services	79,435
Fire Services	145,283
Greater St. Tammany Airport	84,000
Debt Service	511,280
General Expenditures	3,632,761
Transfers Out	309,258
Total Expenditures/Transfers Out	15,213,754
Fund Balance Available - Ending	2,395,425

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

015 - PARISH ROADS & BRIDGES FUND

Fund Balance Available - Beginning	8,459,232
Revenues	45,736,284
Expenditures	
Gen. Mtce. & Road Repair	6,211,200
Airport Mtce. Barn	636,643
Brewster Mtce. Barn	418,149
Bush Mtce. Barn	478,913
Covington Mtce. Barn	833,275
Fritchie Mtce. Barn-North	333,234
Fritchie Mtce. Barn-South	779,615
Hickory Mtce. Barn	512,914
Highway 59 Mtce. Barn	743,129
Keller Mtce. Barn	692,269
Folsom Mtce. Barn	571,859
Div. of Vehicle Mtce.	5,682,300
Tammany Trace Mtce.	828,000
Tammany Trace Security	145,389
General Expenditures	27,038,168
Total Expenditures	45,905,057
Fund Balance Available - Ending	8,290,459

016 - PARISH DRAINAGE FUND

Fund Balance Available - Beginning	819,317
Revenues	2,296,497
Expenditures	
Maintenance	783,600
Construction	1,512,897
Total Expenditures	2,296,497
Fund Balance Available - Ending	819,317

017 - PUBLIC HEALTH FUND

Fund Balance Available - Beginning	807,058
Revenues	2,306,497
Expenditures/Transfers Out	2,306,497
Fund Balance Available - Ending	807,058

020 - ENVIRONMENTAL SERVICES FUND

Fund Balance Available - Beginning	1,608,013
Revenues	1,036,500
Expenditures	1,042,820
Fund Balance Available - Ending	1,601,693

021 - ST. TAMMANY LEVEE DISTRICT FUND

Fund Balance Available - Beginning	133,951
Revenues	5,000
Expenditures	200
Fund Balance Available - Ending	138,751

027 - JURY & WITNESS FUND

Fund Balance Available - Beginning	238,060
Revenues	465,000
Expenditures	318,600
Fund Balance Available - Ending	<u>384,460</u>

028 - CRIMINAL COURT FUND

Fund Balance Available - Beginning	63,109
Revenues	2,473,000
Expenditures	2,528,180
Fund Balance Available - Ending	<u>7,929</u>

029 - 22ND JDC COMMISSIONER FUND

Fund Balance Available - Beginning	453,046
Revenues	195,000
Expenditures	195,000
Fund Balance Available - Ending	<u>453,046</u>

030 - TRACE TRANSPORTATION FUND

Fund Balance Available - Beginning	39,444
Revenues	117,000
Expenditures/Transfers Out	117,000
Fund Balance Available - Ending	<u>39,444</u>

034 - JAIL SPECIAL REVENUE FUND

Fund Balance Available - Beginning	0
Revenues	10,000,000
Expenditures/Transfers Out	10,000,000
Fund Balance Available - Ending	<u>0</u>

035 - LAW ENFORCEMENT FUND

Fund Balance Available - Beginning	72,096
Revenues	200,000
Expenditures	200,000
Fund Balance Available - Ending	<u>72,096</u>

037 - JUSTICE COMPLEX SPECIAL REVENUE FUND

Fund Balance Available - Beginning	1,811,214
Revenues	10,101,000
Expenditures/Transfers Out	10,101,000
Fund Balance Available - Ending	<u>1,811,214</u>

039 - CORONER'S FUND

Fund Balance Available - Beginning	2,766,183
Revenues	4,307,833
Expenditures/Transfers Out	4,307,833
Fund Balance Available - Ending	<u>2,766,183</u>

043 - ANIMAL SERVICES FUND

Fund Balance Available - Beginning	592,649
Revenues	1,330,915
Expenditures/Transfers Out	1,457,231
Fund Balance Available - Ending	<u>466,333</u>

050 - FTA TRANSPORTATION FUND

Fund Balance Available - Beginning	12,766
Revenues	75,000
Expenditures/Transfers Out	75,000
Fund Balance Available - Ending	<u>12,766</u>

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

Fund Balance Available - Beginning	59,719
Revenues	80,686
Expenditures	89,439
Fund Balance Available - Ending	<u>50,966</u>

126 - RECREATION DISTRICT NO. 6 FUND

Fund Balance Available - Beginning	52,522
Revenues	2,000
Expenditures	80
Fund Balance Available - Ending	<u>54,442</u>

127 - RECREATION DISTRICT NO. 7 FUND

Fund Balance Available - Beginning	18,277
Revenues	110,355
Expenditures	74,754
Fund Balance Available - Ending	<u>53,878</u>

149 - SUB-ROAD DISTRICT NO. 2 OF ROAD DISTRICT NO. 19 FUND

Fund Balance Available - Beginning	12,135
Revenues	19,500
Expenditures	19,500
Fund Balance Available - Ending	<u>12,135</u>

161 - LIGHTING DISTRICT NO. 1 FUND

Fund Balance Available - Beginning	286,629
Revenues	156,126
Expenditures	142,045
Fund Balance Available - Ending	<u>300,710</u>

164 - LIGHTING DISTRICT NO. 4 FUND

Fund Balance Available - Beginning	911,408
Revenues	260,173
Expenditures	441,907
Fund Balance Available - Ending	<u>729,674</u>

165 - LIGHTING DISTRICT NO. 5 FUND

Fund Balance Available - Beginning	43,467
Revenues	2,296
Expenditures	7,592
Fund Balance Available - Ending	<u>38,171</u>

166 - LIGHTING DISTRICT NO. 6 FUND

Fund Balance Available - Beginning	496,776
Revenues	110,361
Expenditures	138,314
Fund Balance Available - Ending	<u>468,823</u>

167 - LIGHTING DISTRICT NO. 7 FUND

Fund Balance Available - Beginning	965,211
Revenues	245,096
Expenditures	722,804
Fund Balance Available - Ending	<u>487,503</u>

169 - LIGHTING DISTRICT NO. 9 FUND

Fund Balance Available - Beginning	219,868
Revenues	77,228
Expenditures	73,589
Fund Balance Available - Ending	<u>223,507</u>

170 - LIGHTING DISTRICT NO. 10 FUND

Fund Balance Available - Beginning	2,383
Revenues	1,700
Expenditures	1,818
Fund Balance Available - Ending	<u>2,265</u>

171 - LIGHTING DISTRICT NO. 11 FUND

Fund Balance Available - Beginning	28,951
Revenues	8,140
Expenditures	5,526
Fund Balance Available - Ending	<u>31,565</u>

174 - LIGHTING DISTRICT NO. 14 FUND

Fund Balance Available - Beginning	6,067
Revenues	15,200
Expenditures	15,794
Fund Balance Available - Ending	<u>5,473</u>

175 - LIGHTING DISTRICT NO. 15 FUND

Fund Balance Available - Beginning	1,607
Revenues	7,150
Expenditures	5,490
Fund Balance Available - Ending	<u>3,267</u>

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

203 - SUB DRAINAGE 1 OF 3 DEBT SERVICE FUND

Fund Balance Available - Beginning	542
Revenues	33,932
Expenditures	33,912
Fund Balance Available - Ending	<u>562</u>

215 - SALES TAX DISTRICT NO. 3 DEBT SERVICE FUND

Fund Balance Available - Beginning	1,101,901
Revenues	3,548,640
Expenditures	3,473,713
Fund Balance Available - Ending	<u>1,176,828</u>

234 - JAIL DEBT SERVICE FUND

Fund Balance Available - Beginning	2,770,572
Revenues	1,551,930
Expenditures	1,433,900
Fund Balance Available - Ending	<u>2,888,602</u>

237 - JUSTICE COMPLEX DEBT SERVICE FUND

Fund Balance Available - Beginning	5,506,734
Revenues	3,436,000
Expenditures	3,336,575
Fund Balance Available - Ending	<u>5,606,159</u>

239 - CORONER DEBT SERVICE FUND

Fund Balance Available - Beginning	326,932
Revenues	323,311
Expenditures	312,612
Fund Balance Available - Ending	<u>337,631</u>

243 - ANIMAL SERVICES DEBT SERVICE FUND

Fund Balance Available - Beginning	349
Revenues	161,935
Expenditures	161,935
Fund Balance Available - Ending	<u>349</u>

249 - SUB ROAD 2 OF ROAD DISTRICT 19 DEBT SERVICE FUND

Fund Balance Available - Beginning	189
Revenues	15,077
Expenditures	15,077
Fund Balance Available - Ending	<u>189</u>

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

502 - PARISH ADMINISTRATION FUND

Unrestricted Net Assets-Beginning	1,044,994
Revenues/Transfers In	5,752,640
Expenditures	
General Expenses	72,000
Parish President	1,688,528
Parish Council	1,690,330
Financial Administration	1,474,571
Information Services	605,590
Inter-Government Relations	293,621
Total Expenditures	<u>5,824,840</u>
Unrestricted Net Assets - Ending	<u>972,994</u>

504 - PUBLIC WORKS ADMINISTRATION FUND

Unrestricted Net Assets-Beginning	306,052
Revenues	7,069,257
Expenditures:	
General Expenses	85,000
Administration - Public Works	627,180
Inter-Government Relations	528,636
GIS	423,545
PW-Data Management	344,919
Engineering	3,478,409
PW-Legal	282,977
PW-Building	355,787
Emergency Preparedness	1,027,804
Total	<u>7,154,257</u>
Unrestricted Net Assets - Ending	<u>221,052</u>

520 - ST. TAMMANY PARISH SLIDELL ADMINISTRATIVE COMPLEX

Unrestricted Net Assets-Beginning	411,359
Revenues/Transfers In	426,281
Expenditures	444,261
Unrestricted Net Assets - Ending	<u>393,379</u>

522 - EMERGENCY OPERATIONS CENTER

Unrestricted Net Assets-Beginning	130,041
Revenues	706,796
Expenditures	834,882
Unrestricted Net Assets - Ending	<u>1,955</u>

523 - COMMUNITY WELLNESS CENTER - COVINGTON

Unrestricted Net Assets-Beginning	60,647
Revenues	89,500
Expenditures	110,250
Unrestricted Net Assets - Ending	<u>39,897</u>

524 - COURTHOUSE ANNEX - COVINGTON

Unrestricted Net Assets-Beginning	21,409
Revenues	85,722
Expenditures	105,689
Unrestricted Net Assets - Ending	<u>1,442</u>

525 - HIGHWAY 59 ADMINISTRATIVE COMPLEX

Unrestricted Net Assets-Beginning	432,890
Revenues/Transfers In	527,272
Expenditures	589,047
Unrestricted Net Assets - Ending	<u>371,115</u>

530 - ARCHIVE MANAGEMENT FUND

Unrestricted Net Assets-Beginning	146,063
Revenues	195,000
Expenditures	194,206
Unrestricted Net Assets - Ending	<u>146,857</u>

SECTION V: The Enterprise Funds are adopted as follows:

526 - ST. TAMMANY PARISH STATE COMPLEX

Unrestricted Net Assets-Beginning	136,202
Revenues/Transfers In	1,257,684
Expenditures/Transfers Out	1,392,962
Unrestricted Net Assets - Ending	<u>2,924</u>

622 - UTILITY OPERATIONS FUND

Unrestricted Net Assets-Beginning	585,137
Revenues	1,965,275
Expenditures	1,974,882
Unrestricted Net Assets - Ending	<u>575,530</u>

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 2008 with a review of all Funds to determine any necessary adjustments to be made in order to keep all Funds operating in a positive status.

SECTION VIII: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION IX: This ordinance shall be effective upon enactment

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 26th DAY OF September, 2007 AND BECOMES ORDINANCE
SERIES NO. 07-XXXX.

BARRY BAGERT, COUNCIL CHAIRMAN
ST. TAMMANY PARISH COUNCIL

KEVIN DAVIS, PARISH PRESIDENT
ST. TAMMANY PARISH GOVERNMENT

ATTEST:

DIANE HUESCHEN, CLERK
ST. TAMMANY PARISH COUNCIL

Published Introduction: OCTOBER 12, 2007
Published Adoption:

Delivered to Parish President:
Returned to Council Clerk: