

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 6738 ORDINANCE COUNCIL SERIES NO: _____

COUNCIL SPONSOR: LORINO/COOPER PROVIDED BY: FINANCE

INTRODUCED BY: MR. DAVIS SECONDED BY: MR. TOLEDANO

ON THE 8 DAY OF JULY , 2021

ORDINANCE TO AMEND THE 2021 OPERATING BUDGET -
AMENDMENT NO. 8

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REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.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 5 DAY OF AUGUST , 2021 ; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

MICHAEL R. LORINO, JR. , COUNCIL CHAIRMAN

ATTEST:

KATRINA L. BUCKLEY, COUNCIL CLERK

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: JUNE 30 , 2021

Published Adoption: _____, 2021

Delivered to Parish President: _____, 2021 at _____

Returned to Council Clerk: _____, 2021 at _____

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COUNCIL SPONSOR: LORINO/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. DAVIS

SECONDED BY: MR. TOLEDANO

ON THE 8TH DAY OF JULY, 2021

ORDINANCE TO AMEND THE 2021 OPERATING BUDGET - AMENDMENT NO. 8

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 2021 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION I: The General Fund is amended as follows:			
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	5,507,000.00		5,507,000.00
Other Taxes, Penalties, and Interest	2,913,800.00		2,913,800.00
Licenses and Permits	3,943,300.00		3,943,300.00
Intergovernmental Revenues			
Other Federal Funds	65,000.00		65,000.00
State Revenue Sharing	114,224.00		114,224.00
Fees, Charges, and Commissions for Services	276,300.00		276,300.00
Other Revenues	368,690.00		368,690.00
Total Revenues	13,188,314.00		13,188,314.00
Less: Collection Fees and Assessments	(784,499.00)		(784,499.00)
Net Revenues	12,403,815.00		12,403,815.00
Expenditures			
Administrative Departments			
Parish President	753,747.11		753,747.11
Parish Council	1,506,376.96		1,506,376.96
Chief Administrative Officer	620,400.11		620,400.11
Facilities Management	1,710,588.62		1,710,588.62
Department of Finance	1,676,433.55		1,676,433.55
Grants Management	228,747.65		228,747.65
Human Resources	569,787.14		569,787.14
Procurement	560,420.42		560,420.42
Public Information	549,060.26		549,060.26
Department of Technology	3,419,748.76		3,419,748.76
District Attorney-Civil Div	1,688,939.03		1,688,939.03
Interfund Charges	(12,476,942.00)		(12,476,942.00)
Facilities and Other			
Bush Community Center	25,056.00		25,056.00
Fairgrounds Arena	340,930.00		340,930.00
Levee Board Building	26,085.00		26,085.00
St. Tammany Regional Airport	340,789.00		340,789.00
Reimbursement of Costs in Excess of Revenues	(462,660.00)		(462,660.00)
State Mandated Agencies			
St. Tammany Parish Sheriff-Jail	5,881,384.00		5,881,384.00
22nd Judicial District Court			
22nd Judicial District Court	2,884,973.94		2,884,973.94
22nd Judicial District Court-Reimbursable	42,131.00		42,131.00
Assessor	15,646.00		15,646.00
District Attorney of 22nd JD	3,340,952.48		3,340,952.48
Registrar of Voters	219,130.45		219,130.45
LA Dept of Veterans Affairs	117,543.72		117,543.72
Ward Courts	325,580.16		325,580.16
Elections	283,284.00		283,284.00
General Expenditures	5,634.00		5,634.00
Total Expenditures	14,193,767.36	-	14,193,767.36
Other Uses of Funds			
Transfers Out	1,845,725.84	(398,286.10)	1,447,439.74
Total Expenditures and Other Uses of Funds	16,039,493.20	(398,286.10)	15,641,207.10
Revenue Over (Under) Expenditures	(3,635,678.20)	398,286.10	(3,237,392.10)
Beginning Fund Balance	16,713,870.54	1,128,502.72	17,842,373.26
Less Minimum Fund Balance Policy:			
4 Months of Expenditures	9,659,698.40	(132,762.03)	9,526,936.37
Cash Flow for Grants	2,000,000.00		2,000,000.00
Cash Flow for Contingencies	1,000,000.00		1,000,000.00
Ending Available Fund Balance	418,493.94	1,659,550.85	2,078,044.79

	Current Budget	Amendment	Revised Budget
SECTION II: The Special Revenue Funds are amended as follows:			
100 - PUBLIC WORKS FUND			
Revenues			
Sales Tax	50,399,500.00	6,600,500.00	57,000,000.00
Sales Tax for Capital	(17,819,585.00)		(17,819,585.00)
Sales Tax for Debt	(6,769,531.83)		(6,769,531.83)
Other Revenues	2,069,435.51		2,069,435.51
Less: Collection Fees and Assessments	(579,600.00)	(75,905.75)	(655,505.75)
Net Revenues	27,300,218.68	6,524,594.25	33,824,812.93
Expenditures			
Engineering	2,519,337.95		2,519,337.95
Homeland Security & Emergency Operations	646,184.09		
Development-Coastal/Environmental	768,008.29		768,008.29
Department of Public Works			
Public Works Administration	2,388,415.11		2,388,415.11
Maintenance Barns	13,680,036.10		13,680,036.10
Fleet Management	5,019,113.07		5,019,113.07
Tammany Trace Maintenance	1,432,748.97		1,432,748.97
Tammany Trace Administration	165,556.18		165,556.18
Geographical Information Systems	301,253.01		301,253.01
General Expenditures	5,225,894.00		5,225,894.00
Total Expenditures	32,146,546.77	-	32,146,546.77
Revenue Over (Under) Expenditures	(4,846,328.09)	6,524,594.25	1,678,266.16
Beginning Fund Balance	28,946,449.64	14,042,395.58	42,988,845.22
Less Minimum Fund Balance Policy: 3 months of gross revenue	13,117,233.88	1,650,125.00	14,767,358.88
Ending Available Fund Balance	10,982,887.67	18,916,864.83	29,899,752.50

101 - DRAINAGE MAINTENANCE FUND			
Revenues			
Ad Valorem Tax	3,924,300.00		3,924,300.00
Ad Valorem Tax for Capital	-	(1,248,000.00)	(1,248,000.00)
Other Revenues	10,900.00		10,900.00
Less: Collection Fees and Assessments	(131,900.00)		(131,900.00)
Net Revenues	3,803,300.00	(1,248,000.00)	2,555,300.00
Expenditures	768,270.89		768,270.89
Revenue Over (Under) Expenditures	3,035,029.11	(1,248,000.00)	1,787,029.11
Beginning Fund Balance	4,896,701.98	438,794.97	5,335,496.95
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,935,200.00		3,935,200.00
Ending Available Fund Balance	3,996,531.09	(809,205.03)	3,187,326.06

102 - ENVIRONMENTAL SERVICES FUND			
Revenues	1,763,430.00		1,763,430.00
Expenditures	1,583,176.62		1,583,176.62
Revenue Over (Under) Expenditures	180,253.38	-	180,253.38
Beginning Fund Balance	6,494,743.45	502,732.98	6,997,476.43
Less Minimum Fund Balance Policy: 3 months of gross revenue	440,857.50		440,857.50
Ending Available Fund Balance	6,234,139.33	502,732.98	6,736,872.31

106 - JUSTICE CENTER COMPLEX FUND			
Revenues	61,710.00		61,710.00
Other Sources of Funds			
Transfers In	1,845,725.84	(398,286.10)	1,447,439.74
Total Revenues and Other Sources of Funds	1,907,435.84	(398,286.10)	1,509,149.74
Expenditures	4,690,344.75		4,690,344.75
Revenue Over (Under) Expenditures	(2,782,908.91)	(398,286.10)	(3,181,195.01)
Beginning Fund Balance	2,782,908.91	398,286.10	3,181,195.01
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	(0.00)	(0.00)

	Current Budget	Amendment	Revised Budget
111 - PUBLIC HEALTH FUND			
Revenues	4,013,809.00		4,013,809.00
Expenditures	4,381,909.21	85,034.00	4,466,943.21
Revenue Over (Under) Expenditures	(368,100.21)	(85,034.00)	(453,134.21)
Beginning Fund Balance	6,015,317.33	272,119.65	6,287,436.98
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,013,809.00		4,013,809.00
Ending Available Fund Balance	1,633,408.12	187,085.65	1,820,493.77

112 - ANIMAL SERVICES FUND			
Revenues	1,998,285.00		1,998,285.00
Expenditures	2,400,201.24		2,400,201.24
Revenue Over (Under) Expenditures	(401,916.24)	-	(401,916.24)
Beginning Fund Balance	3,331,711.46	442,861.40	3,774,572.86
Less Minimum Fund Balance Policy: 1 year of gross revenue	1,998,285.00		1,998,285.00
Ending Available Fund Balance	931,510.22	442,861.40	1,374,371.62

122 - ECONOMIC DEVELOPMENT FUND			
Revenues	252,689.92		252,689.92
Expenditures	309,142.57		309,142.57
Revenue Over (Under) Expenditures	(56,452.65)	-	(56,452.65)
Beginning Fund Balance	893,834.07	150,897.10	1,044,731.17
Less Minimum Fund Balance Policy: 3 months of gross revenue	63,172.48		63,172.48
Ending Available Fund Balance	774,208.94	150,897.10	925,106.04

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	493,820.00		493,820.00
Expenditures	956,480.00	-	956,480.00
Revenue over (under) Expenditures	(462,660.00)	-	(462,660.00)
Beginning Fund Balance	1,303,634.10	140,690.10	1,444,324.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	123,455.00		123,455.00
Ending Available Fund Balance	717,519.10	140,690.10	858,209.20

126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	7,198,300.00		7,198,300.00
Ad Valorem Tax for Capital	(250,000.00)		(250,000.00)
Ad Valorem Tax for Debt	(716,160.00)		(716,160.00)
Other Revenues	163,644.00		163,644.00
Less: Collection Fees and Assessments	(263,621.00)		(263,621.00)
Net Revenues	6,132,163.00	-	6,132,163.00
Expenditures	6,045,152.57		6,045,152.57
Revenue Over (Under) Expenditures	87,010.43	-	87,010.43
Beginning Fund Balance	13,682,245.63	516,525.85	14,198,771.48
Less Minimum Fund Balance Policy: 1 year of gross revenue	7,361,944.00		7,361,944.00
Ending Available Fund Balance	6,407,312.06	516,525.85	6,923,837.91

134 - CRIMINAL COURT FUND			
Revenues	1,498,110.00		1,498,110.00
Expenditures	1,498,110.00		1,498,110.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	44,880.44	44,880.44
Less Minimum Fund Balance Policy: 3 months of gross revenue	-		-
Ending Available Fund Balance	-	44,880.44	44,880.44

	Current Budget	Amendment	Revised Budget
135 - 22ND JDC COMMISSIONER			
Revenues	140,030.00		140,030.00
Expenditures	132,479.10		132,479.10
Revenue Over (Under) Expenditures	7,550.90	-	7,550.90
Beginning Fund Balance	29,913.65	(9,411.40)	20,502.25
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	37,464.55	(9,411.40)	28,053.15

136 - JURY SERVICE			
Revenues	150,170.00		150,170.00
Expenditures	188,834.00		188,834.00
Revenue Over (Under) Expenditures	(38,664.00)	-	(38,664.00)
Beginning Fund Balance	262,036.40	154,090.46	416,126.86
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	223,372.40	154,090.46	377,462.86

137 - LAW ENFORCEMENT WITNESS			
Revenues	45,190.00		45,190.00
Expenditures	36,324.00		36,324.00
Revenue Over (Under) Expenditures	8,866.00	-	8,866.00
Beginning Fund Balance	350,146.75	35,716.61	385,863.36
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	359,012.75	35,716.61	394,729.36

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	206,309.00		206,309.00
Expenditures	216,686.00		216,686.00
Revenue Over (Under) Expenditures	(10,377.00)	-	(10,377.00)
Beginning Fund Balance	1,325,802.96	69,568.27	1,395,371.23
Less Minimum Fund Balance Policy: 1 year of gross revenue	206,309.00		206,309.00
Ending Available Fund Balance	1,109,116.96	69,568.27	1,178,685.23

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	335,143.00		335,143.00
Expenditures	564,422.48		564,422.48
Revenue Over (Under) Expenditures	(229,279.48)	-	(229,279.48)
Beginning Fund Balance	1,186,064.23	148,502.35	1,334,566.58
Less Minimum Fund Balance Policy: 1 year of gross revenue	335,143.00		335,143.00
Ending Available Fund Balance	621,641.75	148,502.35	770,144.10

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	250.00		250.00
Expenditures	13,149.00		13,149.00
Revenue Over (Under) Expenditures	(12,899.00)	-	(12,899.00)
Beginning Fund Balance	137,845.27	4,515.24	142,360.51
Less Minimum Fund Balance Policy: 1 year of gross revenue	-		-
Ending Available Fund Balance	124,946.27	4,515.24	129,461.51

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	119,040.00		119,040.00
Expenditures	207,702.00		207,702.00
Revenue Over (Under) Expenditures	(88,662.00)	-	(88,662.00)
Beginning Fund Balance	296,101.76	86,908.57	383,010.33
Less Minimum Fund Balance Policy: 1 year of gross revenue	119,040.00		119,040.00
Ending Available Fund Balance	88,399.76	86,908.57	175,308.33

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	364,340.00		364,340.00
Expenditures	564,286.00		564,286.00
Revenue Over (Under) Expenditures	(199,946.00)	-	(199,946.00)
Beginning Fund Balance	1,591,508.12	116,034.85	1,707,542.97
Less Minimum Fund Balance Policy: 1 year of gross revenue	364,340.00		364,340.00
Ending Available Fund Balance	1,027,222.12	116,034.85	1,143,256.97

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND			
Revenues	84,290.00		84,290.00
Expenditures	108,545.00		108,545.00
Revenue Over (Under) Expenditures	(24,255.00)	-	(24,255.00)
Beginning Fund Balance	162,796.17	8,857.99	171,654.16
Less Minimum Fund Balance Policy: 1 year of gross revenue	84,290.00		84,290.00
Ending Available Fund Balance	54,251.17	8,857.99	63,109.16

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND			
Revenues	1,552.00		1,552.00
Expenditures	1,891.00		1,891.00
Revenue Over (Under) Expenditures	(339.00)	-	(339.00)
Beginning Fund Balance	527.26	887.89	1,415.15
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	188.26	887.89	1,076.15

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND			
Revenues	5,137.00		5,137.00
Expenditures	8,168.00		8,168.00
Revenue Over (Under) Expenditures	(3,031.00)	-	(3,031.00)
Beginning Fund Balance	50,856.14	1,328.97	52,185.11
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,137.00		5,137.00
Ending Available Fund Balance	42,688.14	1,328.97	44,017.11

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND			
Revenues	22,566.00		22,566.00
Expenditures	18,631.00		18,631.00
Revenue Over (Under) Expenditures	3,935.00	-	3,935.00
Beginning Fund Balance	41,375.09	2,019.22	43,394.31
Less Minimum Fund Balance Policy: 1 year of gross revenue	22,566.00		22,566.00
Ending Available Fund Balance	22,744.09	2,019.22	24,763.31

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND			
Revenues	10.00		10.00
Expenditures	3,911.00		3,911.00
Revenue Over (Under) Expenditures	(3,901.00)	-	(3,901.00)
Beginning Fund Balance	23,141.12	3,861.86	27,002.98
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	19,240.12	3,861.86	23,101.98

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND			
Revenues	110.00		110.00
Expenditures	37,852.00		37,852.00
Revenue Over (Under) Expenditures	(37,742.00)	-	(37,742.00)
Beginning Fund Balance	193,472.03	8,245.10	201,717.13
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	155,730.03	8,245.10	163,975.13

	Current Budget	Amendment	Revised Budget
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SECTION III: The Debt Service Funds are amended as follows:

300 - DEBT - SALES TAX DISTRICT NO. 3

Revenues	6,771,241.83		6,771,241.83
Expenditures	6,513,092.22		6,513,092.22
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Revenue over (under) Expenditures	258,149.61	-	258,149.61
Beginning Fund Balance	3,168,137.50	19,047.22	3,187,184.72
Less Minimum Fund Balance Restricted	3,426,287.11	19,047.22	3,445,334.33
Ending Available Fund Balance	-	-	-

302 - DEBT - UTILITY OPERATIONS

Revenues	361,549.75		361,549.75
Expenditures	361,499.75		361,499.75
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Revenue over (under) Expenditures	50.00	-	50.00
Beginning Fund Balance	65,225.80	4.15	65,229.95
Less Minimum Fund Balance Restricted	65,275.80	4.15	65,279.95
Ending Available Fund Balance	-	-	-

303 - DEBT - GOMESA

Revenues	1,450,055.00	-	1,450,055.00
Expenditures	1,756,020.16	-	1,756,020.16
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Revenue over (under) Expenditures	(305,965.16)	-	(305,965.16)
Beginning Fund Balance	305,965.16	358.34	306,323.50
Less Minimum Fund Balance Restricted	-	358.34	358.34
Ending Available Fund Balance	0.00	-	0.00

326 - DEBT - ST. TAMMANY PARISH CORONER

Revenues	716,860.00		716,860.00
Expenditures	713,240.00		713,240.00
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Revenue over (under) Expenditures	3,620.00	-	3,620.00
Beginning Fund Balance	1,337,099.17	2,038.17	1,339,137.34
Less Minimum Fund Balance Restricted	1,340,719.17	2,038.17	1,342,757.34
Ending Available Fund Balance	-	-	-

328 - DEBT - ST. TAMMANY PARISH LIBRARY

Revenues	416,830.00		416,830.00
Expenditures	418,600.00		418,600.00
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Revenue over (under) Expenditures	(1,770.00)	-	(1,770.00)
Beginning Fund Balance	439,783.35	1,808.92	441,592.27
Less Minimum Fund Balance Restricted	438,013.35	1,808.92	439,822.27
Ending Available Fund Balance	-	-	-

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

600 - TYLER STREET COMPLEX FUND

Revenues	286,310.00		286,310.00
Expenditures	409,331.95		409,331.95
Depreciation	(110,317.95)		(110,317.95)
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Cash Basis Revenue Over (Under) Expenditures	(12,704.00)	-	(12,704.00)
Beginning Cash and Investments	2,082,521.75	66,326.12	2,148,847.87
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,069,817.75	66,326.12	2,136,143.87
Ending Available Cash and Investments	-	-	-

606 - JUSTICE CENTER COMPLEX FUND

Revenues	3,553,230.00		3,553,230.00
Expenditures	5,242,997.24		5,242,997.24
Depreciation	(1,751,859.24)		(1,751,859.24)
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Cash Basis Revenue Over (Under) Expenditures	62,092.00	-	62,092.00
Beginning Cash and Investments	1,055,474.20	481,889.12	1,537,363.32
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,117,566.20	481,889.12	1,599,455.32
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment		Revised Budget
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611 - WELLNESS CENTER BUILDING FUND				
Revenues	78,461.00			78,461.00
Expenditures	68,114.50			68,114.50
Depreciation	(29,177.50)			(29,177.50)
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Cash Basis Revenue Over (Under) Expenditures	39,524.00	-		39,524.00
Beginning Cash and Investments	125,835.53	17,270.98		143,106.51
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	165,359.53	17,270.98		182,630.51
Ending Available Cash and Investments	-	-		-

612 - SAFE HAVEN COMPLEX FUND				
Revenues	1,290,371.20	85,034.00		1,375,405.20
Allowance for Leasehold Improvements	-	(85,034.00)		(85,034.00)
Expenditures	1,895,712.62	(70,000.00)		1,825,712.62
Depreciation	(539,308.62)	-		(539,308.62)
<hr/>				
Cash Basis Revenue Over (Under) Expenditures	(66,032.80)	70,000.00		3,967.20
Beginning Cash and Investments	95,416.20	(94,908.32)		507.88
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	29,383.40	(24,908.32)		4,475.08
Ending Available Cash and Investments	-	-		-

613 - FAIRGROUNDS BUILDING FUND				
Revenues	55,260.00			55,260.00
Expenditures	69,927.40			69,927.40
Depreciation	(14,502.40)			(14,502.40)
<hr/>				
Cash Basis Revenue Over (Under) Expenditures	(165.00)	-		(165.00)
Beginning Cash and Investments	42,733.30	(3,724.29)		39,009.01
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	42,568.30	(3,724.29)		38,844.01
Ending Available Cash and Investments	-	-		-

650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND				
Revenues	1,079,503.59			1,079,503.59
Expenditures	1,558,853.19			1,558,853.19
Depreciation	(496,959.19)			(496,959.19)
<hr/>				
Cash Basis Revenue Over (Under) Expenditures	17,609.59	-		17,609.59
Beginning Cash and Investments	5,502,374.80	148,428.67		5,650,803.47
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	5,519,984.39	148,428.67		5,668,413.06
Ending Available Cash and Investments	-	-		-

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND				
Revenues	440,444.92			440,444.92
Expenditures	718,193.26			718,193.26
Depreciation	(259,297.26)			(259,297.26)
<hr/>				
Cash Basis Revenue Over (Under) Expenditures	(18,451.08)	-		(18,451.08)
Beginning Cash and Investments	3,307,123.98	42,551.59		3,349,675.57
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,288,672.90	42,551.59		3,331,224.49
Ending Available Cash and Investments	-	-		-

664 - EMERGENCY OPERATIONS CENTER FUND				
Revenues	267,092.00			267,092.00
Expenditures	478,458.60			478,458.60
Depreciation	(246,955.60)			(246,955.60)
<hr/>				
Cash Basis Revenue Over (Under) Expenditures	35,589.00	-		35,589.00
Beginning Cash and Investments	2,922,255.22	63,443.45		2,985,698.67
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,957,844.22	63,443.45		3,021,287.67
Ending Available Cash and Investments	-	-		-

	Current Budget	Amendment	Revised Budget
SECTION V: The Enterprise Funds are amended as follows:			
502 - UTILITY OPERATIONS FUND			
Revenues	15,845,483.01		15,845,483.01
Expenditures			
Operating	16,019,019.68		16,019,019.68
Capital	15,969,359.20	120,000.00	16,089,359.20
Debt	2,490,290.36		2,490,290.36
Total Expenditures	34,478,669.24	120,000.00	34,598,669.24
Depreciation	(2,445,020.69)		(2,445,020.69)
Cash Basis Revenue Over (Under) Expenditures	(16,188,165.54)	(120,000.00)	(16,308,165.54)
Beginning Cash and Investments	25,021,878.65	2,853,706.77	27,875,585.42
Less Minimum Cash Policy: 3 Months Operating Costs	3,393,499.75	-	3,393,499.75
Ending Available Cash and Investments	5,440,213.36	2,733,706.77	8,173,920.13

507 - DEVELOPMENT FUND			
Revenues	3,683,960.04		3,683,960.04
Expenditures			
Depreciation	4,222,319.37		4,222,319.37
	(31,325.78)		(31,325.78)
Cash Basis Revenue Over (Under) Expenditures	(507,033.55)	-	(507,033.55)
Beginning Cash and Investments	1,790,666.00	482,901.92	2,273,567.92
Less Minimum Cash Policy: 3 Months Operating Costs	1,047,748.40		1,047,748.40
Ending Available Cash and Investments	235,884.05	482,901.92	718,785.97

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 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 5TH DAY OF AUGUST, 2021 AND BECOMES ORDINANCE SERIES NO.

ATTEST:

 MICHAEL LORINO, JR., COUNCIL CHAIRMAN
 ST. TAMMANY PARISH COUNCIL

 KATRINA BUCKLEY, CLERK OF COUNCIL

 MICHAEL B COOPER, PARISH PRESIDENT
 ST. TAMMANY PARISH GOVERNMENT

Published Introduction: JUNE 30, 2021

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

Administrative Comment
Amendment No. 8 - 2021 Operating Budget - July 2021

This budget amendment is to:

- a. **ALL FUNDS PRESENTED**
To amend the beginning fund balance to reflect the prior year change in fund balance based on the audited financial statements.
- b. **000 - GENERAL FUND**
106 - JUSTICE CENTER COMPLEX FUND
To amend the budget to decrease the transfer from the General Fund to the Justice Center Complex Fund due to remaining prior year available fund balance.
- c. **100 - PUBLIC WORKS FUND**
To amend the budget to increase sales tax revenues and related sales tax collection fees based on the collection trend for fiscal year 2020.
- d. **101 - DRAINAGE MAINTENANCE FUND**
To amend the budget to transfer funds to the Drainage Maintenance Capital Projects Fund for the Parish Comprehensive Drainage Plan and the Slidell Ring Levee Analyses Project.
- e. **111 - PUBLIC HEALTH FUND**
612 - SAFE HAVEN COMPLEX FUND
To amend the budget to transfer funds from Public Health to Safe Haven to cover the non-cash revenue recorded as a result of leasehold improvements.
To amend the budget to decrease expenditures based on actual expenditures from fiscal year 2020.
- f. **126 - ST. TAMMANY PARISH CORONER FUND**
To amend the budget to increase expenditures for the transfer out to the Coroner's Office for the purchase of a stryker stretcher.
- g. **502 - UTILITY OPERATIONS FUND**
To amend the budget to increase expenditures for the relocation of the sewer force main for the LA1077 to LA21 Connector Rd.