

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 6972

ORDINANCE COUNCIL SERIES NO: _____

COUNCIL SPONSOR: BINDER/COOPER

PROVIDED BY: FINANCE

INTRODUCED BY: MR. DEAN

SECONDED BY: MR. CANULETTE

ON THE 5 DAY OF MAY , 2022

ORDINANCE TO AMEND THE 2021 OPERATING BUDGET -
AMENDMENT NO. 14

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REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.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 2 DAY OF JUNE , 2022 ; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

JERRY BINDER, COUNCIL CHAIRMAN

ATTEST:

KATRINA L. BUCKLEY, COUNCIL CLERK

MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: APRIL 27 , 2022

Published Adoption: _____, 2022

Delivered to Parish President: _____, 2022 at _____

Returned to Council Clerk: _____, 2022 at _____

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 6972

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: BINDER/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. DEAN

SECONDED BY: MR. CANULETTE

ON THE 5TH DAY OF MAY, 2022

ORDINANCE TO AMEND THE 2021 OPERATING BUDGET - AMENDMENT NO. 14

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	4,059,913.48		4,059,913.48
Registrar of Voters	219,130.45		219,130.45
LA Dept of Veterans Affairs	117,543.72		117,543.72
Ward Courts	387,580.16		387,580.16
Elections	533,284.00		533,284.00
General Expenditures	5,634.00	110,000.00	115,634.00
Total Expenditures	15,224,728.36	110,000.00	15,334,728.36
Other Uses of Funds			
Transfers Out	1,447,439.74	170,000.00	1,617,439.74
Total Expenditures and Other Uses of Funds	16,672,168.10	280,000.00	16,952,168.10
Revenue Over (Under) Expenditures	(4,268,353.10)	(280,000.00)	(4,548,353.10)
Beginning Fund Balance	17,842,373.26		17,842,373.26
Less Minimum Fund Balance Policy:			
4 Months of Expenditures	9,870,590.03	93,333.33	9,963,923.37
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	703,430.13	(373,333.33)	330,096.80

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

	Current Budget	Amendment	Revised Budget
106 - JUSTICE CENTER COMPLEX FUND			
Revenues	61,710.00	(22,000.00)	39,710.00
Other Sources of Funds			
Transfers In	1,447,439.74	(465,000.00)	982,439.74
Total Revenues and Other Sources of Funds	1,509,149.74	(487,000.00)	1,022,149.74
Expenditures	4,690,344.75	(487,000.00)	4,203,344.75
Revenue Over (Under) Expenditures	(3,181,195.01)	-	(3,181,195.01)
Beginning Fund Balance	3,181,195.01	-	3,181,195.01
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	(0.00)	-	(0.00)

111 - PUBLIC HEALTH FUND			
Revenues	4,013,809.00		4,013,809.00
Expenditures	4,466,943.21	75,000.00	4,541,943.21
Revenue Over (Under) Expenditures	(453,134.21)	(75,000.00)	(528,134.21)
Beginning Fund Balance	6,287,436.98		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	1,820,493.77	(75,000.00)	1,745,493.77

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	53,010.00	21,000.00	74,010.00
Expenditures	53,010.00	21,000.00	74,010.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	-	-	-

126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	7,198,300.00	156,990.70	7,355,290.70
Ad Valorem Tax for Capital	(250,000.00)		(250,000.00)
Ad Valorem Tax for Debt	(716,160.00)		(716,160.00)
Other Revenues	165,656.54	1,047.86	166,704.40
Less: Collection Fees and Assessments	(263,621.00)	8,542.98	(255,078.02)
Net Revenues	6,134,175.54	166,581.54	6,300,757.08
Expenditures	20,332,947.02	69,522.24	20,402,469.26
Revenue Over (Under) Expenditures	(14,198,771.48)	97,059.30	(14,101,712.18)
Beginning Fund Balance	14,198,771.48		14,198,771.48
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	97,059.30	97,059.30

127 - ST. TAMMANY PARISH JAIL FUND			
Revenues	-	35,000.00	35,000.00
Expenditures	-	35,000.00	35,000.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

Current Budget Amendment Revised Budget

128 - ST. TAMMANY PARISH LIBRARY FUND

Revenues			
Ad Valorem Tax	13,421,400.00	295,000.00	13,716,400.00
Ad Valorem Tax for Capital	(1,450,000.00)		(1,450,000.00)
Ad Valorem Tax for Debt	(416,800.00)		(416,800.00)
Other Revenues	295,873.00	6,700.00	302,573.00
Less: Collection Fees and Assessments	(489,907.00)	13,800.00	(476,107.00)
Net Revenues	11,360,566.00	315,500.00	11,676,066.00
Expenditures	11,360,566.00	315,500.00	11,676,066.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

129 - STARC/COUNCIL ON AGING FUND

Revenues	4,342,022.00	96,000.00	4,438,022.00
Expenditures	4,342,022.00	96,000.00	4,438,022.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

134 - CRIMINAL COURT FUND

Revenues	1,498,110.00	(331,175.00)	1,166,935.00
Expenditures	1,498,110.00	(318,000.00)	1,180,110.00
Revenue Over (Under) Expenditures	-	(13,175.00)	(13,175.00)
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	(13,175.00)	31,705.44

135 - 22ND JDC COMMISSIONER

Revenues	140,030.00	(40,000.00)	100,030.00
Expenditures	132,479.10	(34,000.00)	98,479.10
Revenue Over (Under) Expenditures	7,550.90	(6,000.00)	1,550.90
Beginning Fund Balance	20,502.25		20,502.25
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	28,053.15	(6,000.00)	22,053.15

136 - JURY SERVICE

Revenues	150,170.00	(10,000.00)	140,170.00
Expenditures	188,834.00	(10,000.00)	178,834.00
Revenue Over (Under) Expenditures	(38,664.00)	-	(38,664.00)
Beginning Fund Balance	416,126.86		416,126.86
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	377,462.86	-	377,462.86

137 - LAW ENFORCEMENT WITNESS

Revenues	45,190.00	(15,000.00)	30,190.00
Expenditures	36,324.00	(15,000.00)	21,324.00
Revenue Over (Under) Expenditures	8,866.00	-	8,866.00
Beginning Fund Balance	385,863.36		385,863.36
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	394,729.36	-	394,729.36

Current Budget Amendment Revised Budget

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	250.00	(193.00)	57.00
Expenditures	13,149.00		13,149.00
Revenue Over (Under) Expenditures	(12,899.00)	(193.00)	(13,092.00)
Beginning Fund Balance	142,360.51		142,360.51
Less Minimum Fund Balance Policy: 1 year of gross revenue	-		-
Ending Available Fund Balance	129,461.51	(193.00)	129,268.51

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 2ND DAY OF JUNE, 2022 AND BECOMES ORDINANCE SERIES NO.

ATTEST:

 JERRY BINDER, COUNCIL CHAIRMAN
 ST. TAMMANY PARISH COUNCIL

 KATRINA L. BUCKLEY, CLERK OF COUNCIL

 MICHAEL B. COOPER, PARISH PRESIDENT
 ST. TAMMANY PARISH GOVERNMENT

Published Introduction: APRIL 27, 2022

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

Administrative Comment
Amendment No. 14 - 2021 Operating Budget - May 2022

This budget amendment is to:

a. **000 - GENERAL FUND**

To amend the budget to increase general expenditures for the write off of bad debt and to increase transfers out for the 10% match for subdivision debris for Hurricane Ida (\$635,000). The budget adjustment of \$170,000 is presented net of the reduction of the transfer out to the Justice Center of \$465,000. The total transfer to the Justice Center was approximately \$982,000.

b. **106 - JUSTICE CENTER COMPLEX FUND**

To amend the budget to decrease the transfer in from the general fund and to decrease expenditures based on actual activity.

c. **111 - PUBLIC HEALTH FUND**

To amend the budget to increase expenditures due to the cost allocation plan charges applicable to the STRAP program, which are not funded by the grant.

d. **123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

To amend the budget to increase revenues and expenditures associated with an increase in sales tax revenue and transfers to Rooms to Go.

e. **127 - ST. TAMMANY PARISH JAIL**

To amend the budget to increase revenues and expenditures associated with an increase in sales tax revenue and transfers to the Sheriff.

f. **126 - ST. TAMMANY PARISH CORONER FUND**
128 - ST. TAMMANY PARISH LIBRARY FUND
129 - STARC/COUNCIL ON AGING FUND

To amend the budget to increase revenues and expenditures associated with an increase in ad valorem revenue and transfers to these entities.

g. **134 - CRIMINAL COURT FUND**
135 - 22ND JDC COMMISSIONER
136 - JURY SERVICE
137 - LAW ENFORCEMENT WITNESS

To amend the budget to decrease revenues and expenditures as applicable due to the reduction in activity from COVID.

h. **190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND**
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND

To amend the budget to decrease revenues associated with a decrease in interest income on fund balance.