

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 6165                      ORDINANCE COUNCIL SERIES NO: \_\_\_\_\_

COUNCIL SPONSOR: LORINO/BRISTER                      PROVIDED BY: FINANCE

INTRODUCED BY: MR. TOLEDANO                      SECONDED BY: MR. TANNER

ON THE 5 DAY OF MAY , 2019

ORDINANCE TO AMEND THE 2018 OPERATING BUDGET - AMENDMENT NO. 11

WHEREAS,

**PLEASE 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REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.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 6 DAY OF JUNE , 2019 ; AND BECOMES ORDINANCE COUNCIL SERIES NO \_\_\_\_\_.

\_\_\_\_\_  
MICHAEL R. LORINO, JR. , COUNCIL CHAIRMAN

ATTEST:

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THERESA L. FORD, COUNCIL CLERK

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PATRICIA P. BRISTER, PARISH PRESIDENT

Published Introduction: APRIL 24 , 2019

Published Adoption: \_\_\_\_\_, 2019

Delivered to Parish President: \_\_\_\_\_, 2019 at \_\_\_\_\_

Returned to Council Clerk: \_\_\_\_\_, 2019 at \_\_\_\_\_

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. 6165

ORDINANCE COUNCIL SERIES NO. : \_\_\_\_\_

COUNCIL SPONSOR: LORINO/BRISTER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. TOLEDANO

SECONDED BY: MR TANNER

ON THE 2ND DAY OF MAY, 2019

ORDINANCE TO AMEND THE 2018 OPERATING BUDGET - AMENDMENT NO. 11

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 2018 Operating Budget is amended as follows:

Current Budget	Amendment	Revised Budget
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SECTION I: The General Fund is amended as follows:

<b>000 - GENERAL FUND</b>			
<b>Revenues</b>			
<b>Taxes</b>			
Ad Valorem	4,992,000.00		4,992,000.00
Other Taxes, Penalties, and Interest	2,530,500.00		2,530,500.00
Licenses	4,198,050.00		4,198,050.00
Permits	1,759,500.00		1,759,500.00
<b>Intergovernmental Revenues</b>			
Other Federal Funds	70,000.00		70,000.00
State Revenue Sharing	111,000.00		111,000.00
Other State Funds	6,500.00		6,500.00
Fees, Charges, and Commissions for Services	700,900.00		700,900.00
Fines and Forfeitures	121,500.00		121,500.00
Other Revenues	807,950.00		807,950.00
<b>Total Revenues</b>	<b>15,297,900.00</b>	<b>-</b>	<b>15,297,900.00</b>
Less: Revenue Collection Fees	791,749.00		791,749.00
<b>Net Revenues</b>	<b>14,506,151.00</b>	<b>-</b>	<b>14,506,151.00</b>
<b>Expenditures</b>			
<b>Service Departments</b>			
Parish President	686,663.50	(26,000.00)	660,663.50
Parish Council	2,276,280.48	(322,000.00)	1,954,280.48
Chief Administrative Officer	861,613.23	(110,000.00)	751,613.23
Code Enforcement	561,759.85	(139,000.00)	422,759.85
Facilities Management	1,329,516.71	(113,000.00)	1,216,516.71
<b>Department of Finance</b>			
Financial Administration	1,484,578.17	(137,000.00)	1,347,578.17
Data Management	376,199.11	(34,000.00)	342,199.11
Grants Management	543,272.71	(60,000.00)	483,272.71
Interfund Transfers Out/Cost Share	116,000.00	(20,000.00)	96,000.00
Grant Reimbursements	(280,000.00)	80,000.00	(200,000.00)
Human Resources	644,660.73	(109,000.00)	535,660.73
Legal and Risk Management	1,437,921.15	(126,000.00)	1,311,921.15
Procurement	543,479.83	(46,000.00)	497,479.83
Public Information	717,557.99	(58,000.00)	659,557.99
<b>Department of Technology</b>			
Information Technology	1,638,286.87	(359,000.00)	1,279,286.87
Archive Management	225,409.92	(28,000.00)	197,409.92
Geographical Information Systems	300,545.91	(10,000.00)	290,545.91
Interfund Charges	(12,387,136.00)	1,381,387.00	(11,005,749.00)
<b>Planning and Development</b>			
Development-Administration	1,088,629.41	(216,000.00)	872,629.41
Inspections	686,777.00		686,777.00
Planning	725,374.79	195,000.00	920,374.79
Permits	684,079.82	21,000.00	705,079.82

	Current Budget	Amendment	Revised Budget
<b>Facilities and Other</b>			
Bush Community Center	20,208.00	1,795.00	22,003.00
Camp Salmen Nature Park	273,438.29		273,438.29
Fairgrounds Arena	330,851.02	9,750.00	340,601.02
Highway 40 Polling Booth	8,728.00		8,728.00
Levee Board Building	21,458.00		21,458.00
St. Tammany Regional Airport	257,430.00	113,000.00	370,430.00
<b>Outside Agencies</b>			
St. Tammany Parish Jail	4,126,931.75		4,126,931.75
22nd Judicial District Court	2,658,101.35		2,658,101.35
22nd Judicial District Court Reimb	27,620.00	14,407.00	42,027.00
Assessor	9,758.40	2,800.00	12,558.40
District Attorney	3,294,096.21		3,294,096.21
Elections	-		-
Registrar of Voters	285,864.62		285,864.62
LA Dept of Veterans Affairs	109,932.92	1,100.00	111,032.92
Justices of the Peace/Constables	289,589.60		289,589.60
Slidell City Court	16,394.64	2,250.00	18,644.64
General Expenditures	237,151.00		237,151.00
<b>Total Expenditures</b>	<b>16,229,024.98</b>	<b>(90,511.00)</b>	<b>16,138,513.98</b>
Revenue Over (Under) Expenditures	(1,722,873.98)	90,511.00	(1,632,362.98)
Beginning Fund Balance	17,371,791.65		17,371,791.65
<b>Less Minimum Fund Balance Policy:</b>			
Greater of 25% of Revenues or 30% of Expenditures	8,668,848.29	(465,569.40)	8,203,278.89
Cash Flow for Grants	2,000,000.00		2,000,000.00
Cash Flow for Contingencies	1,000,000.00		1,000,000.00
<b>Ending Available Fund Balance</b>	<b>3,980,069.38</b>	<b>556,080.40</b>	<b>4,536,149.78</b>

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

**101 - DRAINAGE MAINTENANCE FUND**

Revenues	747,100.00		747,100.00
Expenditures	569,448.20	118,000.00	687,448.20
Revenue over (under) Expenditures	177,651.80	(118,000.00)	59,651.80
Beginning Fund Balance	5,150,047.96		5,150,047.96
Less Minimum Fund Balance Policy: 95% of Gross Revenue	3,464,745.00		3,464,745.00
<b>Ending Available Fund Balance</b>	<b>1,862,954.76</b>	<b>(118,000.00)</b>	<b>1,744,954.76</b>

**123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**

**2010 - AIRPORT RD. ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**

Revenues	-	48.00	48.00
Expenditures	-	70.00	70.00
Revenue over (under) Expenditures	-	(22.00)	(22.00)
Beginning Fund Balance	2,783.56		2,783.56
Less Minimum Fund Balance Policy	-		-
<b>Ending Available Fund Balance</b>	<b>2,783.56</b>	<b>(22.00)</b>	<b>2,761.56</b>

	Current Budget	Amendment	Revised Budget
<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>			
<b>2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>			
Revenues	500.00	5,100.00	5,600.00
Expenditures	6.00	150.00	156.00
Revenue over (under) Expenditures	494.00	4,950.00	5,444.00
Beginning Fund Balance	290,563.58		290,563.58
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	291,057.58	4,950.00	296,007.58

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>			
<b>2020 - HWY. 1088 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>			
Revenues	-	70.00	70.00
Expenditures	-	115.00	115.00
Revenue over (under) Expenditures	-	(45.00)	(45.00)
Beginning Fund Balance	4,145.12		4,145.12
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	4,145.12	(45.00)	4,100.12

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>			
<b>2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>			
Revenues	562,500.00	146,000.00	708,500.00
Expenditures	562,500.00	146,000.00	708,500.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	1,464,434.41		1,464,434.41
Less Minimum Fund Balance Policy: 25% of Gross Revenue	140,625.00		140,625.00
Ending Available Fund Balance	1,323,809.41	-	1,323,809.41

<b>123 - ECONOMIC DEVELOPMENT DISTRICTS FUND</b>			
<b>2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND</b>			
Revenues	2,400.00	8,700.00	11,100.00
Expenditures	28.00	275.00	303.00
Revenue over (under) Expenditures	2,372.00	8,425.00	10,797.00
Beginning Fund Balance	455,519.47		455,519.47
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	457,891.47	8,425.00	466,316.47

<b>127 - ST. TAMMANY PARISH JAIL</b>			
Revenues	2,526,581.76	324,000.00	2,850,581.76
Expenditures	2,526,581.76	324,000.00	2,850,581.76
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance			
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

	Current Budget	Amendment	Revised Budget
<b>128 - ST. TAMMANY PARISH LIBRARY FUND</b>			
Revenues	10,736,388.00	280,000.00	11,016,388.00
Expenditures	10,736,388.00	280,000.00	11,016,388.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance			-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

<b>129 - STARC/COUNCIL ON AGING FUND</b>			
Revenues	3,934,600.00	94,000.00	4,028,600.00
Expenditures	3,934,600.00	94,000.00	4,028,600.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance			-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

<b>136 - JURY SERVICE</b>			
Revenues	201,600.00		201,600.00
Expenditures	195,523.00	4,000.00	199,523.00
Revenue over (under) Expenditures	6,077.00	(4,000.00)	2,077.00
Beginning Fund Balance	287,008.94		287,008.94
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	293,085.94	(4,000.00)	289,085.94

SECTION III: The Debt Service Funds are amended as follows:

<b>326 - DEBT - ST. TAMMANY PARISH CORONER</b>			
Revenues	746,451.25	3,990,000.00	4,736,451.25
Expenditures	736,463.76	3,990,000.00	4,726,463.76
Revenue over (under) Expenditures	9,987.49	-	9,987.49
Beginning Fund Balance	1,266,423.92		1,266,423.92
Less Minimum Fund Balance Restricted	1,276,411.41	-	1,276,411.41
Ending Available Fund Balance	-	-	-

<b>327 - DEBT - ST. TAMMANY PARISH JAIL</b>			
Revenues	477,018.24	(142,000.00)	335,018.24
Expenditures	1,857,636.50		1,857,636.50
Revenue over (under) Expenditures	(1,380,618.26)	(142,000.00)	(1,522,618.26)
Beginning Fund Balance	2,872,170.81		2,872,170.81
Less Minimum Fund Balance Restricted	1,491,552.55	(142,000.00)	1,349,552.55
Ending Available Fund Balance	-	-	-

	Current Budget	Amendment	Revised Budget
<b>328 - DEBT - ST. TAMMANY PARISH LIBRARY</b>			
Revenues	420,494.00	2,665,000.00	3,085,494.00
Expenditures	419,693.76	2,665,000.00	3,084,693.76
Revenue over (under) Expenditures	800.24	-	800.24
Beginning Fund Balance	429,351.44		429,351.44
Less Minimum Fund Balance Restricted	430,151.68	-	430,151.68
Ending Available Fund Balance	-	-	-

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

<b>650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX FUND</b>			
Revenues	1,028,731.48		1,028,731.48
Expenditures	1,456,930.52	10,000.00	1,466,930.52

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 MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 6TH DAY OF MAY, 2019 AND BECOMES ORDINANCE SERIES NO. .

ATTEST:

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

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 THERESA FORD, CLERK OF COUNCIL

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 PATRICIA BRISTER, PARISH PRESIDENT  
 ST. TAMMANY PARISH GOVERNMENT

Published Introduction: APRIL 24, 2019  
 Published Adoption:

Delivered to Parish President:  
 Returned to Council Clerk:

**Administrative Comment**  
**Amendment No. 11 - 2018 Operating Budget - May 2019**

**This budget amendment is to:**

- a. **000 - GENERAL FUND**
- To amend the budget to decrease service department expenditure budgets as well as the associated interfund charges out to other departments. To amend the budget to increase expenditures for the true-up of the cost allocation plan from budget to actual and for an increase on property insurance costs on the Fairgrounds Arena.
- b. **101 - DRAINAGE MAINTENANCE FUND**
- To amend the budget to increase expenditures for the true-up of the cost allocation plan from budget to actual.
- c. **123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**  
**2010 - AIRPORT RD. ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**  
**2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**  
**2020 - HWY. 1088 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**  
**2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**  
**2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**
- To amend the budget to increase revenues for additional sales tax received and increase in expenditures for associated costs. To amend the budget to increase expenditures for the true-up of the cost allocation plan from budget to actual.
- d. **127 - ST. TAMMANY PARISH JAIL**
- To amend the budget to increase revenues for additional sales tax received and adjust revenue for the transfer from the St. Tammany Parish Jail Debt Service Fund. To amend the budget to increase expenditures for the true-up of the cost allocation plan from budget to actual.
- e. **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 advalorem revenue and transfers to these entities.
- f. **136 - JURY SERVICE**
- To amend the budget to increase expenditures for jury costs.
- g. **326 - DEBT - ST. TAMMANY PARISH CORONER**  
**328 - DEBT - ST. TAMMANY PARISH LIBRARY**
- To amend the budget to increase expenditures for payments to refund the bonds.
- h. **327 - DEBT - ST. TAMMANY PARISH JAIL**
- To amend the budget to adjust revenue for the amounts transferred to the St. Tammany Parish Jail Special Revenue Fund to cover the cost allocation plan charges.
- i. **650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE COMPLEX FUND**
- To amend the budget to increase expenditures for depreciation expense in excess of available budget.