

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 6221 ORDINANCE COUNCIL SERIES NO: _____

COUNCIL SPONSOR: LORINO/BRISTER PROVIDED BY: FINANCE

INTRODUCED BY: MR. BELLISARIO SECONDED BY: MR. TOLEDANO

ON THE 8 DAY OF AUGUST , 2019

ORDINANCE TO AMEND THE 2019 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REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.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 SEPTEMBER , 2019 ; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

MICHAEL R. LORINO, JR. , COUNCIL CHAIRMAN

ATTEST:

THERESA L. FORD, COUNCIL CLERK

PATRICIA P. BRISTER, PARISH PRESIDENT

Published Introduction: JULY 31 , 2019

Published Adoption: _____, 2019

Delivered to Parish President: _____, 2019 at _____

Returned to Council Clerk: _____, 2019 at _____

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PROVIDED BY : FINANCE

INTRODUCED BY: MR. BELLISARIO

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ON THE 8th DAY OF AUGUST, 2019

ORDINANCE TO AMEND THE 2019 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 2019 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	5,087,800.00		5,087,800.00
Other Taxes, Penalties, and Interest	2,924,900.00		2,924,900.00
Licenses and Permits	3,910,300.00		3,910,300.00
Intergovernmental Revenues			
Other Federal Funds	80,000.00		80,000.00
State Revenue Sharing	110,000.00		110,000.00
Fees, Charges, and Commissions for Services	343,612.00		343,612.00
Other Revenues	510,000.00		510,000.00
Total Revenues	12,966,612.00		12,966,612.00
Less: Collection Fees and Assessments	(757,149.00)		(757,149.00)
Net Revenues	12,209,463.00		12,209,463.00
Expenditures			
Administrative Departments			
Parish President	644,478.49		644,478.49
Parish Council	1,530,919.66		1,530,919.66
Chief Administrative Officer	715,151.34		715,151.34
Facilities Management	1,618,294.32		1,618,294.32
Department of Finance	1,735,380.07		1,735,380.07
Grants Management	307,124.65		307,124.65
Human Resources	521,654.88		521,654.88
Procurement	590,774.14		590,774.14
Public Information	477,328.62		477,328.62
Department of Technology	2,705,435.18		2,705,435.18
Interfund Charges	(10,118,408.87)		(10,118,408.87)
Facilities and Other			
Bush Community Center	17,000.00		17,000.00
Fairgrounds Arena	312,218.90		312,218.90
Levee Board Building	27,306.30		27,306.30
St. Tammany Regional Airport	239,647.87		239,647.87
Reimbursement of Costs in Excess of Revenues	(416,173.07)		(416,173.07)
State Mandated Agencies			
St. Tammany Parish Sheriff-Jail	5,609,409.31		5,609,409.31
22nd Judicial District Court			
22nd Judicial District Court	2,688,728.67		2,688,728.67
22nd Judicial District Court-Reimbursable	46,491.62		46,491.62
Assessor	14,771.90		14,771.90
District Attorney of 22nd JD			
District Attorney of 22nd JD	3,160,911.73		3,160,911.73
District Attorney - Civil Div	1,553,069.55		1,553,069.55
Interfund Charges	(1,516,133.34)		(1,516,133.34)
Registrar of Voters	256,338.32		256,338.32
LA Dept of Veterans Affairs	104,051.75		104,051.75
Ward Courts	315,561.36		315,561.36
General Expenditures	9,306.08		9,306.08
Total Expenditures	13,150,639.43	-	13,150,639.43
Other Uses of Funds			
Transfers Out	1,200,000.00		1,200,000.00
Total Expenditures and Other Uses of Funds	14,350,639.43	-	14,350,639.43

	Current Budget	Amendment	Revised Budget
Revenue Over (Under) Expenditures	(2,141,176.43)	-	(2,141,176.43)
Beginning Fund Balance	16,282,164.56	1,490,390.50	17,772,555.06
Less Minimum Fund Balance Policy:			
4 Months of Expenditures	8,800,451.57	-	8,800,451.57
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	<u>2,340,536.56</u>	<u>1,490,390.50</u>	<u>3,830,927.06</u>

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	49,223,500.00		49,223,500.00
Sales Tax for Capital	(18,400,000.00)		(18,400,000.00)
Sales Tax for Debt	(4,222,152.91)		(4,222,152.91)
Other Revenues	2,047,280.89		2,047,280.89
Less: Collection Fees and Assessments	(557,750.00)		(557,750.00)
Net Revenues	<u>28,090,877.98</u>	<u>-</u>	<u>28,090,877.98</u>
Expenditures			
Department of Public Works			
Public Works Administration	2,408,616.45		2,408,616.45
Engineering	2,154,669.93		2,154,669.93
Geographical Information Systems	299,401.69		299,401.69
Maintenance Barns	13,335,428.29		13,335,428.29
Fleet Management	4,608,794.29		4,608,794.29
Tammany Trace Maintenance	1,223,940.26		1,223,940.26
Tammany Trace Administration	149,754.98		149,754.98
Development-Engineering	1,554,144.88		1,554,144.88
Homeland Security & Emergency Operations	514,319.58		514,319.58
General Expenditures	5,051,843.07		5,051,843.07
Total Expenditures	<u>31,300,913.42</u>	<u>-</u>	<u>31,300,913.42</u>
Revenue Over (Under) Expenditures	(3,210,035.44)	-	(3,210,035.44)
Beginning Fund Balance	21,537,824.97	6,710,450.40	28,248,275.37
Less Minimum Fund Balance Policy: 3 months of gross revenue	12,817,695.22		12,817,695.22
Ending Available Fund Balance	<u>5,510,094.31</u>	<u>6,710,450.40</u>	<u>12,220,544.71</u>

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	3,611,300.00		3,611,300.00
Ad Valorem Tax for Capital	(3,600,000.00)		(3,600,000.00)
Other Revenues	140,200.00		140,200.00
Less: Collection Fees and Assessments	(126,022.00)		(126,022.00)
Net Revenues	<u>25,478.00</u>		<u>25,478.00</u>
Expenditures			
	<u>554,118.81</u>		<u>554,118.81</u>
Revenue Over (Under) Expenditures	(528,640.81)	-	(528,640.81)
Beginning Fund Balance	5,462,670.00	(29,587.55)	5,433,082.45
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,751,500.00		3,751,500.00
Ending Available Fund Balance	<u>1,182,529.19</u>	<u>(29,587.55)</u>	<u>1,152,941.64</u>

102 - ENVIRONMENTAL SERVICES FUND

Revenues	1,684,000.00		1,684,000.00
Expenditures	<u>1,590,440.72</u>		<u>1,590,440.72</u>
Revenue Over (Under) Expenditures	93,559.28	-	93,559.28
Beginning Fund Balance	4,861,064.02	483,386.43	5,344,450.45
Less Minimum Fund Balance Policy: 3 months of gross revenue	421,000.00		421,000.00
Ending Available Fund Balance	<u>4,533,623.30</u>	<u>483,386.43</u>	<u>5,017,009.73</u>

106 - JUSTICE CENTER COMPLEX FUND

Revenues	80,000.00		80,000.00
Expenditures	<u>4,296,169.47</u>		<u>4,296,169.47</u>
Revenue Over (Under) Expenditures	(4,216,169.47)	-	(4,216,169.47)
Beginning Fund Balance	10,215,224.46	559,026.85	10,774,251.31
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	<u>5,999,054.99</u>	<u>559,026.85</u>	<u>6,558,081.84</u>

	Current Budget	Amendment	Revised Budget
111 - PUBLIC HEALTH FUND			
Revenues	3,750,500.00		3,750,500.00
Expenditures	3,549,151.96		3,549,151.96
Revenue Over (Under) Expenditures	201,348.04	-	201,348.04
Beginning Fund Balance	4,850,084.89	379,976.04	5,230,060.93
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,750,500.00		3,750,500.00
Ending Available Fund Balance	1,300,932.93	379,976.04	1,680,908.97
112 - ANIMAL SERVICES FUND			
Revenues	1,964,340.00		1,964,340.00
Expenditures	1,924,533.04		1,924,533.04
Revenue Over (Under) Expenditures	39,806.96	-	39,806.96
Beginning Fund Balance	3,028,400.64	215,987.43	3,244,388.07
Less Minimum Fund Balance Policy: 1 year of gross revenue	1,964,340.00		1,964,340.00
Ending Available Fund Balance	1,103,867.60	215,987.43	1,319,855.03
122 - ECONOMIC DEVELOPMENT FUND			
Revenues	347,899.92		347,899.92
Expenditures	292,047.81		292,047.81
Revenue Over (Under) Expenditures	55,852.11	-	55,852.11
Beginning Fund Balance	587,489.00	203,629.12	791,118.12
Less Minimum Fund Balance Policy: 3 months of gross revenue	86,974.98		86,974.98
Ending Available Fund Balance	556,366.13	203,629.12	759,995.25
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2010 - AIRPORT RD. ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	20.00		20.00
Expenditures	2,843.56	(56.15)	2,787.41
Revenue over (under) Expenditures	(2,823.56)	56.15	(2,767.41)
Beginning Fund Balance	2,823.56	(56.15)	2,767.41
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	(0.00)	(0.00)
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	2,400.00		2,400.00
Expenditures	297,757.58	669.33	298,426.91
Revenue over (under) Expenditures	(295,357.58)	(669.33)	(296,026.91)
Beginning Fund Balance	295,357.58	669.33	296,026.91
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	0.00	0.00
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2020 - HWY. 1088 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	30.00		30.00
Expenditures	4,235.12	(94.27)	4,140.85
Revenue over (under) Expenditures	(4,205.12)	94.27	(4,110.85)
Beginning Fund Balance	4,205.12	(94.27)	4,110.85
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	0.00	0.00
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2030 - HWY. 434 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	300.00		300.00
Expenditures	18,691.38	1,154.41	19,845.79
Revenue over (under) Expenditures	(18,391.38)	(1,154.41)	(19,545.79)
Beginning Fund Balance	35,761.38	1,154.41	36,915.79
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	(0.00)	(0.00)

	Current Budget	Amendment	Revised Budget
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	6,600.00		6,600.00
Expenditures	116,593.91	(1,673.32)	114,920.59
Revenue over (under) Expenditures	(109,993.91)	1,673.32	(108,320.59)
Beginning Fund Balance	464,491.47	1,936.46	466,427.93
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	354,497.56	3,609.78	358,107.34

126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	6,651,400.00		6,651,400.00
Ad Valorem Tax for Capital	(935,000.00)		(935,000.00)
Ad Valorem Tax for Debt	(740,438.75)		(740,438.75)
Other Revenues	254,900.00		254,900.00
Less: Collection Fees and Assessments	(232,021.00)		(232,021.00)
Net Revenues	4,998,840.25	-	4,998,840.25
Expenditures	5,119,693.45		5,119,693.45
Revenue Over (Under) Expenditures	(120,853.20)	-	(120,853.20)
Beginning Fund Balance	11,176,871.37	1,379,298.47	12,556,169.84
Less Minimum Fund Balance Policy: 1 year of gross revenue	6,906,300.00		6,906,300.00
Ending Available Fund Balance	4,149,718.17	1,379,298.47	5,529,016.64

134 - CRIMINAL COURT FUND			
Revenues	1,539,500.00		1,539,500.00
Expenditures	1,519,508.26		1,519,508.26
Revenue Over (Under) Expenditures	19,991.74	-	19,991.74
Beginning Fund Balance	244,294.08	(40,114.18)	204,179.90
Less Minimum Fund Balance Policy: 3 months of gross revenue	-		-
Ending Available Fund Balance	264,285.82	(40,114.18)	224,171.64

135 - 22ND JDC COMMISSIONER			
Revenues	140,800.00		140,800.00
Expenditures	179,798.82		179,798.82
Revenue Over (Under) Expenditures	(38,998.82)	-	(38,998.82)
Beginning Fund Balance	77,086.42	8,236.98	85,323.40
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	38,087.60	8,236.98	46,324.58

136 - JURY SERVICE			
Revenues	203,600.00		203,600.00
Expenditures	192,545.21		192,545.21
Revenue Over (Under) Expenditures	11,054.79	-	11,054.79
Beginning Fund Balance	295,085.94	4,707.96	299,793.90
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	306,140.73	4,707.96	310,848.69

137 - LAW ENFORCEMENT WITNESS			
Revenues	49,000.00		49,000.00
Expenditures	37,934.18		37,934.18
Revenue Over (Under) Expenditures	11,065.82	-	11,065.82
Beginning Fund Balance	323,545.61	2,255.86	325,801.47
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	334,611.43	2,255.86	336,867.29

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	210,950.00		210,950.00
Expenditures	204,211.69		204,211.69
Revenue Over (Under) Expenditures	6,738.31	-	6,738.31
Beginning Fund Balance	1,113,012.90	88,138.99	1,201,151.89
Less Minimum Fund Balance Policy: 1 year of gross revenue	210,950.00		210,950.00
Ending Available Fund Balance	908,801.21	88,138.99	996,940.20

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	332,800.00		332,800.00
Expenditures	467,797.05		467,797.05
Revenue Over (Under) Expenditures	(134,997.05)	-	(134,997.05)
Beginning Fund Balance	1,033,362.75	149,467.32	1,182,830.07
Less Minimum Fund Balance Policy: 1 year of gross revenue	332,800.00		332,800.00
Ending Available Fund Balance	565,565.70	149,467.32	715,033.02

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	19,465.00		19,465.00
Expenditures	14,499.19		14,499.19
Revenue Over (Under) Expenditures	4,965.81	-	4,965.81
Beginning Fund Balance	139,464.97	1,132.39	140,597.36
Less Minimum Fund Balance Policy: 1 year of gross revenue	19,465.00		19,465.00
Ending Available Fund Balance	124,965.78	1,132.39	126,098.17

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	91,005.00		91,005.00
Expenditures	209,742.65		209,742.65
Revenue Over (Under) Expenditures	(118,737.65)	-	(118,737.65)
Beginning Fund Balance	260,566.26	99,019.04	359,585.30
Less Minimum Fund Balance Policy: 1 year of gross revenue	91,005.00		91,005.00
Ending Available Fund Balance	50,823.61	99,019.04	149,842.65

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	316,620.00		316,620.00
Expenditures	486,522.53		486,522.53
Revenue Over (Under) Expenditures	(169,902.53)	-	(169,902.53)
Beginning Fund Balance	1,340,186.86	75,131.05	1,415,317.91
Less Minimum Fund Balance Policy: 1 year of gross revenue	316,620.00		316,620.00
Ending Available Fund Balance	853,664.33	75,131.05	928,795.38

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND			
Revenues	85,950.00		85,950.00
Expenditures	98,545.29		98,545.29
Revenue Over (Under) Expenditures	(12,595.29)	-	(12,595.29)
Beginning Fund Balance	163,619.49	6,604.84	170,224.33
Less Minimum Fund Balance Policy: 1 year of gross revenue	85,950.00		85,950.00
Ending Available Fund Balance	65,074.20	6,604.84	71,679.04

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND			
Revenues	1,630.00		1,630.00
Expenditures	2,776.61		2,776.61
Revenue Over (Under) Expenditures	(1,146.61)	-	(1,146.61)
Beginning Fund Balance	1,146.61	515.47	1,662.08
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	0.00	515.47	515.47

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND			
Revenues	5,810.00		5,810.00
Expenditures	7,212.53		7,212.53
Revenue Over (Under) Expenditures	(1,402.53)	-	(1,402.53)
Beginning Fund Balance	50,715.95	854.33	51,570.28
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,810.00		5,810.00
Ending Available Fund Balance	43,503.42	854.33	44,357.75

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND			
Revenues	22,640.00		22,640.00
Expenditures	18,068.02		18,068.02
Revenue Over (Under) Expenditures	4,571.98	-	4,571.98
Beginning Fund Balance	22,820.09	4,264.90	27,084.99
Less Minimum Fund Balance Policy: 1 year of gross revenue	22,640.00		22,640.00
Ending Available Fund Balance	4,752.07	4,264.90	9,016.97

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND			
Revenues	200.00		200.00
Expenditures	4,412.25		4,412.25
Revenue Over (Under) Expenditures	(4,212.25)	-	(4,212.25)
Beginning Fund Balance	29,744.57	2,137.88	31,882.45
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	25,532.32	2,137.88	27,670.20

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND			
Revenues	1,700.00		1,700.00
Expenditures	31,199.11		31,199.11
Revenue Over (Under) Expenditures	(29,499.11)	-	(29,499.11)
Beginning Fund Balance	235,415.80	6,855.24	242,271.04
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	205,916.69	6,855.24	212,771.93

199 - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DISTRICT NO. 3			
Revenues	2,400.00		2,400.00
Expenditures	37,599.29		37,599.29
Revenue Over (Under) Expenditures	(35,199.29)	-	(35,199.29)
Beginning Fund Balance	340,019.30	23,869.16	363,888.46
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	304,820.01	23,869.16	328,689.17

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

300 - DEBT - SALES TAX DISTRICT NO. 3			
Revenues	39,194,341.96		39,194,341.96
Expenditures	39,145,375.31		39,145,375.31
Revenue over (under) Expenditures	48,966.65	-	48,966.65
Beginning Fund Balance	1,750,005.31	5,466.63	1,755,471.94
Less Minimum Fund Balance Restricted	1,798,971.96	5,466.63	1,804,438.59
Ending Available Fund Balance	-	-	-

302 - DEBT - UTILITY OPERATIONS			
Revenues	362,616.50		362,616.50
Expenditures	359,816.50		359,816.50
Revenue over (under) Expenditures	2,800.00	-	2,800.00
Beginning Fund Balance	60,086.97	(277.08)	59,809.89
Less Minimum Fund Balance Restricted	62,886.97	(277.08)	62,609.89
Ending Available Fund Balance	-	-	-

	Current Budget	Amendment	Revised Budget
306 - DEBT - JUSTICE CENTER COMPLEX			
Revenues	-		-
Expenditures	3,701,650.82	(9,301.26)	3,692,349.56
Revenue over (under) Expenditures	(3,701,650.82)	9,301.26	(3,692,349.56)
Beginning Fund Balance	3,701,650.82	(9,301.26)	3,692,349.56
Less Minimum Fund Balance Restricted	-		-
Ending Available Fund Balance	-	0.00	0.00

326 - DEBT - ST. TAMMANY PARISH CORONER			
Revenues	760,438.75		760,438.75
Expenditures	736,651.26		736,651.26
Revenue over (under) Expenditures	23,787.49	-	23,787.49
Beginning Fund Balance	1,287,811.41	4,923.85	1,292,735.26
Less Minimum Fund Balance Restricted	1,311,598.90	4,923.85	1,316,522.75
Ending Available Fund Balance	-	-	-

327 - DEBT - ST. TAMMANY PARISH JAIL			
Revenues	-		-
Expenditures	1,519,727.23	(141,537.47)	1,378,189.76
Revenue over (under) Expenditures	(1,519,727.23)	141,537.47	(1,378,189.76)
Beginning Fund Balance	1,519,727.23	(141,537.47)	1,378,189.76
Less Minimum Fund Balance Restricted	-		-
Ending Available Fund Balance	-	0.00	0.00

328 - DEBT - ST. TAMMANY PARISH LIBRARY			
Revenues	425,593.76		425,593.76
Expenditures	422,193.76		422,193.76
Revenue over (under) Expenditures	3,400.00	-	3,400.00
Beginning Fund Balance	430,851.28	1,511.25	432,362.53
Less Minimum Fund Balance Restricted	434,251.28	1,511.25	435,762.53
Ending Available Fund Balance	-	-	-

399 - DEBT - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DISTRICT NO. 3			
Revenues	-		-
Expenditures	6,247.76	(35.08)	6,212.68
Revenue over (under) Expenditures	(6,247.76)	35.08	(6,212.68)
Beginning Fund Balance	6,247.76	(35.08)	6,212.68
Less Minimum Fund Balance Restricted	-		-
Ending Available Fund Balance	-	0.00	0.00

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

600 - TYLER STREET COMPLEX FUND			
Revenues	248,713.08		248,713.08
Expenditures	367,114.94		367,114.94
Depreciation	(120,429.72)		(120,429.72)
Cash Basis Revenue Over (Under) Expenditures	2,027.86	-	2,027.86
Beginning Cash and Investments	1,975,827.49	56,425.55	2,032,253.04
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,977,855.35	56,425.55	2,034,280.90
Ending Available Cash and Investments	-	-	-

606 - JUSTICE CENTER COMPLEX FUND			
Revenues	3,090,587.00		3,090,587.00
Expenditures	4,874,667.36		4,874,667.36
Depreciation	(1,792,180.44)		(1,792,180.44)
Cash Basis Revenue Over (Under) Expenditures	8,100.08	-	8,100.08
Beginning Cash and Investments	1,742.92	575,433.53	577,176.45
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	9,843.00	575,433.53	585,276.53
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment	Revised Budget
611 - WELLNESS CENTER BUILDING FUND			
Revenues	77,411.00		77,411.00
Expenditures	65,131.42		65,131.42
Depreciation	(23,244.54)		(23,244.54)
Cash Basis Revenue Over (Under) Expenditures	35,524.12	-	35,524.12
Beginning Cash and Investments	13,397.96	20,460.95	33,858.91
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	48,922.08	20,460.95	69,383.03
Ending Available Cash and Investments	-	-	-
612 - SAFE HAVEN COMPLEX FUND			
Revenues	905,850.68		905,850.68
Expenditures	1,427,606.45		1,427,606.45
Depreciation	(482,618.38)		(482,618.38)
Cash Basis Revenue Over (Under) Expenditures	(39,137.39)	-	(39,137.39)
Beginning Cash and Investments	64,514.98	105,691.01	170,205.99
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	25,377.59	105,691.01	131,068.60
Ending Available Cash and Investments	-	-	-
613 - FAIRGROUNDS BUILDING FUND			
Revenues	43,668.04		43,668.04
Expenditures	66,098.14		66,098.14
Depreciation	(17,475.12)		(17,475.12)
Cash Basis Revenue Over (Under) Expenditures	(4,954.98)	-	(4,954.98)
Beginning Cash and Investments	4,954.98	29,009.92	33,964.90
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	-	29,009.92	29,009.92
Ending Available Cash and Investments	-	-	-
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND			
Revenues	981,201.59		981,201.59
Expenditures	1,442,697.60		1,442,697.60
Depreciation	(462,199.00)		(462,199.00)
Cash Basis Revenue Over (Under) Expenditures	702.99	-	702.99
Beginning Cash and Investments	5,123,652.31	240,168.66	5,363,820.97
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	5,124,355.30	240,168.66	5,364,523.96
Ending Available Cash and Investments	-	-	-
651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND			
Revenues	357,183.28		357,183.28
Expenditures	652,339.73		652,339.73
Depreciation	(242,566.28)		(242,566.28)
Cash Basis Revenue Over (Under) Expenditures	(52,590.17)	-	(52,590.17)
Beginning Cash and Investments	3,138,993.96	34,145.44	3,173,139.40
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,086,403.79	34,145.44	3,120,549.23
Ending Available Cash and Investments	-	-	-
664 - EMERGENCY OPERATIONS CENTER FUND			
Revenues	175,865.36		175,865.36
Expenditures	500,541.82		500,541.82
Depreciation	(294,640.00)		(294,640.00)
Cash Basis Revenue Over (Under) Expenditures	(30,036.46)	-	(30,036.46)
Beginning Cash and Investments	2,872,740.68	(14,912.76)	2,857,827.92
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,842,704.22	(14,912.76)	2,827,791.46
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment	Revised Budget
SECTION V: The Enterprise Funds are amended as follows:			
502 - UTILITY OPERATIONS FUND			
Revenues	14,316,046.00		14,316,046.00
Expenditures			
Operating	15,299,382.89		15,299,382.89
Capital	11,971,902.84		11,971,902.84
Debt	2,693,460.36		2,693,460.36
Total Expenditures	29,964,746.09	-	29,964,746.09
Depreciation	(3,081,781.96)		(3,081,781.96)
Cash Basis Revenue Over (Under) Expenditures	(12,566,918.13)	-	(12,566,918.13)
Beginning Cash and Investments	19,766,528.51	862,507.50	20,629,036.01
Less Minimum Cash Policy: 3 Months Operating Costs	3,054,400.23	-	3,054,400.23
Ending Available Cash and Investments	4,145,210.15	862,507.50	5,007,717.65

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 5TH DAY OF SEPTEMBER, 2019 AND BECOMES ORDINANCE SERIES NO.

ATTEST:

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

 THERESA FORD, CLERK OF COUNCIL

 PATRICIA BRISTER, PARISH PRESIDENT
 ST. TAMMANY PARISH GOVERNMENT

Published Introduction:

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

Administrative Comment
Amendment No. 8 - 2019 Operating Budget - August 2019

This budget amendment is to:

- a.

ALL FUNDS PRESENTED

To amend the budget for the beginning fund balance to reflect the change in fund balance based on the audited financial statements.

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 6221

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: LORINO/BRISTER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. BELLISARIO

SECONDED BY: MR. TOLEDANO

ON THE 8th DAY OF AUGUST, 2019

ORDINANCE TO AMEND THE 2019 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 2019 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	5,087,800.00		5,087,800.00
Other Taxes, Penalties, and Interest	2,924,900.00		2,924,900.00
Licenses and Permits	3,910,300.00		3,910,300.00
Intergovernmental Revenues			
Other Federal Funds	80,000.00		80,000.00
State Revenue Sharing	110,000.00		110,000.00
Fees, Charges, and Commissions for Services	343,612.00		343,612.00
Other Revenues	510,000.00		510,000.00
Total Revenues	12,966,612.00		12,966,612.00
Less: Collection Fees and Assessments	(757,149.00)		(757,149.00)
Net Revenues	12,209,463.00		12,209,463.00
Expenditures			
Administrative Departments			
Parish President	644,478.49		644,478.49
Parish Council	1,530,919.66		1,530,919.66
Chief Administrative Officer	715,151.34		715,151.34
Facilities Management	1,618,294.32		1,618,294.32
Department of Finance	1,735,380.07		1,735,380.07
Grants Management	307,124.65		307,124.65
Human Resources	521,654.88		521,654.88
Procurement	590,774.14		590,774.14
Public Information	477,328.62		477,328.62
Department of Technology	2,705,435.18		2,705,435.18
Interfund Charges	(10,118,408.87)		(10,118,408.87)
Facilities and Other			
Bush Community Center	17,000.00		17,000.00
Fairgrounds Arena	312,218.90		312,218.90
Levee Board Building	27,306.30		27,306.30
St. Tammany Regional Airport	239,647.87		239,647.87
Reimbursement of Costs in Excess of Revenues	(416,173.07)		(416,173.07)
State Mandated Agencies			
St. Tammany Parish Sheriff-Jail	5,609,409.31		5,609,409.31
22nd Judicial District Court			
22nd Judicial District Court	2,688,728.67		2,688,728.67
22nd Judicial District Court-Reimbursable	46,491.62		46,491.62
Assessor	14,771.90		14,771.90
District Attorney of 22nd JD			
District Attorney of 22nd JD	3,160,911.73		3,160,911.73
District Attorney - Civil Div	1,553,069.55		1,553,069.55
Interfund Charges	(1,516,133.34)		(1,516,133.34)
Registrar of Voters	256,338.32		256,338.32
LA Dept of Veterans Affairs	104,051.75		104,051.75
Ward Courts	315,561.36		315,561.36
General Expenditures	9,306.08		9,306.08
Total Expenditures	13,150,639.43	-	13,150,639.43
Other Uses of Funds			
Transfers Out	1,200,000.00		1,200,000.00
Total Expenditures and Other Uses of Funds	14,350,639.43	-	14,350,639.43

	Current Budget	Amendment	Revised Budget
Revenue Over (Under) Expenditures	(2,141,176.43)	-	(2,141,176.43)
Beginning Fund Balance	16,282,164.56	1,490,390.50	17,772,555.06
Less Minimum Fund Balance Policy:			
4 Months of Expenditures	8,800,451.57	-	8,800,451.57
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	<u>2,340,536.56</u>	<u>1,490,390.50</u>	<u>3,830,927.06</u>

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	49,223,500.00		49,223,500.00
Sales Tax for Capital	(18,400,000.00)		(18,400,000.00)
Sales Tax for Debt	(4,222,152.91)		(4,222,152.91)
Other Revenues	2,047,280.89		2,047,280.89
Less: Collection Fees and Assessments	(557,750.00)		(557,750.00)
Net Revenues	<u>28,090,877.98</u>	-	<u>28,090,877.98</u>
Expenditures			
Department of Public Works			
Public Works Administration	2,408,616.45		2,408,616.45
Engineering	2,154,669.93		2,154,669.93
Geographical Information Systems	299,401.69		299,401.69
Maintenance Barns	13,335,428.29		13,335,428.29
Fleet Management	4,608,794.29		4,608,794.29
Tammany Trace Maintenance	1,223,940.26		1,223,940.26
Tammany Trace Administration	149,754.98		149,754.98
Development-Engineering	1,554,144.88		1,554,144.88
Homeland Security & Emergency Operations	514,319.58		514,319.58
General Expenditures	5,051,843.07		5,051,843.07
Total Expenditures	<u>31,300,913.42</u>	-	<u>31,300,913.42</u>
Revenue Over (Under) Expenditures	(3,210,035.44)	-	(3,210,035.44)
Beginning Fund Balance	21,537,824.97	6,710,450.40	28,248,275.37
Less Minimum Fund Balance Policy: 3 months of gross revenue	12,817,695.22		12,817,695.22
Ending Available Fund Balance	<u>5,510,094.31</u>	<u>6,710,450.40</u>	<u>12,220,544.71</u>

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	3,611,300.00		3,611,300.00
Ad Valorem Tax for Capital	(3,600,000.00)		(3,600,000.00)
Other Revenues	140,200.00		140,200.00
Less: Collection Fees and Assessments	(126,022.00)		(126,022.00)
Net Revenues	<u>25,478.00</u>		<u>25,478.00</u>
Expenditures			
	<u>554,118.81</u>		<u>554,118.81</u>
Revenue Over (Under) Expenditures	(528,640.81)	-	(528,640.81)
Beginning Fund Balance	5,462,670.00	(29,587.55)	5,433,082.45
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,751,500.00		3,751,500.00
Ending Available Fund Balance	<u>1,182,529.19</u>	<u>(29,587.55)</u>	<u>1,152,941.64</u>

102 - ENVIRONMENTAL SERVICES FUND

Revenues	1,684,000.00		1,684,000.00
Expenditures	<u>1,590,440.72</u>		<u>1,590,440.72</u>
Revenue Over (Under) Expenditures	93,559.28	-	93,559.28
Beginning Fund Balance	4,861,064.02	483,386.43	5,344,450.45
Less Minimum Fund Balance Policy: 3 months of gross revenue	421,000.00		421,000.00
Ending Available Fund Balance	<u>4,533,623.30</u>	<u>483,386.43</u>	<u>5,017,009.73</u>

106 - JUSTICE CENTER COMPLEX FUND

Revenues	80,000.00		80,000.00
Expenditures	<u>4,296,169.47</u>		<u>4,296,169.47</u>
Revenue Over (Under) Expenditures	(4,216,169.47)	-	(4,216,169.47)
Beginning Fund Balance	10,215,224.46	559,026.85	10,774,251.31
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	<u>5,999,054.99</u>	<u>559,026.85</u>	<u>6,558,081.84</u>

	Current Budget	Amendment	Revised Budget
111 - PUBLIC HEALTH FUND			
Revenues	3,750,500.00		3,750,500.00
Expenditures	3,549,151.96		3,549,151.96
Revenue Over (Under) Expenditures	201,348.04	-	201,348.04
Beginning Fund Balance	4,850,084.89	379,976.04	5,230,060.93
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,750,500.00		3,750,500.00
Ending Available Fund Balance	1,300,932.93	379,976.04	1,680,908.97
112 - ANIMAL SERVICES FUND			
Revenues	1,964,340.00		1,964,340.00
Expenditures	1,924,533.04		1,924,533.04
Revenue Over (Under) Expenditures	39,806.96	-	39,806.96
Beginning Fund Balance	3,028,400.64	215,987.43	3,244,388.07
Less Minimum Fund Balance Policy: 1 year of gross revenue	1,964,340.00		1,964,340.00
Ending Available Fund Balance	1,103,867.60	215,987.43	1,319,855.03
122 - ECONOMIC DEVELOPMENT FUND			
Revenues	347,899.92		347,899.92
Expenditures	292,047.81		292,047.81
Revenue Over (Under) Expenditures	55,852.11	-	55,852.11
Beginning Fund Balance	587,489.00	203,629.12	791,118.12
Less Minimum Fund Balance Policy: 3 months of gross revenue	86,974.98		86,974.98
Ending Available Fund Balance	556,366.13	203,629.12	759,995.25
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2010 - AIRPORT RD. ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	20.00		20.00
Expenditures	2,843.56	(56.15)	2,787.41
Revenue over (under) Expenditures	(2,823.56)	56.15	(2,767.41)
Beginning Fund Balance	2,823.56	(56.15)	2,767.41
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	(0.00)	(0.00)
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	2,400.00		2,400.00
Expenditures	297,757.58	669.33	298,426.91
Revenue over (under) Expenditures	(295,357.58)	(669.33)	(296,026.91)
Beginning Fund Balance	295,357.58	669.33	296,026.91
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	0.00	0.00
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2020 - HWY. 1088 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	30.00		30.00
Expenditures	4,235.12	(94.27)	4,140.85
Revenue over (under) Expenditures	(4,205.12)	94.27	(4,110.85)
Beginning Fund Balance	4,205.12	(94.27)	4,110.85
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	0.00	0.00
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2030 - HWY. 434 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	300.00		300.00
Expenditures	18,691.38	1,154.41	19,845.79
Revenue over (under) Expenditures	(18,391.38)	(1,154.41)	(19,545.79)
Beginning Fund Balance	35,761.38	1,154.41	36,915.79
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	(0.00)	(0.00)

	Current Budget	Amendment	Revised Budget
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	6,600.00		6,600.00
Expenditures	116,593.91	(1,673.32)	114,920.59
Revenue over (under) Expenditures	(109,993.91)	1,673.32	(108,320.59)
Beginning Fund Balance	464,491.47	1,936.46	466,427.93
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	354,497.56	3,609.78	358,107.34

126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	6,651,400.00		6,651,400.00
Ad Valorem Tax for Capital	(935,000.00)		(935,000.00)
Ad Valorem Tax for Debt	(740,438.75)		(740,438.75)
Other Revenues	254,900.00		254,900.00
Less: Collection Fees and Assessments	(232,021.00)		(232,021.00)
Net Revenues	4,998,840.25	-	4,998,840.25
Expenditures	5,119,693.45		5,119,693.45
Revenue Over (Under) Expenditures	(120,853.20)	-	(120,853.20)
Beginning Fund Balance	11,176,871.37	1,379,298.47	12,556,169.84
Less Minimum Fund Balance Policy: 1 year of gross revenue	6,906,300.00		6,906,300.00
Ending Available Fund Balance	4,149,718.17	1,379,298.47	5,529,016.64

134 - CRIMINAL COURT FUND			
Revenues	1,539,500.00		1,539,500.00
Expenditures	1,519,508.26		1,519,508.26
Revenue Over (Under) Expenditures	19,991.74	-	19,991.74
Beginning Fund Balance	244,294.08	(40,114.18)	204,179.90
Less Minimum Fund Balance Policy: 3 months of gross revenue	-		-
Ending Available Fund Balance	264,285.82	(40,114.18)	224,171.64

135 - 22ND JDC COMMISSIONER			
Revenues	140,800.00		140,800.00
Expenditures	179,798.82		179,798.82
Revenue Over (Under) Expenditures	(38,998.82)	-	(38,998.82)
Beginning Fund Balance	77,086.42	8,236.98	85,323.40
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	38,087.60	8,236.98	46,324.58

136 - JURY SERVICE			
Revenues	203,600.00		203,600.00
Expenditures	192,545.21		192,545.21
Revenue Over (Under) Expenditures	11,054.79	-	11,054.79
Beginning Fund Balance	295,085.94	4,707.96	299,793.90
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	306,140.73	4,707.96	310,848.69

137 - LAW ENFORCEMENT WITNESS			
Revenues	49,000.00		49,000.00
Expenditures	37,934.18		37,934.18
Revenue Over (Under) Expenditures	11,065.82	-	11,065.82
Beginning Fund Balance	323,545.61	2,255.86	325,801.47
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	334,611.43	2,255.86	336,867.29

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	210,950.00		210,950.00
Expenditures	204,211.69		204,211.69
Revenue Over (Under) Expenditures	6,738.31	-	6,738.31
Beginning Fund Balance	1,113,012.90	88,138.99	1,201,151.89
Less Minimum Fund Balance Policy: 1 year of gross revenue	210,950.00		210,950.00
Ending Available Fund Balance	908,801.21	88,138.99	996,940.20

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	332,800.00		332,800.00
Expenditures	467,797.05		467,797.05
Revenue Over (Under) Expenditures	(134,997.05)	-	(134,997.05)
Beginning Fund Balance	1,033,362.75	149,467.32	1,182,830.07
Less Minimum Fund Balance Policy: 1 year of gross revenue	332,800.00		332,800.00
Ending Available Fund Balance	565,565.70	149,467.32	715,033.02

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	19,465.00		19,465.00
Expenditures	14,499.19		14,499.19
Revenue Over (Under) Expenditures	4,965.81	-	4,965.81
Beginning Fund Balance	139,464.97	1,132.39	140,597.36
Less Minimum Fund Balance Policy: 1 year of gross revenue	19,465.00		19,465.00
Ending Available Fund Balance	124,965.78	1,132.39	126,098.17

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	91,005.00		91,005.00
Expenditures	209,742.65		209,742.65
Revenue Over (Under) Expenditures	(118,737.65)	-	(118,737.65)
Beginning Fund Balance	260,566.26	99,019.04	359,585.30
Less Minimum Fund Balance Policy: 1 year of gross revenue	91,005.00		91,005.00
Ending Available Fund Balance	50,823.61	99,019.04	149,842.65

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	316,620.00		316,620.00
Expenditures	486,522.53		486,522.53
Revenue Over (Under) Expenditures	(169,902.53)	-	(169,902.53)
Beginning Fund Balance	1,340,186.86	75,131.05	1,415,317.91
Less Minimum Fund Balance Policy: 1 year of gross revenue	316,620.00		316,620.00
Ending Available Fund Balance	853,664.33	75,131.05	928,795.38

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND			
Revenues	85,950.00		85,950.00
Expenditures	98,545.29		98,545.29
Revenue Over (Under) Expenditures	(12,595.29)	-	(12,595.29)
Beginning Fund Balance	163,619.49	6,604.84	170,224.33
Less Minimum Fund Balance Policy: 1 year of gross revenue	85,950.00		85,950.00
Ending Available Fund Balance	65,074.20	6,604.84	71,679.04

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND			
Revenues	1,630.00		1,630.00
Expenditures	2,776.61		2,776.61
Revenue Over (Under) Expenditures	(1,146.61)	-	(1,146.61)
Beginning Fund Balance	1,146.61	515.47	1,662.08
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	0.00	515.47	515.47

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND			
Revenues	5,810.00		5,810.00
Expenditures	7,212.53		7,212.53
Revenue Over (Under) Expenditures	(1,402.53)	-	(1,402.53)
Beginning Fund Balance	50,715.95	854.33	51,570.28
Less Minimum Fund Balance Policy: 1 year of gross revenue	5,810.00		5,810.00
Ending Available Fund Balance	43,503.42	854.33	44,357.75

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND			
Revenues	22,640.00		22,640.00
Expenditures	18,068.02		18,068.02
Revenue Over (Under) Expenditures	4,571.98	-	4,571.98
Beginning Fund Balance	22,820.09	4,264.90	27,084.99
Less Minimum Fund Balance Policy: 1 year of gross revenue	22,640.00		22,640.00
Ending Available Fund Balance	4,752.07	4,264.90	9,016.97

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND			
Revenues	200.00		200.00
Expenditures	4,412.25		4,412.25
Revenue Over (Under) Expenditures	(4,212.25)	-	(4,212.25)
Beginning Fund Balance	29,744.57	2,137.88	31,882.45
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	25,532.32	2,137.88	27,670.20

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND			
Revenues	1,700.00		1,700.00
Expenditures	31,199.11		31,199.11
Revenue Over (Under) Expenditures	(29,499.11)	-	(29,499.11)
Beginning Fund Balance	235,415.80	6,855.24	242,271.04
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	205,916.69	6,855.24	212,771.93

199 - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DISTRICT NO. 3			
Revenues	2,400.00		2,400.00
Expenditures	37,599.29		37,599.29
Revenue Over (Under) Expenditures	(35,199.29)	-	(35,199.29)
Beginning Fund Balance	340,019.30	23,869.16	363,888.46
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	304,820.01	23,869.16	328,689.17

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

300 - DEBT - SALES TAX DISTRICT NO. 3			
Revenues	39,194,341.96		39,194,341.96
Expenditures	39,145,375.31		39,145,375.31
Revenue over (under) Expenditures	48,966.65	-	48,966.65
Beginning Fund Balance	1,750,005.31	5,466.63	1,755,471.94
Less Minimum Fund Balance Restricted	1,798,971.96	5,466.63	1,804,438.59
Ending Available Fund Balance	-	-	-

302 - DEBT - UTILITY OPERATIONS			
Revenues	362,616.50		362,616.50
Expenditures	359,816.50		359,816.50
Revenue over (under) Expenditures	2,800.00	-	2,800.00
Beginning Fund Balance	60,086.97	(277.08)	59,809.89
Less Minimum Fund Balance Restricted	62,886.97	(277.08)	62,609.89
Ending Available Fund Balance	-	-	-

	Current Budget	Amendment	Revised Budget
306 - DEBT - JUSTICE CENTER COMPLEX			
Revenues	-		-
Expenditures	3,701,650.82	(9,301.26)	3,692,349.56
Revenue over (under) Expenditures	(3,701,650.82)	9,301.26	(3,692,349.56)
Beginning Fund Balance	3,701,650.82	(9,301.26)	3,692,349.56
Less Minimum Fund Balance Restricted	-		-
Ending Available Fund Balance	-	0.00	0.00

326 - DEBT - ST. TAMMANY PARISH CORONER			
Revenues	760,438.75		760,438.75
Expenditures	736,651.26		736,651.26
Revenue over (under) Expenditures	23,787.49	-	23,787.49
Beginning Fund Balance	1,287,811.41	4,923.85	1,292,735.26
Less Minimum Fund Balance Restricted	1,311,598.90	4,923.85	1,316,522.75
Ending Available Fund Balance	-	-	-

327 - DEBT - ST. TAMMANY PARISH JAIL			
Revenues	-		-
Expenditures	1,519,727.23	(141,537.47)	1,378,189.76
Revenue over (under) Expenditures	(1,519,727.23)	141,537.47	(1,378,189.76)
Beginning Fund Balance	1,519,727.23	(141,537.47)	1,378,189.76
Less Minimum Fund Balance Restricted	-		-
Ending Available Fund Balance	-	0.00	0.00

328 - DEBT - ST. TAMMANY PARISH LIBRARY			
Revenues	425,593.76		425,593.76
Expenditures	422,193.76		422,193.76
Revenue over (under) Expenditures	3,400.00	-	3,400.00
Beginning Fund Balance	430,851.28	1,511.25	432,362.53
Less Minimum Fund Balance Restricted	434,251.28	1,511.25	435,762.53
Ending Available Fund Balance	-	-	-

399 - DEBT - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DISTRICT NO. 3			
Revenues	-		-
Expenditures	6,247.76	(35.08)	6,212.68
Revenue over (under) Expenditures	(6,247.76)	35.08	(6,212.68)
Beginning Fund Balance	6,247.76	(35.08)	6,212.68
Less Minimum Fund Balance Restricted	-		-
Ending Available Fund Balance	-	0.00	0.00

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

600 - TYLER STREET COMPLEX FUND			
Revenues	248,713.08		248,713.08
Expenditures	367,114.94		367,114.94
Depreciation	(120,429.72)		(120,429.72)
Cash Basis Revenue Over (Under) Expenditures	2,027.86	-	2,027.86
Beginning Cash and Investments	1,975,827.49	56,425.55	2,032,253.04
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,977,855.35	56,425.55	2,034,280.90
Ending Available Cash and Investments	-	-	-

606 - JUSTICE CENTER COMPLEX FUND			
Revenues	3,090,587.00		3,090,587.00
Expenditures	4,874,667.36		4,874,667.36
Depreciation	(1,792,180.44)		(1,792,180.44)
Cash Basis Revenue Over (Under) Expenditures	8,100.08	-	8,100.08
Beginning Cash and Investments	1,742.92	575,433.53	577,176.45
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	9,843.00	575,433.53	585,276.53
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment	Revised Budget
611 - WELLNESS CENTER BUILDING FUND			
Revenues	77,411.00		77,411.00
Expenditures	65,131.42		65,131.42
Depreciation	(23,244.54)		(23,244.54)
Cash Basis Revenue Over (Under) Expenditures	35,524.12	-	35,524.12
Beginning Cash and Investments	13,397.96	20,460.95	33,858.91
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	48,922.08	20,460.95	69,383.03
Ending Available Cash and Investments	-	-	-
612 - SAFE HAVEN COMPLEX FUND			
Revenues	905,850.68		905,850.68
Expenditures	1,427,606.45		1,427,606.45
Depreciation	(482,618.38)		(482,618.38)
Cash Basis Revenue Over (Under) Expenditures	(39,137.39)	-	(39,137.39)
Beginning Cash and Investments	64,514.98	105,691.01	170,205.99
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	25,377.59	105,691.01	131,068.60
Ending Available Cash and Investments	-	-	-
613 - FAIRGROUNDS BUILDING FUND			
Revenues	43,668.04		43,668.04
Expenditures	66,098.14		66,098.14
Depreciation	(17,475.12)		(17,475.12)
Cash Basis Revenue Over (Under) Expenditures	(4,954.98)	-	(4,954.98)
Beginning Cash and Investments	4,954.98	29,009.92	33,964.90
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	-	29,009.92	29,009.92
Ending Available Cash and Investments	-	-	-
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND			
Revenues	981,201.59		981,201.59
Expenditures	1,442,697.60		1,442,697.60
Depreciation	(462,199.00)		(462,199.00)
Cash Basis Revenue Over (Under) Expenditures	702.99	-	702.99
Beginning Cash and Investments	5,123,652.31	240,168.66	5,363,820.97
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	5,124,355.30	240,168.66	5,364,523.96
Ending Available Cash and Investments	-	-	-
651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND			
Revenues	357,183.28		357,183.28
Expenditures	652,339.73		652,339.73
Depreciation	(242,566.28)		(242,566.28)
Cash Basis Revenue Over (Under) Expenditures	(52,590.17)	-	(52,590.17)
Beginning Cash and Investments	3,138,993.96	34,145.44	3,173,139.40
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	3,086,403.79	34,145.44	3,120,549.23
Ending Available Cash and Investments	-	-	-
664 - EMERGENCY OPERATIONS CENTER FUND			
Revenues	175,865.36		175,865.36
Expenditures	500,541.82		500,541.82
Depreciation	(294,640.00)		(294,640.00)
Cash Basis Revenue Over (Under) Expenditures	(30,036.46)	-	(30,036.46)
Beginning Cash and Investments	2,872,740.68	(14,912.76)	2,857,827.92
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,842,704.22	(14,912.76)	2,827,791.46
Ending Available Cash and Investments	-	-	-

	Current Budget	Amendment	Revised Budget
SECTION V: The Enterprise Funds are amended as follows:			
502 - UTILITY OPERATIONS FUND			
Revenues	14,316,046.00		14,316,046.00
Expenditures			
Operating	15,299,382.89		15,299,382.89
Capital	11,971,902.84		11,971,902.84
Debt	2,693,460.36		2,693,460.36
Total Expenditures	29,964,746.09	-	29,964,746.09
Depreciation	(3,081,781.96)		(3,081,781.96)
Cash Basis Revenue Over (Under) Expenditures	(12,566,918.13)	-	(12,566,918.13)
Beginning Cash and Investments	19,766,528.51	862,507.50	20,629,036.01
Less Minimum Cash Policy: 3 Months Operating Costs	3,054,400.23	-	3,054,400.23
Ending Available Cash and Investments	4,145,210.15	862,507.50	5,007,717.65

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 5TH DAY OF SEPTEMBER, 2019 AND BECOMES ORDINANCE SERIES NO.

ATTEST:

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

 THERESA FORD, CLERK OF COUNCIL

 PATRICIA BRISTER, PARISH PRESIDENT
 ST. TAMMANY PARISH GOVERNMENT

Published Introduction:

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

Administrative Comment
Amendment No. 8 - 2019 Operating Budget - August 2019

This budget amendment is to:

- a.

ALL FUNDS PRESENTED

To amend the budget for the beginning fund balance to reflect the change in fund balance based on the audited financial statements.