ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: <u>6221</u>	ORDINANCE COUNCIL SERIES NO:
COUNCIL SPONSOR: <u>LORINO/BRISTER</u>	PROVIDED BY: <u>FINANCE</u>
INTRODUCED BY: MR. BELLISARIO	SECONDED BY: MR. TOLEDANO
ON THE $\underline{8}$ DAY OF \underline{AUGUST} , $\underline{2019}$	
ORDINANCE TO AMEND THI AMENDMENT NO. 8	E 2019 OPERATING BUDGET -
WHEREAS,	
SEE ATTACHED	
THE PARISH OF ST. TAMMANY HEREBY (ORDAINS:
REPEAL: All ordinances or parts of Ordinance	s in conflict herewith are hereby repealed.
• • •	nance shall be held to be invalid, such invalidity shall en effect without the invalid provision and to this end d to be severable.
EFFECTIVE DATE: This Ordinance shall beco	me effective fifteen (15) days after adoption.
MOVED FOR ADOPTION BY:	SECONDED BY:
WHEREUPON THIS ORDINANCE WAS SUIFOLLOWING:	BMITTED TO A VOTE AND RESULTED IN THE
YEAS:	
NAYS:	
ABSTAIN:	
ABSENT:	
	ADOPTED AT A REGULAR MEETING OF THE EMBER , 2019 ; AND BECOMES ORDINANCE
ATTEST:	CHAEL R. LORINO, JR. , COUNCIL CHAIRMAN

THERESA L. FORD, COUNCIL CLERK

PATRICIA P. BRISTER, PARISH PRESIDENT
THREET I. BRIGIER, THROTT REGISEIVE

Published Introduction: <u>JULY 31</u> , <u>2019</u>	9
Published Adoption:, 2019	
Delivered to Parish President:	, <u>2019</u> at
Returned to Council Clerk:	, 2019 at

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 6221 ORDINANCE COUNCIL SERIES NO. : _____

 ${\tt COUNCIL SPONSOR:} \ \underline{{\tt LORINO/BRISTER}} \qquad \qquad {\tt PROVIDED \ BY:} \ \underline{{\tt FINANCE}}$

 ${\tt INTRODUCED~BY:}~\underline{{\tt MR.~BELLISARIO}}~\\ {\tt SECONDED~BY:}~\underline{{\tt MR.~TOLEDANO}}$

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 Revised Budget Amendment Budget

SECTION I: The General Fund is amended as follows:

000 - GENERAL FUND		
Revenues		
Taxes		
Ad Valorem	5,087,800.00	5 097 900 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	90,000,00	90,000,00
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	(10,110,400.07)	(10,110,400.07)
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	27,300.30	239,647.87
Reimbursement of Costs in Excess of Revenues		(416,173.07)
	(416,173.07)	(410,173.07)
State Mandated Agencies	5 (00 400 21	5 600 400 21
St. Tammany Parish Sheriff-Jail	5,609,409.31	5,609,409.31
22nd Judicial District Court	2 (00 720 (7	2 (00 720 (7
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

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 2 OF 9

	Current		Revised	
	Budget	Amendment	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	2,340,536.56	1,490,390.50	3,830,927.06	

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

SECTION II. The Special Revenue Funds are alliented 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	28,090,877.98	-	28,090,877.98
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	31,300,913.42	-	31,300,913.42
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	0,710,130.10	12,817,695.22
Ending Available Fund Balance	5,510,094.31	6,710,450.40	12,220,544.71
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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	25,478.00		25,478.00
Tet Revenues	25,476.00		23,476.00
Expenditures	554,118.81		554,118.81
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	1,182,529.19	(29,587.55)	1,152,941.64
102 - ENVIRONMENTAL SERVICES FUND			
n.	1 604 000 00		1 604 000 00
Revenues	1,684,000.00		1,684,000.00
Expenditures	1,590,440.72		1,590,440.72
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	4,533,623.30	483,386.43	5,017,009.73
106 - JUSTICE CENTER COMPLEX FUND			
Revenues	20 000 00		80 000 00
Expenditures	80,000.00 4,296,169.47		80,000.00 4,296,169.47
Expenditures	4,290,109.47		4,290,109.4/
Revenue Over (Under) Expenditures	(4,216,169.47)		(4 216 160 47)
Beginning Fund Balance	10,215,224.46	559,026.85	(4,216,169.47) 10,774,251.31
Less Minimum Fund Balance Policy	10,413,444.40	557,040.05	10,774,231.31
Ending Available Fund Balance	5,999,054.99	559,026.85	6,558,081.84
		1.17.11/11.0.1	U.J.JO.UO L.04

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 3 OF 9

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

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Current Revised Budget Amendment Budget 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND 2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND 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 354,497.56 3,609.78 358,107.34 Ending Available Fund Balance 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 (232,02<u>1.00)</u> Less: Collection Fees and Assessments (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) 11.176.871.37 1.379.298.47 12,556,169,84 Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue 6.906.300.00 6.906.300.00 4,149,718.17 Ending Available Fund Balance 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 140.800.00 140.800.00 Revenues 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 38,087.60 46,324.58 8.236.98 Ending Available Fund Balance 136 - JURY SERVICE 203,600.00 203,600.00 Revenues 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 334,611.43 336,867.29 2.255.86 Ending Available Fund Balance

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Current Revised Budget Amendment Budget 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND 210,950.00 210,950.00 Revenues 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)1,182,830.07 149,467,32 Beginning Fund Balance 1.033.362.75 Less Minimum Fund Balance Policy: 1 year of gross revenue 332,800.00 332,800.00 149,467.32 Ending Available Fund Balance 565,565.70 715,033.02 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND 19,465.00 19,465.00 Revenues Expenditures 14,499.19 14,499.19 Revenue Over (Under) Expenditures 4,965.81 4,965.81 139,464.97 1,132.39 140,597.36 Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue 19,465.00 19,465.00 Ending Available Fund Balance 1,132.39 124,965.78 126,098.17 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND 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 50,823.61 Ending Available Fund Balance 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 85,950.00 85,950.00 Revenues Expenditures 98,545.29 98,545.29 Revenue Over (Under) Expenditures (12,595.29)(12,595.29)163,619,49 6,604.84 170,224,33 Beginning Fund Balance 85,950.00 85.950.00 Less Minimum Fund Balance Policy: 1 year of gross revenue 65,074.20 6,604.84 71,679.04 Ending Available Fund Balance 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

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	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 S	UB-FUND		
Revenues Expenditures	5,810.00 7,212.53		5,810.00 7,212.53
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue	(1,402.53) 50,715.95 5,810.00	854.33	(1,402.53) 51,570.28 5,810.00
Ending Available Fund Balance 190 - ST, TAMMANY PARISH LIGHTING DISTRICTS FUND	43,503.42	854.33	44,357.75
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 St	UB-FUND		
Revenues Expenditures	22,640.00 18,068.02		22,640.00 18,068.02
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue Ending Available Fund Balance	4,571.98 22,820.09 22,640.00 4,752.07	4,264.90 4,264.90	4,571.98 27,084.99 22,640.00 9,016.97
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SI	UB-FUND		
Revenues	200.00		200.00
Expenditures	4,412.25		4,412.25
Revenue Over (Under) Expenditures Beginning Fund Balance	(4,212.25) 29,744.57	2,137.88	(4,212.25) 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 SI	UB-FUND		
Revenues Expenditures	1,700.00 31,199.11		1,700.00 31,199.11
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy	(29,499.11) 235,415.80	6,855.24	(29,499.11) 242,271.04
Ending Available Fund Balance	205,916.69	6,855.24	212,771.93
199 - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DISTRI	ICT NO. 3		
Revenues Expenditures	2,400.00 37,599.29		2,400.00 37,599.29
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy	(35,199.29) 340,019.30	23,869.16	(35,199.29) 363,888.46
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 Expenditures	39,194,341.96 39,145,375.31		39,194,341.96 39,145,375.31
Revenue over (under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Restricted Ending Available Fund Balance	48,966.65 1,750,005.31 1,798,971.96	5,466.63 5,466.63	48,966.65 1,755,471.94 1,804,438.59
302 - DEBT - UTILITY OPERATIONS			
Revenues Expenditures	362,616.50 359,816.50		362,616.50 359,816.50
Revenue over (under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Restricted	2,800.00 60,086.97 62,886.97	- (277.08) (277.08)	2,800.00 59,809.89 62,609.89
Ending Available Fund Balance	-	-	-

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	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 Beginning Fund Balance Less Minimum Fund Balance Restricted	(3,701,650.82) 3,701,650.82	9,301.26 (9,301.26)	(3,692,349.56) 3,692,349.56
Ending Available Fund Balance	<u> </u>	0.00	0.00
326 - DEBT - ST. TAMMANY PARISH CORONER			
Revenues Expenditures	760,438.75 736,651.26		760,438.75 736,651.26
Revenue over (under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Restricted Ending Available Fund Balance	23,787.49 1,287,811.41 1,311,598.90	4,923.85 4,923.85	23,787.49 1,292,735.26 1,316,522.75
327 - DEBT - ST. TAMMANY PARISH JAIL			
Revenues	_		
Expenditures	1,519,727.23	(141,537.47)	1,378,189.76
Revenue over (under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Restricted	(1,519,727.23) 1,519,727.23	141,537.47 (141,537.47)	(1,378,189.76) 1,378,189.76
Ending Available Fund Balance		0.00	0.00
328 - DEBT - ST. TAMMANY PARISH LIBRARY			
Revenues Expenditures	425,593.76 422,193.76		425,593.76 422,193.76
Revenue over (under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Restricted Ending Available Fund Balance	3,400.00 430,851.28 434,251.28	1,511.25 1,511.25	3,400.00 432,362.53 435,762.53
399 - DEBT - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DIS	STRICT NO 3		
	SIRICI NO. 3		
Revenues Expenditures	- 6,247.76	(35.08)	6,212.68
Revenue over (under) Expenditures Beginning Fund Balance	(6,247.76) 6,247.76	35.08 (35.08)	(6,212.68) 6,212.68
Less Minimum Fund Balance Restricted Ending Available Fund Balance	<u> </u>	0.00	0.00
SECTION IV: The Internal Service Funds are amended as follows:			
600 - TYLER STREET COMPLEX FUND			
Revenues Expenditures Depreciation	248,713.08 367,114.94 (120,429.72)		248,713.08 367,114.94 (120,429.72)
Cash Basis Revenue Over (Under) Expenditures Beginning Cash and Investments Less Minimum Policy: 100% Restricted for Repairs and Maintenance Ending Available Cash and Investments	2,027.86 1,975,827.49 1,977,855.35	56,425.55 56,425.55	2,027.86 2,032,253.04 2,034,280.90
606 - JUSTICE CENTER COMPLEX FUND			
Revenues Expenditures Depreciation	3,090,587.00 4,874,667.36 (1,792,180.44)		3,090,587.00 4,874,667.36 (1,792,180.44)
Cash Basis Revenue Over (Under) Expenditures Beginning Cash and Investments Less Minimum Policy: 100% Restricted for Repairs and Maintenance	8,100.08 1,742.92 9,843.00	575,433.53 575,433.53	8,100.08 577,176.45 585,276.53
Ending Available Cash and Investments	-	-	-

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 8 OF 9

	Current Budget	Amendment	Revised Budget
611 - WELLNESS CENTER BUILDING FUND			
Revenues Expenditures Depreciation	77,411.00 65,131.42		77,411.00 65,131.42
Depreciation Cash Basis Revenue Over (Under) Expenditures Beginning Cash and Investments	(23,244.54) 35,524.12 13,397.96	20,460.95	(23,244.54) 35,524.12 33,858.91
Less Minimum Policy: 100% Restricted for Repairs and Maintenance Ending Available Cash and Investments	48,922.08	20,460.95	69,383.03
612 - SAFE HAVEN COMPLEX FUND			
Revenues	905,850.68		905,850.68
Expenditures Depreciation	1,427,606.45 (482,618.38)		1,427,606.45 (482,618.38)
Cash Basis Revenue Over (Under) Expenditures	(39,137.39)	-	(39,137.39)
Beginning Cash and Investments Less Minimum Policy: 100% Restricted for Repairs and Maintenance Ending Available Cash and Investments	64,514.98 25,377.59	105,691.01 105,691.01	170,205.99 131,068.60
613 - FAIRGROUNDS BUILDING FUND			
Revenues Expenditures	43,668.04 66,098.14		43,668.04 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 Less Minimum Policy: 100% Restricted for Repairs and Maintenance	4,954.98	29,009.92 29,009.92	33,964.90 29,009.92
Ending Available Cash and Investments	- -	-	-
650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADM	INISTRATIVE COMPI	LEX 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 Less Minimum Policy: 100% Restricted for Repairs and Maintenance	5,123,652.31	240,168.66	5,363,820.97
Ending Available Cash and Investments	5,124,355.30	240,168.66	5,364,523.96
651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE C	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 Ending Available Cash and Investments	3,086,403.79	34,145.44	3,120,549.23
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 Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,872,740.68 2,842,704.22	(14,912.76) (14,912.76)	2,857,827.92 2,827,791.46
Ending Available Cash and Investments	2,042,1U4.22 -	(14,912.70)	2,021,171.40
=		-	

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 9 OF 9

	Current Budget	Amendment	Revised Budget
SECTION V: The Enterprise Funds are amended as follows:	C		, and the second
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
EFFECTIVE DATE: This Ordinance shall become effective fifteen (1 MOVED FOR ADOPTION BY: SECONDED BY: WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOT YEAS:		FOLLOWING:	
NAYS:			
ABSTAINING:			
ABSENT:			
THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A ME PARISH COUNCIL HELD ON THE 5TH DAY OF SEPTEMBER, 20 SERIES NO.			
ATTEST:	MICHAEL LORINO, JR., ST. TAMMANY PARISH		
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:

а	ALT.	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. : _____

 ${\tt COUNCIL SPONSOR:} \ \underline{{\tt LORINO/BRISTER}} \qquad \qquad {\tt PROVIDED \ BY:} \ \underline{{\tt FINANCE}}$

 ${\tt INTRODUCED~BY:}~\underline{{\tt MR.~BELLISARIO}}~\\ {\tt SECONDED~BY:}~\underline{{\tt MR.~TOLEDANO}}$

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 Revised Budget Amendment 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	90,000,00	90,000,00
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	(10,110,400.07)	(10,110,400.07)
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	27,300.30	239,647.87
Reimbursement of Costs in Excess of Revenues		(416,173.07)
	(416,173.07)	(410,173.07)
State Mandated Agencies	5 (00 400 21	5 600 400 21
St. Tammany Parish Sheriff-Jail	5,609,409.31	5,609,409.31
22nd Judicial District Court	2 (00 720 (7	2 (00 720 (7
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

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 2 OF 9

	Current		Revised	
	Budget	Amendment	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	2,340,536.56	1,490,390.50	3,830,927.06	

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

SECTION II. The Special Revenue I and site 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	28,090,877.98	-	28,090,877.98
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	31,300,913.42	-	31,300,913.42
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	0,710,430.40	12,817,695.22
·	5,510,094.31	6,710,450.40	12,220,544.71
Ending Available Fund Balance	3,310,094.31	0,710,430.40	12,220,344.71
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	25,478.00		25,478.00
Expenditures	554,118.81		554,118.81
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	(2),007.00)	3,751,500.00
Ending Available Fund Balance	1,182,529.19	(29,587.55)	1,152,941.64
102 - ENVIRONMENTAL SERVICES FUND			
102 - ENVIRONMENTAL SERVICES FUND			
Revenues	1,684,000.00		1,684,000.00
Expenditures	1,590,440.72		1,590,440.72
Payanya Oyan (Hadan) Erman ditunas	02 550 20		02 550 29
Revenue Over (Under) Expenditures	93,559.28	402 206 42	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 Ending Available Fund Balance	421,000.00 4,533,623.30	483,386.43	421,000.00 5,017,009.73
Ending Trumble Fund Buildie	1,555,025.50	103,300.13	3,017,007.73
106 - JUSTICE CENTER COMPLEX FUND			
Revenues	80,000.00		80,000.00
Expenditures	4,296,169.47		4,296,169.47
			//
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	5,999,054.99	559,026.85	6,558,081.84

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 3 OF 9

Product HEALTH FUND		Current Budget	Amendment	Revised Budget
Page- Page	111 - PUBLIC HEALTH FUND			
Ingitiming Fund Balanere 4,800,084.8° 7,979,764 2,730,000.0° Icas Minimum Fund Balaner Policy 1 year of gross revenue 1,370,050.0° 3,730,050.0° 1,780,000.0° ILIZ - ANIMAL SERVICES FUND 1,964,140.0° 1,964,340.0°				
Pading Available Fund Balance 1,300,032,93 379,076,04 1,680,008,07	Beginning Fund Balance	4,850,084.89	379,976.04	5,230,060.93
Revenue			379,976.04	
Page 1,924,533,04 9,24,533,04 9,24,533,04 1,24,533,04 1,24,533,04 1,24,533,04 1,24,533,04 1,24,533,04 1,24,538,07 1,24,5	112 - ANIMAL SERVICES FUND			
Beginning Fund Balance 3,028,400,64 21,5987,43 3,244,386.07 Less Minimum Fund Balance Policy: 1 year of gross revenue 1,03,867,60 215,987,43 1,319,855,03 EZ- ECONOMIC DEVELOPMENT FUND Revenues 347,809,92 347,899,92 292,047,81 Expenditures 292,047,81 - 55,852,11 Beginning Fund Balance 55,852,11 - - 55,852,11 Less Minimum Fund Balance Policy: 3 months of gross revenue 58,949,00 203,629,12 791,118,12 Beginning Fund Balance 556,566,13 203,629,12 799,955,25 T23 - ECONOMIC DEVELOPMENT DISTRICTS FUND 200 20,00 Begenditures 2,284,356 (56,15) 2,787,41 Revenue 2,00 2,823,56 (56,15) 2,787,41 Beginning Fund Balance 2,823,56 (56,15) 2,767,41 Beginning Fund Balance 2,823,56 (56,15) 2,767,41 Beginning Fund Balance 2,823,56 (56,15) 2,767,41 Beginning Fund Balance 2,90 2,00 0,00 <td></td> <td></td> <td></td> <td></td>				
	Beginning Fund Balance	3,028,400.64	- 215,987.43	3,244,388.07
Revenues			215,987.43	
Propenditions	122 - ECONOMIC DEVELOPMENT FUND			
Beginning Fund Balance \$87,489.00 203,629.12 791,118.12 Less Minimum Fund Balance Policy: 3 months of gross revenue \$6,974.98 203,629.12 759,995.25 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND 2123 - ECONOMIC DEVELOPMENT DISTRICTS FUND 20.00 20.00 Evenues 20.00 (56.15) 2,787.41 Revenue over (under) Expenditures 2,283.56 (56.15) 2,787.41 Revenue over (under) Expenditures 2,823.56 (56.15) 2,787.41 Revenue over (under) Expenditures 2,823.56 (56.15) 2,787.41 Beginning Fund Balance Policy - (0.00) (0.00) 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND 2400.00 2,400.00 2,400.00 Expenditures 2,900.00 2,900.00 Expenditures (295,377.58) 669.33 296,266.91 Revenue over (under) Expenditures (295,377.58) 669.33 296,266.91 Beginning Fund Balance 295,377.58 669.33 296,266.91 Les Minimum Fund Balance Policy 2 (29.				
Package	Beginning Fund Balance	587,489.00	203,629.12	791,118.12
Patential State Patential			203,629.12	
Revenue over (under) Expenditures		LID ETIND		
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 pund Balance Policy - (0.00) 0.000 Ending Available Fund Balance - (0.00) 0.000 IZ3 - ECONOMIC DEVELOPMENT DISTRICTS FUND 2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICTS US-FUND 2,400.00 2,400.00 Expenditures 297,757.58 669.33 298,226.91 Revenue over (under) Expenditures (295,357.58) (669.33) 298,026.91 Beginning Fund Balance - 0.00 0.00 Less Minimum Fund Balance Policy - 0.00 0.00 Evenues 30.00 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 - 0.00 0.00 Less Minimum Fund Balance Policy -	,			
Revenue over (under) Expenditures 2,2823.56 (56.15) 2,767.41 Revenues 295.357.58 (669.33) 298.426.91 Revenues 295.357.58 (669.33) 298.026.91 Revenues 295.357.58 (669.33) 298.026.91 Revenue over (under) Expenditures 295.357.58 (669.33) 298.026.91 Revenues 295.357.58 (669.33) 298.026.91 Revenue over (under) Expenditures 295.357.58 (669.33) 296.026.91 Revenue over (under) Expenditures 30.00 30.00 Revenues 30.00 30.00 Revenues 30.00 30.00 Revenue over (under) Expenditures 4,235.12 (94.27) 4,140.85 Revenue over (under) Expenditures 4,205.12 (94.27) 4,110.85 Revenue over (under) Expenditures 4,205.12 (94.27) 4,110.85 Revenue over (under) Expenditures 30.00 0.00 Revenue over (under) Expenditures 30.00 0.00 Revenue over (under) Expenditures 30.00 0.00 Revenues 30.00 30.00 R			(56.15)	
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND 2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICTS SUB-FUND 2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND 2015 - HWY. 1077 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND 2017,757.58	Beginning Fund Balance	* * * * * * * * * * * * * * * * * * * *		
Revenues 2,400.00 2,400.00 Expenditures 297,757.58 669.33 298,426.91	· · · · · · · · · · · · · · · · · · ·	-	(0.00)	(0.00)
Revenues 2,400.00 2,400.00 Expenditures 297,575.58 669.33 298,426.91 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 IZ3 - ECONOMIC DEVELOPMENT DISTRICTS 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 1 94.27 4,110.85 Less Minimum Fund Balance Policy - - - Ending Available Fund Balance - 0.00 0.00 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND - - - 230 - HWY, 434 ECONOMIC DEVELOPMENT DISTRICTS FUND - - - Expenditures 30.00 30.00 30.00 Ex		FIIND		
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 - 0.00 0.00 Ending Available Fund Balance - 0.00 0.00 IZ3 - ECONOMIC DEVELOPMENT DISTRICTS FUND Evenues 30.00 30.00 Evenues 30.00 94.27 4,140.85 Expenditures 4,235.12 (94.27) 4,140.85 Beginning Fund Balance 4,205.12 94.27 4,110.85 Beginning Fund Balance Policy - - - Exs Minimum Fund Balance Policy - 0.00 0.00 IZ3 - ECONOMIC DEVELOPMENT DISTRICTS FUND Expenditures 300.00 30.00 30.00 Expenditures 300.00 30.00 30.00 Expenditures 18,691.38 1,154.41 19,845.79 Revenues over (under) Expenditures (1,154.				2 400 00
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 Less Minimum Fund Balance 4,205.12 (94.27) 4,110.85 Less Minimum Fund Balance Policy - 0.00 0.00 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND 2030 - HWY. 434 ECONOMIC DEVELOPMENT DISTRICTS SUB-FUND 300.00 300.00 Expenditures 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			669.33	
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND Revenues	Beginning Fund Balance		` '	
Revenues 30.00 30.00			0.00	0.00
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 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 - - -		-FUND		
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 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 - - -			(94.27)	
Comparison	· · · · · · · · · · · · · · · · · · ·			,
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 - - -	•	-	0.00	0.00
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 - - -		FUND		
Beginning Fund Balance 35,761.38 1,154.41 36,915.79 Less Minimum Fund Balance Policy - - -			1,154.41	
Less Minimum Fund Balance Policy	Revenue over (under) Expenditures		* '	
	Less Minimum Fund Balance Policy	· -	· 	<u> </u>

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 4 OF 9

Current Revised Budget Amendment Budget 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND 2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND 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 354,497.56 3,609.78 358,107.34 Ending Available Fund Balance 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 (232,02<u>1.00)</u> Less: Collection Fees and Assessments (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) 11.176.871.37 1.379.298.47 12,556,169,84 Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue 6.906.300.00 6.906.300.00 4,149,718.17 Ending Available Fund Balance 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 140.800.00 140.800.00 Revenues 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 38,087.60 46,324.58 8.236.98 Ending Available Fund Balance 136 - JURY SERVICE 203,600.00 203,600.00 Revenues 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 334,611.43 336,867.29 2.255.86 Ending Available Fund Balance

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 5 OF 9

Current Revised Budget Amendment Budget 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND 210,950.00 210,950.00 Revenues 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)1,182,830.07 149,467,32 Beginning Fund Balance 1.033.362.75 Less Minimum Fund Balance Policy: 1 year of gross revenue 332,800.00 332,800.00 149,467.32 Ending Available Fund Balance 565,565.70 715,033.02 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND 19,465.00 19,465.00 Revenues Expenditures 14,499.19 14,499.19 Revenue Over (Under) Expenditures 4,965.81 4,965.81 139,464.97 1,132.39 140,597.36 Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue 19,465.00 19,465.00 Ending Available Fund Balance 1,132.39 124,965.78 126,098.17 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND 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 50,823.61 Ending Available Fund Balance 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 85,950.00 85,950.00 Revenues Expenditures 98,545.29 98,545.29 Revenue Over (Under) Expenditures (12,595.29)(12,595.29)163,619,49 6,604.84 170,224,33 Beginning Fund Balance 85,950.00 85.950.00 Less Minimum Fund Balance Policy: 1 year of gross revenue 65,074.20 6,604.84 71,679.04 Ending Available Fund Balance 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

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 6 OF 9

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SU	UB-FUND		
Revenues Expenditures	5,810.00 7,212.53		5,810.00 7,212.53
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue Ending Available Fund Balance	(1,402.53) 50,715.95 5,810.00 43,503.42	854.33 854.33	(1,402.53) 51,570.28 5,810.00 44,357.75
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SU	UB-FUND		
Revenues Expenditures	22,640.00 18,068.02		22,640.00 18,068.02
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy: 1 year of gross revenue Ending Available Fund Balance	4,571.98 22,820.09 22,640.00 4,752.07	4,264.90 4,264.90	4,571.98 27,084.99 22,640.00 9,016.97
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND 4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SI	UB-FUND		
Revenues Expenditures	200.00 4,412.25		200.00 4,412.25
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy	(4,212.25) 29,744.57	2,137.88	(4,212.25) 31,882.45
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 SU	UB-FUND		
Revenues Expenditures	1,700.00 31,199.11		1,700.00 31,199.11
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy	(29,499.11) 235,415.80	6,855.24	(29,499.11) 242,271.04
Ending Available Fund Balance	205,916.69	6,855.24	212,771.93
199 - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DISTRI	CT NO. 3		
Revenues Expenditures	2,400.00 37,599.29		2,400.00 37,599.29
Revenue Over (Under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Policy	(35,199.29) 340,019.30	23,869.16	(35,199.29) 363,888.46
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 Revenue over (under) Expenditures	39,145,375.31 48,966.65		39,145,375.31 48,966.65
Beginning Fund Balance Less Minimum Fund Balance Restricted Ending Available Fund Balance	1,750,005.31 1,798,971.96	5,466.63 5,466.63	1,755,471.94 1,804,438.59
302 - DEBT - UTILITY OPERATIONS			
Revenues Expenditures	362,616.50 359,816.50		362,616.50 359,816.50
Revenue over (under) Expenditures Beginning Fund Balance Less Minimum Fund Balance Restricted Ending Available Fund Balance	2,800.00 60,086.97 62,886.97	(277.08) (277.08)	2,800.00 59,809.89 62,609.89
Ending Available Fund Balance		-	-

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 7 OF 9

Current Revised Budget Amendment 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 760.438.75 760.438.75 Revenues Expenditures 736,651.26 736,651.26 23.787.49 Revenue over (under) Expenditures 23.787.49 1,287,811.41 4.923.85 1.292,735,26 Beginning Fund Balance 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 3,400.00 3,400.00 Revenue over (under) Expenditures 1.511.25 Beginning Fund Balance 430,851,28 432,362.53 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 0.00 Ending Available Fund Balance 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 3,090,587.00 3,090,587.00 Revenues Expenditures 4.874.667.36 4.874.667.36 (1,792,180.44) Depreciation (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 <u>585,276.5</u>3 Ending Available Cash and Investments

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 8 OF 9

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

ORDINANCE CALENDAR NO. 6221 ORDINANCE COUNCIL SERIES NO. PAGE 9 OF 9

	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
MOVED FOR ADOPTION BY: SECONDED BY: WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOT YEAS:	E AND RESULTED IN THE F	OLLOWING:	
NAYS:			
ABSTAINING:			
ABSENT:			
THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEPARISH COUNCIL HELD ON THE 5TH DAY OF SEPTEMBER, 20 SERIES NO.			
ATTEST:	MICHAEL LORINO, JR., ST. TAMMANY PARISH		
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:

а	ALT.	FUNDS	PRESENTED

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