

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 6354

ORDINANCE COUNCIL SERIES NO. : 20-4272

COUNCIL SPONSOR: LORINO/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MS. O'BRIEN

SECONDED BY: MR. CANULETTE

ON THE 5TH DAY OF MARCH, 2020

ORDINANCE TO AMEND THE 2020 OPERATING BUDGET - AMENDMENT NO. 6

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 2020 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	5,205,700.00		5,205,700.00
Other Taxes, Penalties, and Interest	2,875,200.00		2,875,200.00
Licenses and Permits	3,965,300.00		3,965,300.00
Intergovernmental Revenues			
Other Federal Funds	70,000.00		70,000.00
State Revenue Sharing	114,224.00		114,224.00
Fees, Charges, and Commissions for Services	281,600.00		281,600.00
Other Revenues	501,378.00		501,378.00
Total Revenues	13,013,402.00		13,013,402.00
Less: Collection Fees and Assessments	(761,049.00)		(761,049.00)
Net Revenues	12,252,353.00		12,252,353.00
Expenditures			
Administrative Departments			
Parish President	734,556.66	4,608.98	739,165.64
Parish Council	1,571,672.69	4,951.38	1,576,624.07
Chief Administrative Officer	678,383.98		678,383.98
Facilities Management	1,664,959.10		1,664,959.10
Department of Finance	1,785,843.81		1,785,843.81
Grants Management	300,762.58		300,762.58
Human Resources	551,777.29		551,777.29
Procurement	577,512.85		577,512.85
Public Information	419,236.17	1,103.45	420,339.62
Department of Technology	2,935,485.33	230,935.57	3,166,420.90
Interfund Charges	(10,669,326.33)		(10,669,326.33)
Facilities and Other			
Bush Community Center	25,917.97		25,917.97
Elections	6,645.18		6,645.18
Fairgrounds Arena	325,122.31		325,122.31
Levee Board Building	18,275.52		18,275.52
St. Tammany Regional Airport	350,432.06		350,432.06
Reimbursement of Costs in Excess of Revenues	(599,547.86)		(599,547.86)
State Mandated Agencies			
St. Tammany Parish Sheriff-Jail	5,452,381.13		5,452,381.13
22nd Judicial District Court			
22nd Judicial District Court	2,867,298.31		2,867,298.31
22nd Judicial District Court-Reimbursable	45,977.19		45,977.19
Assessor	12,448.40		12,448.40
District Attorney of 22nd JD			
District Attorney of 22nd JD	3,289,967.31		3,289,967.31
District Attorney - Civil Div	1,633,506.08	17,631.60	1,651,137.68
Interfund Charges	(1,441,532.26)		(1,441,532.26)
Registrar of Voters	287,510.43		287,510.43
LA Dept of Veterans Affairs	107,891.90		107,891.90
Ward Courts	297,178.58		297,178.58
General Expenditures	7,246.70		7,246.70
Total Expenditures	13,237,583.08	259,230.98	13,496,814.06
Other Uses of Funds			
Transfers Out	-		-
Total Expenditures and Other Uses of Funds	13,237,583.08	259,230.98	13,496,814.06

	Current Budget	Amendment	Revised Budget
Revenue Over (Under) Expenditures	(985,230.08)	(259,230.98)	(1,244,461.06)
Beginning Fund Balance	15,997,177.02	259,230.98	16,256,408.00
Less Minimum Fund Balance Policy:			
4 Months of Expenditures	8,649,329.85	86,410.33	8,735,740.17
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>3,362,617.09</u>	<u>(86,410.33)</u>	<u>3,276,206.76</u>

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	52,899,000.00		52,899,000.00
Sales Tax for Capital	(11,595,000.00)		(11,595,000.00)
Sales Tax for Debt	(6,893,377.11)		(6,893,377.11)
Other Revenues	2,104,885.86		2,104,885.86
Less: Collection Fees and Assessments	(608,350.00)		(608,350.00)
Net Revenues	<u>35,907,158.75</u>	<u>-</u>	<u>35,907,158.75</u>
Expenditures			
Department of Public Works			
Public Works Administration	2,512,922.52	38,286.14	2,551,208.66
Engineering	1,810,867.37	289,972.16	2,100,839.53
Geographical Information Systems	292,074.82	397.99	292,472.81
Maintenance Barns	13,786,956.48	593,250.29	14,380,206.77
Fleet Management	5,074,609.76	349,847.35	5,424,457.11
Tammany Trace Maintenance	1,260,015.02	14,318.54	1,274,333.56
Tammany Trace Administration	161,201.70		161,201.70
Development-Engineering	1,673,127.16	10,040.00	1,683,167.16
Homeland Security & Emergency Operations	663,806.24	20.89	663,827.13
General Expenditures	5,200,742.08		5,200,742.08
Total Expenditures	<u>32,436,323.15</u>	<u>1,296,133.36</u>	<u>33,732,456.51</u>
Revenue Over (Under) Expenditures	3,470,835.60	(1,296,133.36)	2,174,702.24
Beginning Fund Balance	18,223,318.68	1,296,133.36	19,519,452.04
Less Minimum Fund Balance Policy: 3 months of gross revenue	13,750,971.47		13,750,971.47
Ending Available Fund Balance	<u>7,943,182.81</u>	<u>-</u>	<u>7,943,182.81</u>

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	3,691,200.00		3,691,200.00
Ad Valorem Tax for Capital	(3,600,000.00)		(3,600,000.00)
Other Revenues	174,726.00		174,726.00
Less: Collection Fees and Assessments	(126,022.00)		(126,022.00)
Net Revenues	<u>139,904.00</u>	<u>-</u>	<u>139,904.00</u>
Expenditures			
	<u>871,298.37</u>	<u>59,668.20</u>	<u>930,966.57</u>
Revenue Over (Under) Expenditures	(731,394.37)	(59,668.20)	(791,062.57)
Beginning Fund Balance	5,056,941.25	59,668.20	5,116,609.45
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,865,926.00		3,865,926.00
Ending Available Fund Balance	<u>459,620.88</u>	<u>-</u>	<u>459,620.88</u>

111 - PUBLIC HEALTH FUND

Revenues			
	3,861,642.00		3,861,642.00
Expenditures			
	<u>3,975,778.15</u>	<u>15,305.43</u>	<u>3,991,083.58</u>
Revenue Over (Under) Expenditures	(114,136.15)	(15,305.43)	(129,441.58)
Beginning Fund Balance	5,453,975.77	15,305.43	5,469,281.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	3,861,642.00		3,861,642.00
Ending Available Fund Balance	<u>1,478,197.62</u>	<u>-</u>	<u>1,478,197.62</u>

	Current Budget	Amendment	Revised Budget
112 - ANIMAL SERVICES FUND			
Revenues	2,037,385.00		2,037,385.00
Expenditures	2,070,895.06	2,683.88	2,073,578.94
Revenue Over (Under) Expenditures	(33,510.06)	(2,683.88)	(36,193.94)
Beginning Fund Balance	3,334,333.41	2,683.88	3,337,017.29
Less Minimum Fund Balance Policy: 3 months of gross revenue	2,037,385.00		2,037,385.00
Ending Available Fund Balance	1,263,438.35	-	1,263,438.35

126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	6,798,400.00		6,798,400.00
Ad Valorem Tax for Capital	(250,000.00)		(250,000.00)
Ad Valorem Tax for Debt	(713,240.00)		(713,240.00)
Other Revenues	323,519.00		323,519.00
Less: Collection Fees and Assessments	(232,061.00)		(232,061.00)
Net Revenues	5,926,618.00	-	5,926,618.00
Expenditures	5,658,044.81	80,695.18	5,738,739.99
Revenue Over (Under) Expenditures	268,573.19	(80,695.18)	187,878.01
Beginning Fund Balance	12,410,195.17	80,695.18	12,490,890.35
Less Minimum Fund Balance Policy: 1 year of gross revenue	7,121,919.00		7,121,919.00
Ending Available Fund Balance	5,556,849.36	-	5,556,849.36

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	220,943.00		220,943.00
Expenditures	225,992.03	12,672.00	238,664.03
Revenue Over (Under) Expenditures	(5,049.03)	(12,672.00)	(17,721.03)
Beginning Fund Balance	1,231,749.49	12,672.00	1,244,421.49
Less Minimum Fund Balance Policy: 1 year of gross revenue	220,943.00		220,943.00
Ending Available Fund Balance	1,005,757.46	-	1,005,757.46

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	344,262.00		344,262.00
Expenditures	523,406.73	125,130.03	648,536.76
Revenue Over (Under) Expenditures	(179,144.73)	(125,130.03)	(304,274.76)
Beginning Fund Balance	997,458.67	125,130.03	1,122,588.70
Less Minimum Fund Balance Policy: 1 year of gross revenue	344,262.00		344,262.00
Ending Available Fund Balance	474,051.94	-	474,051.94

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND			
Revenues	108,548.00		108,548.00
Expenditures	205,584.22	19,456.00	225,040.22
Revenue Over (Under) Expenditures	(97,036.22)	(19,456.00)	(116,492.22)
Beginning Fund Balance	281,290.13	19,456.00	300,746.13
Less Minimum Fund Balance Policy: 1 year of gross revenue	108,548.00		108,548.00
Ending Available Fund Balance	75,705.91	-	75,705.91

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	354,934.00		354,934.00
Expenditures	417,079.85	137,426.00	554,505.85
Revenue Over (Under) Expenditures	(62,145.85)	(137,426.00)	(199,571.85)
Beginning Fund Balance	1,414,811.37	137,426.00	1,552,237.37
Less Minimum Fund Balance Policy: 1 year of gross revenue	354,934.00		354,934.00
Ending Available Fund Balance	997,731.52	-	997,731.52

Current Budget	Amendment	Revised Budget
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SECTION IV: The Internal Service Funds are amended as follows:

606 - JUSTICE CENTER COMPLEX FUND			
Revenues	3,247,396.00		3,247,396.00
Expenditures	5,026,968.79	10,601.13	5,037,569.92
Depreciation	(1,778,127.43)		(1,778,127.43)
Cash Basis Revenue Over (Under) Expenditures	(1,445.36)	(10,601.13)	(12,046.49)
Beginning Cash and Investments	622,745.91	10,601.13	633,347.04
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	621,300.55	-	621,300.55
Ending Available Cash and Investments	-	-	-

664 - EMERGENCY OPERATIONS CENTER			
Revenues	311,491.04		311,491.04
Expenditures	480,038.54	29,750.00	509,788.54
Depreciation	(211,305.11)		(211,305.11)
Cash Basis Revenue Over (Under) Expenditures	42,757.61	(29,750.00)	13,007.61
Beginning Cash and Investments	2,843,642.94	29,750.00	2,873,392.94
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	2,886,400.55	-	2,886,400.55
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND			
Revenues	15,294,039.60		15,294,039.60
Expenditures			
Operating	14,567,025.49	1,676,101.31	16,243,126.80
Capital	2,440,000.00	10,087,975.79	12,527,975.79
Debt	2,476,470.79		2,476,470.79
Total Expenditures	19,483,496.28	11,764,077.10	31,247,573.38
Depreciation	(2,388,873.63)		(2,388,873.63)
Cash Basis Revenue Over (Under) Expenditures	(1,800,583.05)	(11,764,077.10)	(13,564,660.15)
Beginning Cash and Investments	11,130,645.91	11,764,077.10	22,894,723.01
Less Minimum Cash Policy: 3 Months Operating Costs	3,044,537.97	419,025.33	3,463,563.29
Ending Available Cash and Investments	6,285,524.89	(419,025.33)	5,866,499.57

507 - DEVELOPMENT FUND			
Revenues	3,693,740.00		3,693,740.00
Expenditures			
Operating	3,483,695.55	64,000.00	3,547,695.55
Depreciation	(76,790.06)		(76,790.06)
Cash Basis Revenue Over (Under) Expenditures	286,834.51	(64,000.00)	222,834.51
Beginning Cash and Investments	1,656,092.49	64,000.00	1,720,092.49
Less Minimum Cash Policy: 3 Months Operating Costs	851,726.37	16,000.00	867,726.37
Ending Available Cash and Investments	1,091,200.63	(16,000.00)	1,075,200.63

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: MR. FITZGERALD

SECONDED BY: MR. AIREY

WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS: DEAN, FITZGERALD, LORINO, TOLEDANO, DAVIS, CANULETTE, M. SMITH, O'BRIEN, STEFANCIK, BINDER, AIREY, T. SMITH (12)

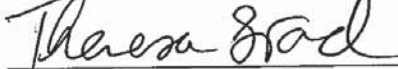
NAYS: (0)

ABSTAINING: (0)

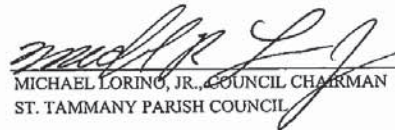
ABSENT: CAZAUBON, TANNER (2)

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 7TH DAY OF MAY 2020 AND BECOMES ORDINANCE SERIES NO. 20-4272.

ATTEST



THERESA FORD, CLERK OF COUNCIL


MICHAEL LORINO, JR., COUNCIL CHAIRMAN
ST. TAMMANY PARISH COUNCIL
MICHAEL B. COOPER, PARISH PRESIDENT
ST. TAMMANY PARISH GOVERNMENT

Published Introduction: FEBRUARY 26, 2020

Published Adoption: JUNE 3, 2020

Delivered to Parish President: 5/26/2020 @ 8:28 am

Returned to Council Clerk: may 26, 2020 @ 12:10pm