

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 6616ORDINANCE COUNCIL SERIES NO. : 21-4526COUNCIL SPONSOR: LORINO/COOPERPROVIDED BY: DEPT OF FINANCEINTRODUCED BY: MR. DEANSECONDED BY: MR. STEFANCIKON THE 4TH DAY OF MARCH, 2021

ORDINANCE TO AMEND THE 2021 OPERATING BUDGET - AMENDMENT NO. 4

WHEREAS, the Parish has prepared an operating budget in accordance with Louisiana Revised Statute 39:1305 and generally accepted accounting principles.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2021 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION I: The General Fund is amended as follows:			
000 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	5,507,000.00		5,507,000.00
Other Taxes, Penalties, and Interest	2,913,800.00		2,913,800.00
Licenses and Permits	3,943,300.00		3,943,300.00
Intergovernmental Revenues			
Other Federal Funds	65,000.00		65,000.00
State Revenue Sharing	114,224.00		114,224.00
Fees, Charges, and Commissions for Services	276,300.00		276,300.00
Other Revenues	368,690.00		368,690.00
Total Revenues	13,188,314.00		13,188,314.00
Less: Collection Fees and Assessments	(784,499.00)		(784,499.00)
Net Revenues	12,403,815.00		12,403,815.00
Expenditures			
Administrative Departments			
Parish President	743,747.11		743,747.11
Parish Council	1,506,376.96		1,506,376.96
Chief Administrative Officer	620,400.11		620,400.11
Facilities Management	1,710,588.62		1,710,588.62
Department of Finance	1,676,433.55		1,676,433.55
Grants Management	228,747.65		228,747.65
Human Resources	554,287.14		554,287.14
Procurement	560,420.42		560,420.42
Public Information	545,482.42	3,577.84	549,060.26
Department of Technology	3,411,109.25	8,639.51	3,419,748.76
District Attorney-Civil Div	1,688,939.03		1,688,939.03
Interfund Charges	(12,476,942.00)		(12,476,942.00)
Facilities and Other			
Bush Community Center	25,056.00		25,056.00
Elections	33,284.00		33,284.00
Fairgrounds Arena	340,930.00		340,930.00
Levee Board Building	26,085.00		26,085.00
St. Tammany Regional Airport	190,789.00		190,789.00
Reimbursement of Costs in Excess of Revenues	(462,660.00)		(462,660.00)
State Mandated Agencies			
St. Tammany Parish Sheriff-Jail	5,881,384.00		5,881,384.00
22nd Judicial District Court			
22nd Judicial District Court	2,884,973.94		2,884,973.94
22nd Judicial District Court-Reimbursable	42,131.00		42,131.00
Assessor	15,646.00		15,646.00
District Attorney of 22nd JD	3,340,952.48		3,340,952.48
Registrar of Voters	219,130.45		219,130.45
LA Dept of Veterans Affairs	117,543.72		117,543.72
Ward Courts	325,580.16		325,580.16
General Expenditures	5,634.00		5,634.00
Total Expenditures	13,756,050.01	12,217.35	13,768,267.36
Other Uses of Funds			
Transfers Out	1,845,725.84		1,845,725.84
Total Expenditures and Other Uses of Funds	15,601,775.85	12,217.35	15,613,993.20

	Current Budget	Amendment	Revised Budget
Revenue Over (Under) Expenditures	(3,197,960.85)	(12,217.35)	(3,210,178.20)
Beginning Fund Balance	16,701,653.19	12,217.35	16,713,870.54
Less Minimum Fund Balance Policy:			
4 Months of Expenditures	9,513,792.62	4,072.45	3,235,851.07
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>989,899.72</u>	<u>(4,072.45)</u>	<u>985,827.27</u>

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

100 - PUBLIC WORKS FUND

Revenues			
Sales Tax	50,399,500.00		50,399,500.00
Sales Tax for Capital	(17,819,585.00)		(17,819,585.00)
Sales Tax for Debt	(6,769,531.83)		(6,769,531.83)
Other Revenues	2,069,435.51		2,069,435.51
Less: Collection Fees and Assessments	(579,600.00)		(579,600.00)
Net Revenues	<u>27,300,218.68</u>	-	<u>27,300,218.68</u>
Expenditures			
Engineering	2,473,864.90	45,473.05	2,519,337.95
Homeland Security & Emergency Operations	646,184.09		646,184.09
Development-Coastal/Environmental	768,008.29		768,008.29
Department of Public Works			
Public Works Administration	2,388,415.11		2,388,415.11
Maintenance Barns	13,524,084.21	155,951.89	13,680,036.10
Fleet Management	3,929,886.15	1,089,226.92	5,019,113.07
Tammany Trace Maintenance	1,424,972.47	7,776.50	1,432,748.97
Tammany Trace Administration	161,026.42	4,529.76	165,556.18
Geographical Information Systems	301,253.01		301,253.01
General Expenditures	5,225,894.00		5,225,894.00
Total Expenditures	<u>30,843,588.65</u>	<u>1,302,958.12</u>	<u>32,146,546.77</u>
Revenue Over (Under) Expenditures	(3,543,369.97)	(1,302,958.12)	(4,846,328.09)
Beginning Fund Balance	27,643,491.52	1,302,958.12	28,946,449.64
Less Minimum Fund Balance Policy: 3 months of gross revenue	13,117,233.88		13,117,233.88
Ending Available Fund Balance	<u>10,982,887.67</u>	-	<u>10,982,887.67</u>

101 - DRAINAGE MAINTENANCE FUND

Revenues			
Ad Valorem Tax	-		-
Ad Valorem Tax for Capital	-		-
Other Revenues	10,900.00		10,900.00
Less: Collection Fees and Assessments	-		-
Net Revenues	<u>10,900.00</u>		<u>10,900.00</u>
Expenditures			
	<u>612,319.00</u>	<u>37,631.26</u>	<u>649,950.26</u>
Revenue Over (Under) Expenditures	(601,419.00)	(37,631.26)	(639,050.26)
Beginning Fund Balance	4,740,750.09	37,631.26	4,778,381.35
Less Minimum Fund Balance Policy: 1 year of gross revenue	-		-
Ending Available Fund Balance	<u>4,139,331.09</u>	-	<u>4,139,331.09</u>

102 - ENVIRONMENTAL SERVICES FUND

Revenues	1,763,430.00		1,763,430.00
Expenditures	<u>1,532,579.48</u>	<u>50,597.14</u>	<u>1,583,176.62</u>
Revenue Over (Under) Expenditures	230,850.52	(50,597.14)	180,253.38
Beginning Fund Balance	6,444,146.31	50,597.14	6,494,743.45
Less Minimum Fund Balance Policy: 3 months of gross revenue	440,857.50		440,857.50
Ending Available Fund Balance	<u>6,234,139.33</u>	-	<u>6,234,139.33</u>

	Current Budget	Amendment	Revised Budget
111 - PUBLIC HEALTH FUND			
Revenues	4,013,809.00		4,013,809.00
Expenditures	4,103,409.29	278,499.92	4,381,909.21
Revenue Over (Under) Expenditures	(89,600.29)	(278,499.92)	(368,100.21)
Beginning Fund Balance	5,736,817.41	278,499.92	6,015,317.33
Less Minimum Fund Balance Policy: 1 year of gross revenue	4,013,809.00		4,013,809.00
Ending Available Fund Balance	1,633,408.12	-	1,633,408.12

122 - ECONOMIC DEVELOPMENT FUND			
Revenues	261,439.92		261,439.92
Expenditures	259,142.57	12,000.00	271,142.57
Revenue Over (Under) Expenditures	2,297.35	(12,000.00)	(9,702.65)
Beginning Fund Balance	881,834.07	12,000.00	893,834.07
Less Minimum Fund Balance Policy: 1 year of gross revenue	65,359.98		65,359.98
Ending Available Fund Balance	818,771.44	-	818,771.44

126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	7,198,300.00		7,198,300.00
Ad Valorem Tax for Capital	(250,000.00)		(250,000.00)
Ad Valorem Tax for Debt	(716,160.00)		(716,160.00)
Other Revenues	163,644.00		163,644.00
Less: Collection Fees and Assessments	(263,621.00)		(263,621.00)
Net Revenues	6,132,163.00	-	6,132,163.00
Expenditures	5,685,398.55	295,754.02	5,981,152.57
Revenue Over (Under) Expenditures	446,764.45	(295,754.02)	151,010.43
Beginning Fund Balance	13,386,491.61	295,754.02	13,682,245.63
Less Minimum Fund Balance Policy: 1 year of gross revenue	7,361,944.00		7,361,944.00
Ending Available Fund Balance	6,471,312.06	-	6,471,312.06

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND			
Revenues	335,143.00		335,143.00
Expenditures	456,008.00	108,414.48	564,422.48
Revenue Over (Under) Expenditures	(120,865.00)	(108,414.48)	(229,279.48)
Beginning Fund Balance	1,077,649.75	108,414.48	1,186,064.23
Less Minimum Fund Balance Policy: 1 year of gross revenue	335,143.00		335,143.00
Ending Available Fund Balance	621,641.75	-	621,641.75

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND			
Revenues	364,340.00		364,340.00
Expenditures	428,396.00	135,890.00	564,286.00
Revenue Over (Under) Expenditures	(64,056.00)	(135,890.00)	(199,946.00)
Beginning Fund Balance	1,455,618.12	135,890.00	1,591,508.12
Less Minimum Fund Balance Policy: 1 year of gross revenue	364,340.00		364,340.00
Ending Available Fund Balance	1,027,222.12	-	1,027,222.12

**Current
Budget** **Amendment** **Revised
Budget**

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

606 - JUSTICE CENTER COMPLEX FUND			
Revenues	3,553,230.00		3,553,230.00
Expenditures	5,226,797.24	16,200.00	5,242,997.24
Depreciation	(1,751,859.24)		(1,751,859.24)
Cash Basis Revenue Over (Under) Expenditures	78,292.00	(16,200.00)	62,092.00
Beginning Cash and Investments	1,039,274.20	16,200.00	1,055,474.20
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	1,117,566.20	-	1,117,566.20
Ending Available Cash and Investments	-	-	-

SECTION V: The Enterprise Funds are amended as follows:

502 - UTILITY OPERATIONS FUND			
Revenues	15,731,374.60	114,108.41	3,683,960.04
Expenditures			
Operating	15,114,341.85	839,677.83	15,954,019.68
Capital	3,477,800.00	12,355,513.20	15,833,313.20
Debt	2,490,290.36		2,490,290.36
Total Expenditures	21,082,432.21	13,195,191.03	34,277,623.24
Depreciation	(2,445,020.69)		(2,445,020.69)
Cash Basis Revenue Over (Under) Expenditures	(2,906,036.92)	(13,081,082.62)	(15,987,119.54)
Beginning Cash and Investments	11,940,796.03	13,081,082.62	25,021,878.65
Less Minimum Cash Policy: 3 Months Operating Costs	3,167,330.29	209,919.46	3,377,249.75
Ending Available Cash and Investments	5,867,428.82	(209,919.46)	5,657,509.36

507 - DEVELOPMENT FUND			
Revenues	3,683,960.04		3,683,960.04
Expenditures			
Operating	4,139,943.76	82,375.61	4,222,319.37
Depreciation	(31,325.78)		(31,325.78)
Cash Basis Revenue Over (Under) Expenditures	(424,657.94)	(82,375.61)	(507,033.55)
Beginning Cash and Investments	1,708,290.39	82,375.61	1,790,666.00
Less Minimum Cash Policy: 3 Months Operating Costs	1,027,154.50	20,593.90	1,047,748.40
Ending Available Cash and Investments	256,477.95	(20,593.90)	235,884.05

REPEAL: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provisions of this ordinance shall be held to be invalid, such invalidity shall not affect any other provision herein which can be given effect without the invalid provision and to this end the provisions of this ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective upon adoption and execution.

MOVED FOR ADOPTION BY: MR. BINDER

SECONDED BY: MR. TOLEDANO

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

YEAS: DEAN, FITZGERALD, CAZAUBON, LORINO, TOLEDANO, TANNER, DAVIS, CANULETTE, M. SMITH, O'BRIEN, BINDER, AIREY, T. SMITH (13)

NAYS: (0)

ABSTAINING: (0)


ABSENT: STEFANCIK (1)

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 1ST DAY OF APRIL, 2021 AND BECOMES ORDINANCE SERIES NO. 21-4526

ATTEST:


KATRINA L. BUCKLEY, CLERK OF COUNCIL


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


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

Published Introduction: FEBRUARY 24, 2021

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Delivered to Parish President: April 8, 2021 @ 2:50pm

Returned to Council Clerk: April 12, 2021 @ 8:22am

04/12/2021 @ 8:00 AM