

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 6640

ORDINANCE COUNCIL SERIES NO. : 21-4549

COUNCIL SPONSOR: LORINO/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. DEAN

SECONDED BY: MR. CANULETTE

ON THE 1ST DAY OF APRIL, 2021

ORDINANCE TO AMEND THE 2020 OPERATING BUDGET - AMENDMENT NO. 15

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 II: The Special Revenue Funds are amended as follows:			
122 - ECONOMIC DEVELOPMENT FUND			
Revenues	357,360.92	(120,000.00)	237,360.92
Expenditures	396,005.01	(120,000.00)	276,005.01
Revenue Over (Under) Expenditures	(38,644.09)	-	(38,644.09)
Beginning Fund Balance	943,916.52		943,916.52
Less Minimum Fund Balance Policy: 3 months of gross revenue	89,340.23	(30,000.00)	59,340.23
Ending Available Fund Balance	815,932.20	30,000.00	845,932.20
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	759,373.00	(115,000.00)	644,373.00
Expenditures	1,007,356.80	(115,000.00)	892,356.80
Revenue over (under) Expenditures	(247,983.80)	-	(247,983.80)
Beginning Fund Balance	1,464,434.41		1,464,434.41
Less Minimum Fund Balance Policy: 3 months of gross revenue	189,843.25	(28,750.00)	161,093.25
Ending Available Fund Balance	1,026,607.36	28,750.00	1,055,357.36
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	8,838.00	(6,867.98)	1,970.02
Expenditures	366,945.34	85,182.23	452,127.57
Revenue over (under) Expenditures	(358,107.34)	(92,050.21)	(450,157.55)
Beginning Fund Balance	450,157.55		450,157.55
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	92,050.21	(92,050.21)	-
123 - ECONOMIC DEVELOPMENT DISTRICTS FUND			
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND			
Revenues	66,271.00	1,400.00	67,671.00
Expenditures	66,271.00	1,400.00	67,671.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-
127 - ST. TAMMANY PARISH JAIL FUND			
Revenues	-	106,615.00	106,615.00
Expenditures	-	106,615.00	106,615.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-

	Current Budget	Amendment	Revised Budget
128 - ST. TAMMANY PARISH LIBRARY FUND			
Revenues			
Ad Valorem Tax	12,658,300.00	870,000.00	13,528,300.00
Ad Valorem Tax for Capital	(1,400,000.00)		(1,400,000.00)
Ad Valorem Tax for Debt	(418,600.00)		(418,600.00)
Other Revenues	303,873.00		303,873.00
Less: Collection Fees and Assessments	(440,057.00)	(25,000.00)	(465,057.00)
Net Revenues	10,703,516.00	845,000.00	11,548,516.00
Expenditures	10,703,516.00	845,000.00	11,548,516.00
Revenue Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	-	-	-
129 - STARC/COUNCIL ON AGING FUND			
Revenues	4,099,922.00	280,000.00	4,379,922.00
Expenditures	4,099,922.00	280,000.00	4,379,922.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Less Minimum Fund Balance Policy	-	-	-
Ending Available Fund Balance	-	-	-
134 - CRIMINAL COURT FUND			
Revenues	1,505,460.00	(430,000.00)	1,075,460.00
Expenditures	1,540,805.83	(325,000.00)	1,215,805.83
Revenue Over (Under) Expenditures	(35,345.83)	(105,000.00)	(140,345.83)
Beginning Fund Balance	178,267.20		178,267.20
Less Minimum Fund Balance Policy: 3 months of gross revenue	-		-
Ending Available Fund Balance	142,921.37	(105,000.00)	37,921.37
135 - 22ND JDC COMMISSIONER			
Revenues	141,787.00	(45,000.00)	96,787.00
Expenditures	180,565.26	(10,000.00)	170,565.26
Revenue Over (Under) Expenditures	(38,778.26)	(35,000.00)	(73,778.26)
Beginning Fund Balance	94,088.14		94,088.14
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	55,309.88	(35,000.00)	20,309.88
136 - JURY SERVICE			
Revenues	206,038.00	(70,000.00)	136,038.00
Expenditures	188,919.93	(130,000.00)	58,919.93
Revenue Over (Under) Expenditures	17,118.07	60,000.00	77,118.07
Beginning Fund Balance	329,416.33		329,416.33
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	346,534.40	60,000.00	406,534.40
137 - LAW ENFORCEMENT WITNESS			
Revenues	51,322.00	(20,000.00)	31,322.00
Expenditures	36,227.93	(25,000.00)	11,227.93
Revenue Over (Under) Expenditures	15,094.07	5,000.00	20,094.07
Beginning Fund Balance	359,654.68		359,654.68
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	374,748.75	5,000.00	379,748.75

	Current Budget	Amendment	Revised Budget
190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND			
Revenues	220,943.00	(11,000.00)	209,943.00
Expenditures	238,696.85		238,696.85
Revenue Over (Under) Expenditures	(17,753.85)	(11,000.00)	(28,753.85)
Beginning Fund Balance	1,299,691.79		1,299,691.79
Less Minimum Fund Balance Policy: 1 year of gross revenue	220,943.00		220,943.00
Ending Available Fund Balance	1,060,994.94	(11,000.00)	1,049,994.94

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND			
Revenues	2,639.00	(1,350.00)	1,289.00
Expenditures	16,203.54		16,203.54
Revenue Over (Under) Expenditures	(13,564.54)	(1,350.00)	(14,914.54)
Beginning Fund Balance	150,826.92		150,826.92
Less Minimum Fund Balance Policy: 1 year of gross revenue	-		-
Ending Available Fund Balance	137,262.38	(1,350.00)	135,912.38

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND			
Revenues	6,079.00	(700.00)	5,379.00
Expenditures	7,119.57		7,119.57
Revenue Over (Under) Expenditures	(1,040.57)	(700.00)	(1,740.57)
Beginning Fund Balance	51,987.83		51,987.83
Less Minimum Fund Balance Policy: 1 year of gross revenue	6,079.00		6,079.00
Ending Available Fund Balance	44,868.26	(700.00)	44,168.26

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND			
Revenues	600.00	(465.00)	135.00
Expenditures	7,403.05		7,403.05
Revenue Over (Under) Expenditures	(6,803.05)	(465.00)	(7,268.05)
Beginning Fund Balance	29,324.17		29,324.17
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	22,521.12	(465.00)	22,056.12

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND			
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND			
Revenues	4,604.00	(3,550.00)	1,054.00
Expenditures	34,262.05		34,262.05
Revenue Over (Under) Expenditures	(29,658.05)	(3,550.00)	(33,208.05)
Beginning Fund Balance	223,525.87		223,525.87
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	193,867.82	(3,550.00)	190,317.82

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: MS. CAZAUBON

SECONDED BY: MS. TANNER

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

YEAS: DEAN, FITZGERALD, CAZAUBON, TOLEDANO, TANNER, DAVIS, CANULETTE, M. SMITH, O'BRIEN, STEFANCIK,
BINDER, AIREY, T. SMITH

NAYS: (0)

ABSTAINING: (0)

ABSENT: LORINO (1)

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY
PARISH COUNCIL HELD ON THE 6TH DAY OF MAY, 2021 AND BECOMES ORDINANCE
SERIES NO. 21-4549

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: MARCH 24, 2021

Published Adoption: June 2, 2021

Delivered to Parish President: May 18, 2021 @ 3:30pm

Returned to Council Clerk: May 21, 2021 @ 1:35pm

05/21/2021 @ 1:00pm

Administrative Comment
Amendment No. 15 - 2020 Operating Budget - April 2021

This budget amendment is to:

- a. **122 - ECONOMIC DEVELOPMENT FUND**
- To amend the budget to decrease revenues based on the termination of the agreement with the St. Tammany Development District to fund \$75,000 of their share of the Hotel Motel tax to the Parish for Economic Development, as well as to decrease revenues based on the rent abatement taken by the Children's Museum from April through the end of the year in regards to the COVID shutdown.
- To amend the budget to decrease expenditures based on the reduction in activity from the COVID shutdown period.
- b. **123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**
2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND
- To amend the budget to decrease revenues and expenditures associated with a decrease in sales tax revenue and amounts due to developer.
- c. **123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**
2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND
- To amend the budget to decrease revenues associated with a decrease in interest income on fund balance, as well as to increase expenditures for the reimbursement of costs in excess of revenues for Facilities funded by the General Fund. This fund's available fund balance will be used in full before utilizing available funds in the Hwy 21 EDD Fund.
- d. **123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND
- To amend the budget to increase revenues and expenditures associated with an increase in sales tax revenue and transfers to Rooms to Go.
- e. **127 - ST. TAMMANY PARISH JAIL**
- To amend the budget to increase revenues and expenditures associated with an increase in sales tax revenue and transfers to the Sheriff.
- f. **128 - ST. TAMMANY PARISH LIBRARY FUND**
129 - STARC/COUNCIL ON AGING FUND
- To amend the budget to increase revenues and expenditures associated with an increase in ad valorem revenue and transfers to these entities.
- g. **134 - CRIMINAL COURT FUND**
135 - 22ND JDC COMMISSIONER
136 - JURY SERVICE
137 - LAW ENFORCEMENT WITNESS
- To amend the budget to decrease revenues and expenditures as applicable due to the reduction in activity from the COVID shutdown period.
- h. **190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND**
4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND
- To amend the budget to decrease revenues associated with a decrease in interest income on fund balance.