

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. 6241

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: LORINO/BRISTER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. TOLEDANO

SECONDED BY: MR. DEAN

ON THE 25th DAY OF SEPTEMBER, 2019

ORDINANCE TO ADOPT THE 2020 OPERATING BUDGET

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

WHEREAS, the General Fund expenditures are closely monitored; and

WHEREAS, all Departments are required to follow proper procurement procedures; and

WHEREAS, each Department Director is responsible for controlling expenditures within his or her Department in order to ensure that said expenditures do not exceed the amount appropriated; and

WHEREAS, the St. Tammany Parish Council has complied with Louisiana Revised Statute 39:1307 relative to public inspection and participation in the budget process for the 2020 fiscal year budget.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2020 Operating Budget is adopted as follows:

Budget

SECTION I: The General Fund is adopted as follows:

000 - GENERAL FUND

Revenues

Taxes	
Ad Valorem	5,205,700.00
Other Taxes, Penalties, and Interest	2,875,200.00
Licenses and Permits	3,965,300.00
Intergovernmental Revenues	
Other Federal Funds	70,000.00
State Revenue Sharing	114,224.00
Fees, Charges, and Commissions for Services	281,600.00
Other Revenues	501,378.00
Total Revenues	<u>13,013,402.00</u>
Less: Collection Fees and Assessments	<u>(761,049.00)</u>
Net Revenues	12,252,353.00

Expenditures

Administrative Departments	
Parish President	646,857.56
Parish Council	1,549,051.30
Chief Administrative Officer	521,848.84
Facilities Management	1,621,550.52
Department of Finance	1,735,169.17
Grants Management	286,503.54
Human Resources	537,964.50
Procurement	561,321.78
Public Information	484,741.50
Department of Technology	2,899,170.10
Interfund Charges	(10,300,384.17)
Facilities and Other	
Bush Community Center	25,712.00
Elections	6,643.00
Fairgrounds Arena	320,392.00
Levee Board Building	18,067.00
St. Tammany Regional Airport	346,279.00
Reimbursement of Costs in Excess of Revenues	(590,250.00)
State Mandated Agencies	
St. Tammany Parish Sheriff-Jail	5,253,037.00
22nd Judicial District Court	
22nd Judicial District Court	2,803,897.21
22nd Judicial District Court-Reimbursable	44,924.00
Assessor	12,326.00

	Budget
State Mandated Agencies	
District Attorney of 22nd JD	
District Attorney of 22nd JD	3,276,204.98
District Attorney - Civil Div	1,771,230.23
Interfund Charges	(1,579,348.54)
Registrar of Voters	286,458.90
LA Dept of Veterans Affairs	107,832.28
Ward Courts	296,284.44
General Expenditures	6,906.00
Total Expenditures	12,950,390.14
Other Uses of Funds	
Transfers Out	-
Total Expenditures and Other Uses of Funds	12,950,390.14
Revenue Over (Under) Expenditures	(698,037.14)
Beginning Fund Balance	15,997,177.02
Less Minimum Fund Balance Policy:	
4 Months of Expenditures	8,037,037.62
Cash Flow for Grants	2,000,000.00
Cash Flow for Contingencies	1,000,000.00
Ending Available Fund Balance	4,262,102.26

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

100 - PUBLIC WORKS FUND

Revenues	
Sales Tax	52,899,000.00
Sales Tax for Capital	(11,595,000.00)
Sales Tax for Debt	(6,893,377.11)
Other Revenues	2,104,885.86
Less: Collection Fees and Assessments	(608,350.00)
Net Revenues	35,907,158.75
Expenditures	
Department of Public Works	
Public Works Administration	2,449,808.61
Engineering	1,763,926.71
Geographical Information Systems	283,456.38
Maintenance Barns	13,555,118.44
Fleet Management	5,039,868.98
Tammany Trace Maintenance	1,236,020.40
Tammany Trace Administration	157,107.12
Development-Engineering	1,627,069.00
Homeland Security & Emergency Operations	653,517.71
General Expenditures	5,104,307.60
Total Expenditures	31,870,200.95
Revenue over (under) Expenditures	4,036,957.80
Beginning Fund Balance	18,223,318.68
Less Minimum Fund Balance Policy: 3 months of gross revenue	13,750,971.47
Ending Available Fund Balance	8,509,305.01

101 - DRAINAGE MAINTENANCE FUND

Revenues	
Ad Valorem Tax	3,691,200.00
Ad Valorem Tax for Capital	(3,600,000.00)
Other Revenues	174,726.00
Less: Collection Fees and Assessments	(126,022.00)
Net Revenues	139,904.00
Expenditures	864,673.64
Revenue over (under) Expenditures	(724,769.64)
Beginning Fund Balance	5,056,941.25
Less Minimum Fund Balance Policy: 1 year of gross revenue	3,865,926.00
Ending Available Fund Balance	466,245.61

Budget

102 - ENVIRONMENTAL SERVICES FUND

Revenues	1,952,900.00
Expenditures	<u>1,536,174.79</u>
Revenue over (under) Expenditures	416,725.21
Beginning Fund Balance	5,659,517.33
Less Minimum Fund Balance Policy: 3 months of gross revenue	<u>488,225.00</u>
Ending Available Fund Balance	<u><u>5,588,017.54</u></u>

106 - JUSTICE CENTER COMPLEX FUND

Revenues	154,846.00
Expenditures	<u>4,317,895.28</u>
Revenue over (under) Expenditures	(4,163,049.28)
Beginning Fund Balance	6,710,499.42
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>2,547,450.14</u></u>

111 - PUBLIC HEALTH FUND

Revenues	3,861,642.00
Expenditures	<u>3,666,875.84</u>
Revenue over (under) Expenditures	194,766.16
Beginning Fund Balance	5,453,975.77
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>3,861,642.00</u>
Ending Available Fund Balance	<u><u>1,787,099.93</u></u>

112 - ANIMAL SERVICES FUND

Revenues	2,037,385.00
Expenditures	<u>2,036,117.10</u>
Revenue over (under) Expenditures	1,267.90
Beginning Fund Balance	3,334,333.41
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>492,886.78</u>
Ending Available Fund Balance	<u><u>2,842,714.53</u></u>

122 - ECONOMIC DEVELOPMENT FUND

Revenues	357,360.92
Expenditures	<u>388,923.60</u>
Revenue over (under) Expenditures	(31,562.68)
Beginning Fund Balance	862,080.49
Less Minimum Fund Balance Policy: 3 months of gross revenue	<u>89,340.23</u>
Ending Available Fund Balance	<u><u>741,177.58</u></u>

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND

2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	759,373.00
Expenditures	<u>996,177.66</u>
Revenue over (under) Expenditures	(236,804.66)
Beginning Fund Balance	1,500,434.41
Less Minimum Fund Balance Policy: 3 months of gross revenue	<u>189,843.25</u>
Ending Available Fund Balance	<u><u>1,073,786.50</u></u>

Budget

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND
2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	8,838.00
Expenditures	<u>366,945.34</u>
Revenue over (under) Expenditures	(358,107.34)
Beginning Fund Balance	358,107.34
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>-</u></u>

123 - ECONOMIC DEVELOPMENT DISTRICTS FUND
2040 - ROOMS TO GO ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

Revenues	66,271.00
Expenditures	<u>66,271.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>-</u></u>

126 - ST. TAMMANY PARISH CORONER FUND

Revenues	
Ad Valorem Tax	6,798,400.00
Ad Valorem Tax for Capital	(250,000.00)
Ad Valorem Tax for Debt	(713,240.00)
Other Revenues	323,519.00
Less: Collection Fees and Assessments	<u>(232,061.00)</u>
Net Revenues	5,926,618.00
Expenditures	<u>5,657,103.48</u>
Revenue over (under) Expenditures	269,514.52
Beginning Fund Balance	12,410,195.17
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>7,121,919.00</u>
Ending Available Fund Balance	<u><u>5,557,790.69</u></u>

128 - ST. TAMMANY PARISH LIBRARY FUND

Revenues	
Ad Valorem Tax	12,658,300.00
Ad Valorem Tax for Capital	(1,400,000.00)
Ad Valorem Tax for Debt	(418,600.00)
Other Revenues	303,873.00
Less: Collection Fees and Assessments	<u>(440,057.00)</u>
Net Revenues	10,703,516.00
Expenditures	<u>10,703,516.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>-</u></u>

129 - COAST/STARC FUND

Revenues	4,099,922.00
Expenditures	<u>4,099,922.00</u>
Revenue over (under) Expenditures	-
Beginning Fund Balance	-
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>-</u></u>

Budget

134 - CRIMINAL COURT FUND

Revenues	1,505,460.00
Expenditures	<u>1,530,406.65</u>
Revenue over (under) Expenditures	(24,946.65)
Beginning Fund Balance	189,796.05
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>164,849.40</u></u>

135 - 22ND JDC COMMISSIONER

Revenues	141,787.00
Expenditures	<u>178,542.54</u>
Revenue over (under) Expenditures	(36,755.54)
Beginning Fund Balance	47,236.83
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>10,481.29</u></u>

136 - JURY SERVICE

Revenues	206,038.00
Expenditures	<u>188,818.00</u>
Revenue over (under) Expenditures	17,220.00
Beginning Fund Balance	313,248.69
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>330,468.69</u></u>

137 - LAW ENFORCEMENT WITNESS

Revenues	51,322.00
Expenditures	<u>36,196.00</u>
Revenue over (under) Expenditures	15,126.00
Beginning Fund Balance	338,867.29
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>353,993.29</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4621 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 1 SUB-FUND

Revenues	220,943.00
Expenditures	<u>225,843.00</u>
Revenue over (under) Expenditures	(4,900.00)
Beginning Fund Balance	1,231,749.49
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>220,943.00</u>
Ending Available Fund Balance	<u><u>1,005,906.49</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

4624 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 4 SUB-FUND

Revenues	344,262.00
Expenditures	<u>523,144.00</u>
Revenue over (under) Expenditures	(178,882.00)
Beginning Fund Balance	997,458.67
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>344,262.00</u>
Ending Available Fund Balance	<u><u>474,314.67</u></u>

Budget

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND

Revenues	2,639.00
Expenditures	<u>16,179.00</u>
Revenue over (under) Expenditures	(13,540.00)
Beginning Fund Balance	147,247.74
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>133,707.74</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND

Revenues	108,548.00
Expenditures	<u>205,471.00</u>
Revenue over (under) Expenditures	(96,923.00)
Beginning Fund Balance	281,290.13
Less Minimum Fund Balance Policy: 1 year of gross revenue	108,548.00
Ending Available Fund Balance	<u><u>75,819.13</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND

Revenues	354,934.00
Expenditures	<u>416,728.00</u>
Revenue over (under) Expenditures	(61,794.00)
Beginning Fund Balance	1,414,811.37
Less Minimum Fund Balance Policy: 1 year of gross revenue	354,934.00
Ending Available Fund Balance	<u><u>998,083.37</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND

Revenues	86,488.00
Expenditures	<u>96,176.00</u>
Revenue over (under) Expenditures	(9,688.00)
Beginning Fund Balance	174,885.06
Less Minimum Fund Balance Policy: 1 year of gross revenue	86,488.00
Ending Available Fund Balance	<u><u>78,709.06</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND

Revenues	1,630.00
Expenditures	<u>2,322.00</u>
Revenue over (under) Expenditures	(692.00)
Beginning Fund Balance	783.16
Less Minimum Fund Balance Policy	-
Ending Available Fund Balance	<u><u>91.16</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND

Revenues	6,079.00
Expenditures	<u>7,098.00</u>
Revenue over (under) Expenditures	(1,019.00)
Beginning Fund Balance	50,775.02
Less Minimum Fund Balance Policy: 1 year of gross revenue	6,079.00
Ending Available Fund Balance	<u><u>43,677.02</u></u>

Budget

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4634 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 14 SUB-FUND

Revenues	22,392.00
Expenditures	<u>18,248.00</u>
Revenue over (under) Expenditures	4,144.00
Beginning Fund Balance	34,717.93
Less Minimum Fund Balance Policy: 1 year of gross revenue	<u>22,392.00</u>
Ending Available Fund Balance	<u><u>16,469.93</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4635 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 15 SUB-FUND

Revenues	600.00
Expenditures	<u>7,396.00</u>
Revenue over (under) Expenditures	(6,796.00)
Beginning Fund Balance	28,475.73
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>21,679.73</u></u>

190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND
4636 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 16 SUB-FUND

Revenues	4,604.00
Expenditures	<u>34,226.00</u>
Revenue over (under) Expenditures	(29,622.00)
Beginning Fund Balance	219,374.56
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>189,752.56</u></u>

199 - SUB-DRAINAGE DISTRICT NO. 1 OF DRAINAGE DISTRICT NO. 3

Revenues	6,900.00
Expenditures	<u>34,574.00</u>
Revenue over (under) Expenditures	(27,674.00)
Beginning Fund Balance	333,222.35
Less Minimum Fund Balance Policy	<u>-</u>
Ending Available Fund Balance	<u><u>305,548.35</u></u>

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

300 - DEBT - SALES TAX DISTRICT NO. 3

Revenues	6,919,377.11
Expenditures	<u>6,812,943.76</u>
Revenue over (under) Expenditures	106,433.35
Beginning Fund Balance	3,069,552.86
Less Minimum Fund Balance Restricted	<u>3,175,986.21</u>
Ending Available Fund Balance	<u><u>-</u></u>

302 - DEBT - UTILITY OPERATIONS

Revenues	360,900.00
Expenditures	<u>358,400.00</u>
Revenue over (under) Expenditures	2,500.00
Beginning Fund Balance	63,809.89
Less Minimum Fund Balance Restricted	<u>66,309.89</u>
Ending Available Fund Balance	<u><u>-</u></u>

Budget

326 - DEBT - ST. TAMMANY PARISH CORONER

Revenues	743,240.00
Expenditures	<u>712,600.00</u>
Revenue over (under) Expenditures	30,640.00
Beginning Fund Balance	1,349,553.01
Less Minimum Fund Balance Restricted	<u>1,380,193.01</u>
Ending Available Fund Balance	<u><u>-</u></u>

328 - DEBT - ST. TAMMANY PARISH LIBRARY

Revenues	420,600.00
Expenditures	<u>419,960.00</u>
Revenue over (under) Expenditures	640.00
Beginning Fund Balance	443,220.29
Less Minimum Fund Balance Restricted	<u>443,860.29</u>
Ending Available Fund Balance	<u><u>-</u></u>

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

600 - TYLER STREET COMPLEX FUND

Revenues	303,177.80
Expenditures	395,011.97
Depreciation	<u>(119,416.97)</u>
Cash Basis Revenue Over (Under) Expenditures	27,582.80
Beginning Cash and Investments	2,045,549.05
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>2,073,131.85</u>
Ending Available Cash and Investments	<u><u>-</u></u>

606 - JUSTICE CENTER COMPLEX FUND

Revenues	3,247,396.00
Expenditures	5,012,751.43
Depreciation	<u>(1,778,127.43)</u>
Cash Basis Revenue Over (Under) Expenditures	12,772.00
Beginning Cash and Investments	622,745.91
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>635,517.91</u>
Ending Available Cash and Investments	<u><u>-</u></u>

611 - WELLNESS CENTER BUILDING FUND

Revenues	77,906.00
Expenditures	65,533.30
Depreciation	<u>(23,738.30)</u>
Cash Basis Revenue Over (Under) Expenditures	36,111.00
Beginning Cash and Investments	70,411.37
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>106,522.37</u>
Ending Available Cash and Investments	<u><u>-</u></u>

Budget

612 - SAFE HAVEN COMPLEX FUND

Revenues	950,060.56
Expenditures	1,430,040.93
Depreciation	<u>(484,820.33)</u>
Cash Basis Revenue Over (Under) Expenditures	4,839.96
Beginning Cash and Investments	167,647.65
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>172,487.61</u>
Ending Available Cash and Investments	<u><u>-</u></u>

613 - FAIRGROUNDS BUILDING FUND

Revenues	53,108.04
Expenditures	68,358.01
Depreciation	<u>(15,685.01)</u>
Cash Basis Revenue Over (Under) Expenditures	435.04
Beginning Cash and Investments	29,525.99
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>29,961.03</u>
Ending Available Cash and Investments	<u><u>-</u></u>

650 - ST. TAMMANY PARISH GOVERNMENT KOOP DRIVE ADMINISTRATIVE COMPLEX FUND

Revenues	1,063,977.91
Expenditures	1,454,695.99
Depreciation	<u>(483,875.99)</u>
Cash Basis Revenue Over (Under) Expenditures	93,157.91
Beginning Cash and Investments	5,181,039.79
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>5,274,197.70</u>
Ending Available Cash and Investments	<u><u>-</u></u>

651 - ST. TAMMANY PARISH ADMINISTRATIVE AND JUSTICE COMPLEX-EAST FUND

Revenues	433,914.84
Expenditures	661,409.58
Depreciation	<u>(242,920.58)</u>
Cash Basis Revenue Over (Under) Expenditures	15,425.84
Beginning Cash and Investments	3,188,836.38
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>3,204,262.22</u>
Ending Available Cash and Investments	<u><u>-</u></u>

664 - EMERGENCY OPERATIONS CENTER FUND

Revenues	311,491.04
Expenditures	477,188.11
Depreciation	<u>(211,305.11)</u>
Cash Basis Revenue Over (Under) Expenditures	45,608.04
Beginning Cash and Investments	2,843,642.94
Less Minimum Policy: 100% Restricted for Repairs and Maintenance	<u>2,889,250.98</u>
Ending Available Cash and Investments	<u><u>-</u></u>

Budget

SECTION V: The Enterprise Funds are adopted as follows:

502 - UTILITY OPERATIONS FUND

Revenues	15,294,039.60
Expenditures	
Operating	14,427,833.23
Capital	2,440,000.00
Debt	2,476,470.79
Total Expenditures	<u>19,344,304.02</u>
Depreciation	<u>(2,388,873.63)</u>
Cash Basis Revenue Over (Under) Expenditures	(1,661,390.79)
Beginning Cash and Investments	11,130,645.91
Less Minimum Cash Policy: 3 Months Operating Costs	<u>3,009,739.90</u>
Ending Available Cash and Investments	<u><u>6,459,515.22</u></u>

507 - DEVELOPMENT FUND

Revenues	3,343,740.00
Expenditures	3,403,092.10
Depreciation	<u>(76,790.06)</u>
Cash Basis Revenue Over (Under) Expenditures	17,437.96
Beginning Cash and Investments	1,656,092.49
Less Minimum Cash Policy: 3 Months Operating Costs	<u>831,575.51</u>
Ending Available Cash and Investments	<u><u>841,954.94</u></u>

SECTION VI: 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.

SECTION VII: This Budget shall be monitored every month beginning January 2020 with a review of all funds to determine any necessary adjustments to be made.

SECTION VIII: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION IX: This Ordinance shall be effective upon enactment.

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 DAY OF 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: