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, 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:

SECTION I: The General Fund is adopted as follows:

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td></td>
</tr>
<tr>
<td>Ad Valorem</td>
<td>5,205,700.00</td>
</tr>
<tr>
<td>Other Taxes, Penalties, and Interest</td>
<td>2,875,200.00</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>3,965,300.00</td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td></td>
</tr>
<tr>
<td>Other Federal Funds</td>
<td>70,000.00</td>
</tr>
<tr>
<td>State Revenue Sharing</td>
<td>114,224.00</td>
</tr>
<tr>
<td>Fees, Charges, and Commissions for Services</td>
<td>281,600.00</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>501,378.00</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>13,013,402.00</td>
</tr>
<tr>
<td>Less: Collection Fees and Assessments</td>
<td>(761,049.00)</td>
</tr>
<tr>
<td><strong>Net Revenues</strong></td>
<td>12,252,353.00</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
</tr>
<tr>
<td>Administrative Departments</td>
<td></td>
</tr>
<tr>
<td>Parish President</td>
<td>646,857.56</td>
</tr>
<tr>
<td>Parish Council</td>
<td>1,549,051.30</td>
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<tr>
<td>Chief Administrative Officer</td>
<td>521,848.84</td>
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<tr>
<td>Facilities Management</td>
<td>1,621,550.52</td>
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<tr>
<td>Department of Finance</td>
<td>1,735,169.17</td>
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<tr>
<td>Grants Management</td>
<td>286,503.54</td>
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<tr>
<td>Human Resources</td>
<td>537,964.50</td>
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<tr>
<td>Procurement</td>
<td>561,321.78</td>
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<tr>
<td>Public Information</td>
<td>484,741.50</td>
</tr>
<tr>
<td>Department of Technology</td>
<td>2,899,170.10</td>
</tr>
<tr>
<td>Interfund Charges</td>
<td>(10,300,384.17)</td>
</tr>
<tr>
<td>Facilities and Other</td>
<td></td>
</tr>
<tr>
<td>Bush Community Center</td>
<td>25,712.00</td>
</tr>
<tr>
<td>Elections</td>
<td>6,643.00</td>
</tr>
<tr>
<td>Fairgrounds Arena</td>
<td>320,392.00</td>
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<tr>
<td>Levee Board Building</td>
<td>18,067.00</td>
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<tr>
<td>St. Tammany Regional Airport</td>
<td>346,279.00</td>
</tr>
<tr>
<td>Reimbursement of Costs in Excess of Revenues</td>
<td>(590,250.00)</td>
</tr>
<tr>
<td>State Mandated Agencies</td>
<td></td>
</tr>
<tr>
<td>St. Tammany Parish Sheriff-Jail</td>
<td>5,253,037.00</td>
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<tr>
<td>22nd Judicial District Court</td>
<td>2,803,897.21</td>
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<tr>
<td>22nd Judicial District Court-Reimbursable</td>
<td>44,924.00</td>
</tr>
<tr>
<td>Assessor</td>
<td>12,326.00</td>
</tr>
</tbody>
</table>
### Budget

**State Mandated Agencies**
- 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

**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 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
- Homeland Security & Emergency Operations 653,517.71
- Development-Engineering 1,627,069.00
- 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
**102 - ENVIRONMENTAL SERVICES FUND**

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

**106 - JUSTICE CENTER COMPLEX FUND**

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

**111 - PUBLIC HEALTH FUND**

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

**112 - ANIMAL SERVICES FUND**

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

**122 - ECONOMIC DEVELOPMENT FUND**

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

**123 - ECONOMIC DEVELOPMENT DISTRICTS FUND**

**2025 - HWY. 21 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND**

<table>
<thead>
<tr>
<th>Revenues</th>
<th>759,373.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>996,177.66</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(236,804.66)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>1,500,434.41</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy: 3 months of gross revenue</td>
<td>189,843.25</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>1,073,786.50</td>
</tr>
</tbody>
</table>
### 123 - ECONOMIC DEVELOPMENT DISTRICTS FUND
#### 2035 - HWY. 59 ECONOMIC DEVELOPMENT DISTRICT SUB-FUND

<table>
<thead>
<tr>
<th>Revenues</th>
<th>8,838.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>366,945.34</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(358,107.34)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>358,107.34</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy</td>
<td>-</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>-</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Revenues</th>
<th>66,271.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>66,271.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>-</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>-</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy</td>
<td>-</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>-</td>
</tr>
</tbody>
</table>

### 126 - ST. TAMMANY PARISH CORONER FUND

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

### 128 - ST. TAMMANY PARISH LIBRARY FUND

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

### 129 - COAST/STARC FUND

<table>
<thead>
<tr>
<th>Revenues</th>
<th>4,099,922.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>4,099,922.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>-</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>-</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy</td>
<td>-</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>-</td>
</tr>
</tbody>
</table>
### 134 - CRIMINAL COURT FUND

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

### 135 - 22ND JDC COMMISSIONER

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

### 136 - JURY SERVICE

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

### 137 - LAW ENFORCEMENT WITNESS

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

### 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

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

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

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

<table>
<thead>
<tr>
<th>Revenues</th>
<th>344,262.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>523,144.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(178,882.00)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>997,458.67</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy: 1 year of gross revenue</td>
<td>344,262.00</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>474,314.67</td>
</tr>
<tr>
<td>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</td>
<td>4625 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 5 SUB-FUND</td>
</tr>
<tr>
<td>-------------------------------------------------</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td>Revenues</td>
<td>2,639.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>16,179.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(13,540.00)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>147,247.74</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy</td>
<td></td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>133,707.74</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</th>
<th>4626 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 6 SUB-FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>108,548.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>205,471.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(96,923.00)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>281,290.13</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy: 1 year of gross revenue</td>
<td>108,548.00</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>75,819.13</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</th>
<th>4627 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 7 SUB-FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>354,934.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>416,728.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(61,794.00)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>1,414,811.37</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy: 1 year of gross revenue</td>
<td>354,934.00</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>998,083.37</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</th>
<th>4629 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 9 SUB-FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>86,488.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>96,176.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(9,688.00)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>174,885.06</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy: 1 year of gross revenue</td>
<td>86,488.00</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>78,709.06</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</th>
<th>4630 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 10 SUB-FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>1,630.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>2,322.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(692.00)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>783.16</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy</td>
<td></td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>91.16</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND</th>
<th>4631 - ST. TAMMANY PARISH LIGHTING DISTRICT NO. 11 SUB-FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>6,079.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>7,098.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>(1,019.00)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>50,775.02</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Policy: 1 year of gross revenue</td>
<td>6,079.00</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>43,677.02</td>
</tr>
</tbody>
</table>
### 190 - ST. TAMMANY PARISH LIGHTING DISTRICTS FUND

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>22,392.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>18,248.00</td>
</tr>
</tbody>
</table>

Revenue over (under) Expenditures: 4,144.00

Beginning Fund Balance: 34,717.93

Less Minimum Fund Balance Policy: 1 year of gross revenue: 22,392.00

Ending Available Fund Balance: 16,469.93

---

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>600.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>7,396.00</td>
</tr>
</tbody>
</table>

Revenue over (under) Expenditures: (6,796.00)

Beginning Fund Balance: 28,475.73

Ending Available Fund Balance: 21,679.73

---

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>4,604.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>34,226.00</td>
</tr>
</tbody>
</table>

Revenue over (under) Expenditures: (29,622.00)

Beginning Fund Balance: 219,374.56

Ending Available Fund Balance: 189,752.56

---

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>6,900.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>34,574.00</td>
</tr>
</tbody>
</table>

Revenue over (under) Expenditures: (27,674.00)

Beginning Fund Balance: 333,222.35

Ending Available Fund Balance: 305,548.35

---

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

#### 300 - DEBT - SALES TAX DISTRICT NO. 3

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>6,919,377.11</td>
</tr>
<tr>
<td>Expenditures</td>
<td>6,812,943.76</td>
</tr>
</tbody>
</table>

Revenue over (under) Expenditures: 106,433.35

Beginning Fund Balance: 3,069,552.86

Ending Available Fund Balance: 3,175,986.21

---

#### 302 - DEBT - UTILITY OPERATIONS

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>360,900.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>358,400.00</td>
</tr>
</tbody>
</table>

Revenue over (under) Expenditures: 2,500.00

Beginning Fund Balance: 63,809.89

Ending Available Fund Balance: 66,309.89
### 326 - DEBT - ST. TAMMANY PARISH CORONER

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>743,240.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>712,600.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>30,640.00</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>1,349,553.01</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Restricted</td>
<td>1,380,193.01</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>-</td>
</tr>
</tbody>
</table>

### 328 - DEBT - ST. TAMMANY PARISH LIBRARY

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>420,600.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>419,960.00</td>
</tr>
<tr>
<td>Revenue over (under) Expenditures</td>
<td>640.00</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>443,220.29</td>
</tr>
<tr>
<td>Less Minimum Fund Balance Restricted</td>
<td>443,860.29</td>
</tr>
<tr>
<td>Ending Available Fund Balance</td>
<td>-</td>
</tr>
</tbody>
</table>

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

### 600 - TYLER STREET COMPLEX FUND

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

### 606 - JUSTICE CENTER COMPLEX FUND

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

### 611 - WELLNESS CENTER BUILDING FUND

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>77,906.00</td>
</tr>
<tr>
<td>Expenditures</td>
<td>65,533.30</td>
</tr>
<tr>
<td>Depreciation</td>
<td>(23,738.30)</td>
</tr>
<tr>
<td>Cash Basis Revenue Over (Under) Expenditures</td>
<td>36,111.00</td>
</tr>
<tr>
<td>Beginning Cash and Investments</td>
<td>70,411.37</td>
</tr>
<tr>
<td>Less Minimum Policy: 100% Restricted for Repairs and Maintenance</td>
<td>106,522.37</td>
</tr>
<tr>
<td>Ending Available Cash and Investments</td>
<td>-</td>
</tr>
</tbody>
</table>
### 612 - SAFE HAVEN COMPLEX FUND

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

### 613 - FAIRGROUNDS BUILDING FUND

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

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

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

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

<table>
<thead>
<tr>
<th>Revenues</th>
<th>$433,914.84</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$661,409.58</td>
</tr>
<tr>
<td>Depreciation</td>
<td>($242,920.58)</td>
</tr>
<tr>
<td>Cash Basis Revenue Over (Under) Expenditures</td>
<td>15,425.84</td>
</tr>
<tr>
<td>Beginning Cash and Investments</td>
<td>$3,188,836.38</td>
</tr>
<tr>
<td>Less Minimum Policy: 100% Restricted for Repairs and Maintenance</td>
<td>$3,204,362.22</td>
</tr>
<tr>
<td>Ending Available Cash and Investments</td>
<td>-</td>
</tr>
</tbody>
</table>

### 664 - EMERGENCY OPERATIONS CENTER FUND

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

#### SECTION V: The Enterprise Funds are adopted as follows:

<table>
<thead>
<tr>
<th>Section 502 - UTILITY OPERATIONS FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
</tr>
<tr>
<td>Operating</td>
</tr>
<tr>
<td>Capital</td>
</tr>
<tr>
<td>Debt</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
</tr>
<tr>
<td>Depreciation</td>
</tr>
<tr>
<td><strong>Cash Basis Revenue Over (Under) Expenditures</strong></td>
</tr>
<tr>
<td><strong>Beginning Cash and Investments</strong></td>
</tr>
<tr>
<td><strong>Less Minimum Cash Policy: 3 Months Operating Costs</strong></td>
</tr>
<tr>
<td><strong>Ending Available Cash and Investments</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section 507 - DEVELOPMENT FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
</tr>
<tr>
<td><strong>Cash Basis Revenue Over (Under) Expenditures</strong></td>
</tr>
<tr>
<td><strong>Beginning Cash and Investments</strong></td>
</tr>
<tr>
<td><strong>Less Minimum Cash Policy: 3 Months Operating Costs</strong></td>
</tr>
<tr>
<td><strong>Ending Available Cash and Investments</strong></td>
</tr>
</tbody>
</table>

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: