

**CITY OF ST. GEORGE**

BY COUNCILMEMBER COOK:

**ORDINANCE NO. 2024-032**

**ORDINANCE TO AMEND 2024 GENERAL FUND BUDGET  
AND TO PROVIDE FOR RELATED MATTERS**

BE IT ORDAINED by the St. George Council, State of Louisiana, that the 2024 budget is amended as follows:

**Section 1: 2024-025 Fiscal Year General Fund.**

**Section 2:** The Council hereby amends the 2024 General Fund Budget for the City of St. George to change the term to July 1, 2024 to June 30, 2025 and to amend the revenues and expenditures as shown on Exhibit A.

**Section 3:** The Mayor is hereby authorized to execute any and all documents necessary to carry out the purposes of this Ordinance.

**Section 4: Conflicts.** All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

**Section 5: Severability.** If any section, subsection, sentence, clause or provision of this Ordinance is declared by a court of competent jurisdiction to be invalid, such declaration of invalidity shall not affect the validity of the Ordinance as a whole, or parts thereof, other than the part declared invalid. The remainder of the Ordinance shall not be affected by the declaration of invalidity and shall remain in force and effect.

**Section 6. Effective Date.** This Ordinance shall be effective upon publication.

This ordinance having been submitted to a vote; the vote thereon was:

For: P. Cook, R. Heck, S. Monachello, R. Edmonds

Against:

Absent: M. Himmel

Abstained/Recused:

Adopted this 10<sup>th</sup> day of December, 2024.

Signed this 11<sup>th</sup> day of December, 2024.

Delivered to Mayor on the 11<sup>th</sup> day of December 2024.

Lorraine Beaman

Lorraine Beaman, City Clerk

Approved:

Dustin Yates

Dustin Yates, Mayor

Received from Mayor on the 12<sup>th</sup> day of December, 2024.

Lorraine Beaman

Lorraine Beaman, City Clerk

Adopted Ordinance published in *The Advocate* on the 10<sup>th</sup> day of Jan, 2025, 2024.

**City of St. George**  
**General Fund Budget**  
**Fiscal Year July 1, 2024 - June 30, 2025**

GL Account No.		Adopted	Proposed Amended
<b>REVENUES</b>			
<b>Taxes</b>			
000.313.00	Municipal 2% Sales & Use Tax (04/01/2025 - 06/30/2025)	\$28,000,000	\$12,000,000
000.314.50	Insurance Premium Tax	670,000	0
000.318.40	Franchise Fees (11/01/2024 - 06/30/2025)	0	640,000
000.321.65	Occupational License Tax (10/16/2024 - 06/30/2024)	670,000	2,900,000
	<b>Total Taxes</b>	<b>29,340,000</b>	<b>15,540,000</b>
<b>Fees</b>			
000.321.60	Contractors License Fees	670,000	0
000.322.10	Building Permits & Fees (10/16/2024 - 06/30/2024)	670,000	670,000
000.341.30	Planning & Zoning Fees (10/16/2024 - 06/30/2024)	670,000	48,000
000.380.00	Miscellaneous Fees	670,000	0
	<b>Total Fess for Services</b>	<b>2,680,000</b>	<b>718,000</b>
	<b>TOTAL REVENUES</b>	<b>\$32,020,000</b>	<b>\$16,258,000</b>

GL Account No.		Adopted	Proposed Amended
<b>EXPENDITURES</b>			
<b>Legislative</b>			
000.411.10.00	Dues & Subscriptions	\$1,500	\$1,500
000.411.10.270	Education & Conferences	10,000	10,000
000.411.10.440	Rent	65,000	20,880
000.411.30.540	Legal Notices	10,000	10,000
000.411.50.610	General Supplies & Office Expense	10,000	10,000
000.411.30.330	Demographer	18,500	18,900
	<b>Total Legislative</b>	<b>115,000</b>	<b>71,280</b>
<b>Judicial (01/01/2025 - 06/30/2025)</b>			
000.412.50.331	Administrative Hearing Officer	40,000	40,000
000.412.50.330	Legal Services	200,000	200,000
000.412.50.400	Code Enforcement Services	0	200,000
000.412.50.610	General Supplies & Office Expense	5,000	5,000
000.412.50.800	Enforcement of Administrative Orders	50,000	50,000
	<b>Total Judicial</b>	<b>295,000</b>	<b>495,000</b>
<b>Executive</b>			
000.413.20.110	Salaries/Wages - Administration (04/01/2025)	25,000	25,000
000.413.20.111	Payroll Taxes (04/01/2025)	2,000	2,000
000.413.20.230	Retirement Expense (04/01/2025)	0	7,000
000.413.30.330	City Clerk Services	25,000	25,000
000.413.90.270	Education & Conferences	5,000	5,000
000.413.90.610	General Supplies & Office Expense	10,000	10,000
	<b>Total Executive</b>	<b>67,000</b>	<b>74,000</b>

**City of St. George**  
**General Fund Budget**  
**Fiscal Year July 1, 2024 - June 30, 2025**

GL Account No.		Adopted	Proposed Amended
<b>Elections</b>			
000.414.00.000	Elections (12/07/2024 - 06/30/2025)	11,700	157,000
000.414.30.550	Public Information	50,000	259,000
	<b>Total Elections</b>	<b>61,700</b>	<b>416,000</b>
<b>Financial Administration</b>			
000.415.15.330	Accounting Services (10/16/2024 - 06/30/2025)	100,000	100,000
000.415.20.330	Auditing	50,000	0
000.415.45.330	Legal Services	250,000	250,000
	<b>Total Financial Administration</b>	<b>400,000</b>	<b>350,000</b>
<b>City Operations &amp; Services</b>			
	Contract-Maintenance	3,000,000	0
000.416.10.305	City Services Contractor - Public Works (01/01/2025 - 06/30/2025)	0	5,700,000
000.416.10.310	City Services Contractor -Administration Services (10/16/2024 - 06/30/2025)	0	1,400,000
000.416.20.340	Permit Management Fees (90% of 322.10)	500,000	603,000
	<b>Total City Operations &amp; Services</b>	<b>3,500,000</b>	<b>7,703,000</b>
<b>Planning &amp; Zoning</b>			
000.418.10.440	Rent	0	10,440
000.418.20.270	Education & Conferences	10,000	10,000
000.418.20.330	City Planner Services	250,000	0
000.418.20.333	Zoning & Elevation Studies	200,000	0
000.418.20.400	P&Z Administration & Engineering Services (10/16/2024 - 06/30/2025)	0	612,579
000.418.30.540	Notifications	15,000	15,000
000.418.45.330	Legal Services	175,000	175,000
	<b>Total Planning &amp; Zoning</b>	<b>650,000</b>	<b>823,019</b>

**City of St. George**  
**General Fund Budget**  
**Fiscal Year July 1, 2024 - June 30, 2025**

GL Account No.		Adopted	Proposed Amended
<b>General Administration</b>			
000.419.10.000	Dues & Subscriptions	10,200	10,200
000.419.43.430	Repairs & Maintenance	6,000	6,000
000.419.44.440	Rent	0	73,080
000.419.10.330	Consulting/Professional Fees	0	75,000
000.419.70.260	Insurance-Worker's Comp	1,000	1,000
000.419.70.520	Insurance-General Liability	200,000	200,000
000.419.70.742	Insurance-Vehicle	1,800	1,800
000.419.70.626	Fuel	3,500	3,500
000.419.10.450	Website & IT Services	150,000	150,000
000.419.90.410	Utilities	6,000	6,000
000.419.90.530	Telephone	12,000	12,000
000.419.90.531	Internet Services	12,000	12,000
000.419.90.610	General Supplies & Office Expense	20,000	20,000
000.419.90.741	Small Equipment	12,000	12,000
000.419.00.750	Vehicle Lease	8,000	8,000
000.419.00.010	Software Licenses	0	92,000
<b>Total General Administration</b>		<b>442,500</b>	<b>682,580</b>
<b>Public Safety (10/01/2025 - 06/30/2025)</b>			
000.420.10.330	Security	500,000	500,000
000.420.10.510	Safety	500,000	500,000
<b>Total Public Safety</b>		<b>1,000,000</b>	<b>1,000,000</b>
<b>Police Department</b>			
000.421.20.800	Uniforms/Vests	3,500	3,500
000.421.05.748	Weapons	10,000	3,500
000.421.05.744	Small Equipment	0	3,500
000.421.05.610	General Supplies & Office Expense	0	3,000
000.421.70.626	Fuel	3,000	3,000
<b>Total Police Department</b>		<b>16,500</b>	<b>16,500</b>
<b>Flood Control (01/01/2025 - 06/30/2025)</b>			
000.425.10.130	Drainage Maintenance & Repairs	2,000,000	2,000,000
000.425.10.230	Drainage Study	100,000	100,000
000.425.10.330	Consulting & Technical Assistance Services	100,000	100,000
<b>Total Flood Control</b>		<b>2,200,000</b>	<b>2,200,000</b>



**City of St. George**  
**General Fund Budget**  
**Fiscal Year July 1, 2024 - June 30, 2025**

GL Account No.		Adopted	Proposed Amended
	<b>Highways &amp; Streets</b>		
000.431.70.800	Street Lights	65,000	65,000
	<b>Total Highways &amp; Streets</b>	<b>65,000</b>	<b>65,000</b>
	<b>Sanitation</b>		
000.432.60.424	Weed Control	270,000	1,870,000
	<b>Total Sanitation</b>	<b>270,000</b>	<b>1,870,000</b>
	<b>Community Events</b>		
000.464.40.000	Community Events	60,000	60,000
	<b>Total Community Events</b>	<b>60,000</b>	<b>60,000</b>
	<b>Economic Development</b>		
000.464.10.330	Consulting Services	150,000	150,000
000.464.10.540	Public Information	25,000	25,000
	<b>Total Economic Development</b>	<b>175,000</b>	<b>175,000</b>
	<b>Fiscal Agent (12/01/2024 - 06/30/2025)</b>		
000.475.05.000	Bank Fees	25,000	25,000
	<b>Total Fiscal Agent</b>	<b>25,000</b>	<b>25,000</b>
	<b>Intergovernmental Expenditures</b>		
000.480.10.000	Sales Tax Collection Fees (04/01/2025 - 06/30/2025)	440,000	96,400
000.480.80.340	Animal Control	450,000	0
000.480.50.100	Intergovernmental Agreement - City/Parish EBR	8,000,000	0
	<b>Total Intergovernmental Expenditures</b>	<b>8,890,000</b>	<b>96,400</b>
	<b>Capital Outlay Expenditures</b>	<b>6,400,000</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>24,632,700</b>	<b>16,122,779</b>
000.319.30	<b>Other Revenues - Penalties &amp; interest-Sales Tax</b>	<b>0</b>	<b>43,600</b>
	<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$7,387,300</b>	<b>\$178,821</b>
	BEGINNING FUND BALANCE	0	0
	<b>ENDING FUND BALANCE</b>	<b>\$7,387,300</b>	<b>\$178,821</b>



## **Budget Amendment Notice Required by La. R.S. 39:1311(A)**

November 18, 2024

Dear Council Members,

On August 13, 2024, Ordinance No. 2024-004 was enacted establishing a budget for April 26, 2024 through December 31, 2024 (“2024 Budget”) based on revenue estimates provided by the Consolidated Government for the City of Baton Rouge and Parish of East Baton Rouge (“City-Parish”) to the Legislative Fiscal Office for the St. George Transition District legislation and expenditure estimates based on the City of Central’s audit adjusted for the population estimate for St. George.

The 2024 Budget anticipated receipt of revenues and the transition of services from the City-Parish to St. George prior to December 31, 2024. When the 2024 Budget was proposed in July of 2024 following the Louisiana Supreme Court’s denial of the request for rehearing in *Broome, et al. v. Rials, et al.*, it was anticipated that:

1. the City-Parish would comply with applicable laws requiring the City-Parish to remit the 2% sales and use tax pursuant to the Resolution enacted by the St. George Transition District;
2. the City-Parish would cooperate to seamlessly transition services to St. George in accordance with an intergovernmental agreement whereby services provided by the City-Parish to other municipalities would be provided to St. George upon the same terms and the City-Parish would not discontinue any services prior to St. George having sufficient funding to procure such services; and
3. St. George would have sufficient funds available to advertise a request for qualifications and proposals with an appropriate effective date to enable the seamless transition of essential services from the City-Parish to St. George.

While the City-Parish has since April 26, 2024, the date the Louisiana Supreme Court reversed the rulings of lower courts and found the incorporation of the City of St. George reasonable, collected 2% sales and use tax within St. George and has received the 2% sales and use taxes remitted by the Office of Motor Vehicles and the Louisiana Remote Sellers Commission for distribution to the appropriate taxing authorities, the City-Parish has failed to remit the collections to the St. George Transition District as required by law. Further, the City-Parish has discontinued certain services within St. George and has continued to delay the finalization of an intergovernmental agreement that would allow St. George to procure proposals for the delivery of essential services. Since as of

this date no revenues have been remitted to the St. George Transition District until the City of St. George began issuing building permits, providing planning and zoning services, and issuing occupational licenses on October 16, 2024, the City of St. George had no revenues.

While the St. George Transition District was authorized by the Louisiana State Bond Commission to borrow \$1,000,000 and the City of St. George was able to begin issuing building permits and occupational licenses and providing planning and zoning services on October 16, 2024, the limited revenues available to the City of St. George are insufficient for St. George to provide essential public services. Due to the delay in transitioning essential public services, I recommend adjusting the term of the 2024 Budget to July 1, 2024 through June 30, 2025 in anticipation of the revenues that will be available upon approval of the transfer of the 2% sales and use tax from the St. George Transition District to the City of St. George with collections beginning on April 1, 2025 and payable to the City of St. George on June 10, 2025.

Due to the delay in transitioning services, notice is hereby given to comply with La. R.S. 39:1311(A) of the following circumstances:

- (1) Total revenue and other sources plus projected revenue and other sources for the remainder of the budget year for the General Fund are failing to meet total budgeted revenues and other sources by 5% or more with the budget ending December 31, 2024; and
- (2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the budget year for the General Fund could exceed the total revenues and other uses by 5% or more with the budget ending December 31, 2024.

I am optimistic that the mediation scheduled for November 21, 2024, will result in an intergovernmental agreement to transition revenues and services which can be presented to you and the Metropolitan Council for approval.

In order to comply with the requirements of the Local Governmental Budget Act to amend the 2024 Budget, I plan to submit a proposed amendment to the 2024 Budget to you for consideration on or before November 25, 2024 for introduction at the November 26, 2024 Council Meeting and to schedule a public hearing on the proposed amendment to the 2024 Budget on December 10, 2024 at 4:30 p.m. to allow the amendment the 2024 Budget to be considered at the December 10, 2024 Regular Council Meeting and for the budget to be effective on January 1, 2025.

If you need additional information regarding this matter, please contact me.

Sincerely,



Dustin Yates, Mayor