

2023-0164

**INTRODUCED BY: MATTHEW JEWELL, PARISH PRESIDENT
(DEPARTMENT OF FINANCE)**

ORDINANCE NO. 23-7-12

An ordinance to amend the 2023 Consolidated Operating and Capital Budget, Amendment No. 1, to add revenues and transfers totaling \$32,441,531 an addition of accumulated fund balance of \$25,228,515 and expenditures, including transfers, totaling \$56,374,813 for all Governmental Funds for the purpose of adjusting beginning 2023 fund balances across all funds to match ending 2022 Final Budget balances and to re-apply various construction, architectural/engineering, and other fees unexpended in 2022 for Parish projects that were not completed during 2022 and apply them to 2023.

WHEREAS, the 2023 St. Charles Parish Consolidated Operating and Capital Budget was adopted on November 7, 2022 by Ordinance No. 22-11-1; and amended on January 3, 2023 by Executive Order No. 2023-01; February 6, 2023 by Executive Order No. 2023-02; February 6, 2023 by Executive Order No. 2023-03; March 13, 2023 by Executive Order No. 2023-04; March 13, 2023 by Executive Order No. 2023-05; April 24, 2023 by Executive Order No. 2023-06; April 26, 2023 by Executive Order No. 2023-07; May 2, 2023 by Executive Order No. 2023-08; May 3, 2023 by Executive Order No. 2023-09; May 9, 2023 by Executive Order No. 2023-10; and

WHEREAS, the Parish Council has taken under consideration the study of Amendment No. 1 to the St. Charles Parish Consolidated Operating and Capital Budget for fiscal year 2023: to increase beginning General Fund balance by \$1,536,888 and to add Revenues, including Transfers to the General Fund totaling \$9,470,014 as well as expenditures totaling \$10,909,877; to increase the beginning Fund balance in Fund 102 – Parish Transportation by \$752,260 and to increase capital expenditures by \$710,402; to increase beginning Fund balance in Fund 105 –Road Lighting by \$352,908 and to add capital expenditures in the amount of \$940,000; to increase the beginning Fund balance in Fund 112 by \$12,194,758 and to add revenues including transfers totaling \$12,175,252 and expenditures totaling \$23,978,066 , for construction, architectural/engineering and other fees for: Fund 112 - Roads and Drainage – Drainage, Paved Streets - Account No.112-420210 capital expenditures in the amount of \$4,531,674; Fund 112 – Roads and Drainage – Sidewalks, Account No. 112-420230 in the amount of \$1,247,179; Fund 112 – Roads and Drainage Fund – Drainage - Account No. 112-420260 capital expenditures in the amount of \$18,199,153; Fund 102 Parish Transportation expenditures in the amount of \$710,402; Fund 113 – Recreation Fund, a reduction in beginning Fund Balance totaling \$1,421,655, an increase in Revenues totaling \$4,442,020, and an increase in Capital Expenditures totaling \$3,630,916; to increase beginning Fund balance in Fund 123 – Flood Protection Fund – by \$5,017,660 and to add grant revenues totaling \$2,457,065 and total expenditures of \$6,663,624; Fund 310 – West Bank Hurricane Protection Levee an increase in beginning Fund Balance totaling \$4,590,107, and an increase for capital expenditures totaling \$4,590,107; to increase beginning Fund balance in Fund 312 – GOMESA Construction Fund by \$1,965,671 and increase total capital expenditures by \$1,084,701, all as shown by the Revision Schedule; and,

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

SECTION I. That in accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the St. Charles Parish Council does hereby amend the 2023 St. Charles Parish Consolidated Operating and Capital Budget, as amended, as per "Exhibit A".

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: BILLINGS, FONSECA, DARENSBOURG GORDON, CLULEE, GIBBS,
DUFRENE, BELLOCK
NAYS: NONE
ABSENT: FISHER, FISHER-CORMIER

And the ordinance was declared adopted this 10th day of July, 2023, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: Beth Billings
SECRETARY: Michelle Spantato
DLVD/PARISH PRESIDENT: July 11, 2023
APPROVED: DISAPPROVED:

PARISH PRESIDENT: Math Jewell
RETD/SECRETARY: July 11, 2023
AT: 3:05 pm RECD BY: [Signature]

ST. CHARLES PARISH
GOVERNMENTAL FUNDS
 CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
 FISCAL YEAR ENDING DECEMBER 31, 2023

Description	2021				2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
REVENUES:										
Taxes:										
Ad Valorem taxes	\$ 32,206,050	\$ 28,796,500	\$ 28,796,500	\$ 30,214,038	\$ 110,374	\$ 30,324,412	5.31%	\$ 34,364,000	13.32%	
Sales taxes	39,159,413	35,138,694	35,138,694	16,915,787	23,903,278	40,819,065	16.17%	41,065,674	0.60%	
Other taxes	1,154,929	1,240,000	1,240,000	267,903	1,170,097	1,438,000	15.97%	1,342,000	-6.68%	
Licenses and permits	1,453,330	1,322,850	1,322,850	1,271,849	160,201	1,432,050	8.25%	1,412,250	-1.38%	
Intergovernmental revenues	14,312,343	17,178,460	65,038,513	7,133,643	37,118,112	44,251,755	-31.96%	56,872,828	28.52%	
Fees, charges, and commissions	970,702	972,050	972,050	319,589	487,093	806,682	-17.01%	899,850	11.55%	
Fines and forfeitures	788,033	767,800	767,800	381,009	439,651	820,660	6.88%	763,750	-6.93%	
Investment earnings	902,789	857,959	909,104	317,675	733,955	1,051,630	15.68%	948,390	-9.82%	
Miscellaneous	1,193,561	1,036,792	1,276,792	606,228	3,406,381	4,012,609	214.27%	1,054,493	-73.72%	
Total Revenues	92,141,150	87,311,105	135,462,303	57,427,721	67,529,142	124,956,863		138,723,235		
EXPENDITURES:										
Personal Services	34,941,116	39,363,210	39,602,394	15,286,190	18,735,029	34,021,219	-14.09%	40,744,827	19.76%	
Operating Services	40,012,597	19,046,022	25,296,838	10,482,914	14,170,327	24,653,241	-2.54%	19,777,288	-19.78%	
Materials & Supplies	6,231,699	5,707,846	5,717,475	2,389,306	3,316,224	5,705,530	-0.21%	6,220,162	9.02%	
Other Charges	1,066,466	852,203	852,203	241,797	541,456	783,253	-8.09%	943,538	20.46%	
Debt Service	1,486,325	1,487,477	21,810,402	1,540,659	20,596,744	22,137,403	1.50%	2,679,903	-87.89%	
Capital Outlay	17,643,539	98,096,556	139,135,377	5,819,534	8,767,689	14,587,223	-89.52%	184,007,266	1161.43%	
Intergovernmental	3,950,005	14,382,846	14,382,846	2,152,142	5,144,926	7,297,068	-49.27%	20,690,912	183.55%	
Total Expenditures	105,331,747	178,936,160	246,797,535	37,912,542	71,272,395	109,184,937		275,063,896		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,190,597)	(91,625,055)	(111,335,232)	19,515,179	(3,743,253)	15,771,926		(136,340,661)		
OTHER FINANCING SOURCES (USES):										
Transfer in	14,940,351	24,570,543	88,951,500	29,502,505	40,946,237	70,448,742	-20.80%	45,226,331	-35.80%	
Transfer out	(17,020,921)	(26,408,043)	(90,789,000)	(29,502,505)	(31,207,824)	(60,710,329)	-33.13%	(46,023,332)	-24.19%	
Proceeds from the sale of assets	791,153	80,000	183,527	215,871	23,363	239,234	30.35%	181,000	-24.34%	
Compensation for loss/damaged assets	21,780	-	-	-	-	-	0.00%	-	0.00%	
Bond Proceeds	-	-	32,056,951	32,056,951	(12,056,951)	20,000,000	0.00%	-	0.00%	
Total Other Financing Sources	(1,267,637)	(1,757,500)	30,402,978	32,272,822	(2,295,175)	29,977,647		(616,001)		
Net change in Fund Balance	(14,458,234)	(93,382,555)	(80,932,254)	51,788,001	(6,038,428)	45,749,573		(136,956,662)		
Fund Balance -Beginning	124,966,633	109,660,467	108,846,384			110,508,399		156,257,972		
Fund Balance - Ending	\$ 110,508,399	\$ 16,277,912	\$ 27,914,130			\$ 156,257,972		\$ 19,301,310		