



ST. CHARLES PARISH


OFFICE OF THE COUNCIL SECRETARY

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COUNCIL OFFICE MEMORANDUM

DATE: DECEMBER 19, 2024

TO: MR. GRANT DUSSOM
FINANCE DIRECTOR

FROM: MICHELLE IMPASTATO 
COUNCIL SECRETARY

RE: AMEND 2024 BUDGET-ADJUST BEGINNING FUND BALANCES TO
ACTUALS & ADJUST REVENUES AND EXPENDITURES IN VARIOUS
FUNDS

On December 16, 2024, the St. Charles Parish Council adopted Ordinance No. 24-12-9 to amend the 2024 Consolidated Operating and Capital Budget to adjust Beginning Fund Balances to Actuals and to adjust Revenues and Expenditures in various funds.

A copy of the ordinance is enclosed for your records.

MI/ag

Enclosure

cc: Parish Council
Ms. Samantha de Castro w/enclosure
Mr. Corey Oubre w/enclosure
Ms. Carla Chiasson w/enclosure

2024-0402

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

ORDINANCE NO. 24-12-9

An ordinance to amend the 2024 Consolidated Operating and Capital Budget to adjust Beginning Fund Balances to Actuals and to adjust Revenues and Expenditures in various funds.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

WHEREAS, the 2024 St. Charles Parish Consolidated Operating and Capital Budget was adopted on November 6, 2023 by Ordinance No. 23-11-1; and amended on January 2, 2024 by Executive Order No. 2024-01; January 2, 2024 by Executive Order No. 2024-02; January 29 2024 by Executive Order No. 2024-03; April 4, 2024 by Executive Order No. 2024-04; April 17, 2024 by Executive Order No. 2024-05; April 18, 2024 by Executive Order No. 2024-06; June 3, 2024 by Ordinance No. 24-6-6; June 6, 2024 by Executive Order No. 2024-07; June 6, 2024 by Executive Order No. 2024-08; July 9, 2024 by Executive Order No. 2024-09; October 8, 2024 by Executive Order No. 2024-10; and,

WHEREAS, the Council has taken under consideration the study of the amendment to the St. Charles Parish Consolidated Operating and Capital Budget for fiscal year 2024 as shown by the Revision Schedule.

NOW, THEREFORE, 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 ordain to adopt the 2024 St. Charles Parish Consolidated Operating and Capital Budget as amended, and that it be attached hereto and made a part hereof and identified as "Exhibit A" and "Exhibit B".

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

YEAS: MOBLEY, FONSECA, WILSON, SKIBA, PILIE, COMARDELLE,
O'DANIELS, FISHER, DEBRULER
NAYS: NONE
ABSENT: NONE

And the ordinance was declared adopted this 16th day of December, 2024, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: *Bob Fisher*
SECRETARY: *Michelle Spataro*
DLVD/PARISH PRESIDENT: December 17, 2024
APPROVED: DISAPPROVED:

PARISH PRESIDENT: *Math Jewell*
RETD/SECRETARY: December 17, 2024
AT: 3:29 pm RECD BY: *[Signature]*

ST. CHARLES PARISH
GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2024

Description	Current Year					Over or Under 2024
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of Oct 31th)	Estimate Remaining for Year	Projected Actual Result at Year End	
BEGINNING FUND BALANCE	120,558,080	168,960,543			169,191,064	
Prior Period Adjustment	-	-			-	
FUND BALANCE - RESTATED	120,558,080	168,960,543			169,191,064	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	157,578,862	194,638,280	111,174,859	24,189,302	135,364,161	(59,274,119)
TOTAL MEANS OF FINANCING	278,136,942	363,598,823			304,555,225	
EXPENDITURES & OTHER FINANCING USES:						
PERSONAL SERVICES	43,884,923	43,884,923	30,662,882	10,642,795	41,305,677	(2,579,246)
OPERATING SERVICES	22,187,379	24,049,808	15,987,685	3,793,664	19,781,349	(4,268,459)
MATERIALS & SUPPLIES	6,907,703	6,907,703	5,364,446	1,513,246	6,877,692	(30,011)
OTHER CHARGES	883,063	1,014,659	385,755	148,701	534,456	(480,203)
DEBT SERVICE	4,296,480	4,296,480	9,725,039	282,487	10,007,526	5,711,046
CAPITAL OUTLAY	134,507,884	179,730,866	34,499,522	15,411,125	49,966,647	(129,764,219)
INTERGOVERNMENTAL	15,883,930	26,878,180	4,760,298	3,063,414	7,823,712	(19,054,468)
TRANSFERS	28,402,059	46,564,733	9,579,523	7,153,808	16,733,331	(29,831,402)
TOTAL	256,953,421	333,327,352	110,965,150	42,009,240	153,030,390	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(99,374,559)	(138,689,072)			(17,666,229)	
ENDING FUND BALANCE	21,183,521	30,271,471			151,524,835	

ST. CHARLES PARISH
PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2024

Description	Current Year				Projected Actual Result at Year End	Over or Under 2024
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of Oct 31th)	Estimate Remaining for Year		
BEGINNING NET ASSETS:						
Invested in Capital Assets, Net of Debt	85,361,990	85,361,990			96,024,869	
Restricted for Debt Service	2,965,846	2,965,846			3,208,695	
Restricted for Capital Projects	13,463,649	13,463,649			9,095,358	
Unrestricted	15,387,075	15,387,075			8,345,891	
Prior Period Adjustment						
CURRENT YEAR REVENUES	43,662,196	43,662,196	35,363,763	8,420,326	43,784,089	121,893
EXPENDITURES:						
PERSONAL SERVICES	15,380,330	15,380,330	10,284,654	3,813,040	14,097,694	(1,282,636)
OPERATING SERVICES	12,188,034	12,188,034	8,238,118	2,566,283	10,804,401	(1,383,633)
MATERIALS & SUPPLIES	2,937,689	2,937,689	3,087,626	626,309	3,713,935	776,246
OTHER CHARGES	7,499,896	7,499,896	59,000	7,523,234	7,582,234	82,338
DEBT SERVICE	1,777,311	1,777,311	332,638	1,482,938	1,815,576	38,265
INTERGOVERNMENTAL	445,906	445,906	361,278	69,387	430,665	(15,241)
TRANSFERS	1,266,000	1,266,000	1,177,547	-	1,177,547	(88,453)
TOTAL EXPENDITURES	41,495,166	41,495,166	23,540,861	16,081,191	39,622,052	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	2,167,030	2,167,030			4,162,037	
CAPITAL CONTRIBUTIONS	2,622,493	2,622,493			(1,258,942)	
CHANGES IN NET ASSETS	4,789,523	4,789,523			2,903,095	
ENDING NET ASSETS:						
Invested in Capital Assets, Net of Debt	88,473,043	88,473,043			113,821,428	
Restricted for Debt Service	2,968,588	2,968,588			2,973,295	
Restricted for Capital Projects	18,880,392	18,880,392			20,881,526	
Unrestricted	9,023,567	9,023,567			(16,839,399)	