

2023-0121

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

ORDINANCE NO. 23-11-1

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2024.

WHEREAS, in accordance with Article V, Section B of the St. Charles Parish Home Rule Charter and Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.) the Parish President has submitted the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2024 to the St. Charles Parish Council to wit:

- Section I General Fund
- Section II Special Revenue Funds (10)
- Section III Debt Service Funds (7)
- Section IV Capital Projects Funds (5)
- Section V Enterprise Funds (3)

WHEREAS, in accordance with Article V, Section C of the St. Charles Parish Home Rule Charter, the Parish President has submitted a Budget Message to the St. Charles Parish Council; and,

WHEREAS, the Parish Council has taken under advisement the study of the Consolidated Operating and Capital Budget.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

SECTION I. That in accordance with Article V, Sections D and E 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 attached hereto and made a part hereof and identified herewith as "Exhibit A" and "Exhibit B", to become effective January 1, 2024.

SECTION II. That said budget shall become effective January 1, 2024.

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

YEAS: BILLINGS, FONSECA, DARENSBOURG GORDON, CLULEE, GIBBS,
 DUFRENE, BELLOCK, FISHER, FISHER-CORMIER

NAYS: NONE

ABSENT: NONE

And the ordinance was declared adopted this 6th day of November, 2023. The provisions of this Ordinance shall become effective January 1, 2024.

CHAIRMAN: *Bob Bellino*

SECRETARY: *Michelle Dupontato*

DLVD/PARISH PRESIDENT: November 7, 2023

APPROVED: DISAPPROVED:

PARISH PRESIDENT: *Matthew Jewell*

RET/SECRETARY: November 8, 2023

AT: 8:42am RECD BY: *[Signature]*

**Governmental Funds
Consolidated Operating and Capital Budget Summary Statement
Fiscal Year Ending December 31, 2024**

Description	2022				2023				2024	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
Revenues:										
Taxes:										
Ad Valorem taxes	\$ 30,335,030	\$ 34,364,000	\$ 34,364,000	\$ 33,657,524	\$ 1,070,527	\$ 34,728,051	1.06%	\$ 39,959,000	15.06%	
Sales taxes	44,100,140	41,065,674	41,065,674	17,928,285	24,091,120	42,019,405	2.32%	42,069,525	0.12%	
Other taxes	1,530,773	1,342,000	1,342,000	260,580	1,249,920	1,510,500	12.56%	1,340,000	-11.29%	
Licenses and permits	1,424,083	1,412,250	1,412,250	1,279,228	166,522	1,445,750	2.37%	1,387,350	-4.04%	
Intergovernmental revenues	19,885,418	29,652,541	56,872,828	6,115,512	27,136,119	33,251,631	-41.53%	34,710,066	4.39%	
Fees, charges, and commissions	1,172,720	899,850	899,850	277,058	551,216	828,274	-7.95%	978,500	18.14%	
Fines and forfeitures	1,014,969	763,750	763,750	898,010	738,786	1,636,795	114.31%	1,325,500	-19.02%	
Investment earnings	2,168,090	948,390	948,390	2,906,614	3,160,782	6,067,396	539.76%	5,906,845	-2.65%	
Miscellaneous	4,598,423	1,054,493	1,054,493	575,990	502,138	1,078,128	2.24%	1,046,597	-2.92%	
Total Revenues	106,229,646	111,502,948	138,723,235	63,898,801	58,667,130	122,565,930		128,723,383		
Expenditures:										
Personal Services	33,615,984	40,744,827	40,744,827	17,512,126	21,366,595	38,878,707	-4.58%	43,734,829	12.49%	
Operating Services	22,419,438	19,294,741	19,777,288	8,341,239	12,949,662	21,290,888	7.65%	22,198,179	4.26%	
Materials & Supplies	5,926,346	6,220,162	6,220,162	2,634,793	3,810,852	6,445,643	3.63%	6,909,203	7.19%	
Other Charges	481,536	858,527	943,538	243,965	632,246	876,208	-7.14%	870,763	-0.62%	
Debt Service	2,129,757	2,679,903	2,679,903	2,090,226	588,546	2,678,770	-0.04%	4,296,480	60.39%	
Capital Outlay	21,385,696	140,249,078	184,007,266	11,593,691	60,961,999	72,555,689	-60.57%	134,579,109	85.48%	
Intergovernmental	4,945,195	13,863,089	20,690,912	1,780,152	11,908,727	13,688,878	-33.84%	16,293,726	19.03%	
Total Expenditures	90,903,952	223,910,327	275,063,896	44,196,192	112,218,627	156,414,783		228,882,289		
Excess (Deficiency) of Revenues Over Expenditures	15,325,694	(112,407,379)	(136,340,661)	19,702,609	(53,551,497)	(33,848,853)		(100,158,906)		
Other Financing Sources (Uses):										
Transfer in	36,034,123	40,005,087	45,226,331	2,291,321	22,811,920	25,103,241	-44.49%	27,989,679	11.50%	
Transfer out	(37,933,472)	(40,802,088)	(46,023,332)	(1,432,824)	(25,865,326)	(27,298,150)	-40.69%	(28,030,009)	2.68%	
Proceeds from the sale of assets	266,277	181,000	181,000	207,727	95,294	303,020	67.41%	201,000	-33.67%	
Compensation for Loss/Damaged Assets	-	-	-	850	40,000	40,850	0.00%	-	-100.00%	
Bond Proceeds	32,056,951	-	-	-	-	-	0.00%	-	0.00%	
Total Other Financing Sources	30,423,879	(616,001)	(616,001)	1,067,074	(2,918,112)	(1,851,039)		160,670		
Net change in Fund Balance	45,749,573	(113,023,380)	(136,956,662)	20,769,683	(56,469,609)	(35,699,892)		(99,998,236)		
Fund Balance - Beginning	110,508,399	131,029,457	156,257,972			156,257,972		120,558,080		
Fund Balance - Ending	\$ 156,257,972	\$ 18,006,077	\$ 19,301,310			\$ 120,558,080		\$ 20,559,844		

BUDGET ORDINANCE & SUMMARY

Exhibit B

**Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2024**

Description	2022				2023				2024	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
Operating revenues										
Ad Valorem Taxes	\$ 3,454,729	\$ 3,913,000	\$ 3,913,000	\$ 3,833,094	\$ 143,097	\$ 3,976,191	1.61%	\$ 4,762,000	19.76%	
Charges for services	26,304,802	28,544,763	28,544,763	12,370,004	14,861,465	27,231,469	-4.60%	28,343,984	4.09%	
Connection and service fees	561,323	384,548	384,548	239,301	175,137	414,438	7.77%	414,881	0.11%	
Delinquent charges	520,318	420,000	420,000	209,408	352,536	561,944	33.80%	584,422	4.00%	
Intergovernmental revenues	5,557,576	-	-	150,000	-	150,000	0.00%	-	-100.00%	
Non-employer contributions	99,017	-	-	-	-	-	0.00%	-	0.00%	
OPEB Contributions	244,515	-	-	-	-	-	0.00%	-	0.00%	
Miscellaneous	1,845,502	28,500	28,500	13,195	22,305	35,500	0.00%	34,500	-2.82%	
Total Operating revenues	38,587,782	33,290,811	33,290,811	16,815,002	15,554,540	32,369,542	24.56%	34,139,787		
Operating expenses										
Personal Services	9,577,555	14,353,758	14,353,758	6,077,947	7,417,426	13,495,367	-5.98%	15,380,330	13.97%	
Operating Services	10,233,779	10,727,143	10,727,143	4,088,280	6,881,230	10,969,508	2.26%	12,188,034	11.11%	
Material & Supplies	2,214,042	4,092,792	4,092,792	1,659,192	2,010,761	3,569,952	-10.33%	2,937,689	-19.95%	
Other Charges	7,149,887	7,556,387	7,556,387	28,062	7,254,114	7,282,176	-3.63%	7,499,896	2.99%	
Debt Service	120	-	-	-	-	-	0.00%	-	0.00%	
Intergovernmental	384,865	415,918	415,918	112,779	321,707	434,486	4.46%	444,906	2.40%	
Total Operating expenses	29,550,248	37,145,998	37,145,998	11,966,260	23,885,238	35,851,489		38,450,855		
Operating Income (loss)	9,027,534	(3,855,187)	(3,855,187)	4,848,742	(8,330,698)	(3,481,947)		(4,311,068)		
Non-operating revenues (expenses)										
Investment earnings	517,705	118,750	118,750	708,816	695,507	1,404,323	1082.59%	1,305,909	-7.01%	
Proceeds/(Loss) on sale of Assets	90,907	2,100,758	2,100,758	4,671	50,329	55,000	-97.38%	35,000	-36.36%	
Amortication - Expense	(1,132)	(1,132)	(1,132)	-	(1,132)	(1,132)	0.00%	(1,132)	0.00%	
Bond interest and paying agent fees	(551,957)	(557,175)	(557,175)	(312,238)	(1,081,686)	(1,393,924)	150.18%	(1,776,179)	27.42%	
Total Non-operating revenues (expenses)	55,523	1,661,201	1,661,201	401,249	(336,982)	64,267		(436,402)		
Income (loss) before contributions and transfers	9,083,057	(2,193,986)	(2,193,986)	5,249,991	(8,667,680)	(3,417,680)	55.77%	(4,747,470)	38.91%	
Issuance of Bond	-	3,500,000	3,500,000	-	1,800,000	1,800,000	-48.57%	6,260,000	247.78%	
Transfer in	1,574,000	1,922,000	1,922,000	(140,000)	1,821,000	1,681,000	-12.54%	1,884,000	12.08%	
Transfer out	(1,220,575)	(1,086,000)	(1,086,000)	-	(1,223,718)	(1,223,718)	12.68%	(1,265,000)	3.46%	
Change in Net Position	9,436,482	2,142,014	2,142,014	-	(1,160,398)	(1,160,398)		2,130,530		
Total net position - Beginning	108,902,476	121,609,130	121,609,130	118,338,958	118,338,958	118,338,958	-2.69%	117,178,560	-0.98%	

**Proprietary Funds (Continued)
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2024**

Description	2022				2023			2024		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
Total net position - Beginning as restated	108,902,476	121,609,130	121,609,130			118,338,958	-2.69%	117,178,560	-0.98%	
Total net position - Ending	\$ 118,338,958	\$ 123,751,144	\$ 123,751,144			\$ 117,178,560		\$ 119,309,090		
Net investment in capital assets	\$ 89,536,008	\$ 86,264,564	\$ 86,264,564			\$ 85,361,990		\$ 88,473,043		
Restricted for debt service	3,394,508	2,488,298	2,488,298			2,965,846		2,968,588		
Restricted for capital projects	15,440,813	17,884,311	17,884,311			13,463,649		18,880,392		
Unrestricted	\$ 9,967,629	\$ 17,113,971	\$ 17,113,971			\$ 15,387,075		\$ 8,987,067		