

2025-0161

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

ORDINANCE NO. 25-11-2

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2026.

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 2026 to the St. Charles Parish Council to wit:

- Section I General Fund
- Section II Special Revenue Funds (9)
- Section III Debt Service Funds (6)
- Section IV Capital Projects Funds (4)
- 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 2026 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, 2026.

SECTION II. That said budget shall become effective January 1, 2026.

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 3rd day of November, 2025. The provisions of this Ordinance shall become effective January 1, 2026.

CHAIRMAN: Holly Fonseca

SECRETARY: Michelle Spastato

DLVD/PARISH PRESIDENT: November 4, 2025

APPROVED: DISAPPROVED:

PARISH PRESIDENT: Matthew Jewell

RETD/SECRETARY: November 5, 2025

AT: 3:05pm RECD BY: [Signature]

**Governmental Funds
Consolidated Operating and Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024	2025					2026		
	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	\$ 40,554,339	\$ 41,989,000	\$ 42,051,979	\$ 42,586,503	\$ 142,701	\$ 42,729,204	1.61%	\$ 42,358,000	-0.87%
Sales taxes	45,027,126	56,130,789	56,130,789	18,765,824	29,661,526	48,427,350	-13.72%	52,266,737	7.93%
Other taxes	1,502,435	1,437,000	1,437,000	121,084	1,367,116	1,488,200	3.56%	1,436,600	-3.47%
Licenses and permits	1,529,234	1,457,550	1,457,550	1,315,858	120,663	1,436,520	-1.44%	1,422,350	-0.99%
Intergovernmental revenues	20,955,696	56,917,419	73,520,089	6,883,693	13,119,472	20,003,164	-72.79%	77,332,581	286.60%
Fees, charges, and commissions	2,913,362	1,028,250	4,778,250	4,066,067	1,176,683	5,242,749	9.72%	2,013,400	-61.60%
Fines and forfeitures	1,306,778	1,536,700	1,536,700	536,829	653,122	1,189,950	-22.56%	1,257,975	5.72%
Investment earnings	7,885,595	7,366,240	7,366,240	2,908,337	3,763,914	6,672,251	-9.42%	6,079,870	-8.88%
Miscellaneous	1,389,754	1,164,882	1,164,882	806,178	435,823	1,241,999	6.62%	1,155,858	-6.94%
Total Revenues	123,064,319	169,027,830	189,443,479	77,990,373	50,441,020	128,431,387		185,323,371	
Expenditures:									
Personal Services	39,972,799	45,577,104	45,577,104	19,093,584	20,853,747	39,947,321	-12.35%	47,388,197	18.63%
Operating Services	20,851,358	24,150,831	25,603,120	8,600,669	15,212,314	23,812,976	-6.99%	27,077,182	13.71%
Materials & Supplies	6,642,195	8,605,885	8,895,885	3,463,838	5,194,751	8,658,586	-2.67%	9,159,141	5.78%
Other Charges	1,537,636	1,023,716	1,144,115	211,614	623,231	834,844	-27.03%	1,078,178	29.15%
Debt Service	10,997,642	3,755,121	3,755,121	2,887,311	867,311	3,754,621	-0.01%	3,749,019	-0.15%
Capital Outlay	47,040,172	182,557,472	202,886,086	12,643,331	85,796,486	98,439,815	-51.48%	155,479,436	57.94%
Intergovernmental	7,411,955	9,652,786	19,261,564	4,955,719	5,118,859	10,074,578	-47.70%	13,498,682	33.99%
Total Expenditures	134,453,757	275,322,915	307,122,995	51,856,066	133,666,699	185,522,741		257,429,835	
Excess (Deficiency) of Revenues Over Expenditures	(11,389,438)	(106,295,085)	(117,679,516)	26,134,307	(83,225,679)	(57,091,354)		(72,106,464)	
Other Financing Sources (Uses):									
Transfer in	13,888,460	39,151,769	52,427,609	3,663,052	13,234,077	16,897,129	-67.77%	43,067,196	154.88%
Transfer out	(16,248,602)	(42,303,125)	(55,578,965)	(3,668,052)	(15,559,043)	(19,227,095)	-65.41%	(47,270,408)	145.85%
Proceeds from the sale of assets	39,489	176,000	176,000	44,340	18,156	62,496	-64.49%	170,000	172.02%
Total Other Financing Sources	(2,320,653)	(2,975,356)	(2,975,356)	39,340	(2,306,810)	(2,267,470)		(4,033,212)	
Net change in Fund Balance	(13,710,091)	(109,270,441)	(120,654,872)	26,173,647	(85,532,489)	(59,358,824)		(76,139,676)	
Fund Balance - Beginning	169,191,064	135,966,497	152,441,707			155,480,973		96,122,149	
Fund Balance - Ending	\$ 155,480,973	\$ 26,696,056	\$ 31,786,835			\$ 96,122,149		\$ 19,982,473	

BUDGET ORDINANCE & SUMMARY

Exhibit B

**Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026	
	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		Proposed Budget	% Change Projected Actual vs Proposed
Operating revenues									
Ad Valorem Taxes	\$ 4,826,946	\$ 5,014,000	\$ 5,014,000	\$ 5,082,938	\$ 9,713	\$ 5,092,651	1.57%	\$ 5,095,000	0.05%
Charges for services	30,079,339	30,535,794	30,535,794	14,037,341	16,304,975	30,342,316	-0.63%	31,012,655	2.21%
Connection and service fees	519,802	414,564	414,564	345,211	150,989	496,200	19.69%	510,928	2.97%
Delinquent charges	586,886	501,617	501,617	288,949	463,053	752,002	49.92%	789,603	5.00%
Intergovernmental revenues	3,730,845	-	-	149,824	-	149,824	0.00%	-	-100.00%
Non-employer contributions	115,517	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	312,162	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	88,216	45,500	45,500	32,548	22,702	55,250	21.43%	56,250	1.81%
Total Operating revenues	40,259,713	36,511,475	36,511,475	19,936,811	16,951,432	36,888,243		37,464,436	
Operating expenses									
Personal Services	12,866,793	15,798,570	15,798,570	6,672,586	7,093,830	13,766,415	-12.86%	15,745,416	14.38%
Operating Services	10,689,840	12,128,492	12,128,492	4,426,365	7,303,419	11,729,780	-3.29%	12,265,803	4.57%
Material & Supplies	4,130,547	4,298,696	4,298,696	1,859,627	2,126,322	3,985,947	-7.28%	5,416,759	35.90%
Other Charges	7,889,304	8,010,827	8,010,827	13,839	8,312,708	8,326,545	3.94%	8,554,988	2.74%
Intergovernmental	429,383	425,161	425,161	285,266	49,965	335,231	-21.15%	428,396	27.79%
Total Operating expenses	36,005,867	40,661,746	40,661,746	13,257,683	24,886,244	38,143,918		42,411,362	
Operating Income (loss)	4,253,846	(4,150,271)	(4,150,271)	6,679,128	(7,934,812)	(1,255,675)		(4,946,926)	
Non-operating revenues (expenses)									
Investment earnings	1,458,777	1,363,707	1,363,707	473,035	956,637	1,429,672	4.84%	1,288,129	-9.90%
Judgements Recovered	2,489,801	-	-	-	-	-	0.00%	-	0.00%
Proceeds/(Loss) on sale of Assets	72,185	28,000	28,000	555	27,445	28,000	0.00%	28,000	0.00%
Amortization - Expense	(1,132)	-	-	-	-	-	0.00%	-	0.00%
Bond interest and paying agent fees	(482,874)	(342,087)	(342,087)	(265,182)	(1,513,440)	(1,778,622)	419.93%	(1,778,985)	0.02%
Total Non-operating revenues (expenses)	3,536,757	1,049,620	1,049,620	208,408	(529,358)	(320,950)		(462,856)	
Income (loss) before contributions and transfers	7,790,603	(3,100,651)	(3,100,651)	6,887,536	(8,464,170)	(1,576,625)	-49.15%	(5,409,782)	243.12%
Issuance of Bond	-	4,000,000	4,000,000	-	5,550,000	5,550,000	38.75%	10,750,000	93.69%
Capital Contributions of Donated Assets	2,685,043	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,484,000	1,484,000	1,484,000	-	1,486,000	1,486,000	0.13%	5,089,000	242.46%
Transfer out	(1,177,547)	(1,263,000)	(1,263,000)	-	(1,298,000)	(1,298,000)	2.77%	(1,308,000)	0.77%
Change in Net Position	10,782,099	1,120,349	1,120,349	-	-	4,161,375		9,121,218	
Total net position - Beginning	116,674,813	121,995,911	121,995,911			127,456,912	4.48%	131,618,287	3.26%
Total net position - Beginning as restated	116,674,813	121,995,911	121,995,911			127,456,912	4.48%	131,618,287	3.26%
Total net position - Ending	\$ 127,456,912	\$ 123,116,260	\$ 123,116,260			\$ 131,618,287		\$ 140,739,505	
Net investment in capital assets	\$ 106,705,992	\$ 85,968,364	\$ 85,968,364			\$ 128,356,031		\$ 93,381,402	
Restricted for debt service	3,477,213	2,960,622	2,960,622			2,975,364		2,965,467	

**Proprietary Funds (Continued)
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024			2025			2026		
	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
Restricted for capital projects	8,918,691	20,770,571	20,770,571			20,215,258		19,870,089	
Unrestricted	\$ 8,355,016	\$ 13,416,703	\$ 13,416,703			\$ (19,928,366)		\$ 24,522,547	