

**2023-0366**

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

**ORDINANCE NO.** 24-1-4

An ordinance to amend the 2023 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 2023 St. Charles Parish Consolidated Operating and Capital Budget was adopted November 7, 2022 by Ordinance No. 22-11-1; and amended 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; July 10, 2023 by Ordinance No. 23-7-12; July 10, 2023 by Executive Order No. 2023-11; July 19, 2023 by Executive Order No. 2023-12; October 11, 2023 by Executive Order No. 2023-13; November 9, 2023 by Executive Order No. 2023-14; 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 2023 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 2023 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 9th day of January, 2024, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: Bob Fisher  
SECRETARY: Michelle Dupontato  
DLVD/PARISH PRESIDENT: January 10, 2024  
APPROVED:  DISAPPROVED:

PARISH PRESIDENT: Matthew Jewell  
RETD/SECRETARY: January 10, 2024  
AT: 10:58am RECD BY: [Signature]

# ST. CHARLES PARISH

## GOVERNMENTAL FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2023

Description	Current Year				Over or Under 2023
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of Oct 31th)	Estimate Remaining for Year	
<b>BEGINNING FUND BALANCE</b>	<b>131,029,457</b>	<b>156,257,972</b>			
Prior Period Adjustment	-	-			
<b>FUND BALANCE - RESTATED</b>	<b>131,029,457</b>	<b>156,257,972</b>			
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	151,689,035	184,130,566	91,447,031	45,365,381	(47,318,154)
<b>TOTAL MEANS OF FINANCING</b>	<b>282,718,492</b>	<b>340,388,538</b>			
<b>EXPENDITURES &amp; OTHER FINANCING USES:</b>					
PERSONAL SERVICES	40,744,827	40,744,827	28,986,058	8,569,016	(3,189,753)
OPERATING SERVICES	19,294,741	19,777,288	15,439,744	3,616,937	(720,607)
MATERIALS & SUPPLIES	6,220,162	6,220,162	4,845,838	1,447,309	72,985
OTHER CHARGES	858,527	943,538	378,830	106,096	(458,612)
DEBT SERVICE	2,679,903	2,679,903	2,396,616	286,986	3,699
CAPITAL OUTLAY	140,249,578	184,007,766	20,513,189	18,931,768	(144,562,809)
INTERGOVERNMENTAL	13,863,089	20,690,912	4,371,307	1,436,965	(14,882,640)
TRANSFERS	40,801,588	46,022,832	3,803,077	14,646,561	(27,573,194)
<b>TOTAL</b>	<b>264,712,415</b>	<b>321,087,228</b>	<b>80,734,659</b>	<b>49,041,638</b>	
<b>NET CHANGE IN CURRENT REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>(113,023,380)</b>	<b>(136,956,662)</b>			<b>7,036,115</b>
<b>ENDING FUND BALANCE</b>	<b>18,006,077</b>	<b>19,301,310</b>			<b>163,294,087</b>

**ST. CHARLES PARISH**  
**PROPRIETARY FUNDS**

**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT**  
**FISCAL YEAR ENDING DECEMBER 31, 2023**

Description	Original Budget	Last Adopted Budget	Current Year		Estimated Remaining for Year	Projected Actual Result at Year End	Over or Under 2023
			Actual Year-to-Date (as of Oct 31th)	Year			
<b>BEGINNING NET ASSETS:</b>							
Invested in Capital Assets, Net of Debt	77,219,092	77,219,092				89,536,008	
Restricted for Debt Service	2,486,029	2,486,029				3,394,508	
Restricted for Capital Projects	10,634,879	10,634,879				15,440,813	
Unrestricted	31,269,130	31,269,130				9,967,629	
Prior Period Adjustment							
<b>CURRENT YEAR REVENUES</b>	<b>40,932,319</b>	<b>40,932,319</b>	<b>30,144,424</b>	<b>5,963,249</b>	<b>36,107,673</b>	<b>(4,824,646)</b>	
<b>EXPENDITURES:</b>							
PERSONAL SERVICES	14,353,758	14,353,758	10,037,087	3,583,072	13,620,159	(733,599)	
OPERATING SERVICES	10,727,143	10,727,143	8,170,892	2,474,565	10,645,457	(81,686)	
MATERIALS & SUPPLIES	4,092,792	4,092,792	2,818,438	1,404,630	4,223,068	130,276	
OTHER CHARGES	7,556,387	7,556,387	40,290	7,564,791	7,605,081	48,694	
DEBT SERVICE	558,307	558,307	346,480	256,477	602,957	44,650	
INTERGOVERNMENTAL	415,918	415,918	333,081	98,433	431,514	15,596	
TRANSFERS	1,086,000	1,086,000	-	1,138,737	1,138,737	52,737	
<b>TOTAL EXPENDITURES</b>	<b>38,790,305</b>	<b>38,790,305</b>	<b>21,746,268</b>	<b>16,520,705</b>	<b>38,266,973</b>		
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>2,142,014</b>	<b>2,142,014</b>			<b>(2,159,300)</b>		
<b>CAPITAL CONTRIBUTIONS</b>							
<b>CHANGES IN NET ASSETS</b>	<b>2,142,014</b>	<b>2,142,014</b>			<b>(2,159,300)</b>		
<b>ENDING NET ASSETS:</b>							
Invested in Capital Assets, Net of Debt	83,764,797	83,764,797				86,196,990	
Restricted for Debt Service	2,497,873	2,497,873				2,965,846	
Restricted for Capital Projects	10,596,894	10,596,894				11,824,426	
Unrestricted	18,303,570	18,303,570				15,192,396	