



ST. CHARLES PARISH

OFFICE OF THE COUNCIL SECRETARY

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24-11-2
2024-0201

COUNCIL OFFICE MEMORANDUM

DATE: NOVEMBER 8, 2024

TO: MR. GRANT DUSSOM
FINANCE DIRECTOR

FROM: MICHELLE IMPASTATO 
COUNCIL SECRETARY

RE: CONSOLIDATED OPERATING & CAPITAL BUDGET
FISCAL YEAR 2025

On November 4, 2024, the St. Charles Parish Council adopted Ordinance No. 24-11-2 approving and adopting the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2025.

A copy of the ordinance as amended is enclosed for your records.

MI/ag

Enclosure

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

2024-0201

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

ORDINANCE NO. 24-11-2

An ordinance to approve and adopt the appropriation of
Funds for the St. Charles Parish Consolidated
Operating and Capital Budget for Fiscal Year 2025.

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 2025 to the St. Charles Parish Council to wit:

Section I	General Fund
Section II	Special Revenue Funds (10)
Section III	Debt Service Funds (6)
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 2025 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, 2025.

SECTION II. That said budget shall become effective January 1, 2025.

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

YEAS: MOBLEY, FONSECA, WILSON, SKIBA, PILIE, COMARDELLE,
O'DANIELS, DEBRULER

NAYS: NONE

ABSENT: FISHER

And the ordinance was declared adopted this 4th day of November, 2024.
The provisions of this Ordinance shall become effective January 1, 2025.

ACTING CHAIRMAN: Nolly Fonseca
SECRETARY: Michelle Dupontato
DLVD/PARISH PRESIDENT: November 5, 2024
APPROVED: _____ DISAPPROVED: _____

PARISH PRESIDENT: Matthew Jewell
RETD/SECRETARY: November 5, 2024
AT: 3:02 pm RECD BY: [Signature]

Governmental Funds
Consolidated Operating and Capital Budget Summary Statement
Fiscal Year Ending December 31, 2025

Description	2023			2024			2025		
	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	\$ 35,108,806	\$ 40,251,500	\$ 40,251,500	\$ 40,471,795	\$ 69,458	\$ 40,541,253	0.72%	\$ 41,989,000	3.57%
Sales taxes	44,602,143	42,069,525	42,069,525	17,346,345	28,330,187	45,676,532	8.57%	56,130,789	22.89%
Other taxes	1,634,607	1,340,000	1,340,000	552,164	875,636	1,427,800	6.55%	1,437,000	0.64%
Licenses and permits	1,489,522	1,387,350	1,387,350	1,407,645	71,805	1,479,450	6.64%	1,457,550	-1.48%
Intergovernmental revenues	29,570,387	34,710,066	52,978,810	7,698,022	14,556,529	22,254,551	-57.99%	56,917,419	155.76%
Fees, charges, and commissions	1,137,076	978,500	1,606,500	994,348	1,100,997	2,095,345	30.43%	1,028,250	-50.93%
Fines and forfeitures	1,786,838	1,325,500	1,325,500	781,916	850,465	1,632,381	23.15%	1,536,700	-5.86%
Investment earnings	6,869,603	5,906,845	5,906,845	3,611,625	4,085,427	7,697,052	30.31%	7,366,240	-4.30%
Miscellaneous	3,903,971	1,046,597	1,046,597	914,999	366,778	1,281,777	22.47%	1,164,882	-9.12%
Total Revenues	126,102,953	129,015,883	147,912,627	73,778,859	50,307,282	124,086,141		169,027,830	
Expenditures:									
Personal Services	36,368,126	43,884,923	43,884,923	18,850,394	22,807,974	41,658,350	-5.07%	45,577,104	9.41%
Operating Services	19,794,332	22,187,379	24,049,808	8,548,324	14,052,979	22,601,298	-6.02%	24,150,831	6.86%
Materials & Supplies	6,130,729	6,907,703	6,907,703	2,947,065	4,295,697	7,242,758	4.85%	8,605,885	18.82%
Other Charges	809,566	883,063	1,029,659	223,840	613,421	837,260	-18.69%	1,023,716	22.27%
Debt Service	2,690,060	4,296,480	4,296,480	9,440,062	878,832	10,318,893	140.17%	3,755,121	-63.61%
Capital Outlay	40,609,464	134,507,634	179,715,616	20,666,368	41,719,560	62,385,926	-65.29%	182,557,472	192.63%
Intergovernmental	5,398,693	15,883,930	26,878,180	2,800,742	4,671,202	7,471,944	-72.20%	9,652,786	29.19%
Total Expenditures	111,800,970	228,551,112	286,762,369	63,476,795	89,039,665	152,516,429		275,322,915	
Excess (Deficiency) of Revenues Over Expenditures	14,301,983	(99,535,229)	(138,849,742)	10,302,064	(38,732,383)	(28,430,288)		(106,295,085)	
Other Financing Sources (Uses):									
Transfer in	16,823,734	28,361,979	46,524,653	2,400,983	23,069,644	25,470,627	-45.25%	39,151,769	53.71%
Transfer out	(18,647,937)	(28,402,309)	(46,564,983)	(2,395,983)	(27,907,061)	(30,303,044)	-34.92%	(42,303,125)	39.60%
Proceeds from the sale of assets	454,462	201,000	201,000	12,267	25,872	38,138	-81.03%	176,000	361.48%
Compensation for Loss/Damaged Assets	850	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(1,368,891)	160,670	160,670	17,267	(4,811,545)	(4,794,279)		(2,975,356)	
Net change in Fund Balance	12,933,092	(99,374,559)	(138,689,072)	10,319,331	(43,543,928)	(33,224,567)		(109,270,441)	
Fund Balance - Beginning	156,257,972	120,558,080	168,960,543			169,191,064		135,966,497	
Fund Balance - Ending	\$ 169,191,064	\$ 21,183,521	\$ 30,271,471			\$ 135,966,497		\$ 26,696,056	

BUDGET ORDINANCE & SUMMARY

Exhibit B

Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2025

Description	2023		2024				2025		
	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	\$ 4,002,217	\$ 4,799,500	\$ 4,799,500	\$ 4,817,099	\$ 8,267	\$ 4,825,366	0.54%	\$ 5,014,000	3.91%
Charges for services	29,201,417	28,343,984	28,343,984	13,062,942	16,507,933	29,570,875	4.33%	30,535,794	3.26%
Connection and service fees	528,691	414,881	414,881	229,042	185,502	414,544	-0.08%	414,564	0.00%
Delinquent charges	477,730	584,422	584,422	301,881	199,734	501,615	-14.17%	501,617	0.00%
Intergovernmental revenues	3,604,229	-	-	947,193	(480,647)	466,546	0.00%	-	-100.00%
Non-employer contributions	105,010	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	263,710	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	425,274	34,500	34,500	54,372	(8,872)	45,500	31.88%	45,500	0.00%
Total Operating revenues	38,608,278	34,177,287	34,177,287	19,412,529	16,411,917	35,824,446		36,511,475	
Operating expenses									
Personal Services	13,608,280	15,380,330	15,380,330	6,398,212	7,806,835	14,205,045	-7.64%	15,798,570	11.22%
Operating Services	10,367,855	12,188,034	12,188,034	4,314,731	7,381,069	11,695,798	-4.04%	12,128,492	3.70%
Material & Supplies	4,628,881	2,937,689	2,937,689	1,948,496	1,709,217	3,657,712	24.51%	4,298,696	17.52%
Other Charges	7,504,770	7,499,896	7,499,896	40,031	7,550,143	7,590,174	1.20%	8,010,827	5.54%
Debt Service	5,616	-	-	-	-	-	0.00%	-	0.00%
Intergovernmental	400,746	445,906	445,906	270,426	163,923	434,349	-2.59%	425,161	-2.12%
Total Operating expenses	36,516,148	38,451,855	38,451,855	12,971,896	24,611,187	37,583,078		40,661,746	
Operating Income (loss)	2,092,130	(4,274,568)	(4,274,568)	6,440,633	(8,199,270)	(1,758,632)		(4,150,271)	
Non-operating revenues (expenses)									
Investment earnings	1,188,567	1,305,909	1,305,909	752,881	725,330	1,478,211	13.19%	1,363,707	-7.75%
Proceeds/(Loss) on sale of Assets	55,961	35,000	35,000	17,883	10,117	28,000	-20.00%	28,000	0.00%
Amortication - Expense	(1,132)	(1,132)	(1,132)	-	-	-	-100.00%	-	0.00%
Bond interest and paying agent fees	(529,921)	(1,776,179)	(1,776,179)	(300,287)	(94,194)	(394,481)	-77.79%	(342,087)	-13.28%
Total Non-operating revenues (expenses)	713,475	(436,402)	(436,402)	470,477	641,253	1,111,730		1,049,620	
Income (loss) before contributions and transfers	2,805,606	(4,710,970)	(4,710,970)	6,911,110	(7,558,017)	(646,902)	-86.27%	(3,100,651)	379.31%
Issuance of Bond	-	6,260,000	6,260,000	-	5,550,000	5,550,000	-11.34%	4,000,000	-27.93%
Transfer in	1,171,000	1,884,000	1,884,000	334,000	1,350,000	1,684,000	-10.62%	1,484,000	-11.88%
Transfer out	(1,138,737)	(1,266,000)	(1,266,000)	-	(1,266,000)	(1,266,000)	0.00%	(1,263,000)	-0.24%
Change in Net Position	2,837,869	2,167,030	2,167,030	-	-	5,321,098		1,120,349	
Total net position - Beginning	118,338,958	117,178,560	123,751,144			116,674,813	-5.72%	121,995,911	4.56%
Total net position - Beginning as restated	113,836,944	117,178,560	117,178,560			116,674,813	-0.43%	121,995,911	4.56%
Total net position - Ending	\$ 116,674,813	\$ 119,345,590	\$ 119,345,590			\$ 121,995,911		\$ 123,116,260	
Net investment in capital assets	\$ 96,024,869	\$ 88,473,043	\$ 88,473,043			\$ 98,280,287		\$ 85,968,364	
Restricted for debt service	3,208,695	2,968,588	2,968,588			2,973,295		2,960,622	
Restricted for capital projects	9,095,358	18,880,392	18,880,392			19,627,009		20,770,571	

Exhibit B

Proprietary Funds (Continued)
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2025

Description	2023		2024				2025	
	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
Unrestricted	\$ 8,345,891	\$ 9,023,567	\$ 9,023,567			\$ 1,115,320		\$ 13,416,703