

2024-0189

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

ORDINANCE NO. 24-6-6

An ordinance to amend the 2024 Consolidated Operating and Capital Budget, Amendment No. 1, to add revenues and transfers totaling \$37,059,418, an addition of accumulated fund balance of \$48,402,463 and expenditures, including transfers, totaling \$76,373,931 for all Governmental Funds for the purpose of adjusting beginning 2024 fund balances across all funds to match ending 2023 Final Budget balances and to re-apply various construction, architectural/engineering, and other fees unexpended in 2023 for Parish projects that were not completed during 2023 and apply them to 2024.

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 20 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; and,

WHEREAS, the Parish Council has taken under consideration the study of Amendment No. 1 to the St. Charles Parish Consolidated Operating and Capital Budget for fiscal year 2024: to increase beginning General Fund balance by \$19,936,240 and to add Revenues totaling \$11,963,275 as well as expenditures totaling \$29,753,777; to increase the beginning Fund balance in Fund 102 – Parish Transportation by \$224,226 and to increase capital expenditures by \$154,597; to increase beginning Fund balance in Fund 105 – Road Lighting by \$1,338,458 and to add capital expenditures in the amount of \$500,000; to decrease beginning fund balance in Fund 110 – Criminal Court Fund by \$313,277; to increase the beginning Fund balance in Fund 112 by \$6,959,227 and to add revenues including transfers totaling \$21,087,588 and expenditures totaling \$28,711,153, for construction, architectural/engineering and other fees for: Fund 112 - Roads and Drainage – Paved Streets - Account No. 112-420210 capital expenditures in the amount of \$7,009,377; Fund 112 – Roads and Drainage – Sidewalks, Account No. 112-420230 in the amount of \$742,286; Fund 112 – Roads and Drainage Fund – Drainage - Account No. 112-420260 capital expenditures in the amount of \$20,959,490; Fund 113 – Recreation Fund, an increase in beginning Fund Balance totaling \$987,154, an increase in Revenues totaling \$4,008,555, and an increase in Capital Expenditures totaling \$4,315,600; to increase beginning Fund balance in Fund 114 – Mosquito Control by \$131,464; to increase beginning Fund balance in Fund 116 RSVP by \$3,677; to increase beginning Fund balance in Fund 123 – Flood Protection Fund – by \$9,420,107 and to add expenditures of \$10,403,116; to increase Debt Service Funds beginning Fund Balance by \$8,129,587; to increase beginning Fund Balance in Fund 302 – Recreation Facilities Construction Fund by \$10,669; Fund 310 – West Bank Hurricane Protection Levee an increase in beginning Fund Balance totaling \$1,147,768, and an increase for capital expenditures totaling \$1,405,053; to increase beginning Fund balance in Fund 312 – GOMESA Construction Fund by \$423,755 and increase total capital expenditures by \$1,130,635; to increase beginning Fund Balance for Fund 313 LCDBG Public Facilities Construction Fund by \$9; to increase beginning Fund Balance for Fund 316 – Front Foot Assessment Capital Projects Fund by \$3,399, all as shown by the Revision Schedule.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

SECTION I. That 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 amend the 2024 St. Charles Parish Consolidated Operating and Capital Budget, as amended, as per "Exhibit A".

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

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

And the ordinance was declared adopted this 3rd day of June, 2024, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: Bob Fisher
SECRETARY: Michelle Spontato
DLVD/PARISH PRESIDENT: June 4, 2024
APPROVED: DISAPPROVED:

PARISH PRESIDENT: Matt Jewell
RETD/SECRETARY: June 6, 2024
AT: 3:20pm RECD BY: [Signature]

ST. CHARLES PARISH 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	\$ 1,451,282	\$ 35,108,806	2.17%	\$ 40,251,500	14.65%
Sales taxes	44,100,140	41,065,674	41,065,674	17,928,285	26,673,858	44,602,143	8.61%	42,069,525	-5.68%
Other taxes	1,530,773	1,342,000	1,342,000	260,580	1,374,027	1,634,607	21.80%	1,340,000	-18.02%
Licenses and permits	1,424,083	1,412,250	1,412,250	1,279,228	210,293	1,489,521	5.47%	1,387,350	-6.86%
Intergovernmental revenues	19,885,418	29,652,541	56,872,828	6,115,512	23,454,875	29,570,387	-48.01%	52,263,855	76.74%
Fees, charges, and commissions	1,172,720	899,850	899,850	277,058	937,204	1,214,262	34.94%	978,500	-19.42%
Fines and forfeitures	1,014,969	763,750	763,750	898,010	888,829	1,786,839	133.96%	1,325,500	-25.82%
Investment earnings	2,168,090	948,390	948,390	2,906,614	3,968,530	6,875,144	624.93%	5,906,845	-14.08%
Miscellaneous	4,598,423	1,054,493	1,054,493	575,990	3,245,253	3,821,243	262.38%	2,389,552	-37.47%
Total Revenues	106,229,646	111,502,948	138,723,235	63,898,801	62,204,151	126,102,952		147,912,627	
EXPENDITURES:									
Personal Services	33,615,984	40,744,827	40,744,827	17,512,126	20,056,566	37,568,692	-7.80%	43,884,923	16.81%
Operating Services	22,378,767	19,294,741	19,777,288	8,341,239	11,054,334	19,395,573	-1.93%	24,124,808	24.38%
Materials & Supplies	5,926,346	6,220,162	6,220,162	2,634,793	3,630,696	6,265,489	0.73%	6,907,703	10.25%
Other Charges	481,536	858,527	943,538	243,965	790,393	1,034,358	9.63%	1,029,659	-0.45%
Debt Service	2,129,757	2,679,903	2,679,903	2,090,226	1,593,376	3,683,602	37.45%	4,296,480	16.64%
Capital Outlay	21,385,696	140,249,078	184,007,266	11,593,691	28,779,894	40,373,585	-78.06%	179,640,616	344.95%
Intergovernmental	4,945,195	13,863,089	20,690,912	1,780,152	3,762,650	5,542,802	-73.21%	26,878,180	384.92%
Total Expenditures	90,863,281	223,910,327	275,063,896	44,196,192	69,667,909	113,864,101		286,762,369	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,366,365	(112,407,379)	(136,340,661)	19,702,609	(7,463,758)	12,238,851		(138,849,742)	
OTHER FINANCING SOURCES (USES):									
Transfer in	36,034,123	40,005,087	45,226,331	2,291,321	14,531,562	16,822,883	-62.80%	46,524,653	176.56%
Transfer out	(37,933,472)	(40,802,088)	(46,023,332)	(1,432,824)	(15,422,322)	(16,855,146)	-63.38%	(46,564,983)	176.27%
Proceeds from the sale of assets	266,277	181,000	181,000	207,727	246,735	454,462	151.08%	201,000	-55.77%
Compensation for loss/damaged assets	-	-	-	850	-	850	0.00%	-	0.00%
Bond Proceeds	32,056,951	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	30,423,879	(616,001)	(616,001)	1,067,074	(644,025)	423,049		160,670	
Net change in Fund Balance	45,790,244	(113,023,380)	(136,956,662)	20,769,683	(8,107,783)	12,661,900		(138,689,072)	
Fund Balance -Beginning	110,508,399	131,029,457	156,257,972			156,298,643		168,960,543	
Fund Balance - Ending	\$ 156,298,643	\$ 18,006,077	\$ 19,301,310			\$ 168,960,543		\$ 30,271,471	