Ascension Parish Government

2025

Popular Annual Financial Report

Parish of Ascension, Louisiana
December 31, 2025

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A Message from Finance

To the Citizens of Ascension Parish,

We are pleased to present this Popular Annual Financial Report (PAFR) for Ascension Parish Government (the Parish) for the year 2025. The report is designed to provide information on our government, its current financial position, historical statistics, and future projections. This report is presented to you based on the guidelines from Government Finance Officers Association (GFOA) and was prepared using information from our fiscal year ending December 31, 2025. According to GFOA:

"The GFOA established the Popular Annual Financial Reporting Awards Program(PAFR Program) in 1991 to encourage and assist state and local governments to extract information from their annual comprehensive financial report to produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a back ground in public finance and then to recognize individual governments that are successful in achieving that goal."

This report contains highlights from our Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2025 which can be referred to for greater detail. Both reports are in accordance with Generally Accepted Accounting Principles (GAAP). For the purpose of this report, we will focus on the activities of the Parish's primary government, excluding all discretely presented component units.

In order for the Parish to be transparent with the financials, we have also implemented Open Finance, which is available through our website. We hope that this transparency has bestowed trust amongst our citizens and that we are doing our due diligence in handling public funds.

Our citizens are our Parish's most important asset, and we seek to instill public trust in government by exceeding their expectations and inspiring our employees to develop pride in the services that they provide.

GFOA Awards

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Parish of Ascension
Louisiana

For its Annual Comprehensive Financial Report
For the Fiscal Year End

December 31, 2024

Executive Director/CEO

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparing state and local government financial reports. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both generally accepted accounting principles and applicable program requirements. Ascension Parish has received this award for 17 consecutive years.

In addition, the Parish also received the GFOA's Distinguished Budget Presentation Award for its annual budget. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and communications device. Ascension Parish has received this award for 15 consecutive years.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Parish of Ascension
Louisiana

For the Fiscal Year Beginning

January 01, 2026

Executive Director

Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Parish of Ascension
Louisiana

For its Annual Financial Report
For the Fiscal Year End

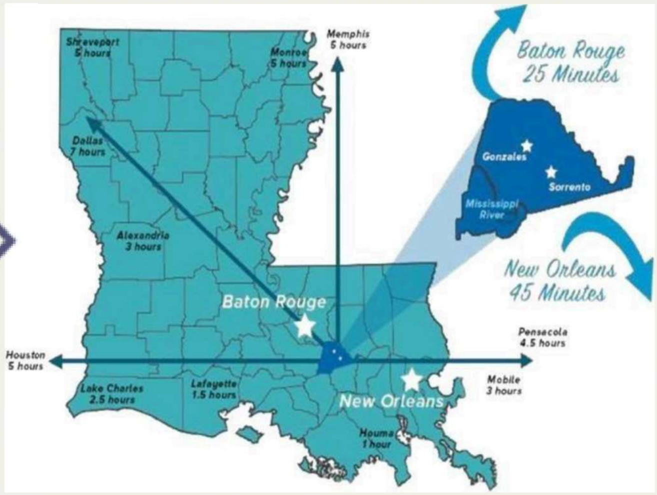
December 31, 2024

Executive Director/CEO

The Parish of Ascension was also, for the 2nd time given, the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the fiscal year ending December 31, 2024. This is a prestigious national award. In order to receive the award, a government unit must publish a report that conforms to program standards of creativity, presentation, understandability, and reader appeal. This award is valid for a period of one year only.

These 3 awards from GFOA, Certificate for Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation Award, and the Popular Annual Financial Reporting Award has earned the Parish the "Triple Crown Award" for the 2nd consecutive year.

PARISH GOVERNMENT



The Parish is located southeast of the City of Baton Rouge, the state capital of Louisiana. Ascension Parish is divided by the Mississippi River with the majority of its population on the east bank. The Parish was founded in 1845 when the County of Acadia was split into the parishes of Ascension and St. James. Today Ascension Parish is a true American treasure. It is the "Gateway" to a glorious and sublime portrait of time and people spanning more than five centuries.

Ascension Parish is an immense collection of diverse histories deserving recognition, celebration, and protection. The Parish currently occupies a land area of 292 square miles and serves an estimated population of 135,105 as of July 1, 2025, which represents a 6.8% growth since the 2020 U.S. Census of 126,500. In 1993, an election was held to change the form of Government from a Police Jury to a Home Rule Charter. It passed and went into effect in January 1994. The Home Rule Charter established the Ascension Parish Council as the governing authority for Ascension Parish and as a political subdivision of the State of Louisiana.

The Parish operates under a Parish President and eleven-member Parish Council form of Government, with the Council Members elected by districts and the Parish President elected parish-wide, all elected to four-year terms. Policy making and legislative authority are vested in the Parish Council, which is, among other things, responsible for passing local ordinances, adopting budgets, appointing committees and board members of related organizations, setting fees, and ratifying the interim appointments of executive directors appointed by the Parish President.

Responsibility for the day-to-day operations of the Parish rests with the Parish President as well as all executive powers of the Parish. The President is the head of the executive and administrative branches of parish government. The President is responsible for carrying out certain ordinances of the Parish Council, supervising the operations of the Parish, and appointing executive directors.

The Parish provides a full range of services to the general public, including infrastructure maintenance and construction, public safety, public works, fire protection, public and mental health, planning and zoning, economic development, recreation, libraries, general administrative, water utilities, and road lighting.

QUICK FACTS & STATISTICS

Demographic & Economic Status

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(2) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate	(3) Median Home Sales Price	(3) Average Monthly Rent
2025	135,105	5,709,267	42,258	37.1	23,745	3.3	4.2	$317,000	$1,710
2024	133,534	5,535,385	41,453	36.4	24,076	3.5	4.4	309,000	1,680
2023	131,632	5,443,641	41,355	36.6	24,138	2.6	4.1	289,000	1,550
2022	130,458	4,831,512	37,035	36.2	23,815	2.8	3.1	284,000	1,410
2021	128,369	4,582,645	35,699	36	23,455	3.1	3.8	268,000	1,270
2020	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2	255,000	1,180
2019	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4	246,000	1,120
2018	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1	240,000	1,090
2017	122,948	3,669,997	30,094	35	22,536	3.3	3.4	234,000	1,050
2016	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2	229,000	1,020

Source: Ascension Economic Development Corp
(1) Source: US Census Bureau Estimates
(2) Source: Ascension Parish School Board
(3) Source: Local Real Estate Association & MLS, National Housing and Rental Market Indexes & Federal Housing Database & Rental Estimates

Principal Employers

2025 Employer	Number of Employees (1)	Percentage of Employees (2)	2016 Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,500	5.0%	Ascension Parish School Board	2,715	4.9%
BASF Corporation	1,350	1.9%	BASF Corporation	1,047	1.9%
Wal-Mart Stores	710	1.1%	Ascension Parish Government	745	1.3%
Ascension Parish Government	699	1.0%	Wal-Mart Stores	700	1.2%
Shell Chemical Company	608	1.0%	Shell Chemical Company	650	1.2%
CF Industries	550	1.0%	Leblanc's Food Stores	600	1.2%
Smith Tank and Steel	430	0.9%	EATEL	530	1.1%
Huntsman Chemical Co., LLC	430	0.9%	St. Elizabeth Hospital	489	0.9%
Our Lady of the Lake Ascension (formerly St. Elizabeth Hospital)	476	0.8%	Huntsman Chemical Co., LLC	420	0.9%
REV (formerly EATEL)	380	0.7%	Smith Tank and Steel	393	0.7%
Total	**9,832**	**14.3%**	**Total**	**8,289**	**15.3%**

Source: Parish of Ascension
Percentages are based upon total employment per Ascension Economic Development Corporation.
Ascension Parish Government difference from 2016 to 2025 is due to no longer accounting for seasonal employees.

Operating Indicators by Function/Program

Function	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety:										
Police:										
Physical arrests	3,907	3,774	3,200	3,936	3,246	2,969	5,586	4,355	4,160	3,972
Traffic violations	2,535	2,884	2,594	2,921	2,456	2,858	3,614	3,898	5,150	4,812
Service call responses	74,391	71,027	74,689	77,766	81,865	76,524	79,367	89,845	79,174	79,992
Fire:										
Number of responses	1,293	1,595	2,581	2,238	2,450	2,017	1,924	1,771	1,973	1,570
Number of emergency responses	9,864	11,011	10,427	10,011	9,891	7,102	7,251	7,257	6,342	6,042
Public Works:										
Building Permits:										
Residential (new)	405	354	264	1,016	815	964	984	846	1,009	753
Commercial	52	24	67	40	58	64	154	169	154	132
Transportation:										
Parish street maintenance program:										
Number of miles maintained	531	527	527	542	538	533	529	526	524	515
Rehab streets and roads (miles)	11	7	8	5	5	2	8	11	32	22
Sanitation:										
Wastewater:										
Number of users *	650	98	3,753	3,636	2,788	2,503	1,956	1,333	494	549
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,060	2,060	2,059
Culture-Recreation:										
Libraries:										
Total registered borrowers**	100,467	96,579	93,572	90,902	81,243	45,178	32,901	32,251	28,865	28,931
Total items circulated	781,211	730,469	710,302	480,406	431,844	352,287	473,235	566,567	410,846	428,142
Total reference questions answered	72,592	73,778	70,148	71,240	61,464	58,552	72,138	71,097	53,144	69,472

Source: Ascension Parish Government
*Number of users Parish GIS Department; Sewer assets sold during 2024.
**Library included parish students beginning 2021 fiscal year

PARISH ACTIVITIES

Governmental Activity

- Administration
- PublicWorks
- Health and Welfare
- General Governmental
- Culture and Recreation
- Promotion & Economic Development
- Public Safety
- Fire Protection
- Road Lighting

Business - Type Activity

- Water and Waste Systems
  - Utilities
  - ACUD1
  - Parish Utilities of Ascension
- Lamar Dixon ExpoCenter

Net Position

The primary government's statement of net position includes all funds of the reporting government. The statements distinguish between Governmental Activities and Business-Type Activities. Governmental Activities are usually financed through taxes, intergovernmental revenues, and other non-exchange revenues, while Business-Type Activities are financed by fees charged to external parties for goods or services. Note: Discrete component units are not included in these figures or this report.

WHAT THE PARISH OWNS − WHAT THE PARISH OWES = AVAILABLE FOR FUTURE

ASSETS + DEFFERRED OUTFLOW − LIABILITIES + DEFFERRED INFLOW = NET POSITION

	Government Activity			Business Type Activity			Total Primary Government		
	2025	2024	2023	2025	2024	2023	2025	2024	2023
ASSETS	$831,546,000	$771,580,000	$713,102,000	$45,001,000	$39,781,000	$52,519,000	$876,547,000	$811,361,000	$765,621,000
DEFERRED OUTFLOWS	10,090,000	12,926,000	18,722,000	403,000	601,000	871,000	10,493,000	13,527,000	19,593,000
LIABILITIES	122,260,000	133,451,000	153,396,000	4,200,000	4,976,000	5,194,000	126,460,000	138,427,000	158,590,000
DEFERRED INFLOWS	3,571,000	1,524,000	1,703,000	132,000	52,000	81,000	3,703,000	1,576,000	1,784,000
NET POSITION	**$715,805,000**	**$649,531,000**	**$576,725,000**	**$41,072,000**	**$35,354,000**	**$48,115,000**	**$756,877,000**	**$684,885,000**	**$624,840,000**
NET INVESTMENT IN CAPITAL ASSETS	$282,659,000	$255,768,000	$217,984,000	$30,995,000	$24,632,000	$34,847,000	$313,654,000	$280,400,000	$252,831,000
RESTRICTED	217,909,000	197,685,000	199,986,000	536,000	268,000	257,000	218,445,000	197,953,000	200,243,000
UNRESTRICTED	215,237,000	196,078,000	158,755,000	9,541,000	10,454,000	13,011,000	224,778,000	206,532,000	171,766,000
TOTAL NET POSITION	**$715,805,000**	**$649,531,000**	**$576,725,000**	**$41,072,000**	**$35,354,000**	**$48,115,000**	**$756,877,000**	**$684,885,000**	**$624,840,000**

- Deferred Outflows: a consumption of net assets by the government that is applicable to a future reporting period.
- Deferred Inflows: an acquisition of net assets by the government that is applicable to a future reporting period.
- Net Investment in Capital Assets: Amount invested in capital assets less accumulated depreciation, amortization and outstanding balance of any debt or liabilities incurred for construction acquisition of the asset.
- Restricted Net Position: Amount that consist of resources that have limitation on their use or restricted by enabling legislation.
- Unrestricted Net Position: Remaining amounts that can be used to meet the Parish's ongoing obligations.

The total net position of the Parish's governmental activities increased by 10.2% or $66.3 million during 2025, primarily attributable to surpluses generated by ad valorem and sales taxes. Ad valorem and sales taxes experienced increase of $8.2 million and $6.6 million respectively, recognized in 2025. Also, the net book value of the Parish's capital assets of the governmental activity increased by $21.8 million.

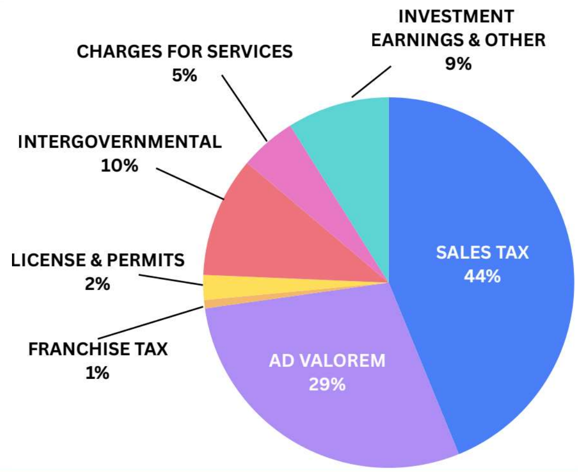
The net position of the Parish's business type activities increased by approximately $5.7 million in 2025 which was generated by approximately $6.9 million of capital contributions from governmental activities. All the Parish's utilities funds and the Lamar Dixon Expo Center experienced operating losses before grants, contributions, and transfers in from other funds. The operating losses in the Parish's utilities funds are a result of revenue generated from user fees not exceeding the required operating and maintenance costs to generate a profit. Additionally, the Lamar Dixon Expo Center's operating loss can be attributed to greater maintenance and supplies and administrative expenses.

GOVERNMENTAL FUNDS

REVENUE & EXPENDITURE EXCLUDING TRANSFERS

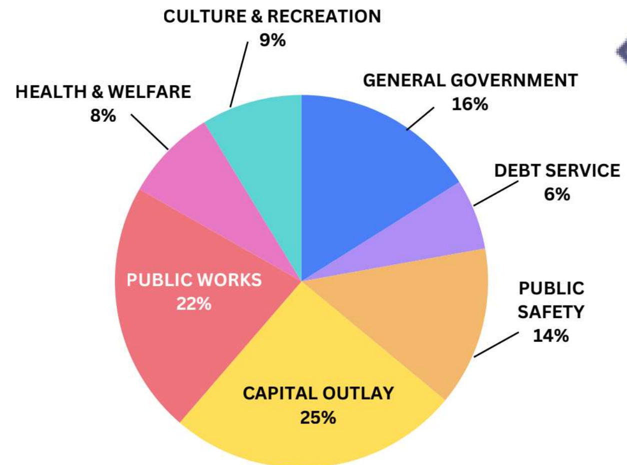
2025 Sources of Revenues-Governmental

REVENUES	2025
TAXES	
SALES TAX	$89,481,000
AD VALOREM & OTHER TAX	59,096,000
FRANCHISE TAX	1,479,000
LICENSES & PERMITS	4,433,000
INTERGOVERNMENTAL	21,471,000
CHARGES FOR SERVICES	10,021,000
INVESTMENT EARNINGS AND OTHER	18,185,000
TOTAL	**$204,166,000**



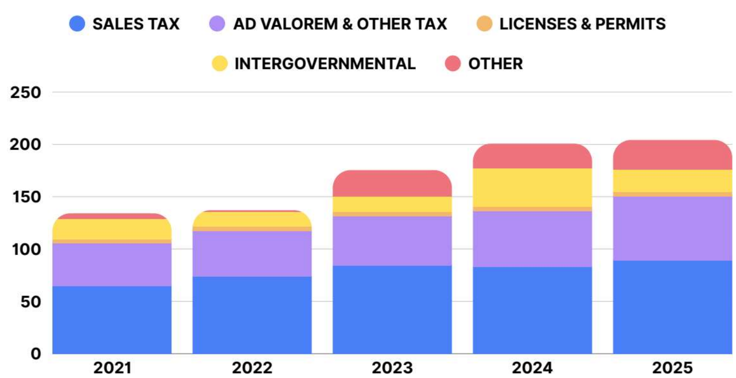
2025 Function of Expenditures-Governmental

EXPENDITURE	2025
GENERAL GOVERNMENT	$26,407,000
DEBT SERVICE	10,051,000
PUBLIC SAFETY	22,739,000
CAPITAL OUTLAY	41,634,000
PUBLIC WORKS	36,033,000
HEALTH & WELFARE	13,219,000
CULTURE & RECREATION	14,352,000
TOTAL	**$164,435,000**



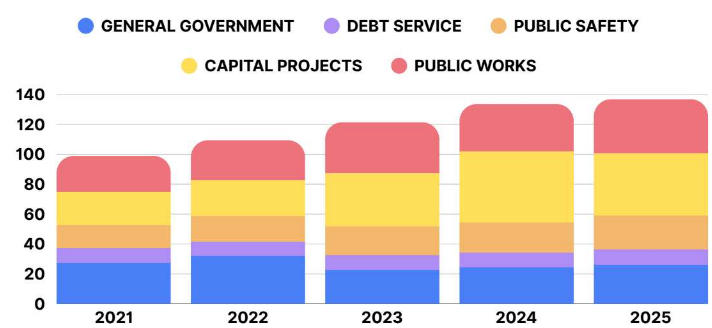
Of the $204.2 million of governmental revenues in 2025, $125.2 million was restricted or committed for specific purposes. The remaining 79.0 million, generated from governmental activities was available to fund a number of Parish services. These undedicated revenues supported the Department of Public Works, Parish general government administrative functions, the Parish jail system, Parish recreation programs and mandated cost for certain Parish agencies, such as the Parish Court, District Attorney, Coroner and the Register of Voters. As recognized above, tax revenue significantly supports parish activities, which represents 73% of revenue for 2025.

Governmental funds expenditures increased by $3.9 million in 2025. The largest increase, $4.7 million, was experienced in public works function. This increase was largely driven by higher grant-related flood mitigation cost, including FEMA-funded and rural elevation grant payments to contractors for residential mitigation projects. In addition, expenditures increased due to higher contract payments in the Road Construction and Move Ascension Construction funds, reflecting increased contractor activity for road and infrastructure improvement projects during the year.



In Millions

Revenues	2021	2022	2023	2024	2025
SALES TAX	64.9	74.2	84.2	82.8	89.5
AD VALOREM & OTHER TAX	40.6	43.4	47.0	53.4	60.6
LICENSES & PERMITS	4.2	4.3	4.4	4.7	4.4
INTERGOVERNMENTAL	19.1	13.8	15.1	36.6	21.5
OTHER	5.3	1.4	24.7	23.2	28.2
TOTAL	**134.1**	**137.1**	**175.4**	**200.7**	**204.2**



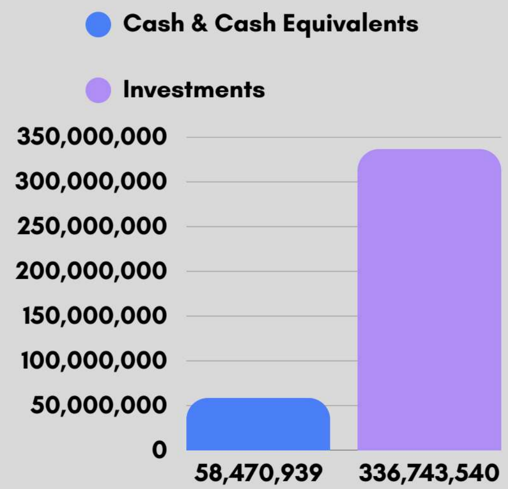
In Millions

Expenditures	2021	2022	2023	2024	2025
GENERAL GOVERNMENT	27.5	32.2	22.9	24.4	26.4
DEBT SERVICE	9.8	9.7	9.9	10.1	10.1
PUBLIC SAFETY	15.6	16.9	19.3	20.0	22.7
CAPITAL PROJECTS	22.2	24.2	35.3	47.8	41.6
PUBLIC WORKS	23.8	26.4	34.0	31.3	36.0
HEALTH & WELFARE	9.3	10.0	11.2	13.4	13.2
CULTURE & RECREATION	10.6	10.0	12.5	13.5	14.4
TOTAL	**118.8**	**129.4**	**145.1**	**160.5**	**164.4**

CASH & INVESTMENTS

Primary Government

CASH & CASH EQUIVALENTS:	2025
DEPOSITS	$58,470,139
CASH ON HAND	800
TOTAL CASH AND CASH EQUIVALENTS, INCLUDING RESTRICTED CASH	**$58,470,939**
INVESTMENT:	
CERTIFICATE OF DEPOSIT	$415,566
INVESTMENTS IN U.S. SECURITIES (LEVEL 1 INPUT)	336,327,974
TOTAL INVESTMENTS	**$336,743,540**
CASH AND CASH EQUIVALENTS	**$58,470,939**
INVESTMENTS	**$336,743,540**



Cash and cash equivalents for the primary government include cash accounts for payroll, Section 8, escrow, Lamar Dixon Expo Center, Community Development Block Grants, LCDBG Projects, Transportation Districts, Right of Way Beautification Districts and each individual fund's share of the consolidated cash account.

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged, and maturities are deposited to the consolidated bank account. The purpose of this consolidation of bank accounts is to provide administrative efficiency and to maximize investment earnings.

Each fund shares in the investment earnings according to its average monthly cash, cash equivalent investments balance and prorated among funds. The investment policies of the Parish are governed by state statues and an adopted Council investment policy that includes depository and custodial contract provisions.

Under the provisions of the Parish's investment policy, the Parish Treasurer is authorized to invest Parish funds by Louisiana Revised Statutes sections 39:1211-1245 and 33:2955 which allow, but are not limited to the following investments: United States treasury bonds, treasury notes, treasury bills, and fully collateralized interest-bearing checking accounts and certificates of deposit.

Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the parish has a custodial agreement.

5 Year Analysis

In Millions

CASH - BY PURPOSE	2021	2022	2023	2024	2025
DISCRETIONARY	37.1	38.1	39.1	42.3	46.1
RESTRICTED - OPERATING	115.5	105.1	127.2	126.7	131.8
RESTRICTED - CAPITAL OUTLAY	142.0	159.2	164.7	188.7	213.1
RESTRICTED - DEBT SERVICE	2.80	2.83	2.99	3.22	4.20
TOTAL	**297.4**	**305.2**	**334.0**	**360.9**	**395.2**

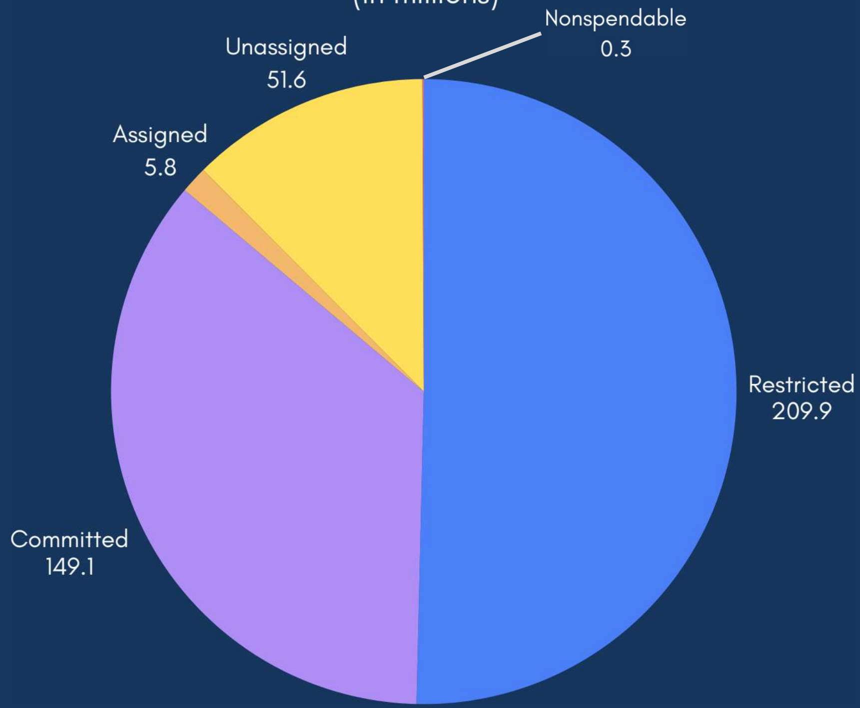
FUND BALANCE

Summary of General Governmental Operations for 2025 by Fund Type

	2025			(IN THOUSANDS)		2024
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL	TOTAL
REVENUES & OTHER SOURCES	$64,733	$118,228	$10,686	$79,469	$273,116	$281,261
EXPENDITURES & OTHER USES	63,575	104,756	9,671	56,208	234,210	231,968
NET CHANGE IN FUND BALANCE	1,158	13,472	1,015	23,261	38,906	49,293
BEGINNING FUND BALANCE	64,781	135,639	3,586	173,742	377,748	328,455
ENDING FUND BALANCE	**$65,939**	**$149,111**	**$4,601**	**$197,003**	**$416,654**	**$377,748**

Fund Balance Classification

(in millions)



At year end, fund balances were $416.7 million. The unassigned fund balance was $51.6 million, which is available for utilization at the Parish's discretion. The remainder of the fund balances have been restricted or committed for (1) payment of debt service, (2) legal appropriations in the 2026 operating budget, (3) specific program spending from dedicated revenue sources, and (4) Capital Projects.

Restricted amounts can be spent only for specific purposes due to local, state or federal laws or externally imposed conditions by grantors or creditors.

Committed amounts reflect the constraints that the Parish imposed upon itself by formal action (adoption of an ordinance) of the Parish Council. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (adoption of another ordinance) to remove or revise the limitation.

Unassigned is amounts not included in other spendable classifications. The General Fund is the only fund that is allowed to have a positive unassigned fund balance.

Nonspendable amounts are those that cannot be spent because they are either not in a spendable form (such as inventories or prepaid items) or are legally or contractually required to be maintained intact (such as the principal of an endowment fund).

Assigned amounts are constrained by the Parish's intent to be used for specific purposes, but are neither restricted nor committed. This intent can be expressed by the Parish Council itself or by an official or body to which the Parish Council has delegated the authority to assign amounts.

CAPITAL ASSETS

The Parish's investment in capital assets for its government activity amounted to $367,535,000 and business type activity amounted to $33,032,000 as of December 31, 2025. Both are net of accumulated depreciation and amortization. Both include Construction in Progress totaling $109,948,000. These amounts represent a net increase of $28.0 million, or 7.5% increase from 2024.

Capital Assets are significant pieces of property such as heavy equipment for road and drainage maintenance, vehicles, fire equipment, computer equipment, office furniture, land, building facilities, park facilities, roads, bridges, water lines, and sewer treatment systems.

The Parish's capital assets are split into two types: land and construction in progress are not depreciated or amortized, while building and improvements, equipment, infrastructure, vehicles, and furniture and fixtures are depreciated or amortized using the straight-line method.

LONG TERM LIABILITIES

At the end of 2025 Ascension Parish had $95.8 million in outstanding long-term liabilities compared to $105.2 million at the end of 2024, a decrease of $9.4 million, as shown below.

Liability Type	Outstanding January 1, 2025	Increase	Decrease	Outstanding December 31, 2025
Governmental Activities				
Public improvement	$78,995,000	-	$6,094,000	$72,901,000
General obligation bonds	$3,435,000	-	$440,000	$2,995,000
Bond premiums	$5,073,280	-	$304,469	$4,768,811
ROU liabilities - Lease assets	$185,262	$34,796	$80,671	$139,387
ROU liabilities - SBITAs	$231,267	$93,102	$288,660	$35,709
Claims reserve	$1,437,187	$628,994	$790,575	$1,275,606
Compensated absences	$4,687,202	$2,030,691	$1,964,723	$4,753,170
Net pension liability	$7,340,729	$1,393,854	$3,354,069	$5,380,514
Net OPEB liability	$1,275,472	$87,583	$51,125	$1,311,930
Business-type Activities				
Revenue bonds	$2,341,157	-	$248,532	$2,092,625
Bond premium	$78,241	-	$14,947	$63,294
Net pension liability	$42,557	$128,546	$171,103	-
Net OPEB liability	$106,912	$12,059	$3,175	$115,796
Total	**$105,229,266**	**$4,409,625**	**$13,806,049**	**$95,832,842**

Through scheduled debt payments, the Parish retired $7.1 million in bonds during 2025. The Parish retained its Standard & Poor's credit rating of AA+ for 2025. This is considered a very strong rating for a local government. It indicates that investors view the Ascension Parish Government as having a very strong capacity to meet its financial obligations and a very low risk of default. For residents of Ascension Parish, the practical benefit is that the parish can often finance public projects more cheaply and efficiently, which can help preserve resources for public services and future investments. The State of Louisiana limits the amount of general obligation debt that parishes can issue to 35 percent of the assessed value of all taxable property within the Parish's corporate limits.

The Parish's outstanding general obligation debt is significantly below the $1.3 billion state imposed limit. Other obligations include claims reserve, accrued compensation absences, net pension liability, and other post-employment benefits.

Debt breakdown for public improvements consist of funds to construct a new Courthouse and renovate existing Courthouse (2017), Drainage construction projects (2007) and refunding of drainage bonds (2015), Move Ascension Road construction projects (2017), Fire District #1 construction and renovations projects (2005 bonds, refunded bonds in 2014, 2019 bond, and partial refund in 2020). The general obligation bonds (2021) were used to acquire site and erect building, including furniture, fixtures & equipment for public libraries of the parish. The business type activity-revenue bonds were ACUD1 water revenue bond (2004, 2007, 2010 and refunding bonds 2016).

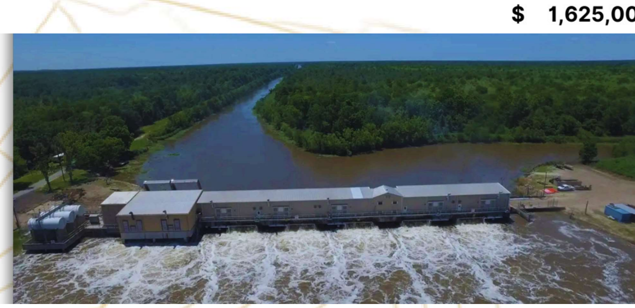
PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2026 BUDGET

The Parish's capital budget for 2026 totals $162.9 million.
A detailed overview of the 5-year capital improvement plan is outlined below.

	2026	2027	2028	2029	2030
ROAD CONSTRUCTION FUND					
PROJECTS					
PAVEMENT PRESERVATION	800,000	800,000	800,000	800,000	800,000
BRIDGE LOAD RATING	150,000	150,000	150,000	150,000	150,000
ROAD RECONSTRUCTION & OVERLAY	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
	$ 4,950,000	**$ 4,950,000**	**$ 4,950,000**	**$ 4,950,000**	**$ 4,950,000**
FUNDING SOURCE:					
PARISH	**$ 4,950,000**	**$ 4,950,000**	**$ 4,950,000**	**$ 4,950,000**	**$ 4,950,000**
MOVE ASCENSION CONSTRUCTION FUND					
PROJECTS					
DUPLESSIS ROAD WIDENING PROJECT	750,000	1,600,000	2,400,000	4,400,000	1,100,000
GEOTECHNICAL TESTING	150,000	150,000	150,000	150,000	150,000
BRAUD @ GERMANY ROAD ROUNDABOUT	3,400,000	-	-	-	-
PR929 @ LA 930 ROUNDABOUT	2,050,000	-	-	-	-
RODDY ROAD @ LA 931 ROUNDABOUT	2,225,500	1,210,000	-	-	-
LA 930 (LA 42-CAUSEY)	-	1,000,000	3,240,000	2,750,000	-
JOE SEVARIO @ LA933 ROUNDABOUT	250,000	1,096,500	4,450,000	-	-
RODDY ROAD @ LA 621 ROUNDABOUT	2,352,500	2,750,000	-	-	-
RODDY ROAD @ CHURCHPOINT ROUNDABOUT LIGHT	730,000	-	-	-	-
LA 73 - BLUFF ROAD (LA928) CONNECTOR	1,702,500	2,750,000	-	-	-
US 61 SUPERSTREET - LA 44 @ LOWE'S	250,000	925,000	500,000	3,900,000	825,000
LA 73 @ LA 74 ROUNDABOUT	200,000	900,000	1,250,000	1,500,000	7,200,000
LA 73 @ CORNERVIEW ROAD ROUNDABOUT	351,000	1,000,000	4,200,000	-	-
LA 44 @ PARKER ROAD ROUNDABOUT	5,284,500	-	-	-	-
PARKER ROAD WIDENING (APSB)	-	200,000	100,000	2,400,000	1,100,000
ENERGY TRANSITION PARKWAY CONNECTOR (LA1-LA405)	6,975,000	-	-	-	-
ENERGY TRANSITION PARKWAY PHASE IIA	4,400,000	-	-	-	-
DUTCHTOWN REAR ACCESS	485,500	-	-	-	-
BLACK BAYOU TRAIL (CHURCHPOINT TO BAYOU NARCIS)	250,000	1,800,000	-	-	-
RODDY ROAD (US61 - LA935)	4,200,000	1,650,000	-	-	-
RODDY ROAD @ BLACK BAYOU RD ROUNDABOUT	300,000	300,000	1,050,000	3,600,000	-
RODDY ROAD (LA 935 TO LA 621)	2,425,000	-	-	-	-
PERKINS ROAD AT BLUFF ROAD ROUNDABOUT	750,000	150,000	1,000,000	4,800,000	-
WEST WORTHEY SIDEWALKS	-	150,000	1,000,000	-	-
VARIOUS BRIDGE REPLACEMENTS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
HWY 44 @ CAUSEY & MERRITT EVANS	270,000	2,700,000	-	-	-
929 WIDENING (APSB)	1,150,000	-	-	-	-
LA 73 - BLUFF ROAD ROUNDABOUT	2,039,000	2,500,000	6,566,500	5,995,000	-
LA 431 @ LA 931	500,000	467,500	1,000,000	3,600,000	-
HNTB	800,000	-	-	-	-
	$ 45,240,500	**$ 24,299,000**	**$ 27,906,500**	**$ 34,095,000**	**$ 11,375,000**
FUNDING SOURCE:					
PARISH	34,497,500	16,001,400	17,643,348	24,373,400	7,471,000
FEDERAL FUNDS	-	-	-	-	-
AMERICAN RESCUE PLAN FUNDS	-	-	-	-	-
TRAFFIC IMPACT FEES	400,000	4,150,000	450,000	-	-
STATE & LOCAL	10,343,000	4,147,600	9,813,152	9,721,600	3,904,000
	$ 45,240,500	**$ 24,299,000**	**$ 27,906,500**	**$ 34,095,000**	**$ 11,375,000**
INFRASTRUCTURE PROJECTS FUND					
PROJECTS					
LA 3127 Extension	16,000,000	22,000,000	45,000,000	40,000,000	-
FUNDING SOURCE:	**$ 16,000,000**	**$ 22,000,000**	**$ 45,000,000**	**$ 40,000,000**	**-**
PARISH	-	-	-	-	-
POTENTIAL GRANT FUNDING	16,000,000	22,000,000	45,000,000	40,000,000	-
	$ 16,000,000	**$ 22,000,000**	**$ 45,000,000**	**$ 40,000,000**	**-**

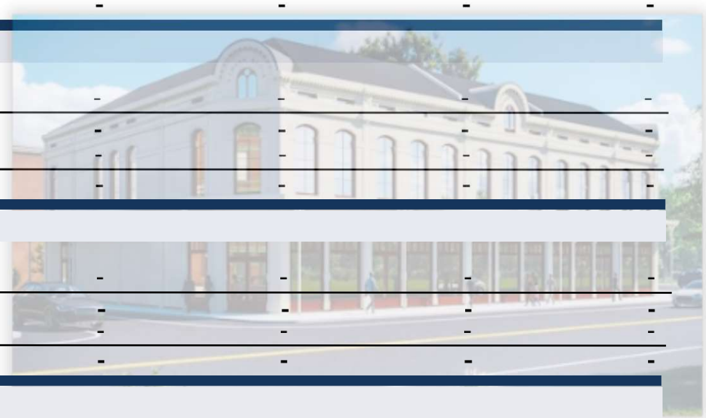
PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2026 BUDGET

	2026	2027	2028	2029	2030
EAST ASCENSION DRAINAGE CONSTRUCTION FUND					
PROJECTS					
DRAINAGE SUPPORT ENGINEERS	500,000	500,000	500,000	500,000	-
ADAPT PROGRAM MANAGEMENT	800,000	800,000	800,000	800,000	-
BAYOU CONWAY/SORRENTO PUMP STATION EXPANSION	5,305,000	1,651,000	-	-	-
CONWAY DEVELOPMENT PUMPING STATION	2,650,000	2,500,000	-	-	-
HENDERSON BAYOU PUMP STATION SAFE HOUSE	400,000	-	-	-	-
LAUREL RIDGE LEVEE RAISE	7,947,500	10,112,500	-	-	-
MARVIN BRAUD PUMP STATION	3,817,500	5,384,500	2,000,000	-	-
MARVIN BRAUD LEVEE NORTH	1,969,000	5,719,000	-	-	-
MARVIN BRAUD LEVEE WEST	1,969,000	10,995,263	-	-	-
MARTY BURAT LATERAL DETENTION PROJECT	310,000	2,836,000	-	-	-
HWY 22 GAPPING (PHASE II EXCAVATION)	1,500,000	19,500,000	-	-	-
BUXTON SUBDIVISION	1,265,000	1,000,000	-	-	-
BAYOU GOUDINE LATERAL DETENTION HWY 74	1,500,000	250,000	4,000,000	-	-
BERT ALLEN DITCH DETENTION	2,293,500	-	4,000,000	-	-
HENDERSON BAYOU FLOOD GATE CONVERSION PROJECT	-	785,000	-	-	-
NEW RIVER STORMWATER PUMP STATION / HWY 74 STRC	7,400,000	13,250,000	13,250,000	13,250,000	13,250,000
NEW RIVER DREDGING	715,000	-	-	-	-
LAUREL RIDGE LEVEE EXTENSION	500,000	-	-	-	-
FONTENOT ROAD OUTFALL DREDGING PROJECT	500,000	-	-	-	-
CALLEBASSE CANAL DRAINAGE IMPROVEMENTS	-	257,500	11,000,000	9,000,000	5,000,000
LAND ACQUISITION FOR REGIONAL DENTENTION/SW	2,000,000	4,000,000	2,000,000	-	-
DETENTION SITES/PUMP STATIONS/UPGRADES	500,000	3,500,000	500,000	-	-
NEW RIVER REGIONAL DETENTION	2,600,000	-	-	-	-
MIDDLE HENDERSON DRAINAGE IMPROVEMENTS	1,905,000	-	-	-	-
WELSH GULLY DRAINAGE IMPROVEMENTS	4,000,000	-	-	-	-
LOWER BAYOU CONWAY DETENTION PROJECT	971,500	2,764,500	-	-	-
HWY 74 FLOOD CONTROL STRUCT & CHANNEL TO NR	700,000	2,000,000	2,300,000	-	-
BONIFAY GAS LINE REPLACEMENT	300,000	-	-	-	-
FUNDING SOURCE:	**$ 54,318,000**	**$ 87,805,263**	**$ 40,350,000**	**$ 23,550,000**	**$ 18,250,000**
PARISH	28,503,000	8,979,500	22,867,500	14,739,000	21,550,000
MISCELLANEOUS REVENUES	50,000,	50,000	50,000	-	-
OTHER GRANT SOURCES	5,900,000	-	-	-	-
LOUISIANA WATERSHED INITIATIVE	-	19,750,000	13,250,000	13,250,000	13,250,000
STATEWIDE FLOOD CONTROL GRANT PROGRAM	6,435,000	5,496,500	2,070,000	-	-
HMGP GRANT REVENUES	11,470,000	20,249,000	1,081,000	-	-
POTENTIAL GRANT FUNDING	1,960,000	19,250,000	13,250,000	5,500,000	-
	$ 54,318,000	**$ 73,775,000**	**$ 52,568,500**	**$ 33,489,000**	**$ 34,800,000**
WEST ASCENSION DRAINAGE CONSTRUCTION FUND					
PROJECTS					
LA WATERSHED INITIATIVE - BAYOU LAFOURCHE PUMPS	1,066,500	900,000	-	-	-
LA WATERSHED INITIATIVE - BAYOU VERRET DRAINAGE	2,942,500	2,000,000	-	-	-
BAYOU MCCALL DRAINAGE IMPROVEMENTS	3,912,000	-	-	-	-
MEMORIAL DRIVE DRAINAGE IMPROVEMENTS	175,000	-	-	-	-
FUNDING SOURCE:	**$ 8,096,000**	**$ 2,900,000**	**-**	**-**	**-**
PARISH	858,700	-	-	-	-
STATE GRANTS	7,237,300	2,900,000	-	-	-
	$ 8,096,000	**$ 2,900,000**	**-**	**-**	**-**
JAIL CONSTRUCTION FUND					
PROJECTS					
UNIT 2 SLIDING DOOR	300,000	-	-	-	-
FIRE ALARM SYSTEM REPAIR	125,000	-	-	-	-
JAIL KITCHEN RENOVATIONS	1,200,000	-	-	-	-
HVAC 3.1 LOBBY & ADMINISTRATION	-	671,000	-	-	-
HVAC 3.2 BOOKING HALL AREA	-	684,000	-	-	-
ELECTRICAL UNIT 2	-	-	1,500,000	-	-
NEW MAINTENANCE BUILDING	-	-	-	1,590,000	-
ADMINISTRATION/CLASSIFICATION BUILDING	-	-	-	-	2,000,000
FUNDING SOURCE:	**$ 1,625,000**	**$ 1,355,000**	**$ 1,500,000**	**$ 1,590,000**	**$ 2,000,000**
PARISH	1,625,000	1,355,000	1,500,000	1,590,000	2,000,000
	$ 1,625,000	**$ 1,355,000**	**$ 1,500,000**	**$ 1,590,000**	**$ 2,000,000**



PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2026 BUDGET

	2026	2027	2028	2029	2030
COURTHOUSE CONSTRUCTION					
PROJECTS					
SECURITY UPGRADES	275,000	-	-	-	-
FUNDING SOURCE:	**$ 275,000**	**-**	**-**	**-**	**-**
GRANTS	275,000	-	-	-	-
	$ 275,000		**-**	**-**	**-**
OFFICE BUILDING CONSTRUCTION FUND					
PROJECTS					
RENOVATIONS TO COURTHOUSE ON THE WEST BANK	1,010,000	-	-	-	-
RENOVATIONS- MAINTENANCE OFFICE (CARA'S HOUSE)	-	250,000	-	-	-
AP TRANSPORTATION - BUILDING RENOVATIONS	1,000,000	-	-	-	-
PUA/OEP WESTSIDE WAREHOUSE	180,000	-	-	-	-
LAMAR DIXON OLD GYM WATER INTRUSION PROJECT	650,000	-	-	-	-
BOILER REPLACEMENT AT PARISH ANNEX BUILDING	280,000	-	-	-	-
FUNDING SOURCE:	**$ 3,120,000**	**$ 250,000**	**-**	**-**	**-**
STATE CAPITAL OUTLAY	225,000	-	-	-	-
PARISH	2,895,000	250,000	-	-	-
	$ 3,120,000	**$ 250,000**	**-**	**-**	**-**
ANIMAL SERVICES CONSTRUCTION FUND					
PROJECTS					
ARCHITECT & PROFESSIONAL FEES FOR NEW SHELT	281,000	-	-	-	-
CONSTRUCTION OF NEW ANIMAL SHELTER	8,000,000	-	-	-	-
FUNDING SOURCE:	**$ 8,281,000**	**-**	**-**	**-**	**-**
PARISH	8,281,000	-	-	-	-
	$ 8,281,000	**-**	**-**	**-**	**-**
JUVENILE JUSTICE CONSTRUCTION FUND					
PROJECTS					
CONCEPTUAL DESIGN - NEW EARLY CHILDHOOD DEV	50,000	-	-	-	-
FUNDING SOURCE:	**$ 50,000**	**-**	**-**	**-**	**-**
PARISH	50,000	-	-	-	-
	$ 50,000	**-**	**-**	**-**	**-**
HEALTH UNIT CONSTRUCTION FUND					
PROJECTS					
REMODEL HEALTH UNIT	1,000,000	-	-	-	-
FUNDING SOURCE:	**$ 1,000,000**	**-**	**-**	**-**	**-**
PARISH	1,000,000	-	-	-	-
	$ 1,000,000	**-**	**-**	**-**	**-**
COUNCIL ON AGING CONSTRUCTION FUND					
PROJECTS					
NEW COUNCIL ON AGING CENTER - PRAIRIEVILLE	3,100,000	-	-	-	-
FUNDING SOURCE:	**$ 3,100,000**	**-**	**-**	**-**	**-**
GRANT FUNDING	2,000,000	-	-	-	-
PARISH	1,100,000	-	-	-	-
	$ 3,100,000	**-**	**-**	**-**	**-**
FIRE DISTRICTS					
FIRE DISTRICT #1 PROJECTS					
REMODEL ADMINISTRATION BUILDING	2,290,000	-	-	-	-
REMODEL GALVEZ-LAKE (STATION 50)	-	2,205,000	2,205,000	-	-
FUNDING SOURCE:	**$ 2,290,000**	**$ 2,205,000**	**$ 2,205,000**	**-**	**-**
PARISH	2,290,000	2,205,000	2,205,000	-	-
	$ 2,290,000	**$ 2,205,000**	**$ 2,205,000**	**-**	**-**
FIRE DISTRICT #2 PROJECTS					
RENOVATIONS TO STATION 120 - HIGHWAY 1 SOUTH	935,000	-	-	-	-
RENOVATIONS TO STATION 150 - JAIL	725,000	-	-	-	-
FUNDING SOURCE:	**$ 1,660,000**	**-**	**-**	**-**	**-**
PARISH	1,660,000	-	-	-	-
	$ 1,660,000	**-**	**-**	**-**	**-**
FIRE DISTRICT #3 PROJECTS					
PURCHASE LAND FOR FUTURE FIRE STATION	300,000	-	-	-	-
CONSTRUCTION OF NEW FIRE STATION	-	-	2,800,000	-	-
FUNDING SOURCE:	**$ 300,000**	**-**	**$ 2,800,000**	**-**	**-**
PARISH	300,000	-	2,800,000	-	-
	$ 300,000	**-**	**$ 2,800,000**	**-**	**-**



PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2026 BUDGET

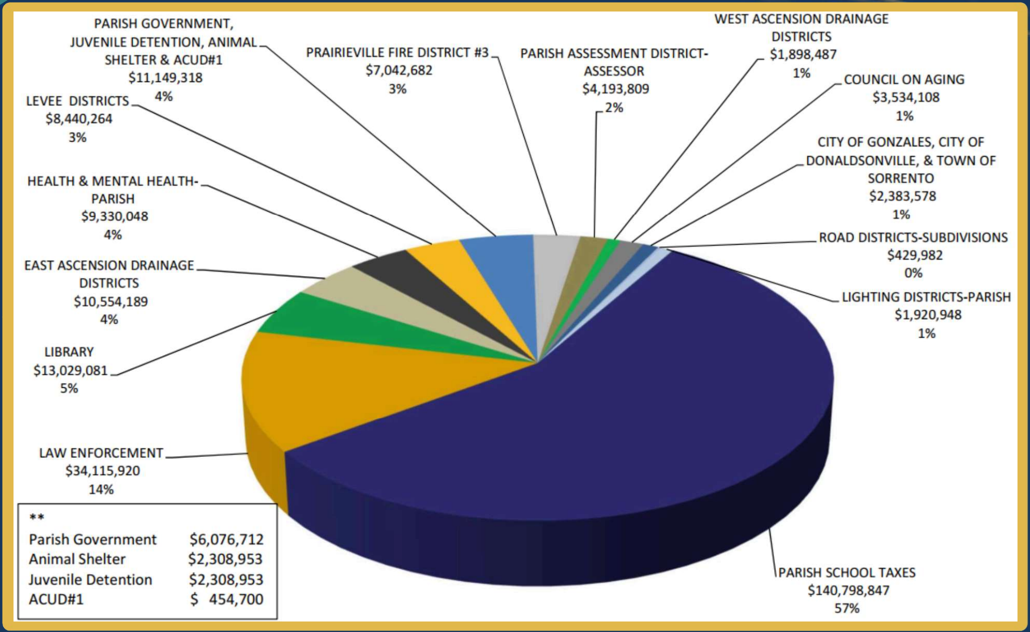
PARK CONSTRUCTION FUND

PROJECTS					
BUTCH GORE BALLPARK UPGRADES	-	-	-	1,500,000	-
ARMORY RECREATION - HEALTH AND WELLNESS	4,998,000	-	-	-	-
DOTD PIER PROJECT	725,000	-	-	-	-
PAULA PARK UPGRADES - PARKING, SITE WORK, LED	-	1,100,000	-	2,000,000	-
HILLARYVILLE PARK UPGRADES - INCLUSIVE PLAYGRD	-	600,000	-	750,000	-
CLOUATRE PARK UPGRADES - PUMP TRACK, DISK GOLF	-	-	11,000,000	-	-
RICHARD BROWN PARK UPGRADES - PICKLEBALL, WLK TRL	-	-	-	-	1,500,000
DARROW PARK UPGRADES	412,500	-	300,000	-	-
PRAIRIEVILLE PARK UPGRADES	1,400,000	-	750,000	-	-
LAMAR DIXON SOCCER RESTROOM ADDITION	-	500,000	-	-	-
LEVEE TRAIL	2,902,000	-	-	-	-
OAK GROVE PARK UPGRADES - PAVILLION, RESTROOM	1,230,000	-	-	-	-
YOUTH LEGACY PARKING AND PIPE RAIL	-	-	1,000,000	-	-
BACKSTOPS, SITE WORK, CONCESSION/RESTROOMS	-	-	-	-	3,500,000
LOWERY INCLUSIVE PLAYGROUND	-	-	600,000	-	600,000
MODESTE PARK	-	-	-	-	1,000,000
LEMANNVILLE PARK UPGRADES - INCLUSIVE PLAYGRD	950,000	1,500,000	-	-	-
JACKIE ROBINSON LARGE PAVILION	-	-	-	800,000	-
NEW GYM LOCATION - ST. AMANT AREA	-	-	-	-	4,000,000
	$ 12,617,500	**$ 3,700,000**	**$ 13,650,000**	**$ 5,050,000**	**$ 10,600,000**
FUNDING SOURCE:					
PARISH	5,019,000	1,450,000	-	50,000	-
STATE CAPITAL OUTLAY FUNDS	1,700,000	-	-	-	-
GRANT REVENUES	5,898,500	-	-	-	-
POTENTIAL GRANT/FOUNDATION FUNDING	-	2,250,000	13,650,000	5,000,000	10,600,000
	$ 12,617,500	**$ 3,700,000**	**$ 13,650,000**	**$ 5,050,000**	**$ 10,600,000**

TAX BREAKDOWNS

PROPERTY TAX BREAKDOWN BY ALL TAXING DISTRICTS

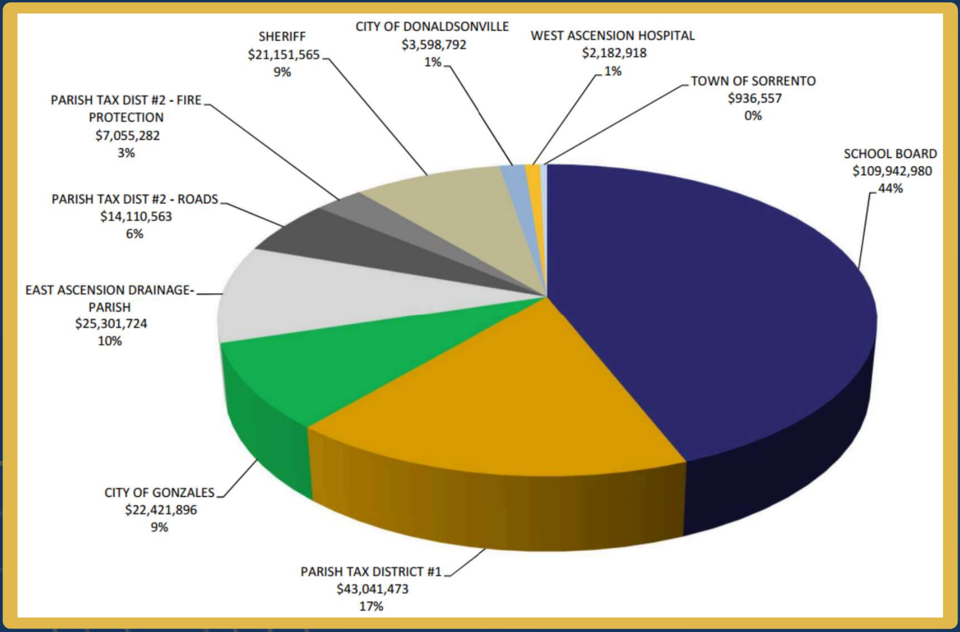
$248,821,258



Source: 2025 Tax Rolls Ascension Parish Assessor / 2024 Tax Roll City of Donaldsonville and Town of Sorrento - Prepared by: Ascension Parish Finance Department June 2026
Note: City of Gonzales, Law Enforcement, City of Donaldsonville, Town of Sorrento, Parish Assessment District-Assessor, Levee Districts, and Parish School Taxes are not part of the parish's primary government.

SALES TAX BREAKDOWN BY ALL TAXING DISTRICTS

$249,743,750



Source: Ascension Parish Sales UseTax Authority-2025 - Prepared by: Ascension Parish Finance Department June2026
Note: City of Gonzales, Sheriff, City of Donaldsonville, West Ascension Hospital, Town of Sorrento, and School Board are not part of the parish's primary government.

Parish Contact Information

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of the highly qualified accounting staff in the Finance Office.

Credit must also be given to our Parish President and Parish Council

PARISH OFFICIALS

TERM: January 1, 2024-December 31,2027

Clint Cointment, Parish President

Oliver Joseph, Councilman District 1
Joel Robert, Councilman District 2
Travis Turner, Councilman District 3
Brett Arceneaux, Councilman District 4
Todd Varnado, Councilman District 5
Chase Melancon, Councilman District 6

Brian Hillensbeck, Councilman District 7
Blaine Petite, Councilman District 8
Pam Alonso, Councilwoman District 9
Dennis Cullen, Councilman District 10
Jenn DeFrances, Councilwoman District 11

This PAFR report is designated to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Parish's finances and to show accountability for the monies received. Any questions about this report or requests for additional financial information should be directed to the Parish's Finance Department, ATTN: Dawn Caballero, Chief Financial Officer.

Parish of Ascension | Phone: (225) 450-1004 | Fax: (225) 450-1114
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