

2024 Ascension Parish Government

Popular Annual Financial Report



December 31, 2024

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PAFR OVERVIEW & PURPOSE

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 2024. 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, 2024. 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."

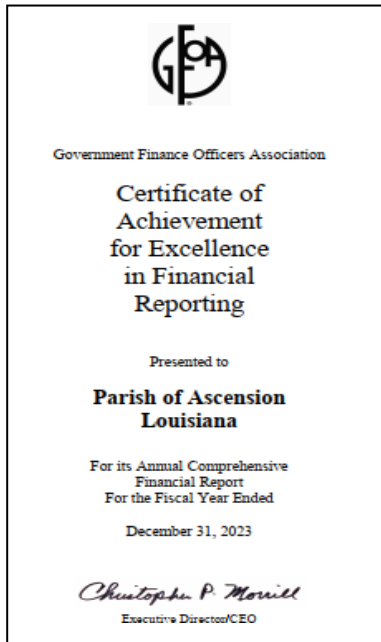


This report contains highlights from our Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2024 which can be referred to for greater detail. Both reports are in accordance with General Accepted Accounting Principles (GAAP). For the purpose of this report, we will focus 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.

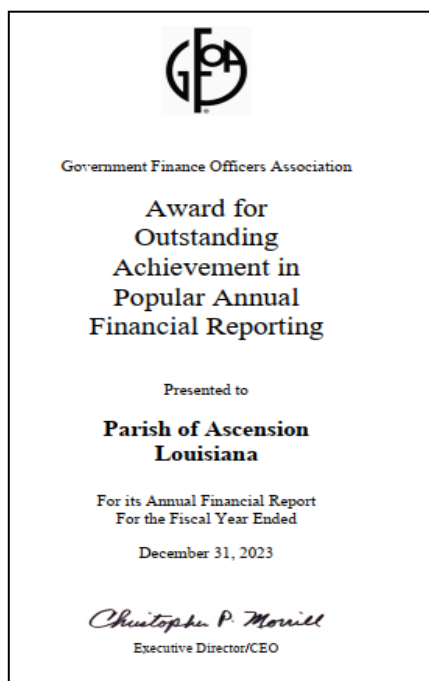
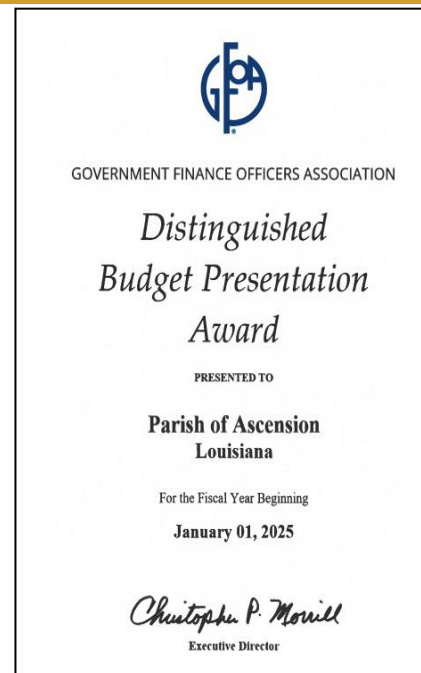
Our citizens are our Parish's most important asset, and we seek to instill public trust in government by exceeding their expectations and inspiring our employees to develop pride in the services that they provide.

GFOA AWARDS



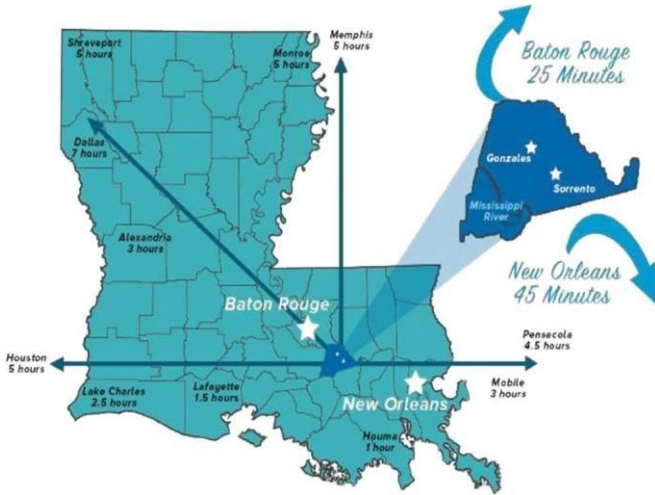
The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparing state and local government financial reports. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both general accepted accounting principles and applicable program requirements. Ascension Parish has received this award for 16 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 a communications device. Ascension Parish has received this award for 13 consecutive years.



The Parish of Ascension was also, for the 1st time given, the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the fiscal year ending December 31, 2023. 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. This award, along with the other two awards, qualified the Parish for what is known as the Triple Crown Award.

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 133,534 as of July 1, 2024, which represents a 5.6% 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 rest 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	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2024	133,534	\$ 5,535,385	\$ 41,453	36.4	24,076	3.5	4.4
2023	131,632	5,443,641	41,355	36.6	24,138	2.6	4.1
2022	130,458	4,831,512	37,035	36.2	23,815	2.8	3.1
2021	128,369	4,582,645	35,699	36.0	23,455	3.1	3.8
2020	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2019	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2017	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2016	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2015	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

Principal Employers



2024			2015		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,400	5.0%	Ascension Parish School Board	2,769	4.9%
BASF Corporation	1,000	1.9%	BASF Corporation	1,047	1.9%
Wal-Mart Stores	710	1.1%	Ascension Parish Government	745	1.3%
Ascension Parish Government	686	1.0%	CF Industries	700	1.2%
Shell Chemical Company	608	1.0%	Wal-Mart Stores	700	1.2%
CF Industries	550	1.0%	Shell Chemical Company	650	1.2%
Smith Tank and Steel	430	0.9%	Leblanc's Food Stores	600	1.1%
Huntsman Chemical Co., LLC	430	0.9%	EATEL	530	0.9%
Our Lady of the Lake Ascension (formerly St. Elizabeth Hospital)	400	0.8%	St. Elizabeth Hospital	489	0.9%
REV (formerly EATEL)	380	0.7%	Huntsman Chemical Co., LLC	420	0.7%
	8,594	14.3%		8,650	15.3%

Source: Parish of Ascension

Percentages are based upon total employment per Ascension Economic Development Corporation

Note: Ascension Parish Government difference in number from 2015 to 2024 was due to no longer accounting for volunteer and seasonal employees

Operating Indicators by Function/Program

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

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

Business-Type Activity

- Water and waste Systems (ACUD1 & Parish Utilities of Ascension)
- Lamar Dixon Expo Center

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.



	Government Activity			Business Type Activity			Total Primary Government		
	2024	2023	2022	2024	2023	2022	2024	2023	2022
ASSETS	\$ 771,580,000	\$ 713,102,000	\$ 666,764,000	\$ 39,781,000	\$ 52,519,000	\$ 55,418,000	\$ 811,361,000	\$ 765,621,000	\$ 722,182,000
DEFERRED OUTFLOWS	\$ 12,926,000	18,722,000	13,117,000	601,000	871,000	383,000	13,527,000	19,593,000	13,500,000
LIABILITIES	\$ 133,451,000	153,396,000	149,375,000	4,976,000	5,194,000	4,724,000	138,427,000	158,590,000	154,099,000
DEFERRED INFLOWS	\$ 1,524,000	1,703,000	9,210,000	52,000	81,000	663,000	1,576,000	1,784,000	9,873,000
NET POSITION:	\$ 649,531,000	\$ 576,725,000	\$ 521,296,000	\$ 35,354,000	\$ 48,115,000	\$ 50,414,000	\$ 684,885,000	\$ 624,840,000	\$ 571,710,000
NET INVESTMENTS IN CAPITAL ASSETS	\$ 255,768,000	\$ 217,984,000	\$ 200,360,000	\$ 24,632,000	\$ 34,847,000	\$ 35,430,000	\$ 280,400,000	\$ 252,831,000	\$ 235,790,000
RESTRICTED	197,685,000	199,986,000	201,837,000	268,000	257,000	1,051,000	197,953,000	200,243,000	202,888,000
UNRESTRICTED	196,078,000	158,755,000	119,099,000	10,454,000	13,011,000	13,933,000	206,532,000	171,766,000	133,032,000
TOTAL NET POSITION	\$ 649,531,000	\$ 576,725,000	\$ 521,296,000	\$ 35,354,000	\$ 48,115,000	\$ 50,414,000	\$ 684,885,000	\$ 624,840,000	\$ 571,710,000

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 12.6% or \$72.8 million during 2024, primarily attributable to an increase in capital grants and contributions of \$11.5 million. Also, the net book value of the Parish's capital assets of the governmental activity increased by \$27.7 million.

The net position of the Parish's business type activities decreased by \$12.8 million during 2024. The Parish's Utility Funds and the Lamar Dixon Expo Center experienced operating losses before grants, contributions, and transfers. The operating losses in the Utility Funds are a result of revenue generated from user fees not exceeding the required operating and maintenance costs to generate a profit while Lamar Dixon Expo Center's operating loss was attributable to greater maintenance and supplies as well as increase insurance premiums from 2023.

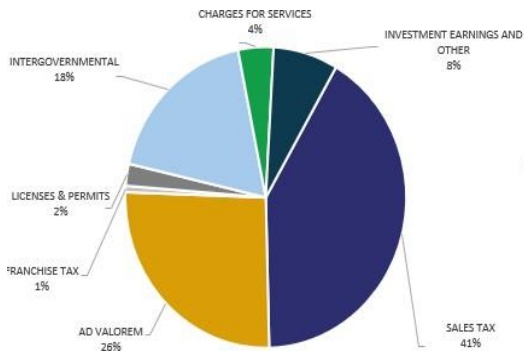
GOVERNMENTAL FUNDS REVENUE & EXPENDITURE EXCLUDING TRANSFERS

2024 Sources of Revenues-Governmental

Revenues

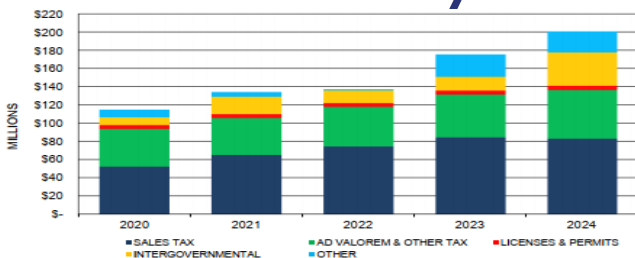
TAXES

SALES TAX	\$ 82,831,000
AD VALOREM & OTHER TAX	52,086,000
FRANCHISE TAX	1,351,000
LICENSES & PERMITS	4,729,000
INTERGOVERNMENTAL	36,576,000
CHARGES FOR SERVICES	8,153,000
INVESTMENT EARNINGS AND OTHER	14,936,000
TOTAL	\$ 200,662,000



Of the \$200.7 million in governmental revenues in 2024, \$134.9 million was restricted or committed for specific purposes. The remaining \$65.8 million, generated in the General Fund, was available to fund several parish services. These undedicated revenues support the Department of Public Works, general government, administration functions, the Parish Jail system, Parish recreation programs and mandated costs 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 67% of revenue for 2024.

5 Year Analysis

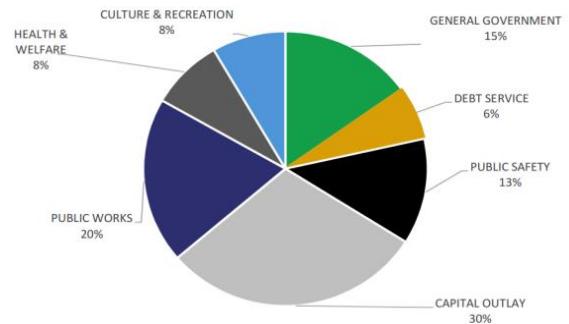


Revenues	2020	2021	2022	2023	2024
SALES TAX	52.1	64.9	74.2	84.2	82.8
AD VALOREM & OTHER TAX	41.4	40.6	43.4	47.0	53.4
LICENSES & PERMITS	4.2	4.2	4.3	4.4	4.7
INTERGOVERNMENTAL	8.6	19.1	13.8	15.1	36.6
OTHER	8.4	5.3	1.4	24.7	23.2
TOTAL	114.7	134.1	137.1	175.4	200.7

2024 Sources of Revenues-Governmental

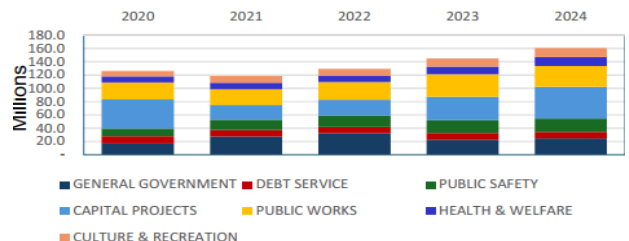
Expenditure

GENERAL GOVERNMENT	\$ 24,368,000
DEBT SERVICE	10,138,000
PUBLIC SAFETY	20,005,000
CAPITAL OUTLAY	47,812,000
PUBLIC WORKS	31,335,000
HEALTH & WELFARE	13,360,000
CULTURE & RECREATION	13,491,000
TOTAL	\$ 160,509,000



Governmental funds expenditures increased by \$15.4 million in 2024. The largest increase, \$12.5 million, was experienced in the Capital Outlay function. This increase was caused by cost incurred in the Library Construction Fund related to the construction of the Parish's St. Amant Library Facility and Park Construction Fund due to various play ground projects in the Parish. Additionally, the East Ascension Major Construction Fund contributed to the increase through levee extension, pumping station, and channel improvement projects.

5 Year Analysis



Expenditures	2020	2021	2022	2023	2024
GENERAL GOVERNMENT	17.0	27.5	32.2	22.9	24.4
DEBT SERVICE	10.8	9.8	9.7	9.9	10.1
PUBLIC SAFETY	11.5	15.6	16.9	19.3	20.0
CAPITAL PROJECTS	44.0	22.2	24.2	35.3	47.8
PUBLIC WORKS	25.5	23.8	26.4	34.0	31.3
HEALTH & WELFARE	9.2	9.3	10.0	11.2	13.4
CULTURE & RECREATION	8.2	10.6	10.0	12.5	13.5
TOTAL	126.2	118.8	129.4	145.1	160.5

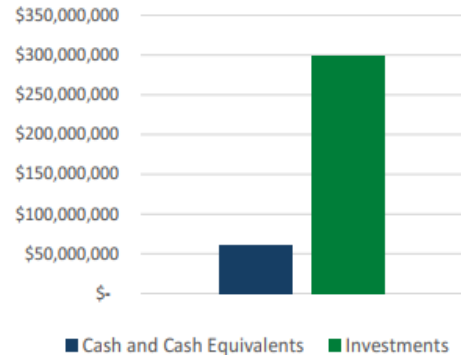
CASH AND INVESTMENTS- PRIMARY GOVERNMENT

Cash and cash equivalents:

	2024
Deposits	\$ 60,795,137
Cash on hand	800
Total cash and cash equivalents, including restricted cash	\$ 60,795,937

Investment:

Certificate of deposit	\$ 414,414
Investments in U.S. Securities(Level 1 Inputs)	299,735,246
Total investments	\$ 300,149,660



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 statutes and an adopted Council investment policy that includes depository and custodial contract provisions.

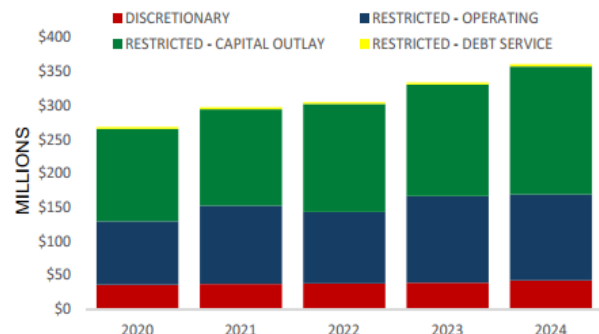
Under the provisions of the Parish's investment policy, the Parish Treasurer is authorized to invest Parish funds by Louisiana Revised Statutes sections 39:1211-1245 and 33:2955 which allow, but are not limited to the following investments: United States treasury bonds, treasury notes, treasury bills, 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	2020	2021	2022	2023	2024
DISCRETIONARY	36.1	37.1	38.1	39.1	42.3
RESTRICTED - OPERATING	93.3	115.5	105.1	127.2	126.7
RESTRICTED - CAPITAL OUTLAY	136.5	142.0	159.2	164.7	188.7
RESTRICTED - DEBT SERVICE	2.90	2.80	2.83	2.99	3.22
	<u>268.8</u>	<u>297.4</u>	<u>305.2</u>	<u>334.0</u>	<u>360.9</u>



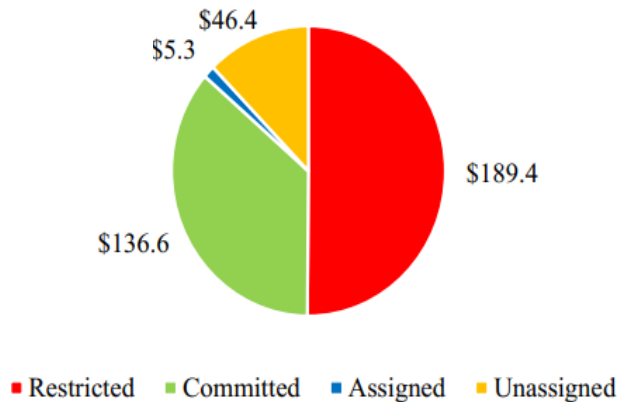
FUND BALANCE

Summary of General Governmental Operations for 2024 by Fund Type

	(in thousands)					
	2024					2023
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 66,012	\$ 106,035	\$ 9,923	\$ 99,291	\$ 281,261	\$ 217,340
Expenditures & other uses	<u>60,282</u>	<u>101,906</u>	<u>9,694</u>	<u>60,086</u>	<u>231,968</u>	<u>187,543</u>
Net change in fund balance	5,730	4,129	229	39,205	49,293	29,797
Beginning fund balance	<u>59,051</u>	<u>131,510</u>	<u>3,357</u>	<u>134,537</u>	<u>328,455</u>	<u>298,658</u>
Ending fund balance	<u>\$ 64,781</u>	<u>\$ 135,639</u>	<u>\$ 3,586</u>	<u>\$ 173,742</u>	<u>\$ 377,748</u>	<u>\$ 328,455</u>

Fund Balance Classification

(in millions)



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.

At year end, fund balances were \$377.7 million. The unassigned fund balance was \$46.4 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 2025 operating budget, (3) specific program spending from dedicated revenue sources, and (4) Capital Projects.

CAPITAL ASSETS



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 2024 Ascension Parish had \$105.2million in outstanding long-term liabilities compared to \$117.2 million at the end of 2023, a decrease of \$12.0 million, as shown below.

	Outstanding January 1, 2024	Increase	Decrease	Outstanding December 31, 2024
<u>Governmental activities:</u>				
Public improvement	\$ 84,846,000	\$ -	\$ 5,851,000	\$ 78,995,000
General obligation bonds	3,865,000	-	430,000	3,435,000
Bond premiums	5,377,749	-	304,469	5,073,280
<u>ROU liabilities:</u>				
Lease assets	68,270	315,076	198,084	185,262
SBITAs	374,078	86,733	229,544	231,267
Claims reserve	1,827,438	305,545	695,796	1,437,187
Accrued vacation leave	2,978,996	3,664,953	1,956,747	4,687,202
Net pension liability	13,507,699	-	6,166,970	7,340,729
Net other post employment benefits liability	1,251,535	73,675	49,738	1,275,472
<u>Business-type activities:</u>				
Revenue bonds	2,588,271	-	247,114	2,341,157
Bond premium	94,233	-	15,992	78,241
Net pension liability	335,342	-	292,785	42,557
Net other post employment benefits liability	111,384	4,703	3,175	112,912
Total	<u>\$ 117,225,995</u>	<u>\$ 4,450,685</u>	<u>\$ 16,441,414</u>	<u>\$ 105,235,266</u>

Through scheduled debt payments, the Parish retired \$6.8 million in bonds during 2024. The Parish retained its Standard & Poor's credit rating of AA+ for 2024. 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 \$1.2 billion state-imposed limit. Other obligations include claims reserve, accrued compensation absences, net pension liability, and other post-employment benefits.

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2025 BUDGET

The Parish's Capital budget for 2025 total \$115.9 million and the 5-year plan is outlined below.

PROJECT TYPE & TITLE	2025	2026	2027	2028	2029
ROAD CONSTRUCTION FUND					
PROJECTS:					
PAVEMENT PRESERVATION	800,000	800,000	800,000	800,000	800,000
BRIDGE LOAD RATING	200,000	200,000	200,000	200,000	
ROAD RECONSTRUCTION AND OVERLAY	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 4,800,000
FUNDING SOURCE:					
PARISH	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 4,800,000
MOVE ASCENSION CONSTRUCTION FUND					
PROJECTS:					
DUPLESSIS ROAD (US61 - LA73)	-	-	750,000	2,000,000	5,000,000
PR929 @ BRAUD ROAD ROUNDABOUT	2,000,000	1,500,000	-	-	-
BRAUD @ GERMANY ROAD ROUNDABOUT	-	-	2,500,000	-	-
PR929 @ LA 930 ROUNDABOUT	2,500,000	-	-	-	-
RODDY ROAD @ LA 931 ROUNDABOUT	-	2,325,000	-	-	-
LA 930 (LA 42-CAUSEY)	-	-	1,250,000	4,000,000	-
JOE SEVARIO @ LA933 ROUNDABOUT	100,000	325,000	-	2,000,000	-
RODDY ROAD @ LA 621 ROUNDABOUT	1,325,000	1,000,000	-	-	-
RODDY ROAD @ CHURCHPOINT ROUNDABOUT	600,000	-	-	-	-
LA 73 - BLUFF ROAD (LA928) CONNECTOR	-	-	1,750,000	1,000,000	-
US 61 SUPERSTREET - LA 44 @ LOWE'S	200,000	400,000	400,000	1,750,000	1,750,000
LA 73 @ LA 74 ROUNDABOUT	350,000	650,000	3,400,000	2,250,000	-
LA 73 @ CORNERVIEW ROAD ROUNDABOUT	375,000	1,675,000	1,500,000	-	-
LA 44 @ PARKER ROAD ROUNDABOUT	900,000	3,250,000	-	-	-
HWY 929 CORRIDOR IMP	3,000,000	2,250,000	-	-	-
(LA1-LA405)	10,000,000	9,000,000	-	-	-
RODDY ROAD (US61 - LA935)	-	250,000	2,250,000	2,000,000	2,000,000
LA 73 @ LA 30 ROUNDABOUT	375,000	1,125,000	750,000	6,250,000	-
LA 431 @ LA 931	500,000	500,000	2,000,000	-	-
HNTB	1,000,000	750,000	-	-	-
	\$ 23,225,000	\$ 25,000,000	\$ 16,550,000	\$ 21,250,000	\$ 8,750,000
FUNDING SOURCES:					
PARISH	11,772,000	17,727,000	10,400,000	9,961,000	4,276,000
FEDERAL FUNDS	-	-	-	-	-
AMERICAN RESCUE PLAN FUNDS	9,000,000	-	-	-	-
TRAFFIC IMPACT FEES	700,000	400,000	4,150,000	4,500,000	-
STATE & LOCAL	1,753,000	6,873,000	2,000,000	6,789,000	4,474,000
	\$ 23,225,000	\$ 25,000,000	\$ 16,550,000	\$ 21,250,000	\$ 8,750,000
INFRASTRUCTURE PROJECTS FUND					
PROJECTS:					
LA 3127 EXTENSION	800,000	4,000,000	3,000,000	-	-
	\$ 800,000	\$ 4,000,000	\$ 3,000,000	\$ -	\$ -
FUNDING SOURCES:					
PARISH	800,000	-	-	-	-
POTENTIAL GRANT FUNDING	-	4,000,000	3,000,000	-	-
	\$ 800,000	\$ 4,000,000	\$ 3,000,000	\$ -	\$ -

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2025 BUDGET

PROJECT TYPE & TITLE	2025	2026	2027	2028	2029
EAST ASCENSION DRAINAGE CONSTRUCTION FUND					
PROJECTS:					
DRAINAGE SUPPORT ENGINEERS	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
ADAPT PROGRAM MANAGEMENT	800,000	800,000	800,000	800,000	800,000
BAYOU CONWAY/SORRENTO PUMP STATION	5,305,000	1,651,000	-	-	-
CONWAY DEVELOPMENT PUMPING STATION	1,800,000	1,500,000	-	-	-
HENDERSON BAYOU PUMP STATION SAFE	400,000	-	-	-	-
LAUREL RIDGE LEVEE RAISE	7,154,500	5,978,500	5,978,000	-	-
MARVIN BRAUD PUMP STATION	4,313,500	3,692,500	3,692,000	-	-
MARVIN BRAUD LEVEE NORTH	4,967,500	2,521,000	2,521,000	-	-
MARVIN BRAUD LEVEE WEST	800,000	-	5,421,000	6,394,000	-
NEW RIVER STORMWATER PUMP STATION	2,000,000	19,250,000	13,250,000	13,250,000	13,250,000
LAUREL RIDGE LEVEE EXTENSION	4,436,000	-	-	-	-
FONTENOT ROAD OUTFALL DREDGING PROJECT	250,000	500,000	-	-	-
SORRENTO STORM SURGE PROTECTION	1,881,000	1,881,000	1,881,000	-	-
LAND ACQUISITION FOR REGIONAL	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
DETENTION SITES/PUMP STATIONS/UPGRADES	2,000,000	-	-	-	-
HOLY ROSARY BULKHEAD REPLACEMENT	1,100,000	-	-	-	-
MIDDLE HENDERSON DRAINAGE	1,800,000	-	-	-	-
WELSH GULLY DRAINAGE IMPROVEMENTS	4,000,000	-	-	-	-
LOWER BAYOU CONWAY DETENTION PROJECT	1,420,000	-	-	-	-
ASCENSION TRACE, FRANCINE CIRCLE & HWY 74	1,100,000	-	-	-	-
ADAPT FUTURE PROGRAM	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
	\$ 53,027,500	\$ 45,274,000	\$ 41,043,000	\$ 27,944,000	\$ 21,550,000
FUNDING SOURCES:					
PARISH	33,807,500	8,979,500	22,867,500	14,739,000	21,550,000
MISCELLANEOUS REVENUES	1,000,000	-	-	-	-
LOUISIANA WATERSHED INITIATIVE	1,420,000	-	-	-	-
STATEWIDE FLOOD CONTROL GRANT PROGRAM	5,800,000	-	-	-	-
HMGP GRANT REVENUES	9,000,000	17,044,500	4,925,500	7,705,000	-
POTENTIAL GRANT FUNDING	2,000,000	19,250,000	13,250,000	5,500,000	-
	\$ 53,027,500	\$ 45,274,000	\$ 41,043,000	\$ 27,944,000	\$ 21,550,000
WEST ASCENSION DRAINAGE CONSTRUCTION FUND					
PROJECTS:					
LAFOURCHE PUMPS	2,066,500	-	-	-	-
LA WATERSHED INITIATIVE - BAYOU VERRET	1,000,000	4,000,000	-	-	-
	\$ 3,066,500	\$ 4,000,000	\$ -	\$ -	\$ -
FUNDING SOURCE:					
STATE GRANTS	3,066,500	4,000,000	-	-	-
	\$ 3,066,500	\$ 4,000,000	\$ -	\$ -	\$ -
JAIL CONSTRUCTION FUND					
PROJECTS:					
JAIL SEWER SYSTEM - AUGER REPLACEMENT	300,000	-	-	-	-
CONTROL ROOM RENOVATIONS (UNITS 1 AND 2)	-	200,000	-	-	-
JAIL KITCHEN RENOVATIONS	-	1,200,000	-	-	-
REPLACE UNIT 1 BACK GATE	-	30,000	-	-	-
2 NEW SLIDING DOORS	300,000	-	-	-	-
HVAC PHASE 3	725,000	-	-	-	-
LAUNDRY ROOM RENOVATIONS (UNITS 1 AND 3	318,000	-	-	-	-
ADMINISTRATION /CLASSIFICATION BUILDING	-	-	2,000,000	-	-
NEW MAINTENANCE BUILDING	-	-	-	-	1,590,000
CONTROL BOARD REPLACEMENT - UNIT 3	-	-	-	-	200,000
HVAC REPLACEMENT - LOBBY &	-	-	671,000	-	-
ELECTRICAL UNIT 2	-	-	-	1,500,000	-
HVAC REPLACEMENT - BOOKING HALL AREA	-	-	-	684,000	-
	\$ 1,643,000	\$ 1,430,000	\$ 2,671,000	\$ 2,184,000	\$ 1,790,000
FUNDING SOURCE:					
PARISH	1,643,000	1,430,000	2,671,000	2,184,000	1,790,000
	\$ 1,643,000	\$ 1,430,000	\$ 2,671,000	\$ 2,184,000	\$ 1,790,000

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2025 BUDGET

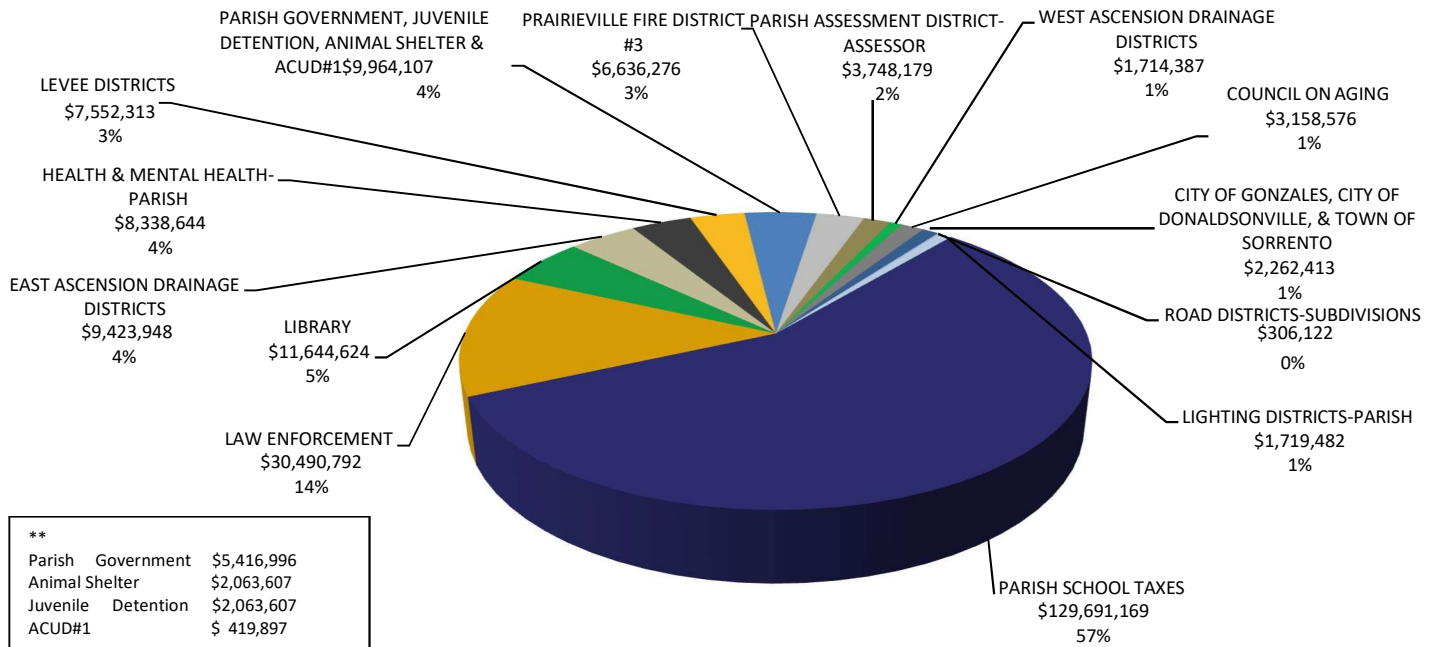
PROJECT TYPE & TITLE	2025	2026	2027	2028	2029
OFFICE BUILDING CONSTRUCTION FUND					
PROJECTS:					
RENOVATIONS TO COURTHOUSE ON THE WEST	1,307,000	-	-	-	-
RENOVATIONS TO VARIOUS OFFICES IN ADMIN BLD	315,000	-	-	-	-
DONALDSONVILLE COURTHOUSE NEW SLATE	715,000	-	-	-	-
LAMAR DIXON OLD GYM WATER INTRUSION	2,032,500	2,000,000	-	-	-
DPW/WAD BUILDING ELECTRICAL	250,000	-	-	-	-
	\$ 4,619,500	\$ 2,000,000	\$ -	\$ -	\$ -
FUNDING SOURCES:					
STATE CAPITAL OUTLAY	225,000	-	-	-	-
PARISH	4,394,500	2,000,000			
	\$ 4,619,500	\$ 2,000,000	\$ -	\$ -	\$ -
ANIMAL SERVICES CONSTRUCTION FUND					
PROJECTS:					
ARCHITECT & PROFESSIONAL FEES FOR NEW CONSTRUCTION OF NEW ANIMAL SHELTER	860,000	-	-	-	-
	1,000,000	6,650,000	-	-	-
	\$ 1,860,000	\$ 6,650,000	\$ -	\$ -	\$ -
FUNDING SOURCE:					
PARISH	1,860,000	6,650,000	-	-	-
	\$ 1,860,000	\$ 6,650,000	\$ -	\$ -	\$ -
JUVENILE JUSTICE CONSTRUCTION FUND					
PROJECTS:					
CONSTRUCTION OF NEW EARLY CHILDHOOD	2,000,000	-	-	-	-
	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCE:					
STATE CAPITAL OUTLAY	2,000,000	-	-	-	-
	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
FIRE DISTRICTS					
FIRE DISTRICT #1					
PROJECTS:					
REMODEL ADMINISTRATION BUILDING	2,010,000	200,000	-	-	-
REMODEL GALVEZ-LAKE (STATION 50)	-	2,000,000	2,000,000	-	-
	\$ 2,010,000	\$ 2,200,000	\$ 2,000,000	\$ -	\$ -
FUNDING SOURCE:					
PARISH	2,010,000	2,200,000	2,000,000	-	-
	\$ 2,010,000	\$ 2,200,000	\$ 2,000,000	\$ -	\$ -
FIRE DISTRICT #2					
PROJECTS:					
RENOVATIONS TO STATION 120 - HIGHWAY 1	585,000	-	-	-	-
RENOVATIONS TO STATION 150 - JAIL	585,000	-	-	-	-
	\$ 1,170,000	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCE:					
PARISH	1,170,000	-	-	-	-
	\$ 1,170,000	\$ -	\$ -	\$ -	\$ -
FIRE DISTRICT #3					
PROJECTS:					
PURCHASE LAND FOR FUTURE FIRE STATION	300,000	-	-	-	-
CONSTRUCTION OF NEW FIRE STATION	-	-	2,800,000	-	-
	\$ 300,000	\$ -	\$ 2,800,000	\$ -	\$ -
FUNDING SOURCE:					
PARISH	300,000	-	2,800,000	-	-
	\$ 300,000	\$ -	\$ 2,800,000	\$ -	\$ -

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2025 BUDGET

PROJECT TYPE & TITLE	2025	2026	2027	2028	2029
PARK CONSTRUCTION FUND					
PROJECTS:					
SOUTH LA FAIRGROUNDS TURF FIELDS	-	-	-	-	660,000
BUTCH GORE BALLPARK UPGRADES	-	-	-	1,650,000	-
COURTHOUSE LANDSCAPING/PARKING	79,000	-	-	-	-
ARMORY RECREATION - HEALTH AND WELLNESS	3,224,000	886,000	-	-	-
ST.AMANT REC CENTER	6,093,000	-	-	-	-
SOUTH LA FAIRGROUNDS PARK UPGRADES-	1,928,000	-	-	-	-
PAULA PARK UPGRADES - PARKING, SITE WORK,	-	-	1,700,000	-	-
HILLARYVILLE PARK UPGRADES - INCLUSIVE	-	-	-	-	1,220,000
CLOUTRE PARK UPGRADES - PUMP TRACK,	-	-	1,500,000	330,000	-
RICHARD BROWN PARK UPGRADES -	-	-	-	-	412,000
DARROW PARK UPGRADES	800,000	-	-	-	-
PRAIRIEVILLE PARK UPGRADES	1,600,000	-	-	-	-
LAMAR DIXON SOCCER RESTROOM ADDITION	-	420,000	-	-	-
LEEVE TRAIL	1,312,000	2,121,500	-	-	-
OAK GROVE PARK UPGRADES - INCLUSIVE	1,050,000	-	-	-	-
YOUTH LEGACY PARKING AND PIPE RAIL	-	250,000	-	-	-
STEVENS PARK UPGRADES - TOTAL PARK	-	-	-	-	11,000,000
LOWERY INCLUSIVE PLAYGROUND	-	600,000	-	-	-
LAMAR DIXON SOCCER LED LIGHT UPGRADES	-	1,590,000	-	-	-
LEMANNVILLE PARK UPGRADES - INCLUSIVE	940,000	-	-	-	-
JACKIE ROBINSON LARGE PAVILION	-	-	-	-	665,000
SOUTH LOUISIANA FAIRGROUNDS	-	-	-	550,000	-
BUTCH GORE RESTROOM/CONCESSIONS	-	550,000	-	-	-
LAND ACQUISITION	150,000	-	-	1,900,000	3,000,000
LEMANNVILLE PARK SPLASH PAD	-	-	-	100,000	-
NEW RESTROOMS	-	-	-	350,000	350,000
NEW INCLUSIVE PLAYGROUNDS	-	-	-	400,000	1,000,000
	\$ 17,176,000	\$ 6,417,500	\$ 3,200,000	\$ 5,280,000	\$ 18,307,000
FUNDING SOURCES:					
PARISH	9,772,000	6,417,500	1,200,000	-	-
STATE CAPITAL OUTLAY FUNDS	850,000	-	-	-	-
GRANT REVENUES	6,554,000	-	-	-	-
	-	-	2,000,000	5,280,000	18,307,000
POTENTIAL GRANT/FOUNDATION FUNDING	\$ 17,176,000	\$ 6,417,500	\$ 3,200,000	\$ 5,280,000	\$ 18,307,000

PROPERTY TAX BREAKDOWN BY ALL TAXING DISTRICTS

\$226,251,033



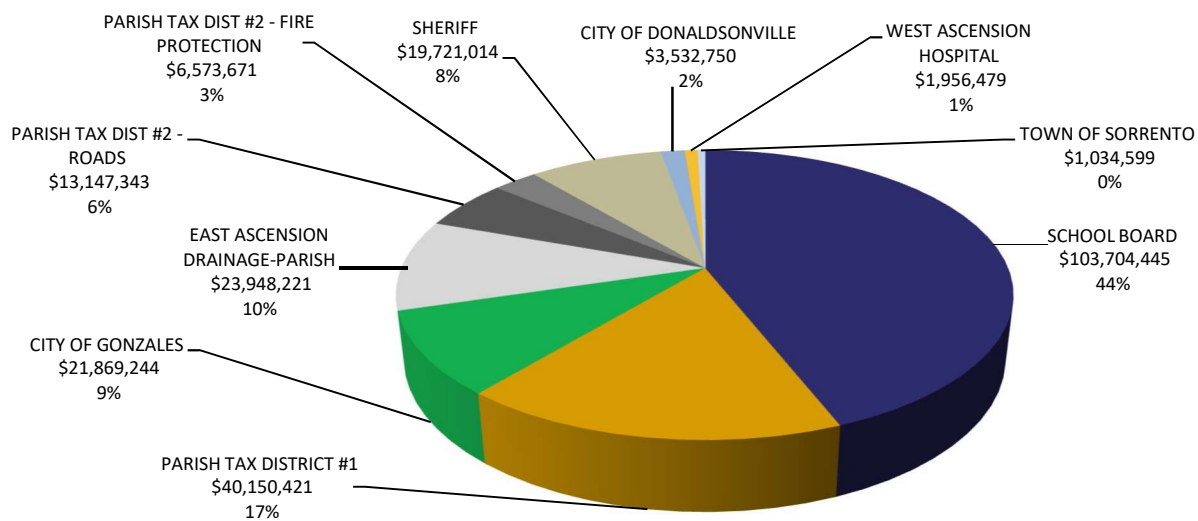
Source: 2024 Tax Rolls Ascension Parish Assessor
2024 Tax Roll City of Donaldsonville and Town of Sorrento

Prepared by: Ascension Parish Finance Department July 2025

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

\$235,638,188



Source: Ascension Parish Sales Use Tax Authority

Prepared by: Ascension Parish Finance Department July 2025

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

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
- Tia Starr, Interim Councilwoman District 11

This PARF report is designed 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
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Gonzales, LA 70737

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