

ST. CHARLES PARISH
GOVERNMENTAL FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017	2018					2019	
	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	Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
REVENUES:								
Taxes:								
Ad Valorem taxes	\$ 25,346,617	\$ 24,690,000	\$ 24,690,000	\$ 25,609,351	\$ 50,996	\$ 25,660,347	3.93%	\$ 26,077,500 1.63%
Sales taxes	33,617,358	33,413,991	33,413,991	13,410,501	20,369,526	33,780,027	1.10%	34,547,975 2.27%
Other taxes	1,566,911	1,516,000	1,516,000	525,186	1,052,814	1,578,000	4.09%	1,548,000 -1.90%
Licenses and permits	1,334,238	1,308,750	1,308,750	1,250,219	81,431	1,331,650	1.75%	1,303,650 -2.10%
Intergovernmental revenues	11,404,516	11,523,860	22,405,560	3,527,620	18,675,537	22,203,157	-0.90%	10,991,826 -50.49%
Fees, charges, and commissions	1,222,450	1,181,100	1,181,100	654,939	493,706	1,148,645	-2.75%	1,119,150 -2.57%
Fines and forfeitures	1,042,423	1,168,310	1,168,310	487,942	534,393	1,022,335	-12.49%	1,022,300 0.00%
Investment earnings	1,022,931	904,570	904,570	679,621	912,779	1,592,400	76.04%	1,623,540 1.96%
Miscellaneous	1,130,945	1,186,919	2,858,728	2,623,230	504,763	3,139,543	9.82%	1,074,905 -65.76%
Total Revenues	77,688,389	76,893,500	89,447,009	48,768,609	42,675,945	91,456,104		79,308,846
EXPENDITURES:								
Personal Services	29,687,982	34,229,833	34,234,869	14,462,332	16,560,844	31,023,176	-9.38%	34,462,193 11.09%
Operating Services	11,522,450	14,068,761	14,115,493	4,693,060	8,760,863	13,453,923	-4.69%	15,460,405 14.91%
Materials & Supplies	4,760,321	5,250,470	5,278,970	2,022,848	3,284,895	5,308,343	0.56%	5,589,560 5.30%
Other Charges	(16,988)	815,020	809,520	226,260	558,635	784,895	-3.04%	846,399 7.84%
Debt Service	2,118,646	2,577,794	2,577,794	2,206,250	370,292	2,576,542	-0.05%	2,675,089 3.82%
Capital Outlay	18,457,279	36,013,866	66,000,270	5,900,451	67,121,205	73,145,056	10.83%	35,779,000 -51.08%
Intergovernmental	4,784,461	8,219,882	8,216,870	1,952,159	2,548,962	4,501,121	-45.22%	10,335,727 129.63%
Total Expenditures	71,314,151	101,175,626	131,233,786	31,463,360	99,205,696	130,793,056		105,148,373
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,374,238</u>	<u>(24,282,126)</u>	<u>(41,786,777)</u>	<u>17,305,249</u>	<u>(56,529,751)</u>	<u>(39,336,952)</u>		<u>(25,839,527)</u>
OTHER FINANCING SOURCES (USES):								
Transfer in	894,532	3,569,917	19,116,246	1,006,563	16,320,238	17,326,801	-9.36%	6,021,266 -65.25%
Transfer out	(2,299,479)	(4,949,337)	(4,949,337)	(2,006,563)	(16,745,966)	(18,752,529)	278.89%	(7,501,516) -60.00%
Proceeds from the sale of assets	85,628	1,000	1,000	42,293	1,474	43,767	4276.70%	26,000 -40.59%
Issuance of Refunding Bond	15,000,000	-	-	-	-	-	0.00%	- 0.00%
Premium (Discount) on Debt Issued	1,115,482	-	-	-	-	-	0.00%	- 0.00%
Total Other Financing Sources	14,796,163	(1,378,420)	14,167,909	(957,707)	(424,254)	(1,381,961)		(1,454,250)
Net change in Fund Balance	21,170,401	(25,660,546)	(27,618,868)	16,347,542	(56,954,005)	(40,718,913)		(27,293,777)
Fund Balance -Beginning	81,571,267	65,178,011	78,315,870			102,741,668		62,022,755
Fund Balance - Ending	\$ 102,741,668	\$ 39,517,465	\$ 50,697,002			\$ 62,022,755		\$ 34,728,978

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2019

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OPERATING REVENUES									
Ad Valorem Taxes	\$ 1,344,340	\$ 1,325,000	\$ 1,325,000	\$ 1,376,640	\$ 2,968	\$ 1,379,608	4.12%	\$ 2,165,000	56.93%
Charges for services	24,933,822	25,582,581	25,582,581	10,278,842	14,576,526	24,855,368	-2.84%	25,392,203	2.16%
Connection and service fees	354,695	414,450	414,450	276,075	164,075	440,150	6.20%	451,250	2.52%
Sewer development revenues	44,782	-	-	12,988	(12,988)	-		-	
Delinquent charges	537,514	495,000	495,000	253,898	241,102	495,000	0.00%	552,000	11.52%
Disaster Relief -FEMA	17,070	-	-	-	-	-		-	
Non-employer contributions	77,380	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	49,603	24,000	24,000	18,793	5,207	24,000	0.00%	32,000	33.33%
Total Operating revenues	27,359,206	27,841,031	27,841,031	12,217,236	14,976,890	27,194,126		28,592,453	
OPERATING EXPENSES									
Personal Services	10,549,207	11,120,441	11,120,441	4,864,668	5,522,348	10,387,016	-6.60%	11,586,371	11.55%
Operating Services	7,189,024	7,849,833	7,849,833	2,804,092	5,180,178	7,984,270	1.71%	8,130,253	1.83%
Material & Supplies	2,548,432	3,073,481	3,073,481	1,133,496	1,875,210	3,008,706	-2.11%	3,187,716	5.95%
Other Charges	6,801,949	6,876,544	6,876,544	16,414	7,014,080	7,030,494	2.24%	7,090,210	0.85%
Intergovernmental	310,426	317,850	317,850	156,917	158,590	315,507	-0.74%	350,500	11.09%
Total Operating expenses	27,399,038	29,238,149	29,238,149	8,975,587	19,750,406	28,725,993		30,345,050	
Operating Income (loss)	(39,832)	(1,397,118)	(1,397,118)	3,241,649	(4,773,516)	(1,531,867)		(1,752,597)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	117,632	95,190	95,190	106,485	28,864	135,349	42.19%	156,870	15.90%
Grants	257,391	-	68,745	-	326,136	326,136	374.41%	-	-100.00%
Loss on sale of Assets	16,765	23,000	23,000	1,508	21,492	23,000	0.00%	23,000	0.00%
Bond interest and paying agent fees	(766,298)	(965,538)	(965,538)	(1,500)	(964,038)	(965,538)	0.00%	(950,088)	-1.60%
Total Non-operating revenues (expenses)	(374,510)	(847,348)	(778,603)	106,493	(587,546)	(481,053)		(770,218)	
Income (loss) before contributions and transfers	(414,342)	(2,244,466)	(2,175,721)	3,348,142	(5,361,062)	(2,012,920)		(2,522,815)	
Issuance of Bond	-	7,293,979	7,293,979	-	2,236,381	2,236,381	100.00%	5,614,148	151.04%
Special Items -Assets	1,079,750	-	-	-	-	-	0.00%	-	0.00%
Transfer in	356,397	59,600	59,600	318,000	60,000	378,000	534.23%	387,000	2.38%
Transfer out	(135,107)	(138,000)	(138,000)	-	(138,000)	(138,000)	0.00%	(138,000)	0.00%

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Change in Net Position	886,698	4,971,113	5,039,858			463,461		3,340,333	
Total net position -Beginning	107,490,813	106,148,642	106,079,897			108,694,352		108,036,644	
Special Item -Prior Period Adjustment	305,708	-	-			-		-	
Total net position -Beginning as restated	107,796,521	106,148,642	106,079,897			108,694,352	-	108,036,644	
Total net position -Ending	108,683,219	111,119,755	111,119,755			109,157,813		111,376,977	
Net investment in capital assets	98,824,549	95,164,700	95,164,700			93,128,518		92,208,140	
Restricted for debt service	2,064,723	2,288,048	2,288,048			2,086,257		2,084,757	
Restricted for capital projects	4,378,199	7,357,705	7,522,665			6,148,167		5,768,130	
Unrestricted	3,426,881	(30,010,257)	6,144,342			6,673,702		11,315,950	