

ST. CHARLES PARISH

GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2017

Description	2015	2016			2017		% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End			
BEGINNING FUND BALANCE	94,686,639	37,395,410	66,303,002			85,629,825		42,244,515	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	94,686,639	37,395,410	66,303,002			85,629,825		42,244,515	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	80,528,393	77,387,368	111,850,665	53,546,325	48,643,157	102,189,482	-8.64%	68,653,030	-32.82%
TOTAL MEANS OF FINANCING	175,215,032	114,782,778	178,153,667			187,819,307		110,897,545	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	26,917,756	32,141,308	32,164,744	12,892,024	15,090,418	27,982,442	-13.00%	33,149,473	18.47%
OPERATING SERVICES	11,281,345	15,023,346	16,186,093	4,604,614	8,805,767	13,410,381	-17.15%	13,708,401	2.22%
MATERIALS & SUPPLIES	4,035,317	5,452,755	5,452,755	1,821,685	3,478,818	5,300,503	-2.79%	5,292,917	-0.14%
OTHER CHARGES	(163,285)	799,747	799,747	214,070	535,754	749,824	-6.24%	810,920	8.15%
DEBT SERVICE	3,182,926	3,540,414	3,540,414	3,048,156	148,573	3,196,729	-9.71%	1,752,837	-45.17%
CAPITAL OUTLAY	29,973,621	22,807,498	83,029,565	8,717,378	59,163,067	67,880,445	-18.25%	25,343,088	-62.67%
INTERGOVERNMENTAL TRANSFERS	3,452,009	10,186,338	10,618,588	5,440,213	(883,207)	4,557,006	-57.08%	4,756,722	4.38%
	10,905,518	2,936,805	4,902,895	5,726,327	16,771,135	22,497,462	358.86%	3,764,733	-83.27%
TOTAL	89,585,207	92,888,211	156,694,801	42,464,467	103,110,325	145,574,792		88,579,091	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(9,056,814)	(15,500,843)	(44,844,136)			(43,385,310)		(19,926,061)	
ENDING FUND BALANCE	85,629,825	21,894,567	21,458,866			42,244,515		22,318,454	

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2016

Description	2015			2016		Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	2017	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year			Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,800,061	101,438,519	101,438,519			102,069,628		96,828,269	
Restricted for Debt Service	2,865,761	2,510,225	2,510,225			2,471,579		2,116,043	
Restricted for Capital Projects	6,365,219	6,069,602	6,069,602			7,418,328		6,496,275	
Unrestricted	(425,415)	144,706	144,706			(2,959,002)		2,689,577	
CURRENT YEAR REVENUES	50,154,202	27,446,453	27,887,953	10,520,162	17,070,478	27,590,640	-1.07%	28,843,757	4.54%
EXPENDITURES:									
PERSONAL SERVICES	8,836,346	10,472,137	10,472,137	4,423,552	5,318,930	9,742,482	-6.97%	10,657,716	9.39%
OPERATING SERVICES	7,318,731	8,669,828	8,669,828	2,662,197	5,118,642	7,780,839	-10.25%	7,996,512	2.77%
MATERIALS & SUPPLIES	2,430,751	2,762,291	2,762,291	1,203,456	1,640,810	2,844,266	2.97%	2,960,473	4.09%
OTHER CHARGES	6,364,176	6,602,267	6,602,267	23,812	6,657,972	6,681,784	1.20%	6,791,284	1.64%
DEBT SERVICE	27,432,257	1,006,888	1,006,888	1,500	1,005,388	1,006,888	0.00%	980,688	-2.60%
INTERGOVERNMENTAL	366,901	368,000	368,000	110,305	281,445	391,750	6.45%	440,250	12.38%
TRANSFERS	10,133	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL EXPENDITURES	52,759,295	29,894,411	29,894,411	8,424,822	20,036,187	28,461,009		29,839,923	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,605,093)	(2,447,958)	(2,006,458)			(870,369)		(996,166)	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(2,605,093)	(2,447,958)	(2,006,458)			(870,369)		(996,166)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,069,628	98,519,447	98,519,447			96,828,269		97,838,594	
Restricted for Debt Service	2,471,579	2,588,892	2,588,892			2,116,043		2,289,071	
Restricted for Capital Projects	7,418,328	6,015,511	6,507,185			6,496,275		7,066,590	
Unrestricted	(2,959,002)	591,244	541,070			2,689,577		(60,257)	