

**2019-0161**

**INTRODUCED BY: LARRY COCHRAN, PARISH PRESIDENT  
(DEPARTMENT OF FINANCE)**

**ORDINANCE NO. 19-11-3**

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2020.

**WHEREAS**, in accordance with Article V, Section B of the St. Charles Parish Home Rule Charter and Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.) the Parish President has submitted the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2020 to the St. Charles Parish Council to wit:

- Section I                    General Fund
- Section II                  Special Revenue Funds (10)
- Section III                 Debt Service Funds (5)
- Section IV                 Capital Projects Funds (3)
- Section V                  Enterprise Funds (3)

**WHEREAS**, in accordance with Article V, Section C of the St. Charles Parish Home Rule Charter, the Parish President has submitted a Budget Message to the St. Charles Parish Council; and,

**WHEREAS**, the Parish Council has taken under advisement the study of the Consolidated Operating and Capital Budget.

**THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:**

**SECTION I.** That in accordance with Article V, Sections D and E 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 ordain to adopt the 2020 St. Charles Parish Consolidated Operating and Capital Budget attached hereto and made a part hereof and identified herewith as "Exhibit A" and "Exhibit B", to become effective January 1, 2020.

**SECTION II.** That said budget shall become effective January 1, 2020.

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

YEAS:        WILSON, CLULEE, GIBBS, BELLOCK, FLETCHER, FISHER-PERRIER  
 NAYS:        NONE  
 ABSENT:    BENEDETTO, HOGAN, WOODRUFF

And the ordinance was declared adopted this 4th day of November, 2019. The provisions of this ordinance shall become effective January 1, 2020.

CHAIRMAN: *[Signature]*  
 SECRETARY: *Michelle Spantato*  
 DLVD/PARISH PRESIDENT: November 5, 2019  
 APPROVED: *[Signature]*      DISAPPROVED: \_\_\_\_\_  
 PARISH PRESIDENT: \_\_\_\_\_  
 RETD/SECRETARY: November 7, 2019  
 AT: 1:55 pm      RECD BY: *[Signature]*

**ST. CHARLES PARISH  
GOVERNMENTAL FUNDS  
FISCAL YEAR ENDING DECEMBER 31, 2020**

**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT**

Description	2018		2019				2020		% Change Projected Actual vs Proposed
	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	
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 25,827,462	\$ 26,077,500	\$ 26,077,500	\$ 28,026,504	\$ 48,091	\$ 28,074,595	7.66%	\$ 28,750,000	2.41%
Sales taxes	34,770,819	34,547,975	34,547,975	13,841,474	20,689,435	34,530,909	-0.05%	34,564,888	0.10%
Other taxes	1,616,681	1,548,000	1,548,000	204,535	1,381,765	1,586,300	2.47%	1,545,000	-2.60%
Licenses and permits	1,364,941	1,303,650	1,303,650	1,210,869	116,881	1,327,750	1.85%	1,323,100	-0.35%
Intergovernmental revenues	14,291,174	10,991,826	25,625,984	4,289,631	20,897,702	25,187,333	-1.71%	10,025,354	-60.20%
Fees, charges, and commissions	1,190,575	1,119,150	1,119,150	619,617	572,364	1,191,981	6.51%	1,163,350	-2.40%
Fines and forfeitures	1,043,940	1,022,300	1,022,300	435,203	519,005	954,208	-6.66%	1,002,500	5.06%
Investment earnings	1,996,261	1,623,540	1,623,540	1,152,435	1,324,781	2,477,216	52.58%	1,912,280	-22.81%
Miscellaneous	1,109,374	1,074,905	1,074,905	114,641	734,367	860,308	-19.96%	762,808	-11.33%
<b>Total Revenues</b>	<b>83,211,227</b>	<b>79,308,846</b>	<b>93,943,004</b>	<b>49,894,909</b>	<b>46,284,391</b>	<b>96,190,600</b>		<b>81,049,280</b>	
<b>EXPENDITURES:</b>									
Personal Services	30,760,435	34,462,193	34,462,193	14,580,218	18,013,546	32,593,983	-5.42%	37,895,382	16.26%
Operating Services	11,318,270	15,460,405	15,456,755	4,963,901	10,265,371	15,229,272	-1.47%	14,399,683	-5.45%
Materials & Supplies	4,555,725	5,589,560	5,594,560	2,144,905	3,466,923	5,611,828	0.31%	5,785,548	3.10%
Other Charges	117,930	846,399	846,399	245,806	626,066	884,872	4.55%	847,675	-4.20%
Debt Service	2,576,539	2,675,089	2,675,089	2,322,824	958,951	3,281,775	22.68%	1,486,342	-54.71%
Capital Outlay	20,402,391	35,779,000	95,517,624	9,109,282	80,613,037	89,724,419	-6.07%	31,567,032	-64.82%
Intergovernmental	3,866,977	10,335,727	10,276,465	2,084,212	8,136,627	10,220,839	-0.54%	5,791,075	-43.34%
<b>Total Expenditures</b>	<b>73,598,267</b>	<b>105,148,373</b>	<b>164,829,085</b>	<b>35,451,148</b>	<b>122,080,521</b>	<b>157,546,988</b>		<b>97,772,737</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,612,960</b>	<b>(25,839,527)</b>	<b>(70,886,081)</b>	<b>14,443,761</b>	<b>(75,796,130)</b>	<b>(61,356,388)</b>		<b>(16,723,457)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	2,240,700	6,021,266	21,567,595	1,300,632	18,379,013	19,679,645	-8.75%	12,502,385	-36.47%
Transfer out	(3,424,191)	(7,501,516)	(23,047,845)	(2,610,632)	(17,456,342)	(21,066,974)	-8.59%	(14,940,585)	-29.08%
Proceeds from the sale of assets	75,264	26,000	26,000	5,423	-	5,423	-79.14%	28,000	416.32%
Compensation for Loss/Damaged Assets	861	-	-	-	88,800	88,800	0.00%	-	0.00%
Bond Proceeds	-	-	-	-	540,000	540,000	100.00%	-	-100.00%
<b>Total Other Financing Sources</b>	<b>(1,107,366)</b>	<b>(1,454,250)</b>	<b>(1,454,250)</b>	<b>(1,304,577)</b>	<b>1,551,471</b>	<b>(753,106)</b>		<b>(2,410,200)</b>	
Net change in Fund Balance	8,505,594	(27,293,777)	(72,340,331)	13,139,184	(74,244,659)	(62,109,494)		(19,133,657)	
Fund Balance -Beginning	102,741,668	62,022,755	103,479,228			111,247,262		49,137,768	
<b>Fund Balance - Ending</b>	<b>\$ 111,247,262</b>	<b>\$ 34,728,978</b>	<b>\$ 31,138,897</b>			<b>\$ 49,137,768</b>		<b>\$ 30,004,111</b>	

# ST. CHARLES PARISH PROPRIETARY FUNDS

## CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018				2019				2020	
	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	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
<b>OPERATING REVENUES</b>										
Ad Valorem Taxes	\$ 1,384,607	\$ 2,165,000	\$ 2,165,000	\$ 2,331,028	\$ 5,518	\$ 2,336,546	7.92%	\$ 3,301,000	41.28%	
Charges for services	25,337,148	25,392,203	25,392,203	10,324,715	14,984,570	25,309,285	-0.33%	25,948,597	2.53%	
Connection and service fees	543,385	451,250	451,250	175,810	340,590	516,400	14.44%	504,500	-2.30%	
Delinquent charges	529,991	552,000	552,000	251,556	300,444	552,000	0.00%	568,000	2.90%	
Disaster Relief -FEMA	-	-	-	-	13,091	13,091	100.00%	-	-100.00%	
Non-employer contributions	80,487	-	-	-	-	-	0.00%	-	0.00%	
OPFB Contributions	257,196	-	-	-	-	-	0.00%	-	0.00%	
Miscellaneous	56,048	32,000	32,000	13,160	23,840	37,000	15.63%	40,000	8.11%	
<b>Total Operating revenues</b>	<b>28,188,862</b>	<b>28,592,453</b>	<b>28,592,453</b>	<b>13,096,269</b>	<b>15,668,053</b>	<b>28,764,322</b>		<b>30,362,097</b>		
<b>OPERATING EXPENSES</b>										
Personal Services	10,740,049	11,586,371	11,586,371	4,920,399	6,149,602	11,070,001	-4.46%	12,541,523	13.29%	
Operating Services	7,268,514	8,130,253	8,130,253	3,095,091	4,871,242	7,966,333	-2.02%	8,323,525	4.48%	
Material & Supplies	2,511,651	3,187,716	3,187,716	1,284,995	1,943,603	3,228,598	1.28%	3,425,880	6.11%	
Other Charges	6,959,435	7,090,210	7,090,210	37,614	7,077,215	7,114,829	0.35%	7,163,279	0.68%	
Intergovernmental	313,208	350,500	350,500	183,717	159,443	349,160	-0.38%	397,625	13.88%	
<b>Total Operating expenses</b>	<b>27,792,857</b>	<b>30,345,050</b>	<b>30,345,050</b>	<b>9,527,816</b>	<b>20,201,105</b>	<b>29,728,921</b>		<b>31,851,832</b>		
Operating Income (loss)	396,005	(1,752,597)	(1,752,597)	3,568,453	(4,533,052)	(964,599)		(1,489,735)		
<b>NON-OPERATING REVENUES (EXPENSES)</b>										
Investment earnings	266,087	156,870	156,870	190,659	199,317	389,976	148.60%	375,876	-3.62%	
Grants	68,745	-	-	-	79,200	79,200	100.00%	-	-100.00%	
Proceeds/(Loss) on sale of Assets	32,517	23,000	23,000	8,474	5,026	13,500	-41.30%	23,500	74.07%	
Amortization -Expense	-	-	-	-	-	(1,132)	0.00%	(1,132)	0.00%	
Bond interest and paying agent fees	(751,369)	(950,088)	(950,088)	(750)	(957,804)	(958,554)	0.89%	(966,444)	0.82%	
<b>Total Non-operating revenues (expenses)</b>	<b>(384,020)</b>	<b>(770,218)</b>	<b>(770,218)</b>	<b>198,383</b>	<b>(674,261)</b>	<b>(477,010)</b>		<b>(568,200)</b>		
Income (loss) before contributions and transfers	11,985	(2,522,815)	(2,522,815)	3,766,836	(5,207,313)	(1,441,609)		(2,057,955)		

CONTINUED

# ST. CHARLES PARISH PROPRIETARY FUNDS

## CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018				2019				2020	
	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	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
<b>Continued:</b>										
Issuance of Bond	-	5,614,148	5,614,148	-	2,313,563	2,313,563	-58.79%	4,834,251	108.95%	
Capital Contributions of Donated Assets	748,695	-	-	-	-	-	0.00%	-	0.00%	
Special Items -Assets	12,683	-	-	-	-	-	0.00%	-	0.00%	
Transfer in	348,132	387,000	387,000	321,000	192,079	513,079	32.58%	1,863,700	263.24%	
Transfer out	(359,661)	(138,000)	(138,000)	-	(260,000)	(460,000)	233.33%	(461,000)	0.22%	
<b>Change in Net Position</b>	<b>761,834</b>	<b>3,340,333</b>	<b>3,340,333</b>			<b>925,033</b>		<b>4,179,016</b>		
Total net position -Beginning	108,694,352	108,036,644	108,036,644			104,652,619		105,577,652		
Special Item -Prior Period Adjustment	(4,803,567)	-	-			-		-		
Total net position -Beginning as restated	103,890,785	108,036,644	108,036,644			104,652,619		105,577,652		
<b>Total net position -Ending</b>	<b>104,652,619</b>	<b>111,376,977</b>	<b>111,376,977</b>			<b>105,577,652</b>		<b>109,756,668</b>		
Net investment in capital assets	97,285,929	92,208,140	92,208,140			84,762,548		83,887,468		
Restricted for debt service	2,064,573	2,084,757	2,084,757			2,085,207		2,468,058		
Restricted for capital projects	6,746,404	5,768,130	5,768,130			6,682,949		6,524,990		
<b>Unrestricted</b>	<b>(1,444,287)</b>	<b>11,315,950</b>	<b>11,315,950</b>			<b>12,046,948</b>		<b>16,876,152</b>		