

# ST. CHARLES PARISH GOVERNMENTAL FUNDS

## CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2014

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>BEGINNING FUND BALANCE</b>	<b>61,002,045</b>	<b>89,209,715</b>			<b>89,147,462</b>		<b>85,361,776</b>	
Prior Period Adjustment	-	-			-		-	
<b>FUND BALANCE - RESTATED</b>	<b>61,002,045</b>	<b>89,209,715</b>			<b>89,147,462</b>		<b>85,361,776</b>	
<b>CURRENT YEAR REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>104,887,091</b>	<b>116,816,932</b>	<b>49,907,448</b>	<b>43,438,700</b>	<b>93,346,148</b>	<b>-20.09%</b>	<b>113,308,592</b>	<b>21.39%</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>165,889,136</b>	<b>206,026,647</b>			<b>182,493,610</b>		<b>198,670,368</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES:</b>								
PERSONAL SERVICES	30,325,421	31,373,421	12,757,865	16,554,363	29,312,228	-6.57%	28,573,354	-2.52%
OPERATING SERVICES	14,577,086	15,553,949	4,384,933	7,964,177	12,349,110	-20.60%	17,119,378	38.63%
MATERIALS & SUPPLIES	6,064,818	6,049,818	2,292,865	3,707,248	6,000,113	-0.82%	6,075,608	1.26%
OTHER CHARGES	786,836	781,836	212,575	514,026	726,601	-7.06%	774,449	6.59%
DEBT SERVICE	3,497,504	3,497,504	3,060,515	3,517,981	6,578,496	88.09%	3,332,436	-49.34%
CAPITAL OUTLAY	52,641,991	88,980,997	9,027,209	19,236,279	28,263,488	-68.24%	87,325,445	208.97%
INTERGOVERNMENTAL	9,058,989	9,058,989	5,213,982	3,689,092	8,903,074	-1.72%	8,442,147	-5.18%
TRANSFERS	24,818,340	26,340,865	2,200,436	2,798,288	4,998,724	-81.02%	23,751,198	375.15%
<b>TOTAL</b>	<b>141,770,985</b>	<b>181,637,379</b>	<b>39,150,380</b>	<b>57,981,454</b>	<b>97,131,834</b>		<b>175,394,015</b>	
<b>NET CHANGE IN CURRENT REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>(36,883,894)</b>	<b>(64,820,447)</b>			<b>(3,785,686)</b>		<b>(62,085,423)</b>	
<b>ENDING FUND BALANCE</b>	<b>24,118,151</b>	<b>24,389,268</b>			<b>85,361,776</b>		<b>23,276,353</b>	

# ST. CHARLES PARISH PROPRIETARY FUNDS

Exhibit B

## CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2014

Description	Current Year					Upcoming Year		
	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>BEGINNING NET ASSETS:</b>								
Invested in Capital Assets, Net of Debt	98,580,177	98,580,177			102,711,267		98,715,784	
Restricted for Debt Service	3,187,763	3,187,763			2,857,321		2,765,680	
Restricted for Capital Projects	5,857,251	5,857,251			7,864,064		5,150,910	
Unrestricted	7,996,050	7,996,050			3,379,723		6,099,916	
<b>TOTAL BEGINNING NET ASSETS</b>	<b>115,621,241</b>	<b>115,621,241</b>			<b>116,812,375</b>		<b>112,732,290</b>	
<b>CURRENT YEAR REVENUES</b>	<b>25,324,115</b>	<b>25,324,115</b>	<b>9,098,274</b>	<b>14,382,624</b>	<b>23,480,898</b>	<b>-7.28%</b>	<b>24,338,839</b>	<b>3.65%</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	9,965,720	9,965,720	4,309,333	4,948,772	9,258,105	-7.10%	9,707,275	4.85%
OPERATING SERVICES	7,455,754	7,455,754	3,077,488	4,671,354	7,748,842	3.93%	7,985,252	3.05%
MATERIALS & SUPPLIES	2,728,897	2,728,897	1,194,958	1,479,071	2,674,029	-2.01%	2,594,447	-2.98%
OTHER CHARGES	6,887,914	6,887,914	27,192	6,135,780	6,162,972	-10.52%	6,191,972	0.47%
DEBT SERVICE	1,335,854	1,335,854	-	1,335,854	1,335,854	0.00%	1,290,775	-3.37%
INTERGOVERNMENTAL	372,000	372,000	99,816	265,365	365,181	-1.83%	372,000	1.87%
TRANSFERS	13,500	13,500	-	16,000	16,000	18.52%	16,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>28,759,639</b>	<b>28,759,639</b>	<b>8,708,787</b>	<b>18,852,196</b>	<b>27,560,983</b>		<b>28,157,721</b>	
<b>REVENUES OVER EXPENDITURES</b>	<b>(3,435,524)</b>	<b>(3,435,524)</b>			<b>(4,080,085)</b>		<b>(3,818,882)</b>	
<b>CHANGES IN NET ASSETS</b>	<b>(3,435,524)</b>	<b>(3,435,524)</b>			<b>(4,080,085)</b>		<b>(3,818,882)</b>	
<b>ENDING NET ASSETS:</b>								
Invested in Capital Assets, Net of Debt	100,480,722	100,480,722			98,715,784		100,091,566	
Restricted for Debt Service	2,765,061	2,765,061			2,765,680		2,762,080	
Restricted for Capital Projects	4,300,352	4,300,352			5,150,910		4,542,291	
Unrestricted	4,639,582	4,639,582			6,099,916		1,517,471	

**ST. CHARLES PARISH**  
**2014 CONSOLIDATED OPERATING AND CAPITAL BUDGET**  
October 1, 2014  
**REVISION SCHEDULE SUMMARY**  
**CONSOLIDATED BUDGET SUMMARY**

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
<b>BEGINNING FUND BALANCE</b>	85,361,776	-	85,361,776
REVENUE	113,108,400	200,192	113,308,592
<b>TOTAL MEANS OF FINANCING</b>	<b>198,470,176</b>	<b>200,192</b>	<b>198,670,368</b>
<b>EXPENDITURES:</b>			
PERSONAL SERVICES	28,573,354	-	28,573,354
OPERATING SERVICES	17,119,378	-	17,119,378
MATERIALS & SUPPLIES	6,075,608	-	6,075,608
OTHER CHARGES	774,449	-	774,449
DEBT SERVICE	3,332,436	-	3,332,436
CAPITAL OUTLAY	87,250,445	75,000	87,325,445
INTERGOVERNMENTAL	8,442,147	-	8,442,147
TRANSFERS	23,626,006	125,192	23,751,198
<b>TOTAL EXPENDITURES</b>	<b>175,193,823</b>	<b>200,192</b>	<b>175,394,015</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>23,276,353</b>	<b>-</b>	<b>23,276,353</b>

**ST. CHARLES PARISH**  
**2014 CONSOLIDATED OPERATING AND CAPITAL BUDGET**  
October 1, 2014  
**REVISION SCHEDULE SUMMARY**  
**GENERAL FUND**

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
<b>BEGINNING FUND BALANCE</b>	<b>36,584,318</b>		<b>36,584,318</b>
REVENUES	30,651,259	200,192	30,851,451
<b>TOTAL MEANS OF FINANCING</b>	<b>67,235,577</b>	<b>200,192</b>	<b>67,435,769</b>
<b>EXPENDITURES:</b>			
PERSONAL SERVICES	13,303,099	-	13,303,099
OPERATING SERVICES	10,671,099	-	10,671,099
MATERIALS & SUPPLIES	1,177,013	-	1,177,013
OTHER CHARGES	615,557	-	615,557
DEBT SERVICE	3,500	-	3,500
CAPITAL OUTLAY	10,702,813	75,000	10,777,813
INTERGOVERNMENTAL	2,227,626	-	2,227,626
TRANSFERS	21,395,015	125,192	21,520,207
<b>TOTAL EXPENDITURES</b>	<b>60,095,722</b>	<b>200,192</b>	<b>60,295,914</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>7,139,855</b>	<b>-</b>	<b>7,139,855</b>

**ST. CHARLES PARISH**  
**2014 CONSOLIDATED OPERATING AND CAPITAL BUDGET**  
 October 1, 2014  
 REVISION SCHEDULE SUMMARY  
**EMERGENCY PREPAREDNESS SUBSIDIARY**  
 (001-410711)

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
<b>EXPENDITURES:</b>			
PERSONAL SERVICES	7,615	-	7,615
<b>OPERATING SERVICES</b>			
Emerg Prep Sub - Ads, Dues & Subscriptions	1,900	-	1,900
Emerg Prep Sub - Printing	7,500	-	7,500
Emerg Prep Sub - Utilities - Electric	45,000	-	45,000
Emerg Prep Sub - Utilities - Gas	1,200	-	1,200
Emerg Prep Sub - Utilities - Water	3,000	-	3,000
Emerg Prep Sub - Telephone	20,650	-	20,650
Emerg Prep Sub - Rentals	600	-	600
Emerg Prep Sub - Maint. Of Property & Equipment	34,500	-	34,500
Emerg Prep Sub - Contractual Services	2,855,275	-	2,855,275
Emerg Prep Sub - Professional Services	340,710	-	340,710
Emerg Prep Sub - Property Insurance	5,220	-	5,220
Emerg Prep Sub - Automobile Insurance	2,540	-	2,540
Emerg Prep Sub - Employee Liability	1,885	-	1,885
Emerg Prep Sub - General Liability	8,040	-	8,040
<b>TOTAL OPERATING SERVICES:</b>	<b>3,328,020</b>	<b>-</b>	<b>3,328,020</b>
MATERIALS & SUPPLIES	125,500	-	125,500
OTHER CHARGES	25,400	-	25,400
<b>CAPITAL OUTLAY</b>			
Emerg Prep Sub - Building, Grounds & General Plant	3,375	-	3,375
Emerg Prep Sub - Communication Equipment	70,000	-	70,000
Emerg Prep Sub - Major Repairs	-	75,000	75,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>73,375</b>	<b>75,000</b>	<b>148,375</b>
<b>TOTAL EXPENDITURES</b>	<b>3,559,910</b>	<b>75,000</b>	<b>3,634,910</b>

**ST. CHARLES PARISH**  
**2014 CONSOLIDATED OPERATING AND CAPITAL BUDGET**  
 October 1, 2014  
 REVISION SCHEDULE SUMMARY  
**EMERGENCY PREPAREDNESS SUBSIDIARY**  
 (001-410711)

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>SUBTOTAL</b>
Building, Grounds & General Plant	\$ 3,375	New Emergency Operation Center	
Communication Equipment	\$ 70,000	Higher Ground (Telephone Recording System) School Emergency Alert Radios	\$ 35,000 35,000
Major Repairs	\$ 75,000	Repairs to Communication Tower	

**Grand Total Requested:**      **\$ 148,375**

**ST. CHARLES PARISH**  
**2014 CONSOLIDATED OPERATING AND CAPITAL BUDGET**  
October 1, 2014  
**REVISION SCHEDULE SUMMARY**  
**Wastewater**

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
<b>BEGINNING NET ASSETS</b>			
Invested in Capital Assets, Net of Debt	66,443,640	-	66,443,640
Restricted for Debt Service	667,642	-	667,642
Restricted for Capital Projects	2,724,240	-	2,724,240
<b>Unstricted</b>	<b>1,997,185</b>	<b>-</b>	<b>1,997,185</b>
REVENUES	<u>9,900,797</u>	<u>125,192</u>	<u>10,025,989</u>
<b>TOTAL MEANS OF FINANCING</b>	<b><u>9,900,797</u></b>	<b><u>125,192</u></b>	<b><u>10,025,989</u></b>
<b>EXPENDITURES:</b>			
PERSONAL SERVICES	4,565,145	-	4,565,145
OPERATING SERVICES	2,591,627	-	2,591,627
MATERIALS & SUPPLIES	1,167,950	-	1,167,950
OTHER CHARGES	4,206,088	-	4,206,088
DEBT SERVICE	17,995	-	17,995
INTERGOVERNMENTAL	<u>225,000</u>	<u>-</u>	<u>225,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>12,773,805</u></b>	<b><u>-</u></b>	<b><u>12,773,805</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>(2,873,008)</u></b>	<b><u>125,192</u></b>	<b><u>(2,747,816)</u></b>
<b>ENDING NET ASSETS</b>			
Invested in Capital Assets, Net of Debt	67,017,613	-	67,017,613
Restricted for Debt Service	667,642	-	667,642
Restricted for Capital Projects	2,724,240	-	2,724,240
<b>Unstricted</b>	<b>(1,449,796)</b>	<b>125,192</b>	<b>(1,324,604)</b>