

**2021-0169**

**INTRODUCED BY: MATTHEW JEWELL, PARISH PRESIDENT  
(DEPARTMENT OF FINANCE)**

**ORDINANCE NO.** 21-7-5

An ordinance to amend the 2021 Consolidated Operating and Capital Budget, Amendment No. 3, to add revenues totaling \$5,157,026 for the American Rescue Plan Act relief and apply these funds to Fund 401 (Wastewater) improvements other than buildings for the following projects: New Sarpy Booster Lift Station totaling \$1,800,000, install ten generators and transfer switches at various lift stations totaling \$1,525,000; Major repairs for pipe lining old sewer lines throughout the Parish totaling \$1,632,000, as well as \$200,000 for Architectural/Engineering for the New Sarpy Booster Lift Station.

**WHEREAS,** the 2021 St. Charles Parish Consolidated Operating and Capital Budget was adopted November 16, 2020 by Ordinance No.20-11-5; and amended January 6, 2021 by Executive Order No. 2021-01; January 25, 2021 by Ordinance No. 21-1-8; February 22, 2021 by Ordinance No. 21-2-9; February 8, 2021 by Executive Order No. 2021-02; February 18, 2021 by Executive Order No. 2021-03; March 23, 2021 by Executive Order No. 2021-04; March 30, 2021 by Executive Order No. 2021-05; April 14, 2021 by Executive Order No. 2021-06; April 27, 2021 by Executive Order No. 2021-07; May 6, 2021 by Executive Order No. 2021-08; and,

**WHEREAS,** the Council has taken under consideration the study of the amendment to the St. Charles Parish Consolidated Operating and Capital Budget for fiscal year 2021 as shown by the Revision Schedule.

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

**SECTION I.** That in accordance with the provisions of Article V, Sections D, E, and F 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 amend the 2021 St. Charles Parish Consolidated Operating and Capital Budget, as amended, as per "Exhibit A".

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

YEAS: BILLINGS, DARENSBOURG GORDON, CLULEE, GIBBS, DUFRENE,  
BELLOCK, FISHER  
NAYS: NONE  
ABSENT: FONSECA, FISHER-PERRIER

And the ordinance was declared adopted this 26th day of July, 2021, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: *Marlene Bellock*  
SECRETARY: *Michelle Duprat*  
DLVD/PARISH PRESIDENT: July 27, 2021  
APPROVED:  DISAPPROVED:

PARISH PRESIDENT: *Math Jewell*  
RETD/SECRETARY: July 28, 2021  
AT: 8:20 am RECD BY: *[Signature]*

# ST. CHARLES PARISH GOVERNMENTAL FUNDS

## CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

Description	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	% Change Projected Actual vs Proposed
<b>REVENUES:</b>									
<b>Taxes:</b>									
Ad Valorem taxes	\$ 28,152,482	\$ 28,750,000	\$ 28,750,000	\$ 29,899,715	\$ 41,163	\$ 29,940,878	4.14%	\$ 29,006,000	-3.12%
Sales taxes	35,035,755	34,564,888	34,564,888	13,680,010	19,866,887	33,546,897	-2.95%	30,253,589	-9.82%
Other taxes	1,644,110	1,545,000	1,545,000	206,218	901,782	1,108,000	-28.28%	1,001,500	-9.61%
Licenses and permits	1,342,588	1,323,100	1,323,100	1,145,270	142,030	1,287,300	-2.71%	1,307,750	1.59%
Intergovernmental revenues	9,520,886	10,025,354	23,829,844	3,709,901	22,824,241	26,534,142	11.35%	10,658,310	-59.83%
Fees, charges, and commissions	1,192,917	1,163,350	1,163,350	457,912	536,529	994,441	-14.52%	1,127,850	13.42%
Fines and forfeitures	908,763	1,002,500	1,002,500	399,582	522,049	921,631	-8.07%	915,050	-0.71%
Investment earnings	2,693,435	1,912,280	1,912,280	723,826	554,389	1,278,215	-33.16%	1,098,050	-14.10%
Miscellaneous	770,421	762,808	762,808	798,022	522,592	1,320,614	73.13%	763,749	-42.17%
<b>Total Revenues</b>	<b>81,261,357</b>	<b>81,049,280</b>	<b>94,853,770</b>	<b>51,020,456</b>	<b>45,911,662</b>	<b>96,932,118</b>		<b>76,131,848</b>	
<b>EXPENDITURES:</b>									
Personal Services	32,144,631	37,895,382	37,908,905	14,569,701	18,431,447	33,001,148	-12.95%	38,490,520	16.63%
Operating Services	12,219,335	14,399,683	14,386,160	6,311,705	8,881,087	15,192,792	5.61%	16,465,061	8.37%
Materials & Supplies	4,787,741	5,785,548	5,793,710	1,590,887	3,874,809	5,465,696	-5.66%	5,642,946	3.24%
Other Charges	544,112	847,675	842,070	141,842	579,775	721,617	-14.30%	811,770	12.49%
Debt Service	3,277,830	1,486,342	1,486,342	1,150,473	333,869	1,484,342	-0.13%	1,490,079	0.39%
Capital Outlay	22,528,920	31,567,032	96,955,730	9,618,205	64,423,466	74,041,671	-23.63%	49,484,635	-33.17%
Intergovernmental	3,960,056	5,791,075	5,782,913	2,056,556	7,585,675	9,642,231	66.74%	6,232,331	-35.36%
<b>Total Expenditures</b>	<b>79,463,625</b>	<b>97,772,737</b>	<b>163,155,830</b>	<b>35,439,369</b>	<b>104,110,128</b>	<b>139,549,497</b>		<b>118,617,342</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>									
	1,798,732	(16,723,457)	(68,302,060)	15,581,087	(58,198,466)	(42,617,379)		(42,485,494)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	5,141,787	12,502,385	28,048,714	1,197,025	19,658,294	20,855,319	-25.65%	6,820,376	-67.30%
Transfer out	(7,557,983)	(14,940,585)	(30,486,914)	(1,197,025)	(22,799,541)	(23,996,566)	-21.29%	(8,538,876)	-64.42%
Proceeds from the sale of assets	75,326	28,000	28,000	13,119	-	13,119	-53.15%	391,110	2881.25%
Compensation for loss/damaged assets	88,800	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	540,000	-	-	-	-	-	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(1,712,070)</b>	<b>(2,410,200)</b>	<b>(2,410,200)</b>	<b>13,119</b>	<b>(3,141,247)</b>	<b>(3,128,128)</b>		<b>(1,327,390)</b>	
Net change in Fund Balance	86,662	(19,133,657)	(70,712,260)	15,594,206	(61,339,713)	(45,745,507)		(43,812,884)	
Fund Balance -Beginning	111,247,262	49,137,768	99,732,853			112,537,379		66,791,872	
<b>Fund Balance - Ending</b>	<b>\$ 111,333,924</b>	<b>\$ 30,004,111</b>	<b>\$ 29,020,593</b>			<b>\$ 66,791,872</b>		<b>\$ 22,978,988</b>	

# ST. CHARLES PARISH

## PROPRIETARY FUNDS CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019				2020				2021	
	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	Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
<b>OPERATING REVENUES</b>										
Ad Valorem Taxes	\$ 2,345,652	\$ 3,301,000	\$ 3,301,000	\$ 3,433,706	\$ 4,750	\$ 3,438,456	4.16%	\$ 3,315,000	-3.59%	
Charges for services	25,678,603	25,948,597	25,948,597	10,645,743	15,244,340	25,890,083	-0.23%	26,580,606	2.67%	
Connection and service fees	358,676	504,500	504,500	145,724	333,266	478,990	-5.06%	475,100	-0.81%	
Delinquent charges	551,796	568,000	568,000	122,372	429,628	552,000	-2.82%	562,000	1.81%	
Intergovernmental revenues	13,091	-	-	-	-	-	0.00%	5,157,026	0.00%	
Non-employer contributions	87,162	-	-	-	-	-	0.00%	-	0.00%	
OPEB Contributions	273,938	-	-	-	-	-	0.00%	-	0.00%	
Miscellaneous	26,699	40,000	40,000	10,507	22,493	33,000	-17.50%	39,000	18.18%	
<b>Total Operating revenues</b>	<b>29,335,617</b>	<b>30,362,097</b>	<b>30,362,097</b>	<b>14,358,052</b>	<b>16,034,477</b>	<b>30,392,529</b>		<b>36,128,732</b>		
<b>OPERATING EXPENSES</b>										
Personal Services	12,031,519	12,541,523	12,541,523	5,141,842	5,867,223	11,009,065	-12.22%	12,431,912	12.92%	
Operating Services	7,236,685	8,323,525	8,323,525	3,326,332	5,195,819	8,522,151	2.39%	8,656,986	1.58%	
Material & Supplies	3,044,433	3,425,880	3,425,880	1,325,941	2,160,925	3,486,866	1.78%	3,790,941	8.72%	
Other Charges	7,151,079	7,163,279	7,163,279	8,646	7,254,918	7,263,564	1.40%	7,567,710	4.19%	
Intergovernmental	347,191	397,625	397,625	227,159	160,045	387,204	-2.62%	400,840	3.52%	
<b>Total Operating expenses</b>	<b>29,810,907</b>	<b>31,851,832</b>	<b>31,851,832</b>	<b>10,029,920</b>	<b>20,638,930</b>	<b>30,668,850</b>		<b>32,848,389</b>		
Operating Income (loss)	(475,290)	(1,489,735)	(1,489,735)	4,328,132	(4,604,453)	(276,321)		3,280,343		
<b>NON-OPERATING REVENUES (EXPENSES)</b>										
Investment earnings	383,067	375,876	375,876	116,680	162,346	279,026	-25.77%	294,101	5.40%	
Grants	4,032	-	-	-	57,079	57,079	100.00%	143,000	150.53%	
Proceeds/(Loss) on sale of Assets	49,087	23,500	23,500	5,893	7,607	13,500	-42.55%	95,142	604.76%	
Amortification -Expense	(1,132)	(1,132)	(1,132)	-	-	(1,132)	0.00%	(1,132)	0.00%	
Bond interest and paying agent fees	(741,337)	(966,444)	(966,444)	(12,764)	(945,734)	(958,498)	-0.82%	(925,862)	-3.40%	
<b>Total Non-operating revenues (expenses)</b>	<b>(306,283)</b>	<b>(568,200)</b>	<b>(568,200)</b>	<b>109,809</b>	<b>(718,702)</b>	<b>(610,025)</b>		<b>(394,751)</b>		
Income (loss) before contributions and transfers	(781,573)	(2,057,935)	(2,057,935)	4,437,941	(5,323,155)	(886,346)		2,885,592		

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<b>Continued:</b>										
Issuance of Bond	-	4,834,251	4,834,251	-	489,511	489,511	-89.87%	4,956,315	912.50%	
Capital Contributions of Donated Assets	221,762	-	-	-	-	-	0.00%	-	0.00%	
Transfer in	1,168,788	1,863,700	1,863,700	688,000	448,640	2,136,640	14.65%	1,145,000	-46.41%	
Transfer out	(460,541)	(461,000)	(461,000)	-	(261,000)	(461,000)	0.00%	(461,000)	0.00%	
Change in Net Position	148,436	4,179,016	4,179,016			1,278,805		8,525,907		
Total net position -Beginning as restated	104,652,619	105,577,652	105,577,652			104,801,055		106,079,860		
<b>Total net position -Ending</b>	<b>104,801,055</b>	<b>109,756,668</b>	<b>109,756,668</b>			<b>106,079,860</b>		<b>114,605,767</b>		
Net investment in capital assets	97,609,084	83,887,468	83,887,468			82,002,173		82,040,703		
Restricted for debt service	2,064,573	2,468,058	2,468,058			2,476,712		2,475,645		
Restricted for capital projects	6,753,431	6,524,990	6,524,990			7,185,573		12,284,640		
Unrestricted	(1,626,033)	16,876,152	16,876,152			14,415,402		17,804,779		