

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
REVENUES:									
Taxes:									
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%
Total Revenues	81,261,357	81,049,280	94,853,770	51,020,456	45,911,662	96,932,118		76,131,848	
EXPENDITURES:									
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%
Total Expenditures	79,462,625	97,772,737	163,155,830	35,439,369	104,110,128	139,549,497		118,617,342	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	1,798,732	(16,723,457)	(68,302,060)	15,581,087	(58,198,466)	(42,617,379)		(42,485,494)	
OTHER FINANCING SOURCES (USES):									
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%
Total Other Financing Sources	(1,712,070)	(2,410,200)	(2,410,200)	13,119	(3,141,247)	(3,128,128)		(1,327,390)	
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	
Fund Balance - Ending	\$ 111,333,924	\$ 30,004,111	\$ 29,020,593			\$ 66,791,872		\$ 22,978,988	

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	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
OPERATING REVENUES									
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%
Total Operating revenues	29,335,617	30,362,097	30,362,097	14,358,052	16,034,477	30,392,529		36,128,732	
OPERATING EXPENSES									
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%
Total Operating expenses	29,810,907	31,851,832	31,851,832	10,029,920	20,638,930	30,668,850		32,848,389	
Operating Income (loss)	(475,290)	(1,489,735)	(1,489,735)	4,328,132	(4,604,453)	(276,321)		3,280,343	
NON-OPERATING REVENUES (EXPENSES)									
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%
Amortication -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%
Total Non-operating revenues (expenses)	(306,283)	(568,200)	(568,200)	109,809	(718,702)	(610,025)		(394,751)	
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	

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	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Continued:									
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	
Total net position -Ending	104,801,055	109,756,668	109,756,668			106,079,860		114,605,767	
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	

**ST. CHARLES PARISH
 PROPRIETARY FUNDS
 CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
 REVISION SCHEDULE SUMMARY
 PROPRIETARY FUNDS**

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
BEGINNING FUND BALANCE			
Invested in Capital Assets, Net of Debt	82,002,173	-	82,002,173
Restricted for Debt Service	2,476,712	-	2,476,712
Restricted for Capital Projects	7,185,573	-	7,185,573
Unrestricted	14,415,402	-	14,415,402
 REVENUES	 <u>37,605,264</u>	 <u>5,157,026</u>	 <u>42,762,290</u>
 TOTAL MEANS OF FINANCING	 <u>37,605,264</u>	 <u>5,157,026</u>	 <u>42,762,290</u>
 EXPENDITURES:			
PERSONAL SERVICES	12,431,912	-	12,431,912
OPERATING SERVICES	8,656,986	-	8,656,986
MATERIALS & SUPPLIES	3,790,941	-	3,790,941
OTHER CHARGES	7,567,710	-	7,567,710
DEBT SERVICE	926,994	-	926,994
INTERGOVERNMENTAL	400,840	-	400,840
TRANSFERS	<u>461,000</u>	<u>-</u>	<u>461,000</u>
TOTAL EXPENDITURES	<u>34,236,383</u>	<u>-</u>	<u>34,236,383</u>
 CHANGES IN NET ASSETS	 3,368,881	 5,157,026	 8,525,907
 ENDING FUND BALANCE			
Invested in Capital Assets, Net of Debt	82,040,703	-	82,040,703
Restricted for Debt Service	2,475,645	-	2,475,645
Restricted for Capital Projects	7,127,614	5,157,026	12,284,640
Unrestricted	17,804,779	-	17,804,779

ST. CHARLES PARISH
PROPRIETARY FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
REVISION SCHEDULE SUMMARY
WASTEWATER FUND
(Fund 401)

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
BEGINNING FUND BALANCE			
Invested in Capital Assets, Net of Debt	47,800,103	-	47,800,103
Restricted for Debt Service	749,674	-	749,674
Restricted for Capital Projects	4,346,020	-	4,346,020
Unrestricted	12,575,415	-	12,575,415
REVENUES	18,466,101	5,157,026	23,623,127
TOTAL MEANS OF FINANCING	18,466,101	5,157,026	23,623,127
EXPENDITURES:			
PERSONAL SERVICES	6,530,840	-	6,530,840
OPERATING SERVICES	2,609,412	-	2,609,412
MATERIALS & SUPPLIES	1,615,491	-	1,615,491
OTHER CHARGES	4,500,410	-	4,500,410
DEBT SERVICE	22,574	-	22,574
INTERGOVERNMENTAL	354,490	-	354,490
TRANSFERS	200,000	-	200,000
TOTAL EXPENDITURES	15,833,217	-	15,633,217
CHANGES IN NET ASSETS	2,632,884	5,157,026	7,989,910
ENDING FUND BALANCE			
Invested in Capital Assets, Net of Debt	47,258,039	-	47,258,039
Restricted for Debt Service	749,057	-	749,057
Restricted for Capital Projects	4,446,020	5,157,026	9,603,046
Unrestricted	15,650,980	-	15,650,980

**ST. CHARLES PARISH
 PROPRIETARY FUNDS
 CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
 REVISION SCHEDULE SUMMARY
 WASTEWATER FUND
 (Fund 401)**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	SUBTOTAL
Construction in Progress			
Improvements other than Buildings	\$ 5,986,000	St. Rose Phase II	\$ 450,000
		Luling Oxidation Pond Upgrade (to cover Eng., Insp. And Te	1,050,000
		Sewer Master Plan	300,000
		Luling Oxidation Pond Discharge Station	761,000
		St. Rose Sewer Force Main (GF Transfer)	100,000
		New Sarpy Lift Station (New Booster Station)	1,800,000
		Boutte Booster Station (Install 800KW Generator & Switch)	250,000
		3127 Booster Station (Install 500KW Generator & Switch)	200,000
		Paradis Lift Station (Install 250KW Generator & Switch)	125,000
		Rue Landry Lift Station (Install 250KW Generator & Switch)	125,000
		CC1 Lift Station (Install 500KW Generator & Switch)	200,000
		Snowball Lift Station (Install 250KW Generator & Switch)	125,000
		Ama Lift Station (Install 250KW Generator & Switch)	125,000
		JB Green Lift Station (Install 250KW Generator & Switch)	125,000
		Beaupre Lift Station (Install 250KW Generator & Switch)	125,000
		Montz Lift Station (Install 250KW Generator & Switch)	125,000
Architecture/Engineering Fees	\$ 200,000	New Sarpy Lift Station (New Booster Station)	\$ 200,000
Equipment			
Collection & Maintenance	\$ 486,000	Ford - F450 Pickup Truck (to replace unit 462)	\$ 75,000
		Replacement Pumps	300,000
		Mower for Bobcat	8,000
		3 Drive Units (coated) for Boutte - Mitsubishi	65,000
		3 Drive Units Destrehan Plant Influent	38,000
Major Repairs	\$ 2,607,000	Major Repairs	\$ 900,000
		Repair/Replace Diffuser Assemblies	75,000
		Line Old Lines in Collection System with I&I	1,632,000
Grand Total Requested:	\$9,279,000		
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Partially-Funded Projects: Fund 406	\$ 4,956,315	Projects to be paid with Bond Issue	
		Upgrade to the St. Charles Ridge Road Parts' House, Luling Pond Upgrade	
		- Improvements other Than Buildings	\$ 4,956,315
		Norco/Montz Lift Station	
		- Improvements other Than Buildings	
		- Architectural & Engineering Fees	
		- Other Fees	
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	\$14,235,315	Total Proposed 2021 Capital Projects	