

ST. CHARLES PARISH GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2022

Description	2020	2021					2022		
	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	\$ 29,945,867	\$ 29,006,000	\$ 29,006,000	\$ 31,105,246	\$ 701,550	\$ 31,806,796	9.66%	\$ 28,796,500	-9.46%
Sales taxes	35,558,162	30,253,589	36,269,325	16,060,179	22,181,901	38,242,080	5.44%	35,138,694	-8.12%
Other taxes	1,240,428	1,001,500	1,001,500	188,908	965,092	1,154,000	15.23%	1,240,000	7.45%
Licenses and permits	1,325,564	1,307,750	1,307,750	1,215,460	226,580	1,442,040	10.27%	1,322,850	-8.27%
Intergovernmental revenues	15,609,403	10,408,310	22,043,886	4,678,798	18,888,043	23,566,841	6.91%	17,178,460	-27.11%
Fees, charges, and commissions	936,036	1,127,850	1,127,850	678,034	492,451	1,170,485	3.78%	1,172,050	0.13%
Fines and forfeitures	784,260	915,050	915,050	395,998	442,512	838,510	-8.36%	767,800	-8.43%
Investment earnings	1,709,657	1,094,550	1,094,550	251,765	648,612	900,377	-17.74%	857,959	-4.71%
Miscellaneous	1,461,745	692,249	767,249	362,894	792,434	1,155,328	50.58%	836,792	-27.57%
Total Revenues	88,571,122	75,806,848	93,533,160	54,937,282	45,339,175	100,276,457		87,311,105	
EXPENDITURES:									
Personal Services	32,354,130	38,490,520	38,490,520	15,135,734	23,290,810	38,426,544	-0.17%	39,363,210	2.44%
Operating Services	13,779,187	16,285,061	16,456,361	5,731,259	13,670,912	19,402,171	17.90%	19,046,022	-1.84%
Materials & Supplies	3,956,511	5,642,946	5,647,946	2,110,914	3,302,869	5,413,783	-4.15%	5,707,846	5.43%
Other Charges	112,867	811,770	806,770	166,229	505,932	672,161	-16.68%	852,203	26.79%
Debt Service	1,482,591	1,490,079	1,490,079	1,151,201	336,878	1,488,079	-0.13%	1,487,477	-0.04%
Capital Outlay	18,339,370	47,879,628	115,575,944	5,413,773	37,710,046	43,123,819	-62.69%	98,096,556	127.48%
Intergovernmental	3,933,995	6,232,331	9,782,331	991,493	4,252,199	5,243,692	-46.40%	14,382,846	174.29%
Total Expenditures	73,958,651	116,832,335	188,249,951	30,700,603	83,069,646	113,770,249		178,936,160	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,612,471	(41,025,487)	(94,716,791)	24,236,679	(37,730,471)	(13,493,792)		(91,625,055)	
OTHER FINANCING SOURCES (USES):									
Transfer in	7,629,659	5,796,369	26,276,705	1,193,339	8,170,842	9,364,181	-64.36%	24,570,543	162.39%
Transfer out	(9,891,270)	(7,514,869)	(27,995,205)	(1,193,339)	(10,539,806)	(11,733,145)	-58.09%	(26,408,043)	125.07%
Proceeds from the sale of assets	78,395	391,110	391,110	273,986	270,278	544,264	39.16%	80,000	-85.30%
Compensation for Loss/Damaged Assets	-	-	-	12,325	-	12,325	0.00%	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(2,183,216)	(1,327,390)	(1,327,390)	286,311	(2,098,686)	(1,812,375)		(1,757,500)	
Net change in Fund Balance	12,429,255	(42,352,877)	(96,044,181)	24,522,990	(39,829,157)	(15,306,167)		(93,382,555)	
Fund Balance -Beginning	112,537,379	65,311,865	125,244,263			124,966,634		109,660,467	
Fund Balance - Ending	\$ 124,966,634	\$ 22,958,988	\$ 29,200,082			\$ 109,660,467		\$ 16,277,912	

ST. CHARLES PARISH

PROPRIETARY FUNDS

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OPERATING REVENUES									
Ad Valorem Taxes	\$ 3,439,084	\$ 3,315,000	\$ 3,315,000	\$ 3,555,602	\$ 124,458	\$ 3,680,060	11.01%	\$ 3,450,000	-6.25%
Charges for services	26,083,797	26,580,606	26,580,606	11,635,384	13,944,744	25,580,128	-3.76%	27,353,078	6.93%
Connection and service fees	439,524	475,100	475,100	329,325	181,194	510,519	7.46%	502,900	-1.49%
Delinquent charges	417,892	562,000	562,000	262,235	240,765	503,000	-10.50%	562,000	11.73%
Intergovernmental revenues	-	-	-	12,092	-	12,092	100.00%	-	-100.00%
Non-employer contributions	39,717	-	-	95	-	95	100.00%	-	-100.00%
OPEB Contributions	116,018	-	-	168	-	-	0.00%	-	0.00%
Miscellaneous	18,936	39,000	39,000	23,744	19,606	43,350	11.15%	40,000	-7.73%
Total Operating revenues	30,554,968	30,971,706	30,971,706	15,818,645	14,510,767	30,329,244		31,907,978	
OPERATING EXPENSES									
Personal Services	11,498,639	12,431,912	12,431,912	5,037,549	8,083,356	13,120,905	5.54%	12,971,584	-1.14%
Operating Services	8,062,910	8,656,986	8,656,986	3,146,198	6,490,856	9,637,054	11.32%	9,801,913	1.71%
Material & Supplies	2,887,183	3,790,941	3,790,941	1,474,190	2,030,487	3,504,677	-7.55%	3,837,897	9.51%
Other Charges	7,579,549	7,567,710	7,567,710	31,205	7,697,707	7,728,912	2.13%	7,765,781	0.48%
Intergovernmental	386,150	400,840	400,840	113,684	280,957	394,641	-1.55%	371,340	-5.90%
Total Operating expenses	30,414,431	32,848,389	32,848,389	9,802,826	24,583,363	34,386,189		34,748,515	
Operating Income (loss)	140,537	(1,876,683)	(1,876,683)	6,015,819	(10,072,596)	(4,056,945)		(2,840,537)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	153,384	294,101	294,101	16,241	116,056	132,297	-55.02%	154,111	16.49%
Grants	-	143,000	5,300,026	5,238,011	(46,506)	5,191,505	100.00%	-	-100.00%
Proceeds/(Loss) on sale of Assets	29,124	95,142	95,142	900	48,386	49,286	-48.20%	23,000	-53.33%
Amortication -Expense	-	(1,132)	(1,132)	-	-	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(741,281)	(925,862)	(925,862)	(474,543)	(458,724)	(933,267)	0.80%	(884,362)	-5.24%
Total Non-operating revenues (expenses)	(558,773)	(394,751)	4,762,275	4,780,609	(340,788)	4,438,689		(708,383)	
Income (loss) before contributions and transfers	(418,236)	(2,271,434)	2,885,592	10,796,428	(10,413,384)	381,744		(3,548,920)	

CONTINUED

ST. CHARLES PARISH

PROPRIETARY FUNDS

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Continued:									
Issuance of Bond	-	4,956,315	4,956,315	-	4,956,315	4,956,315	0.00%	2,600,000	-47.54%
Capital Contributions of Donated Assets	535,199	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,773,000	1,145,000	1,145,000	450,000	1,545,000	1,995,000	74.24%	1,821,000	-8.72%
Transfer out	(977,074)	(461,000)	(461,000)	-	(461,000)	(1,061,000)	130.15%	(1,086,000)	2.36%
Change in Net Position	<u>963,236</u>	<u>3,368,881</u>	<u>8,525,907</u>			<u>6,272,059</u>		<u>(213,920)</u>	
Total net position -Beginning as restated	<u>104,933,276</u>	<u>106,079,860</u>	<u>106,079,860</u>			<u>105,896,512</u>	-	<u>112,168,571</u>	
Total net position -Ending	<u>105,896,512</u>	<u>109,448,741</u>	<u>114,605,767</u>			<u>112,168,571</u>		<u>111,954,651</u>	
Net investment in capital assets	95,179,272	82,040,703	82,040,703			77,734,698		80,277,804	
Restricted for debt service	2,064,573	2,475,645	2,475,645			2,478,674		2,477,996	
Restricted for capital projects	7,726,022	7,127,614	12,284,640			6,865,433		10,280,009	
Unrestricted	926,645	17,804,779	17,804,779			25,089,766		18,918,842	