

ST. CHARLES PARISH
GOVERNMENTAL FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018	2019					2020	% Change Last Adopted vs Projected Actual	% 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	Proposed Budget		
REVENUES:									
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%
Total Revenues	83,211,227	79,308,846	93,943,004	49,894,909	46,284,391	96,190,600		81,049,280	
EXPENDITURES:									
Personal Services	30,760,435	34,462,193	34,462,193	14,580,218	18,013,546	32,593,983	-5.42%	37,831,507	16.07%
Operating Services	11,318,270	15,460,405	15,456,755	4,963,901	10,265,371	15,229,272	-1.47%	14,649,683	-3.81%
Materials & Supplies	4,555,725	5,589,560	5,594,560	2,144,905	3,466,923	5,611,828	0.31%	5,760,548	2.65%
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%	24,667,032	-72.51%
Intergovernmental	3,866,977	10,335,727	10,276,465	2,084,212	8,136,627	10,220,839	-0.54%	5,541,075	-45.79%
Total Expenditures	73,598,267	105,148,373	164,829,085	35,451,148	122,080,521	157,546,988		90,783,862	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	<u>9,612,960</u>	<u>(25,839,527)</u>	<u>(70,886,081)</u>	<u>14,443,761</u>	<u>(75,796,130)</u>	<u>(61,356,388)</u>		<u>(9,734,582)</u>	
OTHER FINANCING SOURCES (USES):									
Transfer in	2,240,700	6,021,266	21,567,595	1,300,632	18,379,013	19,679,645	-8.75%	5,972,385	-69.65%
Transfer out	(3,424,191)	(7,501,516)	(23,047,845)	(2,610,632)	(17,456,342)	(21,066,974)	-8.59%	(7,364,585)	-65.04%
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%
Total Other Financing Sources	(1,107,366)	(1,454,250)	(1,454,250)	(1,304,577)	1,551,471	(753,106)		(1,364,200)	
Net change in Fund Balance	8,505,594	(27,293,777)	(72,340,331)	13,139,184	(74,244,659)	(62,109,494)		(11,098,782)	
Fund Balance -Beginning	102,741,668	62,022,755	103,479,228			111,247,262		49,137,768	
Fund Balance - Ending	\$ 111,247,262	\$ 34,728,978	\$ 31,138,897			\$ 49,137,768		\$ 38,038,986	

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018			2019			% Change Last Adopted vs Projected Actual	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		Proposed Budget	% Change Projected Actual vs Proposed
OPERATING REVENUES									
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%
OPEB 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%
Total Operating revenues	28,188,862	28,592,453	28,592,453	13,096,269	15,668,053	28,764,322		30,362,097	
OPERATING EXPENSES									
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%	8,277,525	3.91%
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	189,717	159,443	349,160	-0.38%	397,625	13.88%
Total Operating expenses	27,792,857	30,345,050	30,345,050	9,527,816	20,201,105	29,728,921		31,805,832	
Operating Income (loss)	396,005	(1,752,597)	(1,752,597)	3,568,453	(4,533,052)	(964,599)		(1,443,735)	
NON-OPERATING REVENUES (EXPENSES)									
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%
Amortication -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%
Total Non-operating revenues (expenses)	(384,020)	(770,218)	(770,218)	198,383	(674,261)	(477,010)		(568,200)	
Income (loss) before contributions and transfers	11,985	(2,522,815)	(2,522,815)	3,766,836	(5,207,313)	(1,441,609)		(2,011,935)	

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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
Continued:									
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%	817,700	59.37%
Transfer out	(359,661)	(138,000)	(138,000)	-	(260,000)	(460,000)	233.33%	(461,000)	0.22%
Change in Net Position	<u>761,834</u>	<u>3,340,333</u>	<u>3,340,333</u>			<u>925,033</u>		<u>3,179,016</u>	
Total net position -Beginning	<u>108,694,352</u>	<u>108,036,644</u>	<u>108,036,644</u>			<u>104,652,619</u>		<u>105,577,652</u>	
Special Item -Prior Period Adjustment	(4,803,567)	-	-			-		-	
Total net position -Beginning as restated	<u>103,890,785</u>	<u>108,036,644</u>	<u>108,036,644</u>			<u>104,652,619</u>	-	<u>105,577,652</u>	
Total net position -Ending	<u>104,652,619</u>	<u>111,376,977</u>	<u>111,376,977</u>			<u>105,577,652</u>		<u>108,756,668</u>	
Net investment in capital assets	97,285,929	92,208,140	92,208,140			84,762,548		84,887,468	
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	
Unrestricted	(1,444,287)	11,315,950	11,315,950			12,046,948		14,876,152	