

ST. CHARLES PARISH GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016		2017					2018	
	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	\$ 26,995,325	\$ 24,460,000	\$ 24,460,000	\$ 25,363,943	\$ 32,021	\$ 25,395,964	3.83%	\$ 24,690,000	-2.78%
Sales taxes	28,204,280	29,856,911	29,856,911	12,957,606	19,007,716	31,965,322	7.06%	33,413,991	4.53%
Other taxes	1,616,245	1,536,000	1,536,000	205,926	1,322,074	1,528,000	-0.52%	1,516,000	-0.79%
Licenses and permits	1,348,498	1,313,250	1,313,250	1,245,258	77,842	1,323,100	0.75%	1,308,750	-1.08%
Intergovernmental revenues	15,612,251	6,059,651	21,617,066	3,377,245	31,801,079	35,178,324	62.73%	11,523,860	-67.24%
Fees, charges, and commissions	1,294,651	1,029,900	1,029,900	728,750	492,737	1,221,487	18.60%	1,181,100	-3.31%
Fines and forfeitures	897,507	922,250	922,250	514,423	665,884	1,180,307	27.98%	1,168,310	-1.02%
Investment earnings	661,440	410,310	410,310	316,612	548,573	865,185	110.86%	904,570	4.55%
Miscellaneous	1,067,070	685,550	685,550	452,724	381,135	854,859	24.70%	1,186,919	38.84%
Total Revenues	77,697,267	66,273,822	81,831,237	45,162,487	54,329,061	99,512,548		76,893,500	
EXPENDITURES:									
Personal Services	27,761,713	33,149,473	33,149,473	13,747,129	16,555,545	30,302,674	-8.59%	34,229,833	12.96%
Operating Services	10,997,106	13,708,401	13,673,401	4,630,414	8,828,664	13,459,078	-1.57%	14,068,761	4.53%
Materials & Supplies	3,909,452	5,292,917	5,292,917	2,044,830	3,123,898	5,168,728	-2.35%	5,250,470	1.58%
Other Charges	(190,578)	810,920	810,920	237,056	546,364	783,420	-3.39%	815,020	4.03%
Debt Service	3,193,699	1,752,837	1,752,837	1,616,729	503,135	2,119,864	20.94%	2,577,794	21.60%
Capital Outlay	26,838,125	25,343,088	59,602,095	9,582,389	48,867,376	58,599,765	-1.66%	36,013,866	-38.54%
Intergovernmental	4,354,345	4,756,722	5,552,722	1,883,093	3,310,743	5,193,836	-6.46%	8,219,882	58.26%
Total Expenditures	76,863,862	84,814,358	119,834,365	33,741,640	81,735,725	115,627,365		101,175,626	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	833,405	(18,540,536)	(38,003,128)	11,420,847	(27,406,664)	(16,114,817)		(24,282,126)	
OTHER FINANCING SOURCES (USES):									
Transfer in	1,578,629	2,378,208	17,924,537	51,496	17,942,598	17,994,094	0.39%	3,569,917	-80.16%
Transfer out	(6,519,369)	(3,764,733)	(3,764,733)	(1,240,288)	(17,044,951)	(18,283,239)	385.70%	(4,949,337)	-72.93%
Proceeds from the sale of assets	48,777	1,000	1,000	7,384	5,322	12,706	1170.60%	1,000	-92.13%
Total Other Financing Sources	(4,891,963)	(1,385,525)	14,160,804	(1,181,408)	902,969	(278,439)		(1,378,420)	
Net change in Fund Balance	(4,058,558)	(19,926,061)	(23,842,324)	10,239,439	(26,503,695)	(16,393,256)		(25,660,546)	
Fund Balance -Beginning	85,629,825	42,244,515	58,247,742			81,571,267		65,178,011	
Fund Balance - Ending	\$ 81,571,267	\$ 22,318,454	\$ 34,405,418			\$ 65,178,011		\$ 39,517,465	

ST. CHARLES PARISH PROPRIETARY FUNDS

Exhibit B

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016			2017			2018		
	Prior Year	Original	Last Adopted	Actual	Estimate	Projected	% Change	Proposed	% Change
	Actual	Budget	Budget	(as of June 30th)	Year	Actual Result at Year End	Last Adopted vs Projected Actual	Budget	Projected Actual vs Proposed
OPERATING REVENUES									
Ad Valorem Taxes	\$ -	\$ 1,290,000	\$ 1,290,000	\$ 1,343,258	\$ 1,082	\$ 1,344,340	4.21%	\$ 1,325,000	-1.44%
Charges for services	24,982,320	26,264,350	26,264,350	10,141,957	15,186,735	25,328,692	-3.56%	25,582,581	1.00%
Connection and service fees	368,025	395,650	395,650	165,415	243,619	409,034	3.38%	414,450	1.32%
Sewer development revenues	78,680	-	-	-	-	-	-	-	-
Delinquent charges	527,208	490,000	490,000	257,564	237,436	495,000	1.02%	495,000	0.00%
Disaster Relief -FEMA	14,975	-	-	-	-	-	-	-	-
Non-employer contributions	77,886	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	64,548	23,500	23,500	20,909	4,124	25,033	6.52%	24,000	-4.13%
Total Operating revenues	26,113,642	28,463,500	28,463,500	11,929,103	15,672,996	27,602,099		27,841,031	
OPERATING EXPENSES									
Personal Services	10,187,268	10,657,716	10,657,716	4,684,892	5,412,039	10,096,931	-5.26%	11,120,441	10.14%
Operating Services	7,254,427	7,996,512	7,996,512	2,862,309	4,824,718	7,687,027	-3.87%	7,849,833	2.12%
Material & Supplies	2,593,258	2,960,473	2,960,473	1,087,665	1,904,571	2,992,236	1.07%	3,073,481	2.72%
Other Charges	6,591,747	6,791,284	6,791,284	30,344	6,777,390	6,807,734	0.24%	6,876,544	1.01%
Intergovernmental	265,062	315,250	315,250	155,021	162,138	317,159	0.61%	317,850	0.22%
Total Operating expenses	26,891,762	28,721,235	28,721,235	8,820,231	19,080,856	27,901,087		29,238,149	
Operating Income (loss)	(778,120)	(257,735)	(257,735)	3,108,872	(3,407,860)	(298,988)		(1,397,118)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	44,275	37,400	37,400	9,470	81,495	90,965	143.22%	95,190	4.64%
Grants	37,500	260,557	329,302	-	326,156	326,136	-0.96%	-	-100.00%
Loss on sale of Assets	152,135	23,000	23,000	9,717	13,914	23,631	2.74%	23,000	-2.67%
Bond interest and paying agent fees	(792,302)	(980,688)	(980,688)	(2,350)	(978,338)	(980,688)	0.00%	(965,538)	-1.54%
Total Non-operating revenues (expenses)	(558,392)	(653,731)	(590,986)	16,837	(556,793)	(539,956)		(847,348)	
Income (loss) before contributions and transfers	(1,336,512)	(917,466)	(848,721)	3,125,709	(3,964,653)	(838,944)		(2,244,466)	
Issuance of Bond	-	-	-	-	706,021	706,021	100.00%	7,293,979	933.11%
Special Items - Assets	560,802	-	-	-	-	-	0.00%	-	0.00%
Transfer in	344,032	59,300	59,300	-	41,850	41,850	-29.43%	59,600	42.41%
Transfer out	(134,052)	(138,000)	(138,000)	-	(138,000)	(138,000)	0.00%	(138,000)	0.00%

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ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016		2017				2018	
	Prior Year	Original	Last Adopted	Actual	Estimate	Projected	% Change	% Change
	Actual	Budget	Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Projected Actual vs Proposed
Change in Net Position	(565,730)	(996,166)	(927,421)			(229,073)		4,971,113
Total net position -Beginning	109,000,533	108,130,164	108,130,164			107,490,813		107,261,740
Special Item -Prior Period Adjustment	(943,990)	-	-			-		-
Total net position -Beginning as restated	108,056,543	108,130,164	108,130,164			107,490,813		107,261,740
Total net position -Ending	107,490,813	107,133,998	107,202,743			107,261,740		112,232,853
Net investment in capital assets	99,629,147	97,838,594	97,838,594			94,826,498		94,969,634
Restricted for debt service	2,451,939	2,289,071	2,289,071			2,115,083		2,288,048
Restricted for capital projects	5,969,746	7,066,590	7,577,638			7,357,705		7,256,018
Unrestricted	(560,019)	(60,257)	(502,560)			2,962,454		7,719,153