

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%	37,895,382 16.26%	
Operating Services	11,318,270	15,460,405	15,456,755	4,963,901	10,265,371	15,229,272	-1.47%	14,399,683 -5.45%	
Materials & Supplies	4,555,725	5,589,560	5,594,560	2,144,905	3,466,923	5,611,828	0.31%	5,785,548 3.10%	
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%	31,567,032 -64.82%	
Intergovernmental	3,866,977	10,335,727	10,276,465	2,084,212	8,136,627	10,220,839	-0.54%	5,791,075 -43.34%	
Total Expenditures	73,598,267	105,148,373	164,829,085	35,451,148	122,080,521	157,546,988		97,772,737	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,612,960	(25,839,527)	(70,886,081)	14,443,761	(75,796,130)	(61,356,388)		(16,723,457)	
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%	12,502,385 -36.47%	
Transfer out	(3,424,191)	(7,501,516)	(23,047,845)	(2,610,632)	(17,456,342)	(21,066,974)	-8.59%	(14,940,585) -29.08%	
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)		(2,410,200)	
Net change in Fund Balance	8,505,594	(27,293,777)	(72,340,331)	13,139,184	(74,244,659)	(62,109,494)		(19,133,657)	
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		\$ 30,004,111	

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PROPRIETARY FUNDS

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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%	8,323,525	4.48%
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		31,851,832	
Operating Income (loss)	396,005	(1,752,597)	(1,752,597)	3,568,453	(4,533,052)	(964,599)		(1,489,735)	
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)		(2,057,935)	

CONTINUED

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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%	1,863,700	263.24%
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>4,179,016</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>109,756,668</u>	
Net investment in capital assets	97,285,929	92,208,140	92,208,140			84,762,548		83,887,468	
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	<u>(1,444,287)</u>	<u>11,315,950</u>	<u>11,315,950</u>			<u>12,046,948</u>		<u>16,876,152</u>	