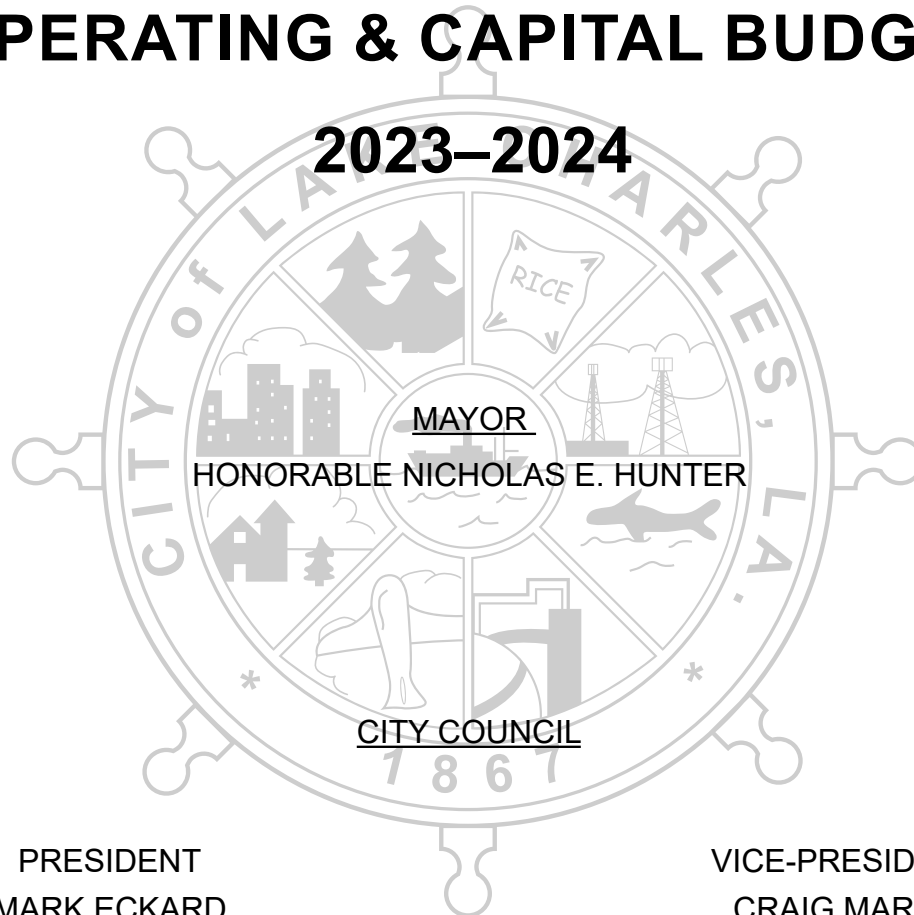


CITY OF LAKE CHARLES, LOUISIANA

ADOPTED OPERATING & CAPITAL BUDGET



PRESIDENT
MARK ECKARD
District G

VICE-PRESIDENT
CRAIG MARKS
District F

RONNIE HARVEY, JR.
District A

LUVERTHA AUGUST
District B

RODNEY GEYEN
District C

JOHN IEYOUB
District D

STUART WEATHERFORD
District E

Prepared By: Finance Administration
Emily K. McDaniel, Director of Finance

August 2023

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**CITY OF LAKE CHARLES
2023-2024 ANNUAL BUDGET**

ELECTED CITY OFFICIALS

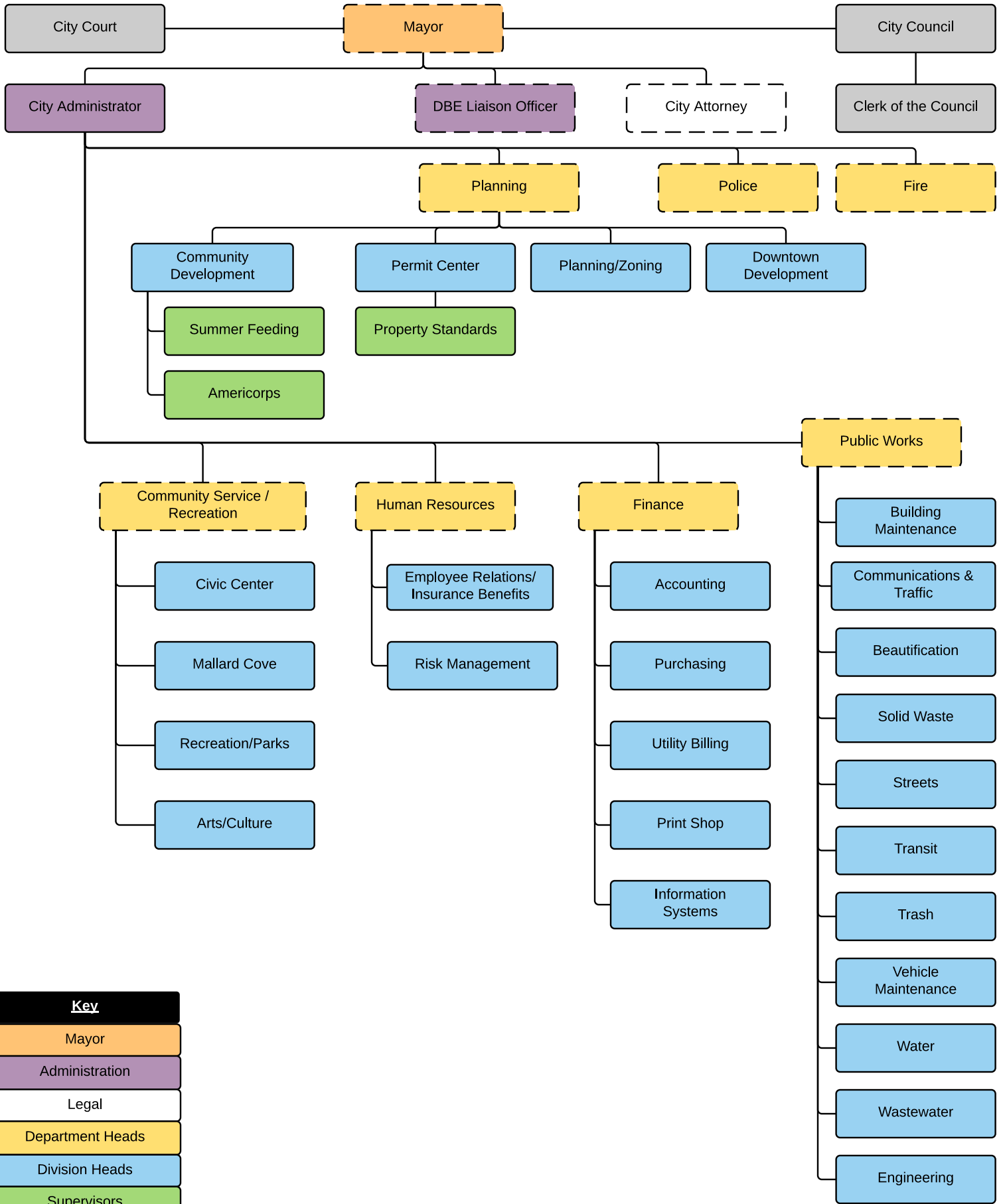
	<u>PRESENT TERM BEGINS</u>	<u>PRESENT TERM EXPIRES</u>	<u>BEGAN AS MEMBER</u>
<u>MAYOR</u>			
Nicholas Hunter	July 1, 2021	June 30, 2025	July 2017
<u>CITY COUNCIL</u>			
Mark Eckard, President	July 1, 2021	June 30, 2025	July 2009
Craig Marks, Vice President	July 1, 2021	June 30, 2025	July 2021
Luvertha August	July 1, 2021	June 30, 2025	January 2008
Rodney Geyen	July 1, 2021	June 30, 2025	July 1997
Ronnie Harvey, Jr.	April 20, 2022	June 30, 2025	April 2022
John Ieyoub	July 1, 2021	June 30, 2025	July 2009
Stuart Weatherford	July 1, 2021	June 30, 2025	July 2005
<u>CITY JUDGES</u>			
Jamie B. Bice	January 1, 2021	December 31, 2026	January 2015
Ronald C. Richard	January 1, 2021	December 31, 2026	January 2021
<u>WARD 3 MARSHAL</u>			
Nathan Keller	January 1, 2021	December 31, 2026	January 2021

**CITY OF LAKE CHARLES
2023-2024 ANNUAL BUDGET**

DEPARTMENT HEADS

EMPLOYEE	DEPARTMENT
John Cardone	Mayor's Office
David Morgan	Legal
Emily McDaniel	Finance
Wendy Goodwin	Human Resources
Delton Carter	Fire
Shawn Caldwell	Police
Stacy Dowden	Public Works
Doug Burguieres	Planning
Michael Castille	Community Services

City of Lake Charles Organization Chart



Key

- Mayor
- Administration
- Legal
- Department Heads
- Division Heads
- Supervisors

City Charter Positions



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Charles
Louisiana**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

CITY OF LAKE CHARLES
FISCAL YEAR 2023-2024 ANNUAL BUDGET

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FISCAL YEAR 2023-2024 ANNUAL BUDGET**

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INTRODUCTORY SECTION

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CITY OF LAKE CHARLES

NICHOLAS E. HUNTER
MAYOR

326 Pujoe Street • P.O. Box 3706
Lake Charles, LA 70602-3706
(337) 491-1251 • FAX (337) 491-1225

DEPARTMENT OF FINANCE
EMILY K. McDANIEL, DIRECTOR

August 11, 2023

Members of the Lake Charles City Council
P.O. Box 1178
Lake Charles, LA 70602

RE: Fiscal Year 2023 – 2024 Operating and Capital Budget

Dear City Council Members:

Attached is the City's proposed Operating and Capital Budget for the 2023 - 2024 fiscal year, which is submitted for your review and consideration as provided under Article VI, Section 6-03 of the Home Rule Charter.

The budget presented as follows is an illustration of transformation in a post-storm environment. Reimbursements from FEMA through Public Assistance grants have increasingly picked up pace. Additional FEMA PA assistance was granted to Southwest Louisiana to recover the local match exceeding \$100,000 that was associated with debris removal and emergency protective measures. Additional Federal aid has been identified to address housing needs with the remaining dedicated to Infrastructure Improvements and Economic Revitalization.

In June 2021, the City Council approved a drainage initiative to issue up to \$20 million in bonds to address the drainage problem within the City boundaries, of which, \$10 million was issued in December 2021. An additional \$5 million was authorized in 2023. Major drainage projects have been identified as part of the initial bond issue and work is currently underway.

The City continues to focus on rebuilding with resiliency in both our facilities and infrastructure. The Hurricane Recovery Schedule in the Capital Budget reflects the City's use of a portion of CDBG-DR funds as designated by HUD to construct facilities to support Public Safety and other community support services without any further delay.

The City has always been fiscally responsible, finding a balance between serving the needs of the City, while still retaining reserves that are sufficient to navigate any future natural disasters that can adversely affect a community located so near the Gulf of Mexico. We believe our financial future is stable. With an eye on long term recovery, the following budget has been prepared.

United for Progress and Prosperity

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

Economic Climate

The City is experiencing economic transformations as many business owners have reopened their doors to serve their customers. Work continues on the major lakefront developments of Port Wonder housing the Children’s Museum and Louisiana Wildlife and Fisheries Science and Nature Center, Crying Eagle’s lakefront restaurant, as well as Lake Area Adventures’ waterfront entertainment venue.

Many celebrations such as Mardi Gras, Red, White, Blue and You July 4th, and Light Up the Lake Christmas festivities brought renewed tourism to our city and provided quality of life offerings to the citizens.

Economic development continues to be a major goal of the City. Large scale projects, such as the 6MGD Southeast Water Treatment Plant that will expand the City’s water producing capabilities throughout the city, broke ground during 2023 and will continue through this budget year with expected completion in 2025. The City will begin construction on a new Fire Training Facility to restore the Fire Department’s ability to train locally. The Public Works Campus was substantially damaged in Hurricane Laura. This campus will be relocated and begin construction in FY 2024. The relocation of this campus will return the existing land to the Chennault International Airport Authority for its continued growth. These large scale projects are a result of the City’s continued recovery from Hurricanes Laura and Delta in 2020. These projects improve resiliency to the facilities that provide public safety and support to the citizens.

Lake Charles continues to thrive with its diverse economy which includes gaming, aviation, shipping, education, and tourism. These drivers, and many others, provide stability to our area and will continue to sustain us through any challenges we face as a community.

Current Financial Outlook

The proposed General Fund budget for fiscal year 2023-2024 projects revenues of \$87 million. Operational expenses and subsidies to other funds total \$93.2 million. General Fund is budgeted to use \$10.9 million of fund balance to cover all expenses including \$4.5 million needed for capital improvements to the City’s wastewater system and other capital projects as presented in the Capital Budget.

The total combined budget of \$273.1 million includes a Capital Budget of \$92.3 million in projects that will be combined with funds authorized in previous years for numerous large projects, ongoing rehabilitation of existing infrastructure, and long term disaster recovery projects.

Sales tax is the City’s largest revenue source, accounting for 31.8 percent of all proposed revenues. The total collections projected for FY 2024 is \$74.6 million, a decrease of 6.6 percent from FY 2022 collections of \$79.9 million and a 3 percent decrease from FY 2023 projected revenues. A decrease such as this is typical following a storm and reflects the leveling of sales tax collections on material and supplies needed to rebuild the community. The City experienced a similar correction in the years following previous natural disasters. The General Fund receives \$57 million or 76.4 percent of all sales tax, with the remaining amounts dedicated to wastewater, recreation, debt service and capital needs.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

The primary focus of our initial budget discussion centers on the General Fund since it is used for the general operations of the City. This is the City's primary source of funds to cover the departmental expenses of General Government, Finance, Human Resources, Fire, Police, Public Works, Planning and Development and other general services.

Wastewater and Recreation are special revenue funds which account for various restricted revenues and related expenditures. Grant funds such as Community Development and Housing and Urban Development Programs are accounted for in individual special revenue funds. The budget includes a special revenue fund that was created to separately identify revenue and expenses related to Hurricane Laura.

Transit, Water Utility, Civic Center and Golf Course Funds are considered enterprise funds and are funded by revenues generated by their activities as well as operating subsidies when necessary.

The City operates two internal service funds: 1) Risk Management Fund which includes coverage for property, auto, general liability and workers' compensation insurance; and 2) Employee Insurance Fund which accounts for employee health benefits. The City retains most of the risk for insurance coverage.

General Fund

Overview

The proposed General Fund budget forecasts revenues of \$87,014,203. Departmental expenditures and operating subsidies are budgeted at \$93,199,534. \$4.7 million will be transferred to the Capital Project Fund for wastewater basin work and general capital projects, resulting in an estimated ending fund balance in the General Fund of \$37.4 million at fiscal year-end 2024. This projected ending balance is 40 percent of budgeted expenditures and non-capital transfers. While the City's policy is a minimum balance of 30 percent, we have normally maintained a level well above that target. Maintaining the projected ending balance in the General fund, along with previously authorized funds in the Capital Project Fund, will support the City's commitment to the November bond proposal, should it pass.

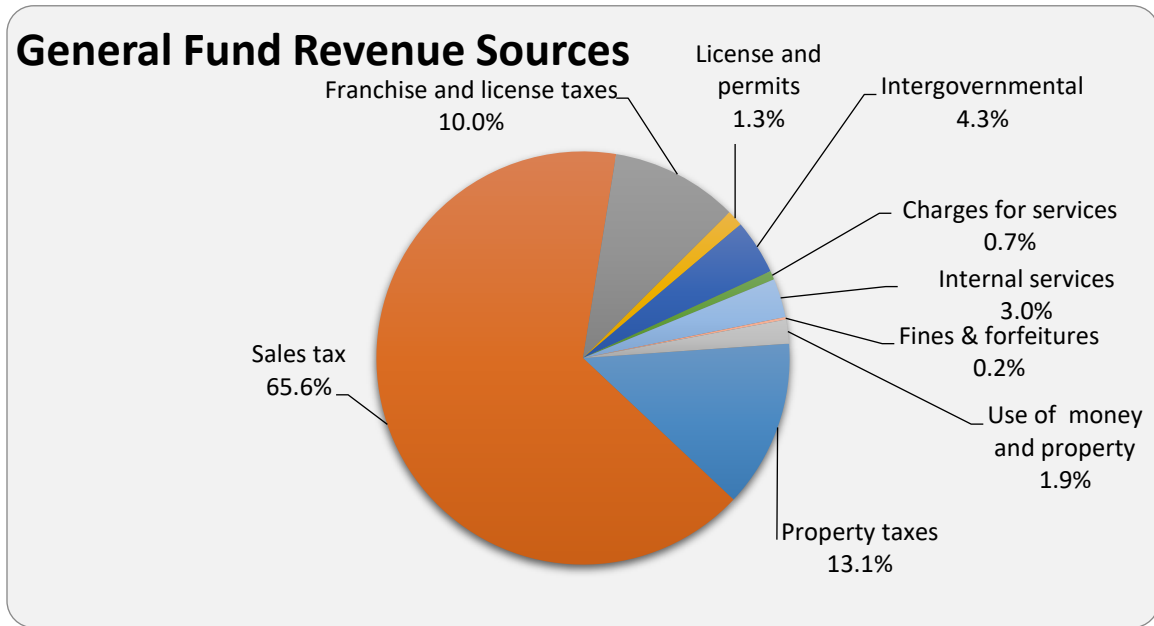
The Louisiana Local Government Budget Act (R.S. 39:1301-1315) requires that all governments include year-to-date revenues and expenditures as well as the projected fiscal year-end totals. This data is included in this document and will be discussed as a part of this budget letter. Additional annual revenue and expenditure comparisons are displayed in the Exhibit section.

Discussion of General Fund Revenues

The proposed fiscal year 2024 General Fund revenues of \$87 million reflect an increase of 6.2 percent when compared to the adopted FY 2023 budget of \$81.9 million. Total revenue projections for fiscal year 2023 estimate \$90.8 million will be collected.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

The chart on the following page displays the City's General Fund revenues by various sources.



Sales Tax

Proposed sales tax revenue of \$57 million accounts for 65.6 percent of all General Fund revenues. The proposed revenue is a decrease of 3.4 percent from the projected 2023 amount of \$59 million. Actual sales tax collected in the General Fund in fiscal year 2022 was \$60.7 million. Projections are based on past history and current year trends.

Property Tax

Proposed property tax revenue of \$11.4 million will account for 13.1 percent of all General Fund revenues in fiscal year 2024. Property tax collections in fiscal year 2024 are 1 percent above projected 2023 collections. The recently adopted millage for 2024 will be 15.12 mils. Projections are based on the property valuations as determined by the Calcasieu Parish Tax Assessor's Office.

Franchise and License Taxes

Franchise and license taxes of \$8.7 million make up 10 percent of General Fund revenue. The electric franchise tax accounts for 83.8 percent of this category. Total franchise revenues are budgeted at \$5.1 million for FY 2024. Also included in this category is the occupational and insurance licenses tax, estimated at \$3.6 million. Annual license payment is based on the prior year sales of the business. Franchise and License Taxes are experiencing an increase due to businesses returning to the City.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

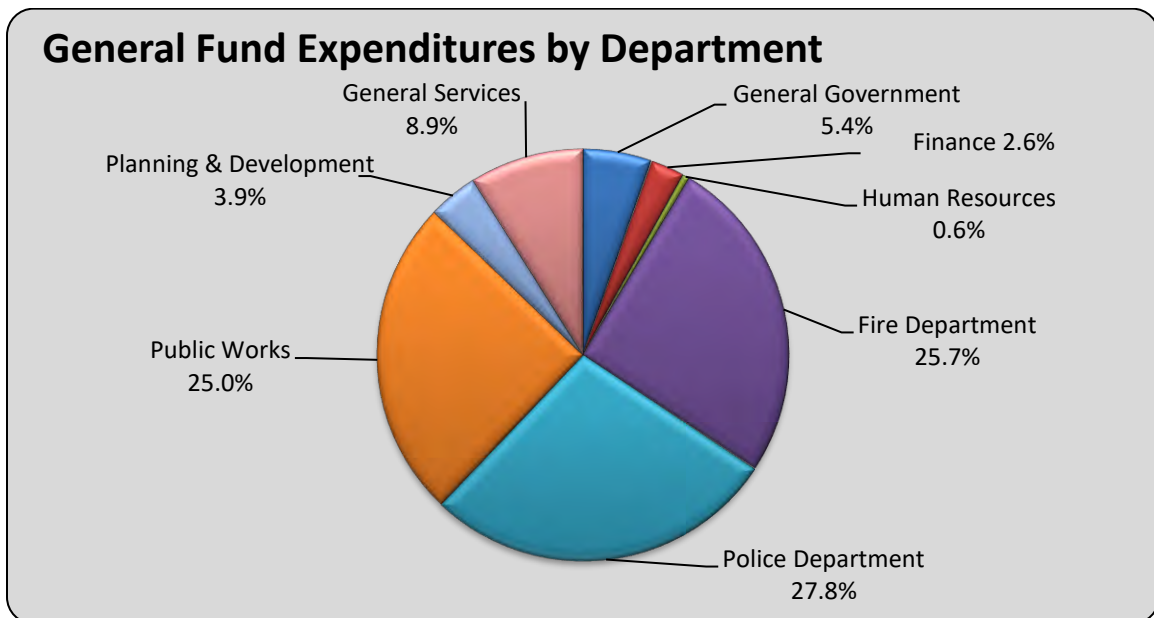
Internal Charges for Services

Each year the City records revenue in the General Fund from other funds to account for the indirect cost of providing support services to other departments within the City, such as the Transit, Water and Wastewater Divisions. Services provided to those departments include financial and technical support, such as purchasing, payroll and IT; maintenance support for all facilities and equipment from the Public Works Department; and administrative support from Human Resources and others. The City contracts annually with a consulting firm to formulate a Cost Allocation Plan, which is used to calculate the value of these services. The General fund should receive \$2.6 million in fiscal year 2024.

Discussion of General Fund Expenditures

The proposed General Fund departmental expenditures are projected to be \$88,741,425 and compares to the FY 2023 adopted budget of \$83,545,619. Operating subsidies annually transferred to special revenue, debt service and enterprise funds are proposed at \$4,458,109. That amount combined with a \$4,750,000 capital transfer brings the total proposed General Fund expenditures to \$97,949,534 for the fiscal year 2024 budget.

The chart below displays the City’s General Fund expenditures by department without the operating and capital subsidies to other funds.



Salaries and fringe benefit costs of \$55.6 million account for 62.7 percent of departmental expenses. This is an increase of 3.9 percent above the FY2023 adopted budget. This increase is related to annual longevity and the across-the-board increase in pay as adopted by the City Council.

Departmental expenditures of \$88.7 million is a 6 percent increase from the \$83.5 million adopted in the FY 2023 budget. The Police Department’s expenditures of \$24.7 million account for 27.8 percent of the City’s departmental expenditures and are 4 percent above

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

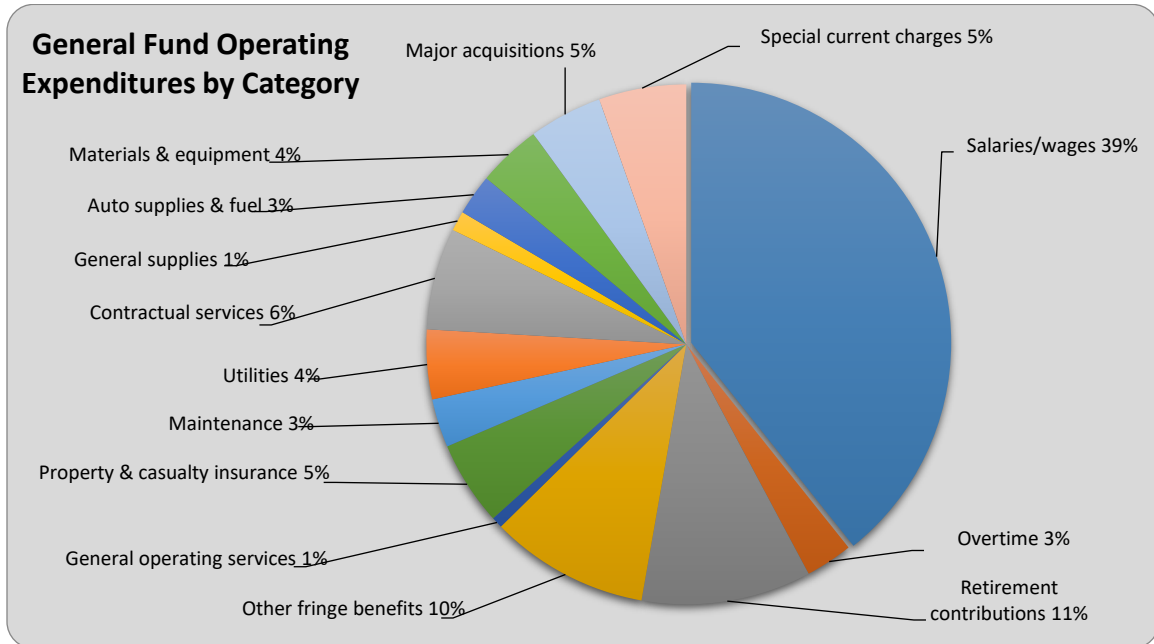
the FY 2023 adopted budget. The Public Works Department expenditures of \$22.2 million account for 25 percent of General Fund departmental expenditures and is an increase of 7 percent over FY 2023. Fire Department expenditures of \$22.8 million account for 25.7 percent of the General Fund and increased by 6 percent over the current year’s adopted budget.

The operating transfer from the General Fund is needed each year to help fund the operations of community service activities such as Recreation, Civic Center and Mallard Golf Course. General Fund revenues are also needed for the City’s share of Transit operations as well as other intergovernmental grants that require city matches.

Included in the proposed budget is a transfer of \$740,000 to the Wastewater and Water funds from the 2016 sales tax levy, and will be used in those funds to offset the salary and fringe benefit cost related to the pay increases that were implemented in January 2016. Most all other funds are already subsidized by the General Fund and their increase in personnel cost are already included in their subsidy.

The fiscal year 2024 budget will include a transfer of \$4.7 million from the General Fund to the Capital Project Fund. These funds will be used to pay for wastewater rehabilitation programs and other general capital projects as presented in the Capital Budget.

The chart on the following page is followed by a discussion of the major category of expenditures for the General Fund and does not include operating or capital transfers:



Personnel Summary

- The cost of salaries and fringe benefits accounts for 62.7 percent of the General Fund’s operational expenses. Included in the proposed FY 2024 budget is the 2

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

percent longevity pay added every year for eligible employees, adjustments to pay matrices for police and fire, and a 2 percent across-the-board pay increase for all other employees, effective January 2024.

- The City eliminated 30 positions in 2011, and the personnel count has remained nearly the same since that time. There are 858 full time positions and 71 part-time positions in the proposed budget as compared to 860 full time and 73 part-time in prior year's budget. The changes in the budget positions can be attributed to the reduction of 2 full time positions in the C.O.P.S hiring grant, 2 full time and 1 part time positions in the AmeriCorps program due to both programs ending, and a part time position was eliminated from the General Services division due to the position no longer being needed. A full time position was added in Wastewater to compensate for additional lift station maintenance work needed due to additional lift stations online in newly annexed parts of the city. Another full time position was added in the Traffic and Communications division due to increased production of roadway signs and traffic lighting repair and improvements. Some departments requested additional positions in the current fiscal year; however, we remain conservative in our position management to avoid over-staffing.
- Health insurance premiums increased by five percent in January 2023. Claims cost have risen significantly over the last several years. A 5% increase is included in this budget. All part-time City employees receive the same health care insurance coverage as do full-time employees.
- The City implemented a limited health insurance premium subsidy for eligible retirees that took effect January 2019. The subsidy is \$300 for retirees after January 1, 2019 but before January 1, 2023 and \$500 after January 1, 2023.

Salaries / Wages / Overtime

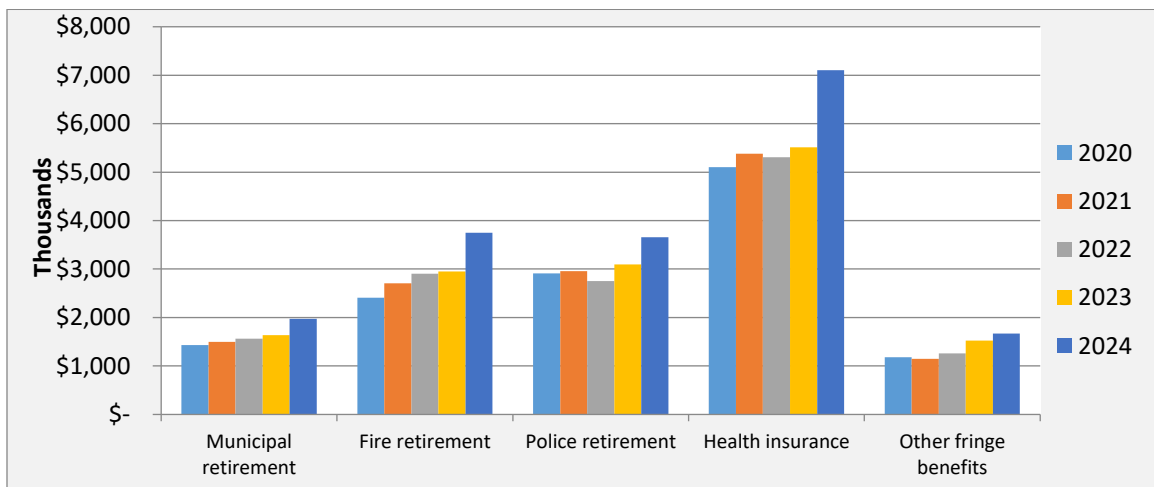
- The proposed \$37.5 million budgeted for salaries, wages and overtime is increased by 4 percent over the \$36 million adopted FY 2023 figures and includes the annual 2 percent longevity increase for eligible employees, adjustments to the pay matrices for police and fire, and a 2 percent across-the-board pay increase for all other employees, effective January 2024.
- Overtime is budgeted at over \$2.6 million in the proposed budgets (\$1,260,000 for Fire Department; \$975,500 for Police Department and the remaining for other departments). Actual overtime expenses in fiscal year 2022 were \$4.7 million; \$2.8 million for the Fire Department and \$1.5 million for the Police Department made up the majority of the expense. The projected overtime expense in the current fiscal year in the General Fund is \$5.8 million.
- The Fire Department has averaged 33 vacant positions and the Police Department has averaged 24 vacant positions this fiscal year, which accounts for much of the overtime paid to meet the needs of the department. The funds budgeted for salaries and fringe benefits for the unfilled positions are used to cover the unbudgeted overtime.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

Retirement Contributions and Other Fringe Benefits

The fringe benefit category expense of \$18.1 million makes up 21 percent of all expenses and increased by 7.6 percent over FY 2023 adopted budget. Actual FY 2022 expenditures were \$13.8 million.

Retirement contributions make up 52 percent of the expenditures in this category, and 11 percent of all operating expenditures. Retirement contribution rates have continually increased for the last decade in all City retirement systems: Municipal Employee Retirement System (MERS), Firefighter Retirement System (FRS) and the Municipal Police Employee Retirement System (MPERS).



- MERS contribution rates for all non-public safety employees had consistently increased over the last several years but has remained at 15.5 percent since 2020.
 - Retirement contributions were budgeted at \$1.9 million in FY2023 and \$2 million in FY 2024. The City additionally contributes 6.2 percent for social security for employees in this system. The above total reflects only the General Fund’s employees. The total paid to this system from all funds is budgeted at \$3.5 million in FY 2024.

- Retirement contribution rates for the Fire Department payments into FRS have maintained a rate of 33.25 percent since July 1, 2022.
 - Retirement contributions are budgeted at \$3.7 million in the proposed budget compared to \$3.5 million in the adopted 2023 budget. This increase is due to pay increases that were a result of a new pay matrix for the department.

- The MPERS retirement contribution rate for the Police Department increased to a rate of 34.35 percent from 31.25 percent over the previous year.
 - The proposed retirement expense for the Police Department of \$3.7 million is an increase from \$3.5 million in the adopted FY 2023 budget. This increase is budgeted to accommodate a pay matrix adjustment for the department.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

- The City pays the retirement contributions for the Fire and Police personnel's State Supplemental pay. Eligible employees receive \$7,200 per year from the State. This increase was implemented and mandated during this year's State Legislative session. We are currently paying \$2,394 for each eligible fireman and \$2,474 for each eligible police officer, amounting to over \$790,000 for all authorized positions in additional retirement contributions, which the City must budget for these eligible employees.
- Medicare is paid at 1.45 percent of total payroll for most employees in all three retirement systems.
- The City is self-insured for employee health benefits. The premiums were increased by five percent in January 2023. The City anticipates, and therefore has budgeted, an additional premium increase of five percent in January 2024. All part-time employees are provided health insurance. The City's share of insurance premiums is budgeted at \$7.1 million in FY 2024 in the General Fund and \$9.3 million for all funds.

Insurance – Auto, General and Workers' Compensation Liability

- The City is self-insured for most liability, with some coverage for catastrophic claims. All divisions are charged a prorated share of funds needed for the Risk Management Internal Service Fund, where all claim costs, insurance premiums and administrative fees are paid. Based on an updated schedule of values, premium costs were reallocated to the respective departments. The General Fund's costs were \$5 million in fiscal year 2022. Through additional self-retention, the City has been able to minimize transfers for rate increases in insurance. Total cost in the General Fund will be \$4.7 million in fiscal year 2024.
- The City's cost of property insurance across all departments has increased over the past three years. The premium cost for FY 2021 was \$7.4 million, FY 2022 \$8.5 million, a 19% increase, and FY 2023 increased to \$9.7 million. This is a 30.7% increase from FY 2021 to FY 2023. There was a 25% increase from FY 2023 to FY 2024. A use of fund balance in the Risk Management Fund will seek to minimize these increases to the departments' operational budgets.

Other Operational Expenses

- Other operational expenses, such as utilities, maintenance, materials and supplies are budgeted at \$24.3 million, an increase of 8.5 percent as compared to the adopted FY 2023 budget. Capital expenditures in the General Fund primarily include the purchase of automobiles and heavy equipment. Due to global supply chain shortages, many vehicles and heavy equipment that were ordered in previous fiscal years have not been received. The City continues its equipment replacement policy in order to receive the orders as they become available. The proposed budget includes \$3.5 million for new equipment and is an increase of 39.8 percent from the adopted 2023 budget.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

Operating Transfers from General Fund

- The actual operating transfers in fiscal year 2022 to subsidize special revenue funds and enterprise funds was \$6.6 million. This included \$3.9 million for the Disaster Recovery and Hurricane Laura Fund. The amended 2023 budgeted transfers of \$4.5 million include \$500,000 for Hurricane Laura repairs. The proposed operating transfer of \$4.4 million in FY 2024 is a continued return to pre-storm and pre-pandemic levels.
- The transfers from the General Fund to the Wastewater and Water Funds are included to fund the increase in salaries and fringe benefits related to the pay increases authorized by the sales tax referendum. Most other funds receive subsidies from the General Fund, so no additional transfer is required.

Capital Transfer from General Fund:

The General Fund Capital transfers total \$4.7 million. This includes \$2 million for the rehabilitation of wastewater basins that flow into Wastewater Treatment Plant (WWTP) A. Also included is a \$2.7 million transfer to provide funding support to the Capital Projects Fund.

Summary of General Fund Balance Adjustments

It is the City's policy to have a minimum ending fund balance target of 30 to 35 percent of expenditures and non-capital transfers, but historically we have regularly exceeded the target. These reserves enabled the City to respond to disasters with assurance that we could provide for our employees and our citizens during uncertain economic times.

The City's long term operational strategy, given our proximity to the Gulf of Mexico, is to maintain a level of reserves could be needed in the event of a natural disaster, which could adversely affect the City's infrastructure and properties. It is our goal to balance the need to have sufficient reserves to allow for uninterrupted City services during economic downturns and unforeseen emergencies while at the same time recognizing that major capital improvements need to be funded.

When accumulated fund balance reserves are well above our target, such as the \$47 million balance in fiscal year 2022, \$4.8 million was used in the Capital Project Fund in FY 2023; \$1.8 million in Wastewater and \$3 million in Disaster Recovery.

Based on the projected 2023 and proposed 2024 budget, the General Fund will have a fund balance reserve of \$37.4 million at the end of the 2023-2024 fiscal year. This total is 40 percent of budgeted expenditures and non-capital transfers.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024
BUDGET MESSAGE

FISCAL YEAR 2023 - 2024 ANNUAL BUDGET General Fund Fund Balance Projections	Actual Fiscal Year 2019-2020	Actual Fiscal Year 2020-2021	Actual Fiscal Year 2021-2022	Projected Results EOY 2022-2023	Proposed Budget 2023-2024
Beginning fund balance	\$ 37,092,202	\$ 30,357,152	\$ 37,848,141	\$ 47,487,566	\$ 48,384,038
Fund balance (used) added operations	7,569,950	11,990,989	\$ 13,509,425	5,696,472	(6,185,331)
Fund balance used for capital transfers	(3,500,000)	(4,500,000)	\$ (2,600,000)	(1,800,000)	(4,750,000)
Fund balance used for disaster recovery	(10,805,000)	-	\$ (1,270,000)	(3,000,000)	-
Prior year encumbrances	-	-	\$ -	-	-
Total fund balance (used) added	(6,735,050)	7,490,989	9,639,425	896,472	(10,935,331)
Ending fund balance	\$ 30,357,152	\$ 37,848,141	\$ 47,487,566	\$ 48,384,038	\$ 37,448,707

Special Revenue Funds

Wastewater Fund

The City maintains and operates a wastewater system, which includes treatment plants, lift stations, trunk lines and sewer basins. Existing facilities and infrastructure have to be replaced or repaired while simultaneously meeting demands for new services.

Total revenues in the Wastewater Fund are budgeted at \$16.9 million for FY 2024, a 12 percent increase above from the adopted FY 2023 revenues. The Wastewater Fund receives 16 percent of a one percent sales tax levy, and is projected to increase by 6.3 percent from the adopted FY 2023 budget. The City has contracted to install an automatic meter reading system that will improve meter reading accuracy. The installation of the meters is expected to continue into FY2024 with full implementation expected by second quarter of 2024. The automated meters will benefit the Wastewater Funds revenues as sewer user rates are based on water consumption rates.

Proposed operating expenditures are budgeted at \$15.9 million. All operating expenditure categories have increased. A focus has been on needed preventative maintenance programs for pumps and other equipment at the two older sewer plants, making up the majority of the increases.

The Capital Budget includes \$8.5 million in wastewater projects which are partially funded in fiscal year 2024 by a transfer of \$2.5 million from the Wastewater Fund. A transfer to the Capital Project Fund is included each year, with the amount dependent on the current reserve in the fund, which must remain sufficient to cover operational needs.

Total debt service transfers from the Wastewater Fund are \$1.3 million to repay the 2011 LDEQ loan and a portion of the Lake Charles Public Improvement Bonds.

Riverboat Gaming Fund

The City participates in a Cooperative Endeavor Agreement with the Calcasieu Parish Police Jury which pools all gaming revenues collected within the parish. Actual collections for FY 2022 were \$10.8 million compared to \$12.2 million projected to be received in fiscal year 2023. Transfers of gaming funds for capital projects will be \$7.6 million in the 2024 fiscal year.

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The City of Lake Charles issued \$75 million in bonds as authorized in November 2006 for public improvement projects. Up to 60 percent of the gaming revenues can be used to repay the debt. \$3.1 million is needed in the FY 2024 budget for this annual debt service payment, which represents 27 percent of the budgeted gaming revenues.

The City issued \$10 million of bonds to fund the Drainage Initiative. A payment of \$552,069 is funded from the Riverboat Fund. This debt service payment is 5 percent of budgeted gaming revenues.

As in prior years, the Riverboat Fund includes a transfer of \$1.1 million to other special revenue funds to pay for utilities and maintenance costs associated with the lakefront promenade and other arts and cultural facilities and events.

Recreation Fund

The Recreation Fund receives both sales and property taxes that are dedicated to this program. Revenues are normally generated for services provided by the different activities. Fiscal year 2024 projected tax revenues of \$3.8 million will service the annual operating expenses. A subsidy from the General Fund of \$170,000 is included in the FY 2024 budget to help offset the costs of salaries and fringe benefits related to the pay increases authorized by the 2016 Sales Tax Referendum. Fund balance reserves of \$669,929 will be used to cover shortfall of revenues.

The Lakefront/Downtown Division of the Recreation Fund is used to track the cost of utilities and maintenance of the lakefront promenade and other downtown areas. The projected cost of \$762,588 is included in the transfer from the Riverboat Gaming Fund. This is a 35.8 percent increase from the FY 2023 adopted budget. There will be a realignment of employment duties into this division to accommodate increased activities. The expected increase of events and activities in this division is also seen in maintenance and supplies costs.

Grant Programs

Individual fund displays are included for Community Development Block Grant, Police Safety Grants, and HUD Housing Programs. Total proposed revenues in these grant funds are \$6 million for fiscal year 2024. The revenues include \$4 million from Louisiana Housing Corporation for the City's Housing Revitalization & Restoration Program.

In June 2023, the City of Lake Charles was notified of additional financial aid for storms that took place in 2020 and 2021. The financial aid programs will be supported by HUD's CDBG-DR and administered by the Louisiana Office of Community Development (OCD). Portions of this aid will add funding to the Public Works Campus rebuild and the Fire Training Campus rebuild as shown in the Hurricane Laura Recovery Capital schedule. The City has submitted action plans to the agencies that included input from 3 public gatherings held throughout the city. The City is awaiting final award notice and will amend the Operating & Capital Budget as necessary to include this funding.

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Disaster Recovery Fund

The Disaster Recovery Fund was established in 2005, following Hurricane Rita. It has since been used to account for expenses incurred during natural disasters and other emergencies, such as hurricanes and the pandemic. The revenue to cover those expenditures comes from sources such as FEMA and insurance reimbursements. Programs for mitigation purposes are also accounted for in this fund. Accumulated balances in the fund are available to use during a City emergency.

The adopted and proposed budgets include \$1.2 million from a Homeland Security Hazard Mitigation program for a homeowner elevation program. The funds have not been spent and appropriations are still available.

Disaster Recovery – Hurricane Laura

Hurricane Laura made landfall on August 27, 2020 and was the strongest hurricane to hit Louisiana in more than 150 years. It is considered the fifth strongest hurricane to ever make landfall in the United States. Funds to track the expenditures are accounted for in a separate special revenue fund. The fund continues to track revenues and expenses.

The current fiscal year projections show expenses of \$17.1 million with \$500,000 being used for capital expenditures. Current year expenses included rebuilding of fire and police facilities, wastewater tank cleanings, chemical feed system repairs at water plants, rebuilding of recreation facilities, and completion of repairs at Historic City Hall and Central School, and \$5 million for the Private Property and Debris Removal (PPDR) program. PPDR seeks to assist homeowners in the removal of severely damaged homes with no expense to the homeowner. It is expected to assist over 120 homeowners throughout the city. Funds are spent to lease or purchase temporary office space to replace buildings that were completely destroyed by the storm. FEMA reimbursement for 2024 expenses are estimated at \$12.5 million. City funds including insurance recovery funds are used to provide the match needed for grant funding.

Debt Service Funds

The City issued LCDA Public Improvement Project Bonds, Series 2007 and Series 2010. These bonds were refunded in Series 2014 and Series 2017. Outstanding debt from those issues is \$25.3 million. The City has additional debt of \$23 million in drainage and DEQ loans, primarily for sewer projects, for a total outstanding debt of \$48.3 million. Debt will be paid for with funds accumulated and transferred into the various debt service funds. Principal payments of \$7 million and interest payments of \$1.3 million are funded through transfers from the General Fund, Wastewater Fund, the Riverboat Gaming Fund, and the Capital Projects Fund.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in that the costs of goods and/or services to the general public are to be financed through user charges.

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Transit Fund

The City's transit program costs are budgeted at \$3.8 million for FY 2024. Historically, 50 percent of operations and 80 percent of planning and maintenance costs are funded by the Federal Transit Administration (FTA). The FTA revenues are budgeted at \$2 million in FY 2024. State transit revenue, ridership, and other revenues are estimated at \$253,000. The City's share of operational expenses of \$1.5 million are budgeted for FY 2024 and are transferred from the General Fund.

The City's Water Billing Office leases space for operations in the Transit Facility.

The Transit Capital account is used to capture all revenue and costs associated with facility construction and acquisition of equipment. Current authorizations include funding for facility generator, passenger shelters, surveillance and security improvements, and route signs. Capital amounts authorized in previous budgets are automatically re-appropriated in the following year.

Water Fund

The Water Fund accounts for the operation and maintenance cost of providing water services to Lake Charles' citizens and businesses. Proposed water service revenues of \$12.9 million is an increase to revenues adopted in FY2023. This increase is expected due to the installation and implementation of an automated water meter system. This system will improve meter-reading accuracy by upgrading to a digital system. The meters will be equipped to assist the city staff in improving customer service, early identification of leaks, reducing unaccounted for water, reducing operational expenses, and promoting sustainability of the water system. The project is expected to be completed by the second quarter of 2024.

The fund will receive a pro-rata General Fund allocation of \$350,000 from the 2016 sales tax proceeds to help offset the cost of salary increases given the last several years. Also included is \$450,000 from the Wastewater Fund to cover some of the cost associated with the operations of the water business office.

Operating expenditures are budgeted at \$16.3 million for the business office, production and distribution, and engineering divisions. This is a 12.1 percent increase from the current year's adopted budget. The majority of the increase is for implementation of a structured maintenance program for filters and water tanks, replacement of meters, and chemicals at the various water plants.

Capital expenditures are budgeted at \$15 million in the proposed budget. Contractors have begun construction of the new 6MGD Southeast Water Plant with an estimated construction budget of \$38 million. The City had authorization from the Department of Health and Hospitals (DHH) for a \$20 million loan from the Drinking Water Revolving Loan Fund (DWRLF) with an additional \$10 million authorized in the proposed budget. Accrued city funding and ARPA grant funds serve to additionally fund this large project.

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The Water Fund will transfer \$150,000 to the Debt Service Fund for the payment of interest and administrative fees associated with the Louisiana DHH loan that will contribute to the funding of the Southeast Water Plant. Interest-only payments are due on March 1 and September 1 of each year with principle payments beginning on September 1, 2025.

The City Council adopted a new sewer and water rate schedule in December 2017, with rate changes effective July 1, 2018 through January 1, 2024. The capital improvement fee, which had previously been dedicated for water improvements can now also be used for wastewater system improvements. The fee is expected to generate \$1 million in fiscal year 2024. \$500,000 of these funds are budgeted for water capital projects and \$500,000 for wastewater capital projects.

Civic Center Fund

The Lake Charles Civic Center was able to resume the majority of operations for most of the year. Some operations have not been able to return due to continued storm repairs on the structure. The budget anticipates an increase in operating expenses from \$3.5 million in 2023 to \$3.9 million in 2024. The City receives annual revenue from the Louisiana Department of Treasury for hotel taxes dedicated to the Lake Charles Civic Center. The annual allocation projected for the year is \$2.9 million with \$2.4 million to be used for operations and \$500,000 for capital improvements. Facility generated revenues of \$734,500 will be combined with a General Fund operational subsidy of \$723,194 to cover total operating expenses.

The City has approval from the State Bond Commission to issue up to \$6 million in bonds for improvements to the facility, grounds, pedestrian access and lakefront adjacent to the Civic Center property. Portions of the dedicated tax collections from the state will be used to repay the bonds. The City has not sought to issue these bonds to date.

Golf Course Fund

The new Mallard Golf Club – Lake Charles opened in the fall 2021. The Grand Opening for the newly constructed clubhouse was held in June 2023. The City has a management agreement with Sterling Golf to provide day-to-day operational management.

The City and Chennault Industrial Airpark Authority maintain an agreement in which Chennault provides reimbursement payments for costs incurred during construction of the course and Clubhouse at Mallard Golf Club.

The Golf Course budget for fiscal year 2024 proposes operating revenues of \$1.7 million. Operating expenses are budgeted at \$2.3 million. It is estimated that a \$664,218 subsidy will be needed from the General Fund to help cover operational expenses. The fund will use \$360,000 for other capital improvements such as a junior putting green for local youth to experience the game of golf and lighting at the driving range to allow for extended hours for the course's patrons.

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Internal Service Funds

Risk Management Fund

The Risk Management Fund is used to account for self-insured general liability, auto liability and workers' compensation liability claims. Property and various other types of purchased insurance coverage are paid for out of this fund. The financing of services provided is funded through insurance charges to all City departments. The insurance premium charged to the various City departments is \$8.9 million for fiscal year 2024.

The City's property insurance premiums which renewed in May 2023 more than doubled to \$4.5 million for 2024 as compared to \$2 million in 2022. This increase was anticipated due to the impact of Hurricane Laura. The City's property insurance premium was \$624,517 in the policy year immediately prior to Hurricane Laura. All other categories of umbrella coverage for other liability categories increased as well. Based on these numbers, the departmental insurance premium is included in the proposed budget, providing \$8.9 million to the Risk Management Fund. Proposed expenses total \$12.8 million but sufficient net assets are available to fund the gap.

Employee Group Insurance Fund

The City of Lake Charles has a self-funded plan for employee health insurance managed by Blue Cross/Blue Shield since January 2013. All full time and part time City employees are provided health insurance at no cost to them. Employees may elect to contribute \$78 per month in order to have lower out of pocket expenses, such as co-pays and deductibles.

Total expenses of the fund include premiums for stop loss coverage and administrative fees in addition to the actual costs of medical claims paid by the City on behalf of our employees and their covered dependents. Total costs are projected at \$11.5 million in the proposed budget. The City has individual stop loss coverage of \$175,000.

The employee and employer insurance premium rates are budgeted with an increase of five percent in anticipation of a rate increase in the 2024 annual renewal period. The City adopted a policy effective January 2019 which provides a limited health insurance supplement to eligible retirees.

Capital Budget

General Capital Projects

The fiscal year 2024 Capital Budget is \$47.3 million and includes street, drainage and stormwater, wastewater and water projects. It also includes authorizations for various City facilities and properties. An additional \$47.4 million is newly authorized in the Capital Budget for Disaster Recovery.

Financing Sources

The Capital Project Fund receives 28 percent of one cent of the City's current sales tax levy and is proposed at \$8.3 million in the FY 2024 budget. The City's 2016 sales tax levy

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authorized that funds deposited in the Sales Tax Debt Reserved Fund in one year be allocated to capital projects in the subsequent year if not needed to repay the debt. Accordingly, \$2 million is allocated in the proposed capital budget from that fund.

The City has authorization for a \$30 million loan from the DHH Drinking Water Revolving Loan Fund for the construction of the 6MGD Southeast Water Treatment Plant. The capital budgets for fiscal years 2019 through 2023 included a total of \$20 million from this source and another \$10 million is included in the FY 2024 budget. As construction began, the City initiated draws of loan principle.

Each year riverboat gaming revenues are allocated for the City's capital projects. A total of \$7.6 million is budgeted in the proposed FY 2024 budget for various projects. The General Fund is providing \$4.8 million for capital projects, the Wastewater fund is allocating \$2.5 million from operating surplus for projects, \$1.9 million is provided by other governmental agencies, and \$3.5 million is allocated from State Capital Outlay for the Enterprise Boulevard extension.

The City was awarded funds as a subrecipient of FEMA HMGP grant funds of \$3.1 million to improve generator capabilities at eight lift stations and the Southwest Water Treatment Plant. This grant will fund 90% of the project costs.

As in previous years, a separate schedule is shown for projects that have been identified as being essential to Hurricane Laura recovery. These projects have funding from FEMA Public Assistance Grants, a combined \$24.9 million in CDBG-DR for the rebuilding of the Fire Training and Public Works Campuses, and \$5 million in State Capital Outlay for the Public Works Campus. City funds consisting of insurance payments and General Fund transfers are used to match grant funds.

The State Bond Commission and the Lake Charles City Council has approved for the City to borrow \$20 million from the Louisiana Department of Environmental Quality Revolving Loan Fund. The City has not received any loan proceeds and does not intend to draw on the loans during FY 2024.

Project Categories

Funding for streets, sidewalks, bridges and other road improvements totals \$11 million. Sallier Street from Lake Street to Marine Street will be bid during the first quarter of FY 2024. This project is the City's contribution to the State of Louisiana DOTD Nelson Bridge Extension and the Port of Lake Charles' rail relocation projects. The Enterprise Extension project, which would continue the roadway past a previous extension project, has \$4.4 million authorized in this budget.

The budget includes \$2 million for evaluation, rehabilitation and rebuilding of drain lines that will be identified by the City's Program Manager. Two large areas in need of rehabilitation were identified in FY 2022. Additional funds will be used as studies are completed and plans laid out for long term solutions for a comprehensive drainage plan.

Wastewater system improvement projects have been identified and are funded at \$8.5 million in the proposed budget. Annual work includes lift station rebuilds as well as basin

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and transport line rehabilitation. The City has begun accumulating funds for a complete rebuild of Wastewater Treatment Plant A currently located on North Ryan Street. It is expected that site selection and preparation will begin near the end of FY 2024. As previously mentioned, authorizations for HMGP funding match to place generators at lift stations.

Water System improvements total \$15.1 million in the proposed budget, with the largest project being the construction of a 6 million gallons per day (MGD) water plant located in southeast Lake Charles and the distribution lines associated with that plant. This new 6 MGD water plant will improve water service throughout the entire City. Other projects include plant improvements, well cleaning and improvements, and generator upgrades at the Southwest Water Treatment plant. The budget will authorize transfers from Riverboat Gaming Funds, and use of the \$30 million DHH loan to cover necessary project costs that exceed current funds available from Water revenues.

Community service projects total \$3.9 million for parks, downtown development, lakefront development, North Beach improvements, major improvements to the Civic Center, and to Mallard Golf Course. The General Government category of \$4.3 million includes funds for city-wide technology and security upgrades at Central School, \$2.5 million for the purchase of two fire trucks, a ladder and a pumper, as well as funding for City partnerships.

An additional \$2,300,128 is budgeted in the Capital Project Fund to repay a portion of the debt service requirements for the Public Improvement Bonds. Under the terms of the November 2006 bond referendum, up to 60% of the sales tax revenues dedicated to this fund can be used to repay the funds borrowed. The current debt service payments of \$2.3 million represent 28% of the dedicated sales tax funds.

Capital projects are budgeted on a project basis rather than annual basis. Included with this budget is a reauthorization schedule that lists projects that have previously authorized capital projects funding. Funds that have been authorized and unspent are classified as “assigned” on the financial statements and can be reallocated by a vote of the City Council. Details of the capital projects can be found in that section of the budget.

As discussed in the Disaster Recovery Hurricane Laura fund, there is a separate display in the Capital Budget that includes new authorizations of \$47.4 million. This is in addition to the prior years’ authorizations of \$31.5 million for projects in the proposed fiscal year. These project estimates include \$10.2 million for the rebuilding of the Police Annex and Police Training facilities, \$27.9 million for the Public Works Campus relocation and rebuild, \$3 million to rebuild the Water Administration & Lab building, \$6.2 million to repair or rebuild recreation facilities and repair of ballfield lighting, and \$17.5 million to rebuild the Fire Training Campus. The schedule includes \$8.6 million for Civic Center repairs of which all are nearing completion.

5-Year Capital Improvement Plan

Included in this budget document is a copy of the 5-Year Capital Improvement Plan. This document demonstrates the magnitude of the infrastructure needs of the City. The plan outlines the infrastructure projects for roads, wastewater and water as well as plans for other projects. Projects included in the plan are categorized as follows: Ongoing: Design,

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bid or construction; Category A: 1st or 2nd year; Category B: 3rd to 5th year; Category C: 6th year or later and Category D: Contingent on external funding. So although it is referenced as a five year plan, it extends beyond that period. A copy of the plan is included in this document.

SUMMARY

The total proposed budget for all funds for 2024 totals \$273.1 million, an increase of 6 percent over last year's budget of \$257 million. Expense control was a critical piece of preparing this budget while balancing the important work of maintaining the City's services to its citizens. The many large scale infrastructure projects will provide resiliency in the face of any future adversity.

General Fund balance reserves are proposed to total \$37.4 million at the end of fiscal year 2024, which is within the City's targeted balance. In an effort to retain and recruit employees, the City Council authorized pay matrix adjustments for police, increases for the fire department were combined with the implementations of a new pay matrix, and a 2 percent across-the-board pay increase for all other employees, effective January 2024.

The City departments limit their spending where possible; however, the General Fund operational expenses were increased by 6.2 percent over last year's adopted budget. Most of the increase relates to higher salaries, fringe benefits, maintenance costs, major acquisitions, and utility costs.

The capital budget consists of anticipated loan proceeds, federal, and state dollars making up 38 percent of all revenues. Capital budget authorizations are approved on a project basis because it often takes many years for planning and construction. Streets, drainage, wastewater and water projects identified in the 5-Year Capital Improvement plan are prioritized and considered in each year's annual appropriations.

We are available to meet with each of you in the coming weeks. We will hold a public hearing to discuss the proposed budget on Tuesday, August 29, 2023, in conjunction with our scheduled agenda meeting. We welcome any suggestions you may have for changes in the budget and can discuss them with you prior to final adoption of the budget at our regular council meeting on Wednesday, September 6, 2023.

Sincerely yours,



Nicholas E. Hunter
Mayor



John Cardone
City Administrator



Emily K. McDaniel
Director of Finance

CITY OF LAKE CHARLES STRUCTURE AND BUDGETARY ORGANIZATION

ORGANIZATION

The City of Lake Charles was incorporated in 1867 and is the principal city and trade center of Southwestern Louisiana, which is comprised of a five parish area with a population of 304,796. The census count for the City of Lake Charles was a population of 84,872 in 2020. The estimated population decreased to 79,067 in 2021 within the corporate limits of the City which includes 50.26 square miles. Lake Charles, which is in Calcasieu Parish, is located on Interstate 10, approximately two hours east of Houston, Texas and west of Baton Rouge, Louisiana.

Lake Charles is a deep water port with a 30-mile ship channel to the Gulf of Mexico, and has developed an economic base dominated by petrochemical manufacturing and refining since the 1940's. Southwest Louisiana has diversified its economy as is evident when you consider the following major economic drivers.

The Port of Lake Charles is the 12th busiest seaport in the United States. Chennault Industrial Airpark and the Lake Charles Regional Airport support a growing aviation industry. Lake Charles is home to McNeese State University and SOWELA Technical Community College. Riverboat Gaming was introduced in 1993 and has provided funding for major capital improvements since that time. Retail businesses within the City provide goods and services to a five parish regional area. Annual art events and over 75 annual festivals provide entertainment to both locals and visitors.

The City operates under a mayor-council form of government pursuant to a 1961 home rule charter, and provides a full range of traditional municipal services such as public safety, construction and maintenance of municipal infrastructure including water and wastewater, parks and recreation, planning and zoning, trash collection and solid waste disposal and public transportation. The City also has specialized facilities such as a municipal golf course, a civic center coliseum and theater complex, and two art centers. All of these activities are integral parts of the city government and are included in this report.

The accounting and financial reporting policies of the City conform to generally accepted accounting principles as applicable to governments. Such policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audit of State and Local Governmental Units. Following is a summary of the more significant accounting policies.

BUDGETARY STRUCTURE

The financial transactions of the City are budgeted and recorded in individual funds categorized as follows:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources which by law are designated to finance particular functions or activities of government. The following special revenue funds are included in the budget:

Waste Water Fund	Riverboat Gaming Fund
2016 Sales Tax Debt Reserve Fund	Recreation Fund
Central School Fund	Special Event Fund
Community Development Fund	HUD Housing Programs
Summer Food Service Grant	Miscellaneous Public Safety Grants
D.A.R.E. Grant	COPS Hiring Grant
Disaster Recovery Fund	Disaster Recovery Fund – Hurricane Laura
Facility Renewal Fund	Morganfield Economic Development Dist.
Lakefront Economic Development Dist.	Nelson Market Economic Development Dist.
Enterprise Economic Development Dist.	

Debt Service Fund – This fund is used to account for the accumulation of resources and the payments made for principal, interest, and related costs on long-term debt obligations of governmental funds.

Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds.)

Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary and useful for sound financial administration.

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, in that costs for providing goods or services to the general public are financed through user charges. Enterprise funds contained in this budget are:

Transit Fund	Water Utility Fund
Civic Center Fund	Golf Course Fund

Internal Service Funds - Internal Service Funds are used to account for the insurance needs provided to other departments of the City, or to other governments, on a cost reimbursement basis. Internal service funds contained in this budget are:

Risk Management Fund	Employee Group Insurance Fund
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Basis of Budgeting

Budgets shall be prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds are maintained and budgeted on the modified accrual basis of accounting.

The Enterprise and Internal Service Funds are maintained on the full accrual basis of accounting. Budgets for these funds serve as a management tool but are not required by GAAP or Louisiana state law.

LEGAL REQUIREMENTS

Budgetary Information

The City annually adopts and implements an operating and capital budget in accordance with requirements of the City Charter and applicable state law for the General Fund and all Special Revenue and Proprietary Funds. The Capital Projects Fund's budget is a project based capital budget. Policies and procedures with respect to budget adoption and budgetary control are as follows:

1. The Mayor submits the proposed operating budget for the fiscal year commencing October 1 to the City Council no later than August 15. This budget includes proposed expenditures and the means of financing them.
2. A summary of the proposed budget and notices of public hearing are published in accordance with statutory requirements.
3. The proposed budget is subject to one or more public hearings before the City Council prior to adoption by ordinance, which must occur no later than September 15. The City Charter requires a two-thirds vote of the City Council to amend the proposed budget submitted by the Mayor.
4. Expenditures are legally restricted to budgetary appropriations at the department level within the General Fund and at the fund level for Special Revenue Funds, which are not departmentalized. Revisions, which alter the total expenditures of any such department or fund, must be approved by budget amendment ordinance adopted by the City Council at the request of the Mayor. Transfers of budgeted amounts between expenditure objects or programs within the same department and fund are authorized to be made administratively by the Director of Finance.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and the Capital Projects Fund, which is budgeted on a project basis. A budget is included for the Debt Service Funds although budgetary control is achieved through the respective bond indentures and provisions.
6. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The

capital budget is presented on the basis of cumulative as opposed to annual budget amounts.

7. All budgetary appropriations except capital project budgets lapse at the end of each fiscal year.

FUND RELATIONSHIPS

Certain special revenue funds and enterprise funds are dependent upon subsidies from the General Fund to provide the funding gap between program generated revenues and operational expenses. The Recreation Fund has dedicated property and sales taxes and also collects charges for services and other revenue; but the General Fund provides the additional funding to cover the general recreation operations and the Riverboat Gaming Fund covers all expenses related to the Lakefront/Downtown program.

All special revenue grant funds are subsidized by the General Fund as needed to provide the City's share of cash matches that are required by the various grants.

The Transit Enterprise Fund accounts for the operations of the City's transit program. Fifty percent of operational expenses and eighty percent of planning and maintenance expenses are funded by the Federal Transit Administration. The required cash match is covered by an operating subsidy from the General Fund.

The Civic Center and Golf Course Enterprise funds receive an annual subsidy from the General Fund equal to amount needed to cover any shortfall of revenues needed to cover all operational expenses. These funds may also receive funds from the Riverboat Fund to cover capital improvements.

METHODS OF FINANCING INFRASTRUCTURE AND MAJOR CAPITAL IMPROVEMENTS

Infrastructure refers to public facilities such as roads, bridges, sidewalks, public buildings, mass transit facilities, stormwater, wastewater and water systems. The following will describe some of the methods which may be or have been utilized by the City of Lake Charles to finance the maintenance and expansion of the City infrastructure.

1. The Mayor shall submit the capital budget and program requests to the planning commission prior to June 15 of each year. Each request shall be accompanied by substantiation in detail of need and cost. The Mayor shall submit to the planning commission an estimate of all revenues available for capital purposes, for the next fiscal year and the five years following, a statement of debt, and in the event of proposed new debt, the amount of millage necessary for debt service, if applicable.
2. The Planning Commission, prior to July 15 shall submit to the Mayor its recommendations for capital expenditures to be included in the next year's capital budget and its yearly recommendations of the capital improvements to be made for the subsequent five years. This report shall include a listing by priority of projects not

included by reason of financing and a list of projects disapproved together with the reasons therefore.

3. The recommendation of the mayor on the capital budget is included in the “Operating and Capital Budget” document presented to the City Council as per the above outline by August 15 of each year.
4. The City Council, no later than September 15, shall adopt the annual operating and capital budget.

The major recurring sources of revenue for capital projects are sales tax revenues that are dedicated for capital projects and gaming revenues that are primarily used for non-recurring capital expenses and debt service payments. The City also receives funds from other intergovernmental entities that pay for portions of certain capital projects.

The City of Lake Charles is empowered to incur bonded debt in accordance with the constitution and statutes of the state. All proposals for the issuance of revenue bonds must be approved by a majority of the voters of the City voting in a referendum called for that purpose.

STATEMENT OF BUDGETARY AND FINANCIAL POLICY

Auditing, Accounting and Financial Reporting

The City accounting and financial reporting systems are maintained in conformance with generally accepted accounting principles and the standards of the Governmental Accounting Standards Board (GASB). A capital asset system is maintained to identify all City assets, their location, historical cost, useful life, depreciation method, depreciation to date, and the responsible department for asset control.

The City will contract with an independent accounting firm, which will issue an audit opinion on the official Comprehensive Annual Financial Report. The City will maintain a good credit rating in the financial community.

Fund Balance

During the budget process for the 1997-1998 fiscal year budget, the City included a statement that the amount of fund balance reserved or designated for catastrophic purposes is based on a percentage of total General Fund revenues and operating transfers. The target at that time was 20 percent. The attached budget and the current City policy state that the City has a target fund balance reserve of 30 percent of operating expenditures and operating transfers. This goal has been reached and maintained since 1998.

The projections for fiscal year 2023 is that revenues will exceed expenditures by \$900 thousand and result in an ending fund balance of \$48.4 million that will be 57 percent of operating expenditures and transfers.

The proposed budget for fiscal year 2024 projects that operating expenses and transfers will exceed projected revenues by \$6.2 million. Funds are also allocated for a \$4.8 million transfer for capital improvements. The proposed ending fund balance of \$37.4 million at year end 2024 will be 40 percent of operating expenditures and transfers.

The administration is required by state law and city policy to submit a balanced budget. A balanced budget is defined as, “a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.”

Many of the special revenue funds maintain a fund balance, but there is not a specific reserve target required for these funds. Several of these funds require a subsidy from the General Fund to cover operational expenditures. The subsidy for the grant funds is normally needed to cover cash-match requirements of the various grants.

All enterprise funds receive an operating subsidy from the General Fund. The Transit Fund receives intergovernmental revenues from the Federal Transit Administration (FTA) as well as self-generated revenues. The General Fund provides the cash-match needed to cover unreimbursed expenditures. The Civic Center event center and Mallard Golf Course have revenues they generate for charges for services provided but have historically not covered their operating expenses. The additional funding needed is provided by a transfer from the General Fund. The Water Fund receives funding from the General Fund to subsidize for pay increases authorized by the 2015 sales tax referendum and will receive funds from gaming revenue in the 2023 and 2024 budgets.

Each individual fund presented in the enclosed adopted budget has met the definition of a balanced budget.

BUDGETARY PROCESS

The City of Lake Charles prepares an Annual Operating and Capital Budget. In May of each fiscal year the Finance Department staff begins the compilation of data necessary for the preparation of the operating budget. A formal Budget Request Package is sent out to the various departments and division heads in late May or early June, and it is due back to Finance at the end of June.

Revenue Review

While the departments are compiling their expenditure/expense requests, the Finance Department staff begins preparing the revenue estimates for the upcoming fiscal year.

All revenues are reviewed annually in regard to factors relevant to past, present and projected future collections. Sales tax is the City’s largest revenue source and is closely monitored. Extensive data is provided by the Parish’s tax collector and is used in the annual budget projections. Total assessed property tax values are provided by the Sheriff’s Office, and once the millage rate has been set, property tax revenue projections are calculated. Sewer and water rate changes, as well as past history are considered in the projections of revenues for the Wastewater and Water Funds. Other revenue projections are based on current trends and past history.

The Wastewater and Recreation Special Revenue Funds have sales and property tax revenues that are projected as described above. The revenues for the Riverboat Gaming Fund are based on the trend information that is available from the State of Louisiana Gaming Division. Most of the other funds are grant funds, and their revenues are based on anticipated intergovernmental awards. These funds receive subsidies from the General Fund as needed.

Expenditure Budget

The Accounting Manager is responsible for working with the Finance Director to estimate salary and fringe benefit costs for all City employees. Projected salary costs will include any pay increases that are scheduled to be implemented in the new fiscal year. Retirement contribution rates are based on the information provided by the various state retirement systems of which all City employees participate. Projected rates for employee health insurance are based on current cost trends.

Each department may submit a request for additional positions. They must also justify the need to retain funding for all vacant positions. They must estimate the amount of funds needed for temporary wages and for overtime costs.

Requests for travel budgets have to be substantiated with a list including the employee name, the nature of the business, the place of travel and a cost estimate for each budget.

The departments work closely with their various divisions to review their current operation budgets. Any change from the current year's operation costs have to be justified in writing to the Finance Department. Any request for vehicles and other capital outlay requests must be specifically outlined with information regarding whether it is a new (additional) asset or a replacement for an existing item. If it is a replacement, justification for the need to be replaced is required.

It is the City's policy to plan for replacement of rolling stock and heavy equipment in a manner that allows for relatively level expenditures from year to year based on the fleet size and life cycle of the equipment.

Balancing the Operating Budget

Once all of this information is gathered, group and individual department head meetings are held with the Mayor's Office and other administrative personnel to formulate a budget that fits into the available revenue constraints. Department heads can be required to outline reductions in expenditures if the cumulative total of all department expenditures exceeds the budgeted revenues by an amount that would require an unacceptable use of available fund balance.

It is the City's policy that the General Fund reserves must be maintained at no less than 30 percent of expenditures and operating transfers. If the current year projections and the proposed budget fall within 10 percent of that target, revisions will be done to the proposed budget.

Capital Improvement Budget

The City's goal is to maintain a capital improvement program that will provide for the improvements necessary to meet the needs of the community within the constraints of available resources. In March of each year, the administration requests that each City Councilman submit a list of projects that they would like planned for their respective districts or for the City as a whole.

The Mayor, the City Administrator, the Public Works' and Finance Department's Directors and the City Engineer work to develop the Five-Year Capital Improvement Plan, which is submitted to the Planning Commission as discussed above. Each year all existing projects in the Plan are reviewed, and the cost estimates are reassessed based on current market trends. Projects may be added, deleted or revised based on current cost estimates and community and departmental

needs. The City Council is very active in the process. Projects are prioritized based upon a critical needs assessment.

The annual Capital Improvement Budget is based on the projects that are listed as current projects in the Five-Year Plan and the funding availability. Revenues are based on current projections for gaming tax and sales tax projections and include any local, state or federal revenues that are anticipated, as well as any transfers that are available for other funds, such as the General Fund, when excess fund balance reserves have been accumulated.

Once all of the information has been compiled the proposed budget document is prepared and submitted to the City Council for their review. The City Charter requires the Mayor to submit a proposed budget to the City Council by August 15 of each year.

City Council Review

Meetings are held with various council members to review the proposed operating and capital budgets. Fund balance reserves are carefully analyzed to ensure that the City remains stable into future years. Public hearings are held that provide an opportunity for public input to be received on the proposed budget. Formal budget presentations are made at the regularly scheduled council meetings. The City Charter requires that the budget be adopted no later than September 15 of each year.

A two-thirds vote by the City Council is needed to amend the proposed budget that is submitted on August 15.

Amendments to Adopted Budget

An annual budget amendment is submitted at fiscal year end. Revenue and expenditures are annualized based on the previous months' trend to determine where adjustments are needed. If sufficient funds are available, additional transfers for capital may be provided. If the analysis of revenues should find that revenues are not being received as anticipated, budget reductions may be proposed by the administration. The budget amendment is submitted to the City Council for approval.

Other amendments may be made periodically as needed throughout the year. For example, if the City is awarded a grant for the purchase of capital equipment, the effected special revenue fund would be amended.

Grant funds are normally amended at fiscal year-end, primarily due to the various grant programs whose revenues fluctuate based on actual expenditures. Council approval is not needed for adjustments between categories of expenditures within the various departments, which is allowed by the legal level of adoption, which is at the department level within the General Fund and at the fund level in the Special Revenue Funds.

State statute requires an amendment to any General Fund or special revenue fund that fails to meet revenue projections by 5 percent or more or if expenditures exceed budget by more than 5 percent.

Budget Calendar for Fiscal Year 2024

May 8, 2023	Budget Request forms distributed to departments with guidelines for annual submission.
May 26, 2023	Completed budget requests received by the Finance Department.
May 29 – June 23, 2023	Budget requests reviewed and compiled by Finance Department.
June 26 – July 17, 2023	Administrative review and meetings with departments to discuss and revise submitted budgets.
August 14, 2023	Budgets distributed to Lake Charles City Council members.
August 29, 2023	Public hearing and budget presentation to City Council.
September 6, 2023	Formal adoption of budget by City Council.

DEBT STATEMENT

In 2006, the City of Lake Charles passed a \$90 million bond referendum for public improvements which pledged the following revenues to be used to service the debt:

Primary Revenues:

- Riverboat gaming revenue of which the City has allocated up to 60 percent of such revenues to make payments
- Existing sales tax currently dedicated to capital projects of which the City has allocated up to 60 percent of such revenues to make payments
- Existing utility usage fees in the Waste Water Fund, not to exceed \$500,000 of which the City has allocated such revenues to make payments

Standby Revenues:

The 2006 referendum provided that if the Primary Revenues are insufficient at any time to make the payments under the agreement, the City has the authority to levy and collect the following taxes to the extent necessary to make up any shortfall in the following order:

- First: 1/4 of 1% sales and use tax provided within the bond proposition and
- Second: An additional 2.5 mill ad valorem property tax provided for within the bond proposition

As part of the \$90 million public improvement project the City, through the LCDA, issued \$35 million in bonds in 2007. The City received its first ever bond ratings of A+ from Fitch and a rating of A from Standard and Poor's. In 2010 the City, through the LCDA, issued \$40 million for Public Improvements Series 2010 with an underlying rating of A+ from Standard and Poor's for this debt. S&P affirmed that same rating for the 2007 debt.

The City issued Revenue Refunding bonds of \$15,825,000 in 2014 and \$24,140,000 in 2017 and the City continues to pay the debt service for these two issues. All of the 2007 bond issue and 2010 issue have been fully refunded. S&P Global Ratings assigned its AA-long-term rating to the series and affirmed that same rating on the authority's parity debt outstanding. The outlook was stable. In 2018 S&P Global Ratings reviewed the ratings on the above listed obligations and raised the credit rating from 'AA-' to 'AA' and affirmed the stable outlook.

The City has an implied unlimited tax general obligation rating (ULTGO) of AA. The Rating Outlook is Stable.

In October 2015, the voters of Lake Charles, recognizing that the "standby" sales tax levy had not been needed, nor levied, agreed that a 1/4 of 1% sales tax could be levied. The proposition states that the City's debt will be secured and primary to the City's use of these proceeds. Therefore, no less than 25 percent of the collections of this tax will be placed annually in a reserve fund. If those proceeds are not needed to repay the City's debt in the year of collection, the funds may be allocated to capital expenditures in the subsequent year.

A \$21 million, low interest loan with Department of Environmental Quality for improvements to the Wastewater System, was entered into in 2014. The City has authorization for an additional \$20 million loan. The revenues of the Wastewater Special Revenue Fund are dedicated for the repayment of these debts.

The City received State Bond Commission approval to issue no more than \$20 million in bonds to be used for drainage improvements within the City of Lake Charles. In December 2021, the City issued \$10 million of private placement bonds. The principal and interest repayment for this debt will be paid from General Fund and Riverboat Fund revenues.

The City has authorization to borrow \$30 million from the Louisiana Department of Health and Hospitals loan pool and the funds will be used for the construction of a new water plant. The debt will be serviced by revenues from the Water Enterprise Fund.

The City has State Bond Commission approval to issue no more than \$6 million in bonds for improvements to the Civic Center facility, grounds, pedestrian access and adjacent lakefront improvements. Proceeds from state dedicated hotel taxes will be used to secure this debt.

The City will continue to demonstrate strong financial practices and work with the rating agencies to prove our creditworthiness.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lake Charles, Louisiana for its annual budget for the fiscal year beginning October 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another year.

The City of Lake Charles has received this budget award continuously for twelve years. Special acknowledgements are given to the commitment and hard work of the Finance Department staff as they worked to achieve this goal. We would like to thank the various departments for their participation and commitment to providing superior service to the City within the financial boundaries established each year.

Our elected City officials began a new term on July 1, 2021. Mayor Hunter was soundly reelected and six of seven council members retained their seats for a four year term. Thank you to the City Council for their service to the community. We appreciate their involvement, commitment and dedication to the City and its solid financial health.

Special thanks to Mayor Nicholas Hunter. His efforts on behalf of the City and its citizens in the aftermath of these disasters have been relentless. He and his staff have dealt with the immediate repercussion brought on by major disasters, all the while keeping an eye on the long-term positive impact that can be brought about by such rebuilding opportunities.



City of Lake Charles

326 Pujo Street
P.O. Box 1178
Lake Charles, LA
70602-1178

Signature Copy

Ordinance: 19672

File Number: 433-23

Enactment Number: 19672

An ordinance adopting the Operating and Capital Budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAKE CHARLES, LOUISIANA, in regular session convened, that:

SECTION 1: The presented detailed estimate of Revenues for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024, be and the same is hereby adopted to serve as an Operating Budget of Revenues for the City of Lake Charles, Louisiana, during the said period.

SECTION 2: The presented lump sum estimate of expenditures by department for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024, be and the same is hereby adopted to serve as a Budget of Expenditures for the City of Lake Charles, Louisiana, during the said period.

SECTION 3: The adoption of this Operating Budget of Expenditures be, and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classification.

SECTION 4: The presented information setting forth the estimated Revenues for the Capital Budget for the Fiscal Year 2023-2024 and Expenditures for the Capital Budget for the Fiscal Year 2023-2024, and said Budget of Capital Revenues and Expenditures for the Fiscal Year 2023-2024, is hereby adopted.

SECTION 5: Expenditures are legally restricted to budgetary appropriations at the department level within the General Fund and at the fund level for Special Revenue Funds, which are not departmentalized. Revisions, which alter the total expenditures of any such department or fund, must be approved by budget amendment ordinance adopted by the City Council at the request of the Mayor. Transfers of budgeted amounts between expenditure objects or programs within the same department and fund are authorized to be made administratively by the Director of Finance.

At a meeting of the City Council on 9/6/2023, a motion was made that this Ordinance be adopted. The motion carried by the following vote:

For: 7 Mark Eckard, John Ieyoub, Rodney Geyen, Craig Marks, Stuart Weatherford, Luvertha August, and Ronnie Harvey Jr.

Against: 0

Absent: 0

Passed and Adopted Mark Eckard Date 9/6/23
Mark Eckard, President of the City Council
Officer

Attest Renee P. DeVille Date 9/6/23
Renee P. DeVille, Clerk of the Council

Approved by Nicholas E. Hunter Date 9.12.23
Nicholas E. Hunter, Mayor
City of Lake Charles, Louisiana

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BUDGET SUMMARY

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

COMBINED ANNUAL BUDGET SUMMARY

	General Fund	Special Revenue Funds	General Debt Service	Capital Projects *	Enterprise Funds *	Internal Service Funds	Combined Total
Revenues:							
Property taxes	\$ 11,419,588	\$ 1,425,948	\$ -	\$ -	\$ -	\$ -	\$ 12,845,536
Sales tax	57,045,625	9,280,375	-	8,330,000	-	-	74,656,000
Franchise, license and gaming taxes	8,670,000	11,500,000	-	-	-	-	20,170,000
License and permits	1,107,600	-	-	-	-	-	1,107,600
Intergovernmental	3,730,790	9,878,700	179,000	50,043,064	6,479,905	-	70,311,459
Charges for services	599,400	11,965,500	-	500,000	15,885,000	18,880,000	47,829,900
Internal services	2,640,000	-	-	-	-	-	2,640,000
Fines and forfeitures	171,600	-	-	-	5,000	-	176,600
Use of money and property	1,629,600	1,365,826	140,000	-	840,000	990,000	4,965,426
Total operating revenues	<u>87,014,203</u>	<u>45,416,349</u>	<u>319,000</u>	<u>58,873,064</u>	<u>23,209,905</u>	<u>19,870,000</u>	<u>234,702,521</u>
Expenditures:							
Current operating:							
General Government	4,802,238	-	-	-	-	-	4,802,238
Finance	2,341,792	-	-	-	1,687,610	-	4,029,402
Human Resources	490,700	-	-	-	-	-	490,700
Fire Department	22,824,207	-	-	-	-	-	22,824,207
Police Department (exluding transfers)	24,704,126	162,852	-	-	-	-	24,866,978
Public Works	22,227,544	15,987,025	-	-	18,436,434	-	56,651,003
Planning & Development	3,493,630	114,200	-	-	-	-	3,607,830
Community Services	-	13,612,625	-	-	6,268,312	-	19,880,937
General Services	7,857,188	3,000,000	-	-	-	24,325,980	35,183,168
Capital projects:							
Fire Department	-	-	-	14,975,000	-	-	14,975,000
Police Department	-	-	-	2,980,000	-	-	2,980,000
Public Works	-	-	-	47,401,300	15,430,000	-	62,831,300
Community Services	-	-	-	8,876,555	860,000	-	9,736,555
General Services	-	-	-	1,850,000	-	-	1,850,000
Debt Principal and Interest	-	-	8,419,991	-	-	-	8,419,991
Total operating & capital expenditures	<u>88,741,425</u>	<u>32,876,702</u>	<u>8,419,991</u>	<u>76,082,855</u>	<u>42,682,356</u>	<u>24,325,980</u>	<u>273,129,309</u>
Other financing sources:							
Transfers from other funds	-	1,408,025	-	-	2,910,603	-	4,318,628
Operating transfers to other funds	(3,166,040)	(1,152,588)	-	-	-	-	(4,318,628)
Transfer Sales tax revenue for salaries	(740,000)	390,000	-	-	350,000	-	-
Transfer to Debt Service accounts	(552,069)	(5,052,516)	8,057,213	(2,300,128)	(152,500)	-	-
Capital transfer - 2016 sales tax reserves	-	(2,000,000)	-	2,000,000	-	-	-
Capital transfers-General Capital Projects	(2,750,000)	(3,685,000)	-	4,960,000	-	-	(1,475,000)
Capital transfers-Disaster Capital Projects	-	(3,500,000)	-	3,500,000	-	-	-
Capital transfers-Enterprise Funds	-	(3,888,000)	-	-	3,738,000	-	(150,000)
Capital transfers-Waste Water	(2,000,000)	(2,500,000)	-	6,125,000	-	-	1,625,000
Total transfers	<u>(9,208,109)</u>	<u>(19,980,079)</u>	<u>8,057,213</u>	<u>14,284,872</u>	<u>6,846,103</u>	<u>-</u>	<u>-</u>
Issuance of Debt	-	-	-	-	10,000,000	-	10,000,000
Net Income (loss)	<u>\$ (10,935,331)</u>	<u>\$ (7,440,432)</u>	<u>\$ (43,778)</u>	<u>\$ (2,924,919)</u>	<u>\$ (2,626,348)</u>	<u>\$ (4,455,980)</u>	<u>\$ (28,426,788)</u>
Projected Beginning fund balance							
Projected Beginning fund balance	\$ 48,384,038	\$ 42,312,924	\$ 4,347,982				
Total fund balance (used) added	<u>(10,935,331)</u>	<u>(7,440,432)</u>	<u>(43,778)</u>				
Ending fund balance	<u>\$ 37,448,707</u>	<u>\$ 34,872,492</u>	<u>\$ 4,304,204</u>				

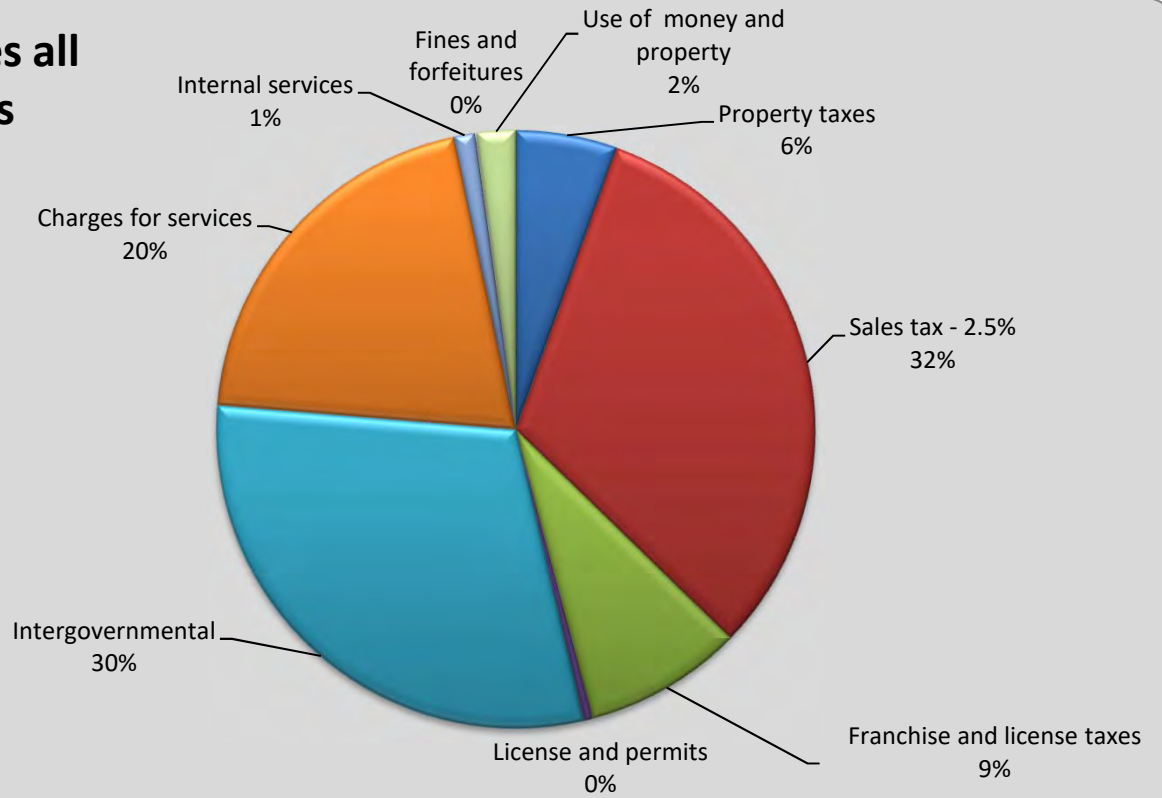
* Capital Project expenditures do not include previously authorized projects.

* Enterprise Fund authorizations included in the Capital Budget Authorization Schedule are shown above in Enterprise Funds rather than Capital Projects.

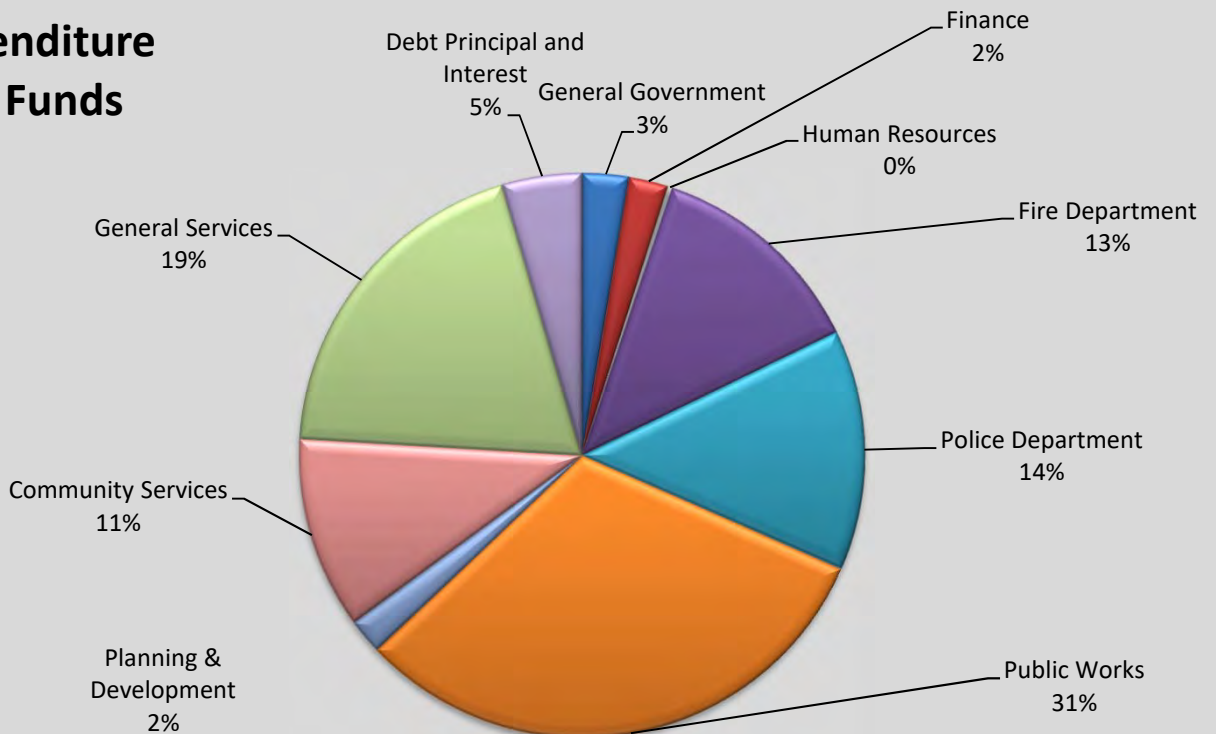
**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

COMBINED ANNUAL BUDGET SUMMARY

Revenues all Funds



Expenditure all Funds



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GENERAL FUND

GENERAL GOVERNMENT
FINANCE
HUMAN RESOURCES
FIRE
POLICE
PUBLIC WORKS
PLANNING & DEVELOPMENT
GENERAL SERVICES
INTERFUND TRANSFERS

The General Fund is the principal operating fund of the City and accounts for most major tax revenues and public services. All activities which are not required to be included in other specific funds are accounted for in the General Fund.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

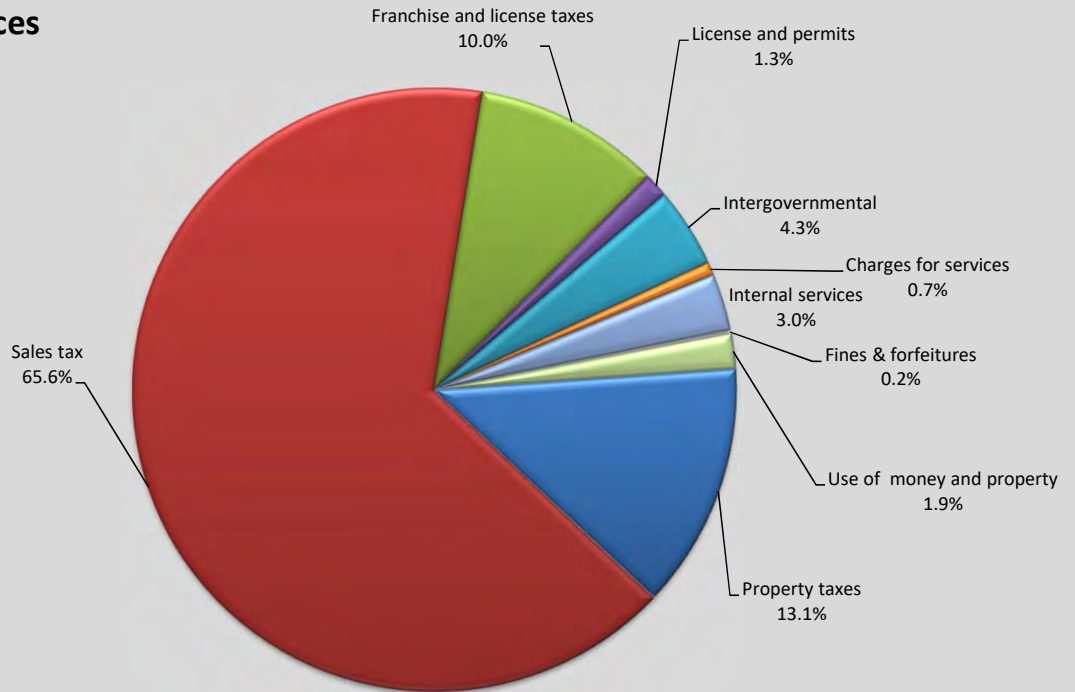
GENERAL FUND SUMMARY

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected FY 2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
Revenues:								
Property taxes	\$ 10,981,187	\$ 10,977,360	\$ 10,977,360	\$ 11,327,850	\$ 11,362,350	0.0%	\$ 11,419,588	4.0%
Sales tax - 1%	31,665,960	28,000,000	28,000,000	24,354,651	30,800,000	-11.6%	29,750,000	6.3%
Additional sales tax levy portions	23,116,151	20,440,000	20,440,000	17,778,896	22,484,000	-11.6%	21,717,500	6.3%
Additional sales tax levy 2016	5,936,169	5,250,000	5,250,000	4,455,857	5,775,000	-11.6%	5,578,125	6.3%
Franchise and license taxes	10,379,577	8,560,000	8,560,000	8,539,505	9,899,283	-17.5%	8,670,000	1.3%
License and permits	1,261,640	1,111,350	1,111,350	967,472	1,050,282	-11.9%	1,107,600	-0.3%
Intergovernmental	3,940,861	3,810,790	3,810,790	3,277,954	3,593,954	-3.3%	3,730,790	-2.1%
Charges for services	385,501	321,300	321,300	655,282	727,372	-16.7%	599,400	86.6%
Internal services	2,536,520	2,450,000	2,450,000	-	2,450,000	-3.4%	2,640,000	7.8%
Fines and forfeitures	183,659	192,600	192,600	128,400	154,500	4.9%	171,600	-10.9%
Use of money and property	527,295	795,600	795,600	2,386,971	2,493,521	50.9%	1,629,600	104.8%
Total operating revenues	90,914,520	81,909,000	81,909,000	73,872,838	90,790,262	-9.9%	87,014,203	6.2%
Expenditures by department:								
General Government	4,285,353	4,505,558	4,505,558	3,539,719	4,518,159	5.1%	4,802,238	6.6%
Finance	2,101,585	2,283,672	2,283,672	1,688,855	2,105,577	8.7%	2,341,792	2.5%
Human Resources	418,596	517,180	517,180	367,410	454,874	23.6%	490,700	-5.1%
Fire Department	18,407,910	21,505,774	21,505,774	16,224,706	20,701,808	16.8%	22,824,207	6.1%
Police Department	20,635,906	23,694,096	23,694,096	17,811,398	23,373,569	14.8%	24,704,126	4.3%
Public Works	16,767,841	20,657,274	20,657,274	14,332,680	19,232,220	23.2%	22,227,544	7.6%
Planning & Development	3,055,758	3,283,906	3,283,906	2,537,752	3,241,375	7.5%	3,493,630	6.4%
General Services	5,140,752	7,098,159	7,098,159	5,224,385	6,923,186	38.1%	7,857,188	10.7%
Total operating exp by dept	70,813,701	83,545,619	83,545,619	61,726,905	80,550,767	18.0%	88,741,425	6.2%
Expenditures by category:								
Salaries, wages overtime	32,601,494	36,046,646	36,044,446	27,767,259	34,809,842	10.6%	37,479,608	4.0%
Fringe benefits	13,782,443	17,482,590	17,488,931	11,807,942	14,716,893	26.8%	18,148,835	3.8%
Insurance - AL, GL, WC	5,034,854	4,636,892	4,634,578	3,521,026	4,675,437	-7.9%	4,658,992	0.5%
Other operational expenses	17,763,443	22,477,491	22,456,584	15,987,129	21,745,174	26.5%	24,396,090	8.5%
Capital Expenditures	1,631,467	2,902,000	2,921,080	2,643,549	4,603,421	77.9%	4,057,900	39.8%
Total operating exp by category	70,813,701	83,545,619	83,545,619	61,726,905	80,550,767	18.0%	88,741,425	6.2%
Excess(deficiency) revenues/exp	20,100,819	(1,636,619)	(1,636,619)	12,145,933	10,239,495	-108.1%	(1,727,222)	-5.5%
Other financing uses:								
Operating transfers to other funds	1,860,394	2,775,393	2,775,393	2,019,460	2,775,393	49.2%	3,166,040	14.1%
Trsfr sales tax rev to WW and Water	676,000	715,000	715,000	536,250	715,000	5.8%	740,000	3.5%
Transfer to Debt Service accounts	100,000	552,630	552,630	552,630	552,630	452.6%	552,069	-0.1%
Transfer to Disaster or Hurricane Funds	3,955,000	500,000	500,000	375,000	500,000	-87.4%	-	-100.0%
Total operating trsfr to other funds	6,591,394	4,543,023	4,543,023	3,483,340	4,543,023	-31.1%	4,458,109	-1.9%
GF Operating Exp and transfers	77,405,095	88,088,642	88,088,642	65,210,245	85,093,790	13.8%	93,199,534	5.8%
Excess(def) of revenues/exp/trsfr	13,509,425	(6,179,642)	(6,179,642)	8,662,593	5,696,472	-145.7%	(6,185,331)	-0.1%
Other uses of fund balance:								
Capital transfer-Wastewater	1,500,000	1,800,000	1,800,000	1,350,000	1,800,000	20.0%	2,000,000	11.1%
Capital transfer - Misc	1,100,000	-	-	-	-	-100.0%	2,750,000	-
Capital transfer - Disaster Capital	1,270,000	3,000,000	3,000,000	2,250,000	3,000,000	136.2%	-	-100.0%
Total capital transfers to other funds	3,870,000	4,800,000	4,800,000	3,600,000	4,800,000	24.0%	4,750,000	-1.0%
Net Income (loss)	\$ 9,639,425	\$ (10,979,642)	\$ (10,979,642)	\$ 5,062,593	\$ 896,472	-213.9%	\$ (10,935,331)	0.4%
Beginning fund balance	\$ 37,848,141	\$ 47,487,566	\$ 47,487,566		\$ 47,487,566		\$ 48,384,038	
Total fund balance (used) added	9,639,425	(10,979,642)	(10,979,642)		896,472		(10,935,331)	
Ending fund balance	\$ 47,487,566	\$ 36,507,924	\$ 36,507,924		\$ 48,384,038		\$ 37,448,707	

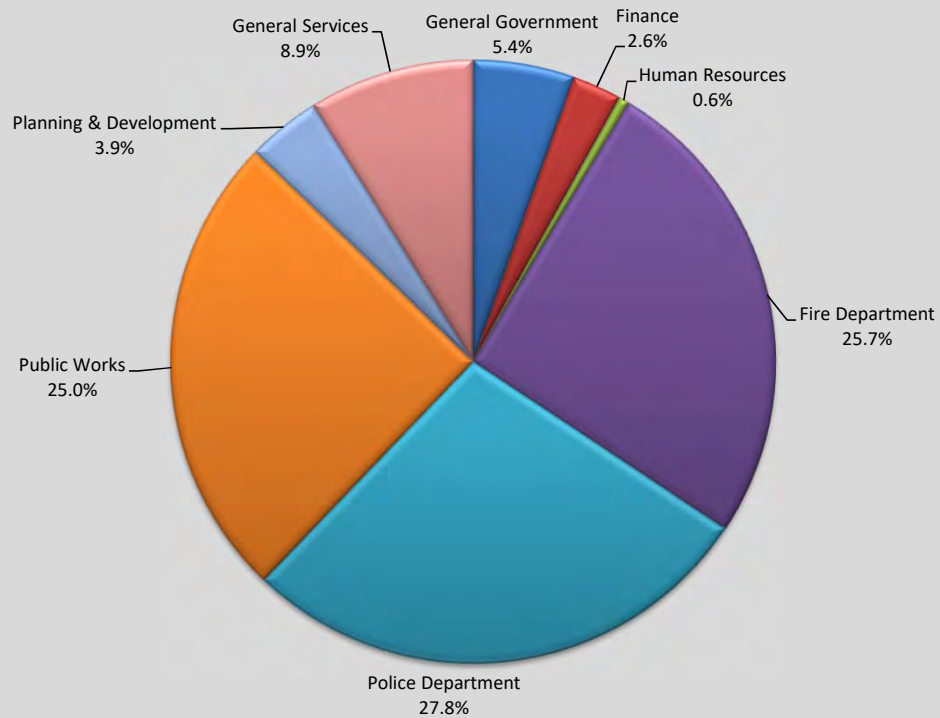
**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

GENERAL FUND SUMMARY

**General Fund
Revenue Sources**



**General Fund
Expenditures by Department**

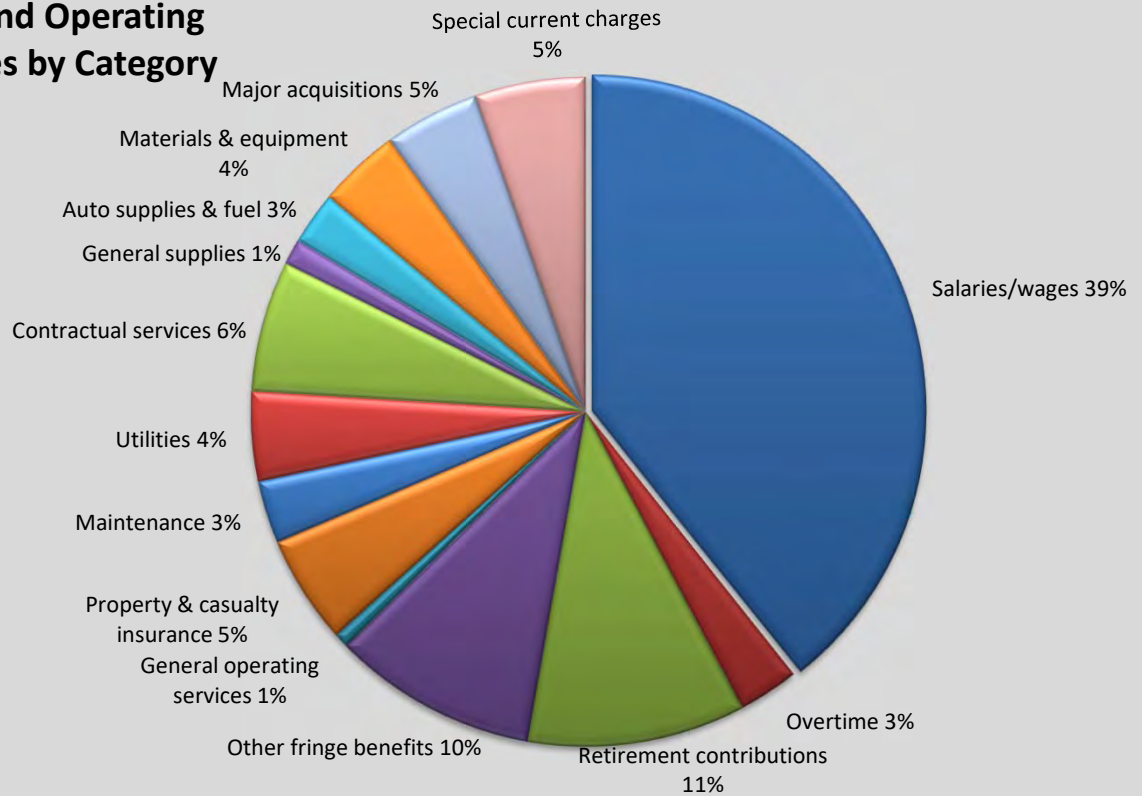


**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

GENERAL FUND SUMMARY

Category	Proposed 2023 - 2024	% of Budget
Salaries/wages	\$ 34,875,858	39%
Overtime	2,603,750	3%
Retirement contributions	9,375,620	11%
Other fringe benefits	8,773,215	10%
General operating services	618,440	1%
Property & casualty insurance	4,658,992	5%
Maintenance	2,681,795	3%
Utilities	3,838,500	4%
Contractual services	5,619,300	6%
General supplies	1,095,220	1%
Auto supplies & fuel	2,263,900	3%
Materials & equipment	3,518,485	4%
Major acquisitions	4,057,900	5%
Special current charges	4,760,450	5%
OPERATING EXPENSES	88,741,425	
Operating transfers not included in graph	4,458,109	
Capital transfers not included in graph	4,750,000	
TOTAL GENERAL FUND EXPENSES	\$ 97,949,534	

**General Fund Operating
Expenditures by Category**



GENERAL FUND

SCHEDULE OF REVENUES

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Amended Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Revenue 2022 - 2023	% Change Adopted '23 to Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
REVENUES								
FUND: 001 GENERAL FUND:								
PRIOR YEAR	\$ 53,065	\$ 12,000	\$ 12,000	\$ 21,007	\$ 22,507	-77.4%	\$ 12,000	0.0%
* PROPERTY TAXES	53,065	12,000	12,000	21,007	22,507	-77.4%	12,000	0.0%
2.31 MILL STREET IMPROVEMENT	1,853,868	1,860,196	1,860,196	1,918,060	1,924,060	0.3%	1,935,216	4.0%
5.27 MILL EMPLOYEE SALARY	4,236,256	4,250,708	4,250,708	4,382,911	4,395,911	0.3%	4,422,138	4.0%
6.07 MILL GENERAL ALIMONY	4,837,998	4,854,456	4,854,456	5,005,872	5,019,872	0.3%	5,050,234	4.0%
* DEDICATED TAXES	10,928,122	10,965,360	10,965,360	11,306,843	11,339,843	0.3%	11,407,588	4.0%
SALES TAX - 1%	31,665,960	28,000,000	28,000,000	24,354,651	30,800,000	-11.6%	29,750,000	6.3%
TEN YEAR SALES TX - 0.48%	15,199,661	13,440,000	13,440,000	11,690,233	14,784,000	-11.6%	14,280,000	6.3%
EMPLOYEE PAY STX PORTION - 0.25%	7,916,490	7,000,000	7,000,000	6,088,663	7,700,000	-11.6%	7,437,500	6.3%
SALES TAX - 0.25% 2016 LEVY	5,936,169	5,250,000	5,250,000	4,455,857	5,775,000	-11.6%	5,578,125	6.3%
* SALES TAX	60,718,280	53,690,000	53,690,000	46,589,404	59,059,000	-11.6%	57,045,625	6.3%
OCCUPATIONAL LICENSES TAX	2,433,104	2,300,000	2,300,000	2,541,378	2,564,378	-5.5%	2,400,000	4.3%
INSURANCE LICENSES TAX	1,251,483	1,160,000	1,160,000	1,326,790	1,346,790	-7.3%	1,200,000	3.4%
* BUSINESS LICENSES TAXES	3,684,587	3,460,000	3,460,000	3,868,168	3,911,168	-6.1%	3,600,000	4.0%
GAS FRANCHISE	546,199	400,000	400,000	557,169	557,169	-26.8%	420,000	5.0%
ELECTRIC CO FRANCHISE	5,524,440	4,250,000	4,250,000	3,671,392	4,871,392	-23.1%	4,250,000	0.0%
CABLE TV FRANCHISE	624,351	450,000	450,000	409,554	559,554	-27.9%	400,000	-11.1%
BELLSOUTH - ATT FRANCHISE	-	-	-	33,222	33,222	N/A	-	N/A
* FRANCHISE TAXES	6,694,990	5,100,000	5,100,000	4,671,337	5,988,115	-23.8%	5,070,000	-0.6%
** TAXES AND SPECIAL ASSESSMENT	82,079,044	73,227,360	73,227,360	66,456,759	80,320,633	-10.8%	77,135,213	5.3%
TAXI PERMITS	135	100	100	-	-	-25.9%	-	-100.0%
ALCOHOLIC BEVERAGE APP FEE	1,750	1,800	1,800	1,450	1,650	2.9%	1,800	0.0%
LIQUOR PERMITS	143,250	130,000	130,000	132,000	133,500	-9.2%	130,000	0.0%
BEER PERMITS	22,155	20,000	20,000	19,290	19,490	-9.7%	20,000	0.0%
RESTAURANT ENDORSEMENTS	9,100	9,000	9,000	8,300	8,300	-1.1%	9,000	0.0%
SPECIAL PERMITS	1,800	1,000	1,000	3,500	3,500	-44.4%	1,000	0.0%
BINGO PERMITS	1,225	1,200	1,200	850	850	-2.0%	850	-29.2%
MISCELLANEOUS	10	300	300	102	102	2900.0%	300	0.0%
DOOR TO DOOR PERMITS	215	300	300	-	-	39.5%	300	0.0%
ENTERTAINER/STREET PERFORMER	37	-	-	75	75	-100.0%	-	N/A
* OCCUPATIONAL PERMITS	179,677	163,700	163,700	165,567	167,467	-8.9%	163,250	-0.3%
BUILDING PERMITS	808,588	700,000	700,000	570,640	620,640	-13.4%	700,000	0.0%
ELECTRICAL PERMITS	79,762	75,000	75,000	62,706	68,706	-6.0%	75,000	0.0%
STREET CUTTING PERMITS	60	50	50	185	195	-16.7%	50	0.0%
CULVERT PERMIT	660	400	400	395	495	-39.4%	400	0.0%
REINSPECTION FEES - BLDG	9,045	7,000	7,000	3,076	3,376	-22.6%	5,500	-21.4%
PLUMBING PERMITS	52,324	51,000	51,000	41,950	47,950	-2.5%	50,000	-2.0%
MECHANICAL PERMITS	40,338	40,000	40,000	55,691	60,691	-0.8%	40,000	0.0%
WIRELESS TOWER PERMITS	780	700	700	860	960	-10.3%	700	0.0%
* BLDG,STRCTR &EQUIP PERMIT	991,557	874,150	874,150	735,503	803,013	-11.8%	871,650	-0.3%
ELECTRICAL LICENSES	18,470	17,000	17,000	15,530	16,530	-8.0%	17,000	0.0%
GAS FITTERS LICENSES	5,210	4,800	4,800	3,910	4,510	-7.9%	4,000	-16.7%
PLUMBING LICENSES	7,910	7,200	7,200	6,002	6,802	-9.0%	7,200	0.0%
MECHANICAL LICENSES	10,316	9,500	9,500	7,563	8,563	-7.9%	9,500	0.0%
PLAN CHECKING FEE	48,500	35,000	35,000	33,397	43,397	-27.8%	35,000	0.0%
* BUILDING LICENSES	90,406	73,500	73,500	66,402	79,802	-18.7%	72,700	-1.1%
** LICENSES AND PERMITS	1,261,640	1,111,350	1,111,350	967,472	1,050,282	-11.9%	1,107,600	-0.3%
2% FIRE INSURANCE TAX	569,812	290,000	290,000	-	290,000	-49.1%	290,000	0.0%
BEER TAXES	124,801	126,000	126,000	114,314	114,314	1.0%	125,000	-0.8%
DEPT OF TRANSPORTATION	26,145	52,290	52,290	52,290	52,290	100.0%	52,290	0.0%
MISCELLANEOUS REIMBURSEMENT	83,121	30,000	30,000	-	-	-63.9%	-	-100.0%
DEPT OF CULTURE & RECREATION	-	-	-	31,117	31,117	N/A	-	N/A
* STATE REVENUE	803,879	498,290	498,290	197,721	487,721	-38.0%	467,290	-6.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Amended Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Revenue 2022 - 2023	% Change Adopted '23 to Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
REVENUES								
WARD 3 CAL PAR FIRE PROT	2,868,217	3,000,000	3,000,000	2,846,516	2,846,516	4.6%	3,000,000	0.0%
HOUSING AUTHORITY LIEU TAX	36,055	75,000	75,000	4,507	30,507	108.0%	30,000	-60.0%
CAL PARISH POLICE JURY	229,210	230,000	230,000	229,210	229,210	0.3%	230,000	0.0%
SW DIST LAW ENFORCE PLANNING	3,500	3,500	3,500	-	-	0.0%	3,500	0.0%
CAL PARISH DISTRICT ATTORNEY OFFICE	-	4,000	4,000	-	-	N/A	-	-100.0%
* LOCAL REVENUE	<u>3,136,982</u>	<u>3,312,500</u>	<u>3,312,500</u>	<u>3,080,233</u>	<u>3,106,233</u>	5.6%	<u>3,263,500</u>	-1.5%
** INTERGOVERNMENTAL	<u>3,940,861</u>	<u>3,810,790</u>	<u>3,810,790</u>	<u>3,277,954</u>	<u>3,593,954</u>	-3.3%	<u>3,730,790</u>	-2.1%
COMPLIANCE FEES	22,450	24,000	24,000	18,485	20,885	6.9%	24,000	0.0%
ZONING HEARINGS	43,868	27,000	27,000	46,606	56,606	-38.5%	45,000	66.7%
MISCELLANEOUS	-	-	-	10	-	-	-	-
STORMWATER GRADING PERMIT	1,150	600	600	775	1,075	-47.8%	1,000	66.7%
* ZONING	<u>67,468</u>	<u>51,600</u>	<u>51,600</u>	<u>65,876</u>	<u>78,566</u>	-23.5%	<u>70,000</u>	35.7%
ACCIDENT REPORT SALES	16,116	18,000	18,000	12,773	15,773	11.7%	18,000	0.0%
POLICE PHOTOGRAPHIC SERVICE	-	600	600	-	-	N/A	600	0.0%
MOTORCYCLE ESCORT FEES	800	1,000	1,000	-	-	25.0%	1,000	0.0%
FALSE ALARM FEES	-	500	500	-	-	N/A	500	0.0%
FIRE REPORT, INSPECTION & PERMITS	615	600	600	940	940	-2.4%	600	0.0%
SEX OFFENDER REGISTRATION	11,520	10,000	10,000	9,960	11,160	-13.2%	10,000	0.0%
SOUND SOURCE VARIANCE	1,020	1,000	1,000	650	850	-2.0%	700	-30.0%
* PUBLIC SAFETY CHARGES	<u>30,071</u>	<u>31,700</u>	<u>31,700</u>	<u>24,323</u>	<u>28,723</u>	5.4%	<u>31,400</u>	-0.9%
GENERAL INSPECTION FEES	50	-	-	25	25	-100.0%	-	N/A
* INSPECTION FEES	<u>50</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>25</u>	-100.0%	<u>-</u>	N/A
GRASS CUTTING	251,117	175,000	175,000	320,445	370,445	-30.3%	325,000	85.7%
* GRASS CUTTING & CLEANING	<u>251,117</u>	<u>175,000</u>	<u>175,000</u>	<u>320,445</u>	<u>370,445</u>	-30.3%	<u>325,000</u>	85.7%
DEMOLITION CHARGES	10,577	45,000	45,000	216,966	220,466	325.5%	150,000	233.3%
INCINERATOR FEES	8,108	9,000	9,000	7,187	8,187	11.0%	8,000	-11.1%
ADMINISTRATIVE HEARING CITATIONS	18,110	9,000	9,000	20,460	20,960	-50.3%	15,000	66.7%
* PHYS ENV-CHG FOR SERVICE	<u>36,795</u>	<u>63,000</u>	<u>63,000</u>	<u>244,613</u>	<u>249,613</u>	71.2%	<u>173,000</u>	174.6%
INDIRECT COST COMMUNITY DEVLPMNT	15,000	15,000	15,000	-	15,000	0.0%	15,000	0.0%
INDIRECT COST TRANSIT	859,230	820,000	820,000	-	820,000	-4.6%	895,000	9.1%
INDIRECT COST CIVIC CENTER	50,000	50,000	50,000	-	50,000	0.0%	75,000	50.0%
INDIRECT COST GOLF COURSE	25,000	-	-	-	-	-100.0%	-	N/A
INDIRECT COST WATER UTILITY	812,576	790,000	790,000	-	790,000	-2.8%	860,000	8.9%
INDIRECT COST WASTE WATER	774,714	775,000	775,000	-	775,000	0.0%	795,000	2.6%
* INDIRECT COSTS	<u>2,536,520</u>	<u>2,450,000</u>	<u>2,450,000</u>	<u>-</u>	<u>2,450,000</u>	-3.4%	<u>2,640,000</u>	7.8%
** CHARGES FOR SERVICES	<u>2,922,021</u>	<u>2,771,300</u>	<u>2,771,300</u>	<u>655,282</u>	<u>3,177,372</u>	-5.2%	<u>3,239,400</u>	16.9%
CITY COURT FINES	167,845	165,000	165,000	120,754	145,754	-1.7%	160,000	-3.0%
* CITY COURT FINES	<u>167,845</u>	<u>165,000</u>	<u>165,000</u>	<u>120,754</u>	<u>145,754</u>	-1.7%	<u>160,000</u>	-3.0%
PARKING VIOLATION - \$10.00	5,235	5,500	5,500	2,945	3,195	5.1%	3,000	-45.5%
HANDICAP - \$275.00	5,425	7,500	7,500	2,925	3,425	38.2%	3,500	-53.3%
* PARKING VIOLATIONS	<u>10,660</u>	<u>13,000</u>	<u>13,000</u>	<u>5,870</u>	<u>6,620</u>	22.0%	<u>6,500</u>	-50.0%
RESTITUTION	251	1,200	1,200	-	-	378.1%	600	-50.0%
DWI ANALYSIS FEE	3	-	-	126	126	-100.0%	-	N/A
PRE-TRIAL DIVERSIONS DWI	2,250	2,000	2,000	900	1,250	-11.1%	1,500	-25.0%
MISC CODE VIOLATION FEE	1,650	2,400	2,400	750	750	45.5%	2,000	-16.7%
SALE OF ALCOHOL TO MINOR	1,000	9,000	9,000	-	-	800.0%	1,000	-88.9%
* MISC FINES FORFEITURES	<u>5,154</u>	<u>14,600</u>	<u>14,600</u>	<u>1,776</u>	<u>2,126</u>	183.3%	<u>5,100</u>	-65.1%
** FINES AND FORFEITURES	<u>183,659</u>	<u>192,600</u>	<u>192,600</u>	<u>128,400</u>	<u>154,500</u>	4.9%	<u>171,600</u>	-10.9%
INTEREST ON INVESTMENTS	117,670	40,000	40,000	705,585	729,585	-66.0%	500,000	1150.0%
DEMAND DEPOSIT ACCOUNTS	201,602	80,000	80,000	739,148	769,148	-60.3%	500,000	525.0%
INTEREST-PROPERTY TAXES	28,156	20,000	20,000	23,682	28,682	-29.0%	20,000	0.0%
INTEREST-OCCUPATIONAL LICENSES	30,723	10,000	10,000	37,647	38,147	-67.5%	15,000	50.0%
INTEREST-SALES TAX	262,681	225,000	225,000	275,882	293,382	-14.3%	225,000	0.0%
UNREALIZED GAIN/LOSS INVEST	(573,991)	-	-	-	-	100.0%	-	N/A
INTEREST-GRASS ASSESSMENT	18,061	12,000	12,000	14,672	15,972	-33.6%	12,000	0.0%
INTEREST-ADMIN HEARING CITATIONS	903	-	-	-	-	-100.0%	-	N/A
INTEREST-DEMOLITIONS	3,434	600	600	-	-	-82.5%	600	0.0%
* INTEREST	<u>89,239</u>	<u>387,600</u>	<u>387,600</u>	<u>1,796,616</u>	<u>1,874,916</u>	334.3%	<u>1,272,600</u>	228.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

REVENUES	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Amended Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Revenue 2022 - 2023	% Change Adopted '23 to Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
PENALTY-OCCUPATION LICENSE	59,193	36,000	36,000	61,104	62,104	-39.2%	36,000	0.0%
PENALTY-SALES TAX	165,840	180,000	180,000	129,970	149,970	8.5%	130,000	-27.8%
PENALTY-GRASS ASSESSMENTS	6,113	6,000	6,000	9,556	9,756	-1.8%	8,000	33.3%
PENALTY-DEMOLITIONS	224	-	-	-	-	-100.0%	-	N/A
* PENALTIES	<u>231,370</u>	<u>222,000</u>	<u>222,000</u>	<u>200,630</u>	<u>221,830</u>	-4.0%	<u>174,000</u>	-21.6%
OIL & GAS LEASE ROYALTIES	150	-	-	150	150	-100.0%	-	N/A
* RENTS AND ROYALTIES	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>	-100.0%	<u>-</u>	N/A
OLD EQUIPMENT	69,163	75,000	75,000	78,120	78,120	8.4%	70,000	-6.7%
GARBAGE CANS	7,800	6,000	6,000	5,150	5,700	-23.1%	6,000	0.0%
* SALE OF FIXED ASSETS	<u>76,963</u>	<u>81,000</u>	<u>81,000</u>	<u>83,270</u>	<u>83,820</u>	5.2%	<u>76,000</u>	-6.2%
MISCELLANEOUS DONATIONS	500	1,000	1,000	180,000	180,000	100.0%	1,000	0.0%
FIRE DEPARTMENT DONATIONS	10,000	2,000	2,000	5,000	5,000	-80.0%	2,000	0.0%
* DONATIONS	<u>10,500</u>	<u>3,000</u>	<u>3,000</u>	<u>185,000</u>	<u>185,000</u>	-71.4%	<u>3,000</u>	0.0%
GENERAL REVENUES	33,287	21,000	21,000	32,436	35,436	-36.9%	23,000	9.5%
ATTORNEY FEES	55	-	-	40	40	-100.0%	-	N/A
PUBLIC WORKS	6,550	6,000	6,000	7,874	8,374	-8.4%	6,000	0.0%
SPECIAL EVENT REVENUE	20,261	15,000	15,000	15,755	18,755	-26.0%	15,000	0.0%
* MISCELLANEOUS REVENUE	<u>60,153</u>	<u>42,000</u>	<u>42,000</u>	<u>56,105</u>	<u>62,605</u>	-30.2%	<u>44,000</u>	4.8%
MISC INSURANCE CLAIMS	58,920	60,000	60,000	65,200	65,200	1.8%	60,000	0.0%
* INSURANCE REVENUES	<u>58,920</u>	<u>60,000</u>	<u>60,000</u>	<u>65,200</u>	<u>65,200</u>	1.8%	<u>60,000</u>	0.0%
** USE OF MONEY & PROPERTY	<u>527,295</u>	<u>795,600</u>	<u>795,600</u>	<u>2,386,971</u>	<u>2,493,521</u>	50.9%	<u>1,629,600</u>	104.8%
TOTAL OPERATING REVENUES	<u>90,914,520</u>	<u>81,909,000</u>	<u>81,909,000</u>	<u>73,872,838</u>	<u>90,790,262</u>	-9.9%	<u>87,014,203</u>	6.2%
EXCESS OF REV OVER/UNDER EXP	(9,639,424)	10,979,642	10,979,642	-	(896,472)	213.9%	10,935,331	-0.4%
** NON-OPERATING REVENUE	<u>(9,639,424)</u>	<u>10,979,642</u>	<u>10,979,642</u>	<u>-</u>	<u>(896,472)</u>	213.9%	<u>10,935,331</u>	-0.4%
TOTAL GENERAL FUND	<u>\$ 81,275,096</u>	<u>\$ 92,888,642</u>	<u>\$ 92,888,642</u>	<u>\$ 73,872,838</u>	<u>\$ 89,893,790</u>	14.3%	<u>\$ 97,949,534</u>	5.4%

GENERAL FUND

OPERATING EXPENDITURES AND TRANSFERS

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 01 GENERAL GOVERNMENT
DIVISION:

GOAL MISSION STATEMENT:

To enhance the quality of life for our citizens, our neighbors, and visitors and to provide a foundation for the growth and prosperity of future generations by providing community services and facilitating orderly growth and development.

FUNCTION DESCRIPTION:

General Government Department is comprised of the executive, legislative and judicial branches of the governmental body of the City of Lake Charles.

General Government Department Divisions:

- Mayor's Office
- City Council
- City Marshal
- City Court
- Legal Services

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	41	41	41	41
Part-Time	11	11	11	11

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>Projected Expenditures FY 2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND								
DEPT: 01 GENERAL GOVERNMENT								
Salaries/ Wages/ OT	\$ 2,085,611	\$ 2,313,750	\$ 2,313,750	\$ 1,829,110	\$ 2,248,255	10.9%	\$ 2,408,430	4.1%
Fringe Benefits	938,245	1,073,100	1,065,100	826,687	1,024,238	14.4%	1,110,100	3.4%
General Operating Services	93,772	119,600	120,141	77,767	118,379	27.5%	129,400	8.2%
Insurance - Property, AL, GL, WC	252,245	206,058	205,744	157,172	206,637	-18.3%	207,258	0.6%
Maintenance & Rentals	77,332	78,050	89,484	69,287	84,857	0.9%	94,550	21.1%
Utilities	76,365	64,400	64,400	53,773	72,928	-15.7%	89,300	38.7%
Contractual Services & Projects	94,269	81,450	110,099	78,448	98,779	-13.6%	135,900	66.9%
General Supplies	48,363	53,600	56,200	33,436	54,247	10.8%	58,850	9.8%
Automotive Supplies & Gasoline	63,559	61,300	61,300	45,320	55,770	-3.6%	61,700	0.7%
Materials & Equipment	85,899	66,500	76,790	40,614	68,100	-22.6%	83,450	25.5%
Major Acquisitions & Improvements	-	40,000	-	-	-	N/A	-	-100.0%
Special Current Charges	469,693	347,750	342,550	328,105	485,969	-26.0%	423,300	21.7%
GENERAL GOVERNMENT DEPT	<u>\$ 4,285,353</u>	<u>\$ 4,505,558</u>	<u>\$ 4,505,558</u>	<u>\$ 3,539,719</u>	<u>\$ 4,518,159</u>	5.1%	<u>\$ 4,802,238</u>	6.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 01 GENERAL GOVERNMENT
DIVISION: 01 MAYOR’S OFFICE

GOAL MISSION STATEMENT:

To work with the City Council to carry out policy direction for the City of Lake Charles and enforce all laws and ordinances of the City of Lake Charles.

FUNCTION DESCRIPTION:

The Mayor’s Office Division provides for the operating costs of the Office of the Mayor. It includes support personnel and is the administrative branch of government under the direction and supervision of the Mayor. This division is to provide policy making and support services on a day-by-day basis as necessary for the overall management of City operations. It serves as the focal point for information about the City and its activities. Other functions include attending meetings, delivering proclamations, coordinating special projects and initiatives and providing accurate information to the news media. The Mayor, as head of the executive branch, is responsible for proposing policies regarding levels of City services and for communicating these policies to the City Council and Department Heads.

This division also oversees numerous Initiatives and Commissions. Current Initiatives are: Partners in Parks, Teen Connection, Love Your City, Community Connection, and Mayor’s Mentoring Award. Current Commissions are: Mayor’s Armed Forces Commission; Mayor’s Youth Partnership; Planning & Zoning Commission; Historic Preservation Commission; Downtown Development Authority; and the Alcohol Review Board. Some commissions are facilitated through other departments with oversight by a Mayor’s Office representative.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 – 2024 Estimated
Mayor’s Action Line	961	800	1,000
Mayor’s Initiatives	5	5	5
Mayor’s Commissions	6	6	6

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 01 MAYOR'S OFFICE							
Salaries/ Wages/ OT	\$ 472,562	\$ 517,200	\$ 517,200	\$ 388,576	9.4%	\$ 530,680	2.6%
Fringe Benefits	157,834	179,400	179,400	114,299	13.7%	163,600	-8.8%
General Operating Services	1,498	13,500	13,500	386	801.2%	13,500	0.0%
Insurance - Property, AL, GL, WC	3,480	2,884	2,884	3,056	-17.1%	3,884	34.7%
Maintenance & Rentals	1,225	6,050	6,050	1,334	393.9%	6,050	0.0%
Utilities	7,172	7,000	7,000	5,745	-2.4%	9,000	28.6%
Contractual Services & Projects	-	10,000	10,000	-	N/A	10,000	0.0%
General Supplies	8,157	11,700	13,200	6,538	43.4%	12,950	10.7%
Automotive Supplies & Gasoline	1,329	1,300	1,300	554	-2.2%	1,700	30.8%
Materials & Equipment	11,788	20,800	19,300	315	76.5%	20,800	0.0%
Special Current Charges	35	200	200	-	471.4%	200	0.0%
MAYOR'S OFFICE	<u>\$ 665,080</u>	<u>\$ 770,034</u>	<u>\$ 770,034</u>	<u>\$ 520,803</u>	15.8%	<u>\$ 772,364</u>	0.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 01 GENERAL GOVERNMENT
DIVISION: 02 CITY COUNCIL

GOAL MISSION STATEMENT:

To serve as the legislative arm of the City. The City Council is here to serve the citizens of Lake Charles. The Council is divided into seven (7) districts with representatives for each district who come together and meet on the 1st and 3rd Wednesday of every month. Agenda meetings are held on the Tuesday of the week prior to the regular City Council meetings.

FUNCTION DESCRIPTION:

The City Council conducts the legislative business of the City which includes the consideration and adoption of ordinances and resolutions (City departments makes recommendations to full council). The Division provides for the operational costs of the City Council, including the Office of the Clerk of Council. There are two agenda meetings and two regular City Council meetings per month.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 – 2024 Estimated
Agenda Factsheets	731	1,344	1,100
Ordinances adopted	390	524	450
Resolutions adopted	334	574	500
Request to Appear Forms	0	0	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	1	1	1	1
Part-Time	7	7	7	7

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 02 CITY COUNCIL							
Salaries/ Wages/ OT	\$ 208,842	\$ 214,850	\$ 214,850	\$ 219,334	2.9%	\$ 221,750	3.2%
Fringe Benefits	92,639	100,600	92,600	75,013	8.6%	105,400	4.8%
General Operating Services	27,493	32,100	32,100	22,380	16.8%	38,100	18.7%
Insurance - Property, AL, GL, WC	1,440	1,208	1,208	1,093	-16.1%	1,208	0.0%
Maintenance & Rentals	14,409	14,000	14,000	12,561	-2.8%	14,000	0.0%
Utilities	7,160	6,000	6,000	5,249	-16.2%	7,800	30.0%
Contractual Services & Projects	-	500	8,500	2,400	N/A	20,000	3900.0%
General Supplies	4,095	5,000	5,000	924	22.1%	5,000	0.0%
Materials & Equipment	652	3,700	3,700	-	467.5%	3,700	0.0%
CITY COUNCIL	<u>\$ 356,730</u>	<u>\$ 377,958</u>	<u>\$ 377,958</u>	<u>\$ 338,954</u>	6.0%	<u>\$ 416,958</u>	10.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 01 GENERAL GOVERNMENT
DIVISION: 03 CITY MARSHAL

GOAL MISSION STATEMENT:

The Marshal and his deputies seek to protect and serve while treating all people in a fair and equitable manner. By enforcing the law and preserving the peace, the Marshal’s Office enhances the quality of life for all.

FUNCTION DESCRIPTION:

The City Marshal Division provides for the Marshal’s Office operational costs which are partially funded by the City’s General Fund. This includes personnel costs for deputies and a portion for the elected Ward Three Marshal as provided by law. This Office is a part of the judicial system and operates in conjunction with Lake Charles City Court. This is the enforcement officer of the Court, and the duties include service of papers, garnishments, and warrants.

Although legally separate, the Marshal’s Office is fiscally dependent upon the City, and therefore, is included as a Component Unit in the City’s Annual Comprehensive Financial Reports (ACFR). The information included in the ACFR is obtained from the Marshal’s Office’s separately audited financial statement.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 – 2024 Estimated
Warrants cleared	3,679	3,862	4,053
Papers served	5,450	5,790	5,945
Garnishments processed	5,990	7,435	7,852

*This does not include condemnation letters and other documents served for City Hall.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	12	12	12	12

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT 01: GENERAL GOVERNMENT							
DIV: 03 CITY MARSHAL							
Salaries/ Wages/ OT	\$ 493,445	\$ 553,600	\$ 553,600	\$ 422,828	12.2%	\$ 583,900	5.5%
Fringe Benefits	228,238	261,200	261,200	233,803	14.4%	292,600	12.0%
General Operating Services	4,386	3,300	5,080	3,706	-24.8%	8,300	151.5%
Insurance - Property, AL, GL, WC	197,950	137,386	137,131	102,997	-30.6%	137,186	-0.1%
Maintenance & Rentals	23,022	13,750	25,005	18,764	-40.3%	26,400	92.0%
Utilities	376	500	500	273	33.0%	500	0.0%
Contractual Services & Projects	40,580	9,900	30,490	30,490	-75.6%	42,800	332.3%
General Supplies	1,476	1,000	-	-	-32.2%	1,000	0.0%
Automotive Supplies & Gasoline	62,230	60,000	60,000	44,766	-3.6%	60,000	0.0%
Materials & Equipment	68,516	24,000	36,830	31,860	-65.0%	42,950	79.0%
Major Acquisitions & Improvements	-	40,000	-	-	N/A	-	-100.0%
Special Current Charges	16,667	22,500	17,300	17,724	35.0%	23,000	2.2%
CITY MARSHAL	<u>\$ 1,136,886</u>	<u>\$ 1,127,136</u>	<u>\$ 1,127,136</u>	<u>\$ 907,211</u>	-0.9%	<u>\$ 1,218,636</u>	8.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 01 GENERAL GOVERNMENT
DIVISION: 04 CITY COURT

GOAL MISSION STATEMENT:

To provide courteous and efficient judicial service to the citizens of Lake Charles and Calcasieu Parish.

FUNCTION DESCRIPTION:

The City Court Division provides for the division's operational costs funded through the City's General Fund, including personnel costs of court clerks, deputies, and a portion of elected City Judges' compensation. Civil Court is held on Wednesday and Thursday of each week. The following types of suits/claims within its \$50,000 jurisdictional limits and within the confines of Ward 3 are evictions, damage claims, note agreements, executor process, wage, redhibition, contracts and overdrafts/NSFs. Traffic/criminal arraignments and trials for matters within the City of Lake Charles are handled on Mondays and Tuesdays. Some juvenile traffic arraignments are handled on Tuesday. Traffic/criminal arraignments and trials for some matters within the confines of Ward 3 are handled on Fridays. The criminal jurisdiction of Lake Charles City Court is limited to the trial of offenses committed within their respective territorial jurisdictions which are not punishable by imprisonment by hard labor. Lake Charles City Court Judges may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all cases not capital.

Although legally separate, the City Court is fiscally dependent upon the City, and therefore, is included as a Component Unit in the City's Annual Comprehensive Financial Report (ACFR). The information included in the ACFR is obtained from the City Court's separately audited financial statement.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 – 2024 Estimated
Civil cases filed/disposed	2,159 / 1,720	2,656 / 2,120	3,100 / 2,595
Criminal cases filed/disposed	2,111 / 2,949	1,765 / 3,465	1,887 / 2,700
Traffic cases filed/disposed	6,898 / 6,229	6,070 / 6,229	5,556 / 6,633
Juvenile cases filed/disposed	200 / 69	133/65	147/36

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	16	16	16	16
Part-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 04 CITY COURT							
Salaries/ Wages/ OT	\$ 567,149	\$ 659,400	\$ 659,400	\$ 494,804	16.3%	\$ 680,500	3.2%
Fringe Benefits	313,002	366,100	366,100	273,676	17.0%	377,700	3.2%
General Operating Services	28,084	32,300	31,121	23,048	15.0%	31,100	-3.7%
Insurance - Property, AL, GL, WC	45,435	61,508	61,449	47,722	35.4%	61,908	0.7%
Maintenance & Rentals	37,722	41,250	41,429	34,883	9.4%	45,100	9.3%
Utilities	59,147	48,300	48,300	40,396	-18.3%	69,300	43.5%
Contractual Services & Projects	53,689	61,050	61,109	45,558	13.7%	63,100	3.4%
General Supplies	28,997	29,800	31,800	22,677	2.8%	33,800	13.4%
Materials & Equipment	2,000	13,000	12,000	7,384	550.0%	13,000	0.0%
Special Current Charges	28,500	27,550	27,550	302	-3.3%	27,600	0.2%
CITY COURT	\$ 1,163,725	\$ 1,340,258	\$ 1,340,258	\$ 990,450	15.2%	\$ 1,403,108	4.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 01 GENERAL GOVERNMENT
DIVISION: 05 LEGAL SERVICES

GOAL MISSION STATEMENT:

To provide legal advice to the Mayor, City Council, and all the officers, departments, boards and agencies of the City.

FUNCTION DESCRIPTION:

This division includes the function of the City Attorney’s and City Prosecutor’s Offices and their support staff. In addition to general legal services, the City Attorney’s Office also supervises the defense of any claims by outside counsel against the City, including those accounted for by the Risk Management Fund. The head of this division is the City Attorney who supervises the conduct of the legal affairs of the City. The functions also include the handling of all legal instruments; representing the City in litigation; preparing ordinances upon the request of the Mayor or City Council members; providing legal advice concerning the affairs of the City when requested by the Mayor or City Council members; rendering written opinions as to the legality of all contracts, franchises and other legal instruments.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 – 2024 Estimated
Requests for legal action	103	115	100
Administrative Hearing Cases	126	110	110
Public Records Requests *	795	805	805

* This includes requests that are received or forwarded to the Legal Department; other departments, such as the Lake Charles City Police, may be processed within their department.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	7	7	7	7
Part-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 05 LEGAL SERVICES							
Salaries/ Wages/ OT	\$ 343,613	\$ 368,700	\$ 368,700	\$ 303,568	7.3%	\$ 391,600	6.2%
Fringe Benefits	146,532	165,800	165,800	129,896	13.1%	170,800	3.0%
General Operating Services	32,311	38,400	38,340	28,247	18.8%	38,400	0.0%
Insurance - Property, AL, GL, WC	3,940	3,072	3,072	2,304	-22.0%	3,072	0.0%
Maintenance & Rentals	954	3,000	3,000	1,745	214.5%	3,000	0.0%
Utilities	2,510	2,600	2,600	2,110	3.6%	2,700	3.8%
General Supplies	5,638	6,100	6,200	3,297	8.2%	6,100	0.0%
Materials & Equipment	2,943	5,000	4,960	1,055	69.9%	3,000	-40.0%
Special Current Charges	424,491	297,500	297,500	310,079	-29.9%	372,500	25.2%
LEGAL SERVICES	<u>962,932</u>	<u>890,172</u>	<u>890,172</u>	<u>\$ 782,301</u>	-7.6%	<u>\$ 991,172</u>	11.3%
GENERAL GOVERNMENT	<u>\$ 4,285,353</u>	<u>\$ 4,505,558</u>	<u>\$ 4,505,558</u>	<u>\$ 3,539,719</u>	5.1%	<u>\$ 4,802,238</u>	6.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 02 FINANCE
DIVISION:

GOAL MISSION STATEMENT:

To provide fair and responsible stewardship of City resources and related support to other City operations, for both the present and future benefit of the public. To provide reliable, transparent financial reports and disclosures to City officials, other financial institutions, rating agencies and the citizens of Lake Charles.

FUNCTION DESCRIPTION:

The Director of Finance supervises the Accounting, Purchasing, Water Billing, and Information Technology Divisions of the City.

Finance Department Divisions:

- Administration Services
- Accounting
- Purchasing

The Finance Department has received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the past 37 years and has received the Association’s Distinguished Budget Presentation Award for the past 12 years.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	18	18	19	19

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Expenditures FY 2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND								
DEPT: 02 FINANCE								
Salaries/ Wages/ OT	\$ 1,047,908	\$ 1,044,500	\$ 1,044,500	\$ 787,614	\$ 981,843	-0.3%	\$ 1,079,700	3.4%
Fringe Benefits	385,984	442,060	441,430	315,739	395,203	14.5%	455,680	3.1%
General Operating Services	27,068	44,150	44,150	24,139	33,951	63.1%	44,150	0.0%
Insurance - Property, AL, GL, WC	33,851	20,582	20,582	19,724	27,857	-39.2%	18,482	-10.2%
Maintenance & Rentals	5,420	9,250	10,250	4,916	6,156	70.7%	10,250	10.8%
Utilities	6,485	6,900	6,900	5,262	6,997	6.4%	7,300	5.8%
Contractual Services & Projects	63,425	65,500	65,000	45,230	65,730	3.3%	75,500	15.3%
General Supplies	18,315	19,930	21,060	13,950	19,962	8.8%	19,930	0.0%
Materials & Equipment	1,426	9,600	8,600	1,760	2,022	573.2%	9,600	0.0%
Special Current Charges	511,703	621,200	621,200	470,521	565,856	21.4%	621,200	0.0%
FINANCE DEPARTMENT	\$ 2,101,585	\$ 2,283,672	\$ 2,283,672	\$ 1,688,855	\$ 2,105,577	8.7%	\$ 2,341,792	2.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 02 FINANCE
DIVISION: 01 ADMINISTRATION SERVICES

GOAL MISSION STATEMENT:

To provide fair and responsible stewardship of City resources and related support to other City operations, for both the present and future benefit of the public.

FUNCTION DESCRIPTION:

This division provides for the general management and supervision, budget administration, asset management, and related functions not specifically assigned to other divisions within this department. The Director of Finance is charged with custody of City funds, integrity of financial statements, accounting systems, collection and disbursements of all monies, procurement of property, safeguarding of assets, computer operations and preparation of the annual budget. Further, the responsibilities include debt administration, cash management and investing; inventory and fixed asset control; internal control system; coordinating the annual audit; bond sales; and supervision of division operations; collection of all taxes, license and permit fees and all other monies due the City; negotiate agreements subject to Council approval with depository banks; procure all real and personal property, materials, supplies and services required by the City; maintain perpetual inventory; account for and manage all property, real and personal owned by the City; maintain and supervise all accounts for all funds, operating, capital, trust or otherwise; permit no expenditure except on proper authorization in accordance with Charter, applicable state law or Council ordinance; prepare and execute under the supervision of the Mayor or Administrative Officer, the operating and capital budgets of the City; prepare and issue all checks of the City; provide such information pertaining to fiscal matters as requested by the Mayor or Council; do and perform such other actions as may be directed by the Mayor or the terms of the Charter.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Annual budget	1	1	1
Budget amendments	2	1	1
ACFR (annual financial statements)	1	1	1
Bond issues	0	0	1

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 – 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 02 FINANCE							
DIV: 01 ADMINISTRATION SERVICES							
Salaries/ Wages/ OT	\$ 369,828	\$ 277,200	\$ 277,200	\$ 236,396	-25.0%	\$ 287,800	3.8%
Fringe Benefits	107,151	102,600	102,600	77,730	-4.2%	112,900	10.0%
General Operating Services	5,187	7,500	7,500	4,102	44.6%	7,500	0.0%
Insurance - Property, AL, GL, WC	2,100	3,918	3,918	1,451	86.6%	1,818	-53.6%
Maintenance & Rentals	974	1,800	1,800	949	84.8%	1,800	0.0%
Utilities	2,346	2,500	2,500	1,652	6.6%	2,500	0.0%
Contractual Services & Projects	59,001	55,000	55,000	44,613	-6.8%	65,000	18.2%
General Supplies	388	900	900	206	132.0%	900	0.0%
Materials & Equipment	247	2,000	2,000	-	709.7%	2,000	0.0%
Special Current Charges	5,098	20,200	20,200	3,064	296.2%	10,200	-49.5%
ADMINISTRATION SERVICES	<u>\$ 552,320</u>	<u>\$ 473,618</u>	<u>\$ 473,618</u>	<u>\$ 370,163</u>	-14.2%	<u>\$ 492,418</u>	4.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 02 FINANCE
DIVISION: 02 ACCOUNTING

GOAL MISSION STATEMENT:

To collect all revenue and manage all disbursements in a timely and efficient manner, ensure accurate and efficient accounting of all financial transactions, and provide customers with accurate, timely, and courteous service.

FUNCTION DESCRIPTION:

The Accounting function is a division of the Finance Department. The main responsibilities of the division are to maintain the general ledger accounts; process accounts receivable, accounts payable, and payroll; establish and monitor internal controls; account for all fixed assets and capital projects; process and maintain occupational licenses within the City limits; process and maintain permits for sale and distribution of alcoholic beverages; oversee and provide assistance in grants management and reporting; assist in the preparation of the City's financial statements in accordance with Generally Accepted Accounting Principles (GAAP); monitor debt service, bond payments and other long-term liabilities; and assist in the preparation of the City's yearly budget.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 – 2024 Estimated
Accounts payable checks issued	10,667	10,800	10,800
Payroll checks issued/direct deposits	187 / 21,901	162 / 20,886	175 / 21,393
Occupational licenses processed	4,326	4,880	5,000
Accounts Receivable invoices processed	739	939	1,000
Capital Projects managed	107	80	80
Number of New Applicants for Alcohol Licenses	28	40	50

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	10	10	11	11

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 02 FINANCE							
DIV: 02 ACCOUNTING							
Salaries/ Wages/ OT	\$ 483,668	\$ 558,000	\$ 558,000	\$ 388,050	15.4%	\$ 575,700	3.2%
Fringe Benefits	186,652	233,860	233,730	157,987	25.2%	235,860	0.9%
General Operating Services	18,824	33,000	33,000	18,354	75.3%	33,000	0.0%
Insurance - Property, AL, GL, WC	11,611	2,816	2,816	7,887	-75.7%	2,816	0.0%
Maintenance & Rentals	2,999	5,800	5,800	2,312	93.4%	5,800	0.0%
Utilities	2,968	3,200	3,200	2,499	7.8%	3,600	12.5%
Contractual Services & Projects	4,424	7,500	7,500	617	69.5%	7,500	0.0%
General Supplies	16,191	15,350	16,480	12,552	1.8%	15,350	0.0%
Materials & Equipment	-	5,500	4,500	456	N/A	5,500	0.0%
Special Current Charges	506,605	601,000	601,000	467,457	18.6%	611,000	1.7%
ACCOUNTING	<u>\$ 1,233,942</u>	<u>\$ 1,466,026</u>	<u>\$ 1,466,026</u>	<u>\$ 1,058,171</u>	18.8%	<u>\$ 1,496,126</u>	2.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 02 FINANCE
DIVISION: 03 PURCHASING**

GOAL MISSION STATEMENT:

To provide efficient and responsive procurement practices while providing quality service through teamwork and communication with City departments, divisions, and vendors. The Purchasing Division is dedicated to providing the City with the most effective and efficient centralized means for procuring quality goods and services in an economical and timely manner, while staying within the laws and regulations of the State of Louisiana and the City of Lake Charles.

FUNCTION DESCRIPTION:

The Purchasing Division provides direction and support in identifying sources capable of providing a continuous supply of goods and services in a quality and cost-efficient manner. The division works closely with the Disadvantaged Business Enterprise-Small Business Opportunity Program to encourage the growth of small businesses owned and operated by socially or economically disadvantaged persons. The division's functions include processing departmental and divisional requisitions for goods and services; processing invoices for payment; processing telephone and other communication needs; soliciting and analyzing bids consistent with good purchasing policies and in accordance with applicable state and local laws and policies; maintaining purchasing card program; maintaining electronic bid process; maintaining procurement document imaging system; disposal of surplus property; providing centralized procurement of services for all City departments under the direction of the Purchasing Manager; purchasing all materials and services for the City in accordance with applicable state and local laws, policies and requirements; assisting in maintaining related delivery and payment records.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 – 2024 Estimated
Purchase orders processed	2,565	2,900	2,700
Processed requisitions	2,658	2,600	2,500
Sent out RFP*/public/in house bids	37	50	50

* In 2021 - 2022 13 State of Louisiana contracts and 6 piggyback contracts were utilized in lieu of city issued bids and Request for Proposals.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 – 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 02 FINANCE							
DIV: 03 PURCHASING							
Salaries/ Wages/ OT	\$ 194,412	\$ 209,300	\$ 209,300	\$ 163,168	7.7%	\$ 216,200	3.3%
Fringe Benefits	92,181	105,600	105,100	80,022	14.0%	106,920	1.3%
General Operating Services	3,057	3,650	3,650	1,683	19.4%	3,650	0.0%
Insurance - Property, AL, GL, WC	20,140	13,848	13,848	10,386	-31.2%	13,848	0.0%
Maintenance & Rentals	1,447	1,650	2,650	1,655	83.1%	2,650	60.6%
Utilities	1,171	1,200	1,200	1,111	2.5%	1,200	0.0%
Contractual Services & Projects	-	3,000	2,500	-	N/A	3,000	0.0%
General Supplies	1,736	3,680	3,680	1,192	112.0%	3,680	0.0%
Materials & Equipment	1,179	2,100	2,100	1,304	78.1%	2,100	0.0%
PURCHASING	<u>315,323</u>	<u>344,028</u>	<u>344,028</u>	<u>\$ 260,521</u>	9.1%	<u>\$ 353,248</u>	2.7%
FINANCE DEPARTMENT	<u>\$ 2,101,585</u>	<u>\$ 2,283,672</u>	<u>\$ 2,283,672</u>	<u>\$ 1,688,855</u>	8.7%	<u>\$ 2,341,792</u>	2.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 03 HUMAN RESOURCES
DIVISION: 01 HUMAN RESOURCES ADMINISTRATION**

GOAL MISSION STATEMENT:

The Human Resources Department creates, encourages, and maintains a working environment that strives to promote a harmonious, high-performing, diverse work force to meet the City’s growing needs. The Department achieves this by being a knowledgeable, approachable, professional resource in providing quality services in the areas of employee relations, benefits, recruitment and retention, organizational development, compensation, and human resource information management. The Department develops and communicates sound policies and procedures that balance the needs of employees and the needs of the city while ensuring compliance with federal and state law. The Department provides strategic leadership, modeling excellence, honesty, integrity, and teamwork.

FUNCTION DESCRIPTION:

The Human Resources Department provides personnel administration, recruitment, and training services, maintains employment records, and administers the Personnel Policies and Employee Benefit Programs.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Applications received	585	585	580
New hires	132	132	145

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	4	4	4	4
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>Projected Expenditures FY 2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND								
DEPT: 03 HUMAN RESOURCES								
Salaries/ Wages/ OT	\$ 271,645	\$ 322,900	\$ 322,900	\$ 252,317	\$ 298,395	18.9%	\$ 298,400	-7.6%
Fringe Benefits	100,935	126,700	125,700	72,158	85,582	25.5%	107,900	-14.8%
General Operating Services	10,829	13,600	13,600	5,338	9,838	25.6%	14,200	4.4%
Insurance - Property, AL, GL, WC	1,750	1,480	1,480	1,110	1,480	-15.4%	1,480	0.0%
Maintenance & Rentals	1,309	2,400	2,400	714	1,094	83.3%	2,320	-3.3%
Utilities	1,343	1,500	1,500	1,132	1,800	11.7%	2,000	33.3%
Contractual Services & Projects	7,165	20,000	20,000	17,912	32,252	179.1%	30,000	50.0%
General Supplies	8,012	14,000	15,500	10,478	13,625	74.7%	18,500	32.1%
Automotive Supplies & Gasoline	1,745	2,000	2,000	1,846	2,221	14.6%	2,300	15.0%
Materials & Equipment	2,119	2,500	2,000	917	2,000	18.0%	3,500	40.0%
Special Current Charges	11,744	10,100	10,100	3,488	6,588	-14.0%	10,100	0.0%
HUMAN RESOURCES DEPARTMENT	\$ 418,596	\$ 517,180	\$ 517,180	\$ 367,410	\$ 454,874	23.6%	\$ 490,700	-5.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 04 FIRE DEPARTMENT
DIVISION:

GOAL MISSION STATEMENT:

The mission of the Lake Charles Fire Department is to preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations. This is accomplished through training, public education, inspection, and quality assurance. The Department delivers these services in a manner that reflects pride and respect for the community.

FUNCTION DESCRIPTION:

The functions of the overall Fire Department include fire prevention, fire extinguishments and salvage operations; inspections and recommendations concerning fire code; investigation of fires and their causes; conduct fire safety and prevention programs. The department performs fire suppression and prevention services within the City; it also provides fire protection services for Ward 3 of Calcasieu Parish through a joint services agreement with the Calcasieu Parish Police Jury.

Fire Department Divisions:

- Fire Administration
- Fire Suppression
- Cajun Country
- Fire Support (includes Fire Prevention, Fire Training, Fire Dispatch, and Maintenance Divisions)

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	182	182	182	182

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>Projected Expenditures FY 2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND								
DEPT: 04 FIRE DEPARTMENT								
Salaries/ Wages	\$ 8,017,930	\$ 9,574,900	\$ 9,574,900	\$ 6,554,268	\$ 7,930,140	19.4%	\$ 10,432,998	9.0%
Overtime	2,832,079	1,260,000	1,260,000	2,709,425	3,399,574	-55.5%	1,260,000	0.0%
Retirement Contributions	2,927,241	3,509,500	3,509,500	2,427,483	2,947,697	19.9%	3,750,000	6.9%
Other Fringe Benefits	1,806,694	2,289,390	2,289,390	1,528,612	1,879,216	26.7%	2,386,325	4.2%
General Operating Services	7,958	25,300	28,450	12,401	21,154	217.9%	25,600	1.2%
Insurance - Property, AL, GL, WC	850,648	967,584	967,584	747,210	985,356	13.7%	985,584	1.9%
Maintenance & Rentals	319,707	410,000	712,967	587,289	885,608	28.2%	855,700	108.7%
Utilities	494,152	456,900	587,900	444,238	564,073	-7.5%	570,000	24.8%
Contractual Services & Projects	282,099	1,694,250	1,529,895	574,082	1,105,575	500.6%	573,400	-66.2%
General Supplies	122,023	149,100	128,064	79,953	126,137	22.2%	147,500	-1.1%
Automotive Supplies & Gasoline	349,166	350,300	315,540	251,820	306,924	0.3%	389,300	11.1%
Materials & Equipment	357,966	477,950	358,205	183,621	330,195	33.5%	499,100	4.4%
Major Acquisitions & Improvements	15,559	318,500	217,529	102,802	196,000	1947.0%	922,500	189.6%
Special Current Charges	24,688	22,100	25,850	21,502	24,159	-10.5%	26,200	18.6%
FIRE DEPARTMENT	\$ 18,407,910	\$ 21,505,774	\$ 21,505,774	\$ 16,224,706	\$ 20,701,808	16.8%	\$ 22,824,207	6.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 04 FIRE DEPARTMENT
DIVISION: 01 ADMINISTRATION**

GOAL MISSION STATEMENT:

The members of the Lake Charles Fire Department are committed to being prepared for duty, serving the community and to strive for professional excellence. The Department is devoted to the P.R.I.D.E. values in their interactions with co-workers and citizens: Professionalism – In application, appearance and attitude; Responsibility and Accountability – Professionally, personally and fiscally responsible for their actions; Integrity – Committed to honesty and fairness; Diversity – Open-minded and responsive to the uniqueness of their community without regard to age, gender, religion or ethnicity; Educational Excellence – Promote a sense of value in higher education.

*ISO Rating: "ISO" stands for the Insurance Services Office; the private corporation that evaluates communities in the state of Louisiana is called PIAL (Property Insurance Association of Louisiana). For the fire service, the ISO uses the Public Protection Classification (PPCTM) program, in which the ISO conducts periodic audits of every fire department in the United States on a constantly rotating basis, every 5 years. Every audit results in a rating from 1 to 10 for the audited department; this is known as the department's PPC number. A rating of 1 is the best; 10 is the worst. Insurance companies use this rating to determine proper insurance rates for structures in the fire district. The current ISO rating for the City of Lake Charles is 2.

FUNCTION DESCRIPTION:

This division is the administration component of the Fire Department.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Fire reports	3,979	4,100	4,300

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 313,544	\$ 267,500	\$ 267,500	\$ 214,745	-14.7%	\$ 276,700	3.4%
Fringe Benefits	109,404	149,700	149,700	107,211	36.8%	144,700	-3.3%
General Operating Services	5,138	15,200	20,050	9,755	290.2%	17,700	16.4%
Insurance - Property, AL, GL, WC	33,010	70,392	70,392	52,794	113.2%	70,392	0.0%
Maintenance & Rentals	1,074	8,000	6,450	1,674	500.6%	6,200	-22.5%
Utilities	476,599	186,000	500,000	397,648	4.9%	504,000	171.0%
Contractual Services & Projects	10,036	12,200	14,200	13,474	41.5%	23,000	88.5%
General Supplies	408	2,750	2,250	918	451.5%	2,500	-9.1%
Auto Supplies & Gasoline	-	2,000	2,000	745	0.0%	2,000	0.0%
Materials & Equipment	6,006	13,450	8,150	2,197	0.0%	7,200	-46.5%
Special Current Charges	53	100	600	532	0.0%	700	600.0%
FIRE ADMINISTRATION	\$ 955,272	\$ 727,292	\$ 1,041,292	\$ 801,693	9.0%	\$ 1,055,092	45.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 04 FIRE DEPARTMENT
DIVISION: 02 FIRE SUPPRESSION**

GOAL MISSION STATEMENT:

The mission of the Lake Charles Fire Department is to preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations. This is accomplished through training, public education, inspection, and quality assurance. The Department will deliver these services in a manner that reflects pride and respect for the community.

FUNCTION DESCRIPTION:

This is the largest division in the Fire Department. The employees are qualified to control and extinguish fires, respond to hazardous material emergencies, provide high quality first responder services, and quickly act in response to life threatening situations. They respond to hundreds of extrications and thousands of emergency line calls a year. They support and maintain a safe, healthy, well-trained, and high performing workforce to better serve the Lake Charles community.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Calls for service	4,928	5,175	5,500

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	161	161	161	161

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 02 FIRE SUPPRESSION							
Salaries/ Wages	\$ 6,090,748	\$ 7,503,500	\$ 7,503,500	\$ 4,879,753	23.2%	\$ 8,184,398	9.1%
Overtime	2,366,235	1,000,000	1,000,000	2,257,150	-57.7%	1,000,000	0.0%
Fringe Benefits	3,741,081	4,605,500	4,605,500	3,040,731	23.1%	4,870,400	5.8%
General Operating Services	2,820	4,600	2,900	2,301	2.8%	3,700	-19.6%
Insurance - Property, AL, GL, WC	693,394	721,156	721,156	558,874	4.0%	736,156	2.1%
Maintenance & Rentals	304,812	367,500	668,317	563,258	119.3%	803,000	118.5%
Utilities	17	210,000	60,000	27,471	352841.2%	35,000	-83.3%
Contractual Services & Projects	200,104	1,643,500	1,451,916	509,608	625.6%	486,800	-70.4%
General Supplies	115,740	134,750	113,514	69,926	-1.9%	128,000	-5.0%
Automotive Supplies & Gasoline	284,635	268,000	234,140	208,899	-17.7%	318,500	18.8%
Materials & Equipment	336,389	400,500	314,784	169,869	-6.4%	446,500	11.5%
Major Acquisitions & Improvements	15,559	318,500	217,529	102,802	1298.1%	922,500	189.6%
Special Current Charges	21,685	20,000	23,250	20,038	7.2%	25,000	25.0%
FIRE SUPPRESSION	<u>\$ 14,173,219</u>	<u>\$ 17,197,506</u>	<u>\$ 16,916,506</u>	<u>\$ 12,410,680</u>	19.4%	<u>\$ 17,959,954</u>	4.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 04 FIRE DEPARTMENT
DIVISION: 03 CAJUN COUNTRY**

GOAL MISSION STATEMENT:

The mission of the Lake Charles Fire Department is to preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations. This is accomplished through training, public education, inspection, and quality assurance. The Department will deliver these services in a manner that reflects pride and respect for the community.

FUNCTION DESCRIPTION:

This division was established in 2008 to better track costs attributable to the Ward 3 Fire District agreement with Calcasieu Parish which serves areas in Ward 3 outside the City limits. Fire support personnel are not specifically assigned to this station. The personnel costs are recorded in this division as they are incurred through the payroll process.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Fire Reports	780	800	835
Calls for service	736	775	815

AUTHORIZED PERSONNEL:

There are no personnel that are directly charged to this division. Various employees' payroll cost is recorded in this division as they are incurred.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 03 CAJUN COUNTRY							
Salaries/ Wages	\$ 720,828	\$ 734,200	\$ 734,200	\$ 639,250	1.9%	\$ 739,200	0.7%
Overtime	348,192	200,000	200,000	359,008	-42.6%	200,000	0.0%
Fringe Benefits	407,552	412,800	412,800	352,825	1.3%	418,000	1.3%
Insurance - Property, AL, GL, WC	97,214	98,312	98,312	77,249	1.1%	101,312	3.1%
Maintenance & Rentals	11,103	30,000	31,100	20,432	180.1%	39,500	31.7%
Utilities	16,960	45,900	25,900	17,765	52.7%	29,000	-36.8%
Contractual Services & Projects	12,466	19,800	18,300	7,766	46.8%	15,600	-21.2%
General Supplies	1,635	1,600	3,400	1,699	108.0%	5,000	212.5%
Automotive Supplies & Gasoline	29,274	39,300	39,300	20,368	34.2%	34,800	-11.5%
Materials & Equipment	4,299	13,300	11,900	1,597	176.8%	14,700	10.5%
CAJUN COUNTRY	<u>\$ 1,649,523</u>	<u>\$ 1,595,212</u>	<u>\$ 1,575,212</u>	<u>\$ 1,497,959</u>	-4.5%	<u>\$ 1,597,112</u>	0.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 04 FIRE DEPARTMENT
DIVISION: 04 FIRE SUPPORT**

GOAL MISSION STATEMENT:

Members of the Lake Charles Fire Department always strive to be leaders in the fire and life safety services. They work and train to maintain aggressive, offensive firefighting tactics and to establish a strong community relations program, particularly in the areas of fire prevention, public education and emergency preparedness. A safe, healthy and diverse workplace that is open to change is promoted throughout the Department.

FUNCTION DESCRIPTION:

This division was broken out separately from fire suppression for the first time in the adopted 2011 budget. It includes the Training Division, Maintenance Division, Communication Division, Fire Prevention and the Planning and Research Division.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Code inspections	1,992	1,500	1,500
Fire Stations in City Limits	8	8	8
Fire Stations outside City Limits	2	2	2

*The data provided represents a twelve-month time period from January to December.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	16	16	16	16

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 04 FIRE SUPPORT							
Salaries/ Wages	\$ 892,870	\$ 1,069,700	\$ 1,069,700	\$ 821,860	19.8%	\$ 1,232,700	15.2%
Overtime	117,592	60,000	60,000	91,927	-49.0%	60,000	0.0%
Fringe Benefits	475,898	630,890	630,890	455,328	32.6%	703,225	11.5%
General Operating Services	-	5,500	5,500	345	N/A	4,200	-23.6%
Insurance - Property, AL, GL, WC	27,030	77,724	77,724	58,293	187.5%	77,724	0.0%
Maintenance & Rentals	2,718	4,500	7,100	1,925	161.2%	7,000	55.6%
Utilities	576	15,000	2,000	1,354	247.2%	2,000	-86.7%
Contractual Services & Projects	59,493	18,750	45,479	43,234	-23.6%	48,000	156.0%
General Supplies	4,240	10,000	8,900	7,410	109.9%	12,000	20.0%
Automotive Supplies & Gasoline	35,257	41,000	40,100	21,808	13.7%	34,000	-17.1%
Materials & Equipment	11,272	50,700	23,371	9,958	107.3%	30,700	-39.4%
Special Current Charges	2,950	2,000	2,000	932	-32.2%	500	-75.0%
FIRE SUPPORT	<u>1,629,896</u>	<u>1,985,764</u>	<u>1,972,764</u>	<u>\$ 1,514,374</u>	21.0%	<u>\$ 2,212,049</u>	11.4%
FIRE DEPARTMENT	<u>\$ 18,407,910</u>	<u>\$ 21,505,774</u>	<u>\$ 21,505,774</u>	<u>\$ 16,224,706</u>	16.8%	<u>\$ 22,824,207</u>	6.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 05 POLICE
DIVISION:

GOAL MISSION STATEMENT:

To serve all people within the jurisdiction of the City of Lake Charles with respect, fairness, and compassion.

The management and members of the Lake Charles Police Department are committed to the prevention of crime and the protection of life and property; the preservation of peace, order, and safety; the enforcement of laws and ordinances; and the safeguarding of constitutional guarantees.

The management and members of the Lake Charles Police Department are dedicated to fostering a sense of security for the citizens they serve; to investigate problems and seek solutions; and to build and maintain public trust by holding themselves to the highest standards of ethics and performance.

FUNCTION DESCRIPTION:

The functions of this department are the prevention of crime; law enforcement; assistance to the courts and other law enforcement officials; and to maintain the peace of the City.

Police Department Divisions:

- Police Administration
- Police Service

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	188	188	188	188

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Expenditures FY 2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND								
DEPT: 05 POLICE								
Salaries/ Wages	\$ 8,994,335	\$ 10,693,500	\$ 10,693,500	\$ 7,514,251	\$ 9,641,711	18.9%	\$ 10,936,900	2.3%
Overtime	1,474,760	975,500	975,500	1,505,641	1,918,141	-33.9%	975,500	0.0%
Retirement contributions	2,755,313	3,570,000	3,570,000	2,412,598	3,095,618	29.6%	3,655,000	2.4%
Other Fringe Benefits	1,820,043	2,318,020	2,339,171	1,633,830	2,032,136	27.4%	2,327,500	0.4%
General Operating Services	57,495	63,700	66,200	25,266	46,595	10.8%	70,150	10.1%
Insurance - Property, AL, GL, WC	1,915,183	1,462,076	1,462,076	1,104,611	1,465,130	-23.7%	1,467,076	0.3%
Maintenance & Rentals	365,662	610,000	625,300	558,700	614,928	66.8%	637,500	4.5%
Utilities	479,330	402,000	402,000	526,190	681,925	-16.1%	648,000	61.2%
Contractual Services & Projects	303,947	297,700	328,450	295,386	328,474	-2.1%	339,200	13.9%
General Supplies	92,697	95,600	95,490	57,449	84,686	3.1%	99,500	4.1%
Automotive Supplies & Gasoline	597,894	757,600	757,600	424,421	545,997	26.7%	656,100	-13.4%
Materials & Equipment	948,411	1,159,900	1,095,309	683,345	970,645	22.3%	1,432,400	23.5%
Major Acquisitions & Improvements	511,959	806,500	801,500	761,611	1,606,836	57.5%	887,000	10.0%
Special Current Charges	318,877	482,000	482,000	308,099	340,747	51.2%	572,300	18.7%
POLICE DEPARTMENT	\$ 20,635,906	\$ 23,694,096	\$ 23,694,096	\$ 17,811,398	\$ 23,373,569	14.8%	\$ 24,704,126	4.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 05 POLICE
DIVISION: 01 POLICE ADMINISTRATION**

GOAL MISSION STATEMENT:

To serve all people within the jurisdiction of the City of Lake Charles with respect, fairness, and compassion.

The management and members of the Lake Charles Police Department are committed to the prevention of crime and the protection of life and property; the preservation of peace, order, and safety; the enforcement of laws and ordinances; and the safeguarding of constitutional guarantees.

The management and members of the Lake Charles Police Department are dedicated to fostering a sense of security for the citizens they serve; to investigate problems and seek solutions; and to build and maintain public trust by holding themselves to the highest standards of ethics and performance.

FUNCTION DESCRIPTION:

This division is the administration component of the Police Department. It includes the Office of the Chief of Police, his secretary, the positions of Deputy Chiefs, and the Professional Standards Division. These positions are responsible for the overall management and operation of the department and its respective divisions and include policies and procedures, rules and regulations, and personnel matters administration.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Calls for service	65,792	69,000	72,000
Administrative Investigations	58	62	62
Crime Clearance Rate (Rape & Homicide only)			
Homicide	67%	40%	50%
Rape	93%	90%	90%

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	6	6	6	6

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 05 POLICE							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 466,483	\$ 501,200	\$ 501,200	\$ 408,649	7.4%	\$ 522,400	4.2%
Fringe Benefits	205,582	229,500	229,500	186,847	11.6%	244,500	6.5%
General Operating Services	48,399	47,200	44,700	9,954	-2.5%	37,650	-20.2%
Insurance - Property, AL, GL, WC	226,690	255,692	255,692	191,769	12.8%	255,692	0.0%
Maintenance & Rentals	11,867	18,000	23,800	22,615	51.7%	20,300	12.8%
Utilities	464,969	385,500	385,500	512,912	-17.1%	630,000	63.4%
Contractual Services & Projects	26,858	21,500	18,250	18,250	-19.9%	18,000	-16.3%
General Supplies	18,993	19,100	18,990	12,370	0.6%	20,000	4.7%
Materials & Equipment	1,290	1,800	1,860	800	39.5%	1,800	0.0%
Special Current Charges	254	-	-	274	-100.0%	300	N/A
ADMINISTRATION	<u>\$ 1,471,385</u>	<u>\$ 1,479,492</u>	<u>\$ 1,479,492</u>	<u>\$ 1,364,440</u>	0.6%	<u>\$ 1,750,642</u>	18.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 05 POLICE
DIVISION: 02 POLICE SERVICE**

GOAL MISSION STATEMENT:

To serve all people within the jurisdiction of the City of Lake Charles with respect, fairness, and compassion.

The management and members of the Lake Charles Police Department are committed to the prevention of crime and the protection of life and property; the preservation of peace, order, and safety; the enforcement of laws and ordinances; and the safeguarding of constitutional guarantees.

The management and members of the Lake Charles Police Department are dedicated to fostering a sense of security for the citizens they serve; to investigate problems and seek solutions; and to build and maintain public trust by holding themselves to the highest standards of ethics and performance.

FUNCTION DESCRIPTION:

This division consists of police personnel and the operational needs of the police force. It consists of three units: Operations, Administrative Support, and Investigations. “Operations” consists of the operational functions of the police services to the public and falls under the purview of a Deputy Chief. Components falling under this title include the patrol division and K-9 function, the traffic division, and the personnel training division. “Administrative Support” consists of the functions classified as support positions falling under the purview of a Deputy Chief. The components include budget positions, narcotics task force personnel, communications, clerical, information desk personnel, neighborhood policing, criminal intelligence, and crime analysis. “Investigations” includes the functions classified as investigative positions falling under the purview of a Deputy Chief. Components of this unit include all sub-classifications of investigations such as violent crimes, property crimes, etc., the investigative clerical personnel, and the property and evidence function.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Calls for service	65,972	69,000	72,000
Arrests	1,585	1,350	1,350
Citations	4,881	4,500	4,500

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	182	182	182	182

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 05 POLICE							
DIV: 02 POLICE SERVICE							
Salaries/ Wages/ OT	\$ 8,527,852	\$ 10,192,800	\$ 10,192,800	\$ 7,106,795	19.5%	\$ 10,415,000	2.2%
Overtime	1,474,760	975,000	975,000	1,504,448	-33.9%	975,000	0.0%
Retirement	2,607,488	3,405,000	3,405,000	2,276,306	30.6%	3,431,500	0.8%
Fringe Benefits	1,762,286	2,253,520	2,274,671	1,583,275	27.9%	2,306,500	2.4%
General Operating Services	9,096	16,500	21,500	15,312	81.4%	32,500	97.0%
Insurance - Property, AL, GL, WC	1,688,493	1,206,384	1,206,384	912,842	-28.6%	1,211,384	0.4%
Maintenance & Rentals	353,795	592,000	601,500	536,085	67.3%	617,200	4.3%
Utilities	14,361	16,500	16,500	13,278	14.9%	18,000	9.1%
Contractual Services & Projects	277,089	276,200	310,200	277,136	-0.3%	321,200	16.3%
General Supplies	73,704	76,500	76,500	45,079	3.8%	79,500	3.9%
Automotive Supplies & Gasoline	597,894	757,600	757,600	424,421	26.7%	656,100	-13.4%
Materials & Equipment	947,121	1,158,100	1,093,449	682,545	22.3%	1,430,600	23.5%
Major Acquisitions & Improvements	511,959	806,500	801,500	761,611	57.5%	887,000	10.0%
Special Current Charges	318,623	482,000	482,000	307,825	51.3%	572,000	18.7%
POLICE SERVICE	<u>19,164,521</u>	<u>22,214,604</u>	<u>22,214,604</u>	<u>\$ 16,446,958</u>	15.9%	<u>\$ 22,953,484</u>	3.3%
POLICE DEPARTMENT	<u>\$ 20,635,906</u>	<u>\$ 23,694,096</u>	<u>\$ 23,694,096</u>	<u>\$ 17,811,398</u>	14.8%	<u>\$ 24,704,126</u>	4.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION:**

GOAL MISSION STATEMENT:

To ensure the highest quality of services are provided to the residents of the City of Lake Charles in the maintenance of public infrastructure and the carrying out of services as provided by the divisions as outlined below.

FUNCTION DESCRIPTION:

Per the City Charter, the Director of Public Works is responsible for emergency services for all agencies of the City; contract construction supervision, maintenance of City property; maintenance of city map and mapping and survey work; construction of streets and sidewalks and bridges and street drainage connected therewith; traffic engineering; garbage and trash collection and disposal; street cleaning; storm water collection and disposal systems. In addition, the Director of Public Works oversees City Wastewater and Water systems; the City Transit system; the Vehicle Maintenance Division; and the Grounds Maintenance Division.

Public Works Department Divisions:

- | | |
|------------------------------|-------------------------|
| Administration | Vehicle Maintenance |
| Streets | Building Maintenance |
| Solid Waste-Trash Collection | Communication & Traffic |
| Solid Waste General | Grounds Maintenance |
| Engineering | |

*** Wastewater, Transit, and Water Division are in separate funds listed elsewhere in the budget.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	157	158	158	159
Part-Time	17	17	17	17

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Expenditures FY 2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
Salaries/ Wages	\$ 4,972,107	\$ 6,477,520	\$ 6,477,520	\$ 4,108,448	\$ 5,233,901	30.3%	\$ 6,651,500	2.7%
Overtime	376,081	282,500	282,500	359,132	458,382	-24.9%	305,500	8.1%
Retirement contributions	749,973	968,450	968,450	594,083	759,524	29.1%	991,800	2.4%
Other Fringe Benefits	1,461,966	2,054,470	2,052,290	1,252,544	1,573,351	40.5%	2,207,630	7.5%
General Operating Services	18,510	52,130	46,260	16,209	21,271	181.6%	58,440	12.1%
Insurance - Property, AL, GL, WC	1,753,324	1,643,324	1,643,324	1,240,028	1,655,859	-6.3%	1,643,324	0.0%
Maintenance & Rentals	452,579	535,530	573,505	415,752	509,232	18.3%	568,825	6.2%
Utilities	1,722,340	1,732,600	1,733,070	1,676,121	2,032,301	0.6%	2,043,900	18.0%
Contractual Services & Projects	2,161,721	2,827,650	2,856,390	1,495,702	2,161,418	30.8%	2,995,450	5.9%
General Supplies	409,328	570,250	545,886	269,521	459,159	39.3%	633,215	11.0%
Automotive Supplies & Gasoline	1,283,040	1,154,000	1,111,770	901,115	1,156,617	-10.1%	1,118,250	-3.1%
Materials & Equipment	435,005	455,650	523,814	311,732	458,064	4.7%	598,860	31.4%
Major Acquisitions & Improvements	875,548	1,737,000	1,715,738	1,652,136	2,666,085	98.4%	2,248,400	29.4%
Special Current Charges	96,319	166,200	126,757	40,157	87,057	72.6%	162,450	-2.3%
PUBLIC WORKS DEPARTMENT	\$ 16,767,841	\$ 20,657,274	\$ 20,657,274	\$ 14,332,680	\$ 19,232,220	23.2%	\$ 22,227,544	7.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 01 ADMINISTRATION**

GOAL MISSION STATEMENT:

To ensure the highest quality of service is given to the residents of the City of Lake Charles.

FUNCTION DESCRIPTION:

The Administration Division provides for the general management of the Public Works Department and the coordination and scheduling of work performed by its various operating divisions. This includes, but is not limited to, the City Engineering functions and other government agencies such as Gravity Drainage, Calcasieu Parish Police Jury, and the Louisiana Department of Transportation & Development.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Work orders completed*	44,720	44,300	44,800

*Includes all Divisions

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 – 2024
Full-Time	11	12	12	12
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 559,011	\$ 680,600	\$ 680,600	\$ 473,220	21.8%	\$ 697,780	2.5%
Fringe Benefits	216,541	271,050	271,050	185,219	25.2%	287,500	6.1%
General Operating Services	2,856	6,900	6,900	1,654	141.6%	16,900	144.9%
Insurance - Property, AL, GL, WC	131,350	211,656	211,656	158,742	61.1%	211,656	0.0%
Maintenance & Rentals	25,522	20,650	22,850	16,406	-19.1%	26,800	29.8%
Utilities	5,540	9,000	9,000	10,478	62.5%	18,900	110.0%
Contractual Services & Projects	34,356	33,100	25,200	26,323	-3.7%	33,300	0.6%
General Supplies	10,558	14,250	13,565	3,777	35.0%	17,300	21.4%
Automotive Supplies & Gasoline	8,279	10,000	10,000	7,590	20.8%	10,000	0.0%
Materials & Equipment	83,413	11,900	10,285	3,240	-85.7%	9,900	-16.8%
Major Acquisitions & Improvements	-	250,000	258,000	-	N/A	15,000	-94.0%
Special Current Charges	21,835	27,300	27,300	13,545	25.0%	27,300	0.0%
ADMINISTRATION	<u>\$ 1,099,261</u>	<u>\$ 1,546,406</u>	<u>\$ 1,546,406</u>	<u>\$ 900,194</u>	40.7%	<u>\$ 1,372,336</u>	-11.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 02 STREETS

GOAL MISSION STATEMENT:

To maintain safe roadways and sidewalks for pedestrian and vehicular traffic and to maintain City infrastructure drainage systems.

FUNCTION DESCRIPTION:

The Streets Division performs general roadway maintenance (maintaining, repairing, improving City streets) and drainage on public streets. Street sweepers insure streets are free of dirt, leaves, and debris. The maintenance of City streets includes surface treatment and overlay; correction of street failures including handicap ramps, curbs, and gutters, construction catch basins, drainage boxes, and patching potholes. Trees and low-hanging limbs in the right-of-ways are also budgeted and maintained in the Streets Division. This budget also includes the cost of decorative street lighting.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Work orders completed (includes Trees/Limbs)	1,285	1,400	1,450
Work orders completed-drainage	1,100	1,250	1,300
Storm Sewers maintenance (miles)*	425	425	425

*No updated information on miles from new annexations at this time.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	25	25	25	25
Part-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 02 STREETS							
Salaries/ Wages/ OT	\$ 755,238	\$ 1,078,500	\$ 1,078,500	\$ 708,212	42.8%	\$ 1,096,600	1.7%
Fringe Benefits	317,095	482,600	482,600	309,523	52.2%	496,200	2.8%
General Operating Services	1,008	1,600	1,725	774	58.7%	2,725	70.3%
Insurance - Property, AL, GL, WC	425,140	295,540	295,540	221,655	-30.5%	295,540	0.0%
Maintenance & Rentals	42,764	53,780	47,515	21,311	25.8%	51,325	-4.6%
Utilities	1,612,958	1,624,500	1,624,500	1,578,998	0.7%	1,905,000	17.3%
Contractual Services & Projects	360,024	501,300	503,205	219,939	39.2%	504,800	0.7%
General Supplies	236,739	265,250	262,640	165,513	12.0%	314,350	18.5%
Automotive Supplies & Gasoline	51,163	49,800	49,800	37,220	-2.7%	49,800	0.0%
Materials & Equipment	23,924	37,900	44,240	25,079	58.4%	54,800	44.6%
Major Acquisitions & Improvements	59,621	116,000	121,000	26,930	94.6%	450,200	288.1%
Special Current Charges	55,295	25,200	20,705	3,784	-54.4%	25,000	-0.8%
STREETS	<u>\$ 3,940,969</u>	<u>\$ 4,531,970</u>	<u>\$ 4,531,970</u>	<u>\$ 3,318,938</u>	15.0%	<u>\$ 5,246,340</u>	15.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 03 SOLID WASTE - TRASH**

GOAL MISSION STATEMENT:

To collect and dispose of trash from the residents in the City limits of Lake Charles in the most economical and environmentally safe manner.

FUNCTION DESCRIPTION:

The primary function of the Solid Waste (Trash) Division is the collection of trash, which consists of brush, debris, and other residential waste not handled by the automated garbage system. These items are collected from City residences once a week and delivered to the disposal sites. There are nine trash routes that run four (4) days per week, which average approximately 953 homes per route.

Included in the disposal sites is the City-owned Incinerator (Wood Waste Processing Facility). This Division also operates all recycling collection sites, as well as having a roving recycling truck at various locations throughout the City.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Tons incinerated	2,334	3,700	4,200
Tons trash collected	10,318	10,800	11,000
Team Green Recycling Tons	415	455	500

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	28	28	28	28
Part-Time	9	9	9	9

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 03 TRASH COLLECTION							
Salaries/ Wages/ OT	\$ 773,160	\$ 1,175,580	\$ 1,175,580	\$ 642,983	52.0%	\$ 1,214,480	3.3%
Fringe Benefits	308,616	541,660	541,660	244,766	75.5%	586,480	8.3%
General Operating Services	2,572	2,140	2,140	1,200	-16.8%	2,140	0.0%
Insurance - Property, AL, GL, WC	410,211	317,984	317,984	238,488	-22.5%	317,984	0.0%
Maintenance & Rentals	41,078	76,000	66,750	48,855	85.0%	73,000	-3.9%
Utilities	9,516	7,500	7,500	8,462	-21.2%	14,400	92.0%
Contractual Services & Projects	462,969	582,700	607,900	197,902	25.9%	468,200	-19.6%
General Supplies	3,179	4,700	4,990	2,004	47.8%	4,990	6.2%
Automotive Supplies & Gasoline	193,052	186,000	179,750	146,341	-3.7%	181,000	-2.7%
Materials & Equipment	19,554	30,900	30,910	17,590	58.0%	37,560	21.6%
Major Acquisitions & Improvements	185,605	515,000	515,000	270,269	177.5%	100,000	-80.6%
Special Current Charges	11,825	18,000	8,000	4,931	52.2%	43,000	138.9%
TRASH COLLECTION	<u>\$ 2,421,337</u>	<u>\$ 3,458,164</u>	<u>\$ 3,458,164</u>	<u>\$ 1,823,791</u>	42.8%	<u>\$ 3,043,234</u>	-12.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 04 SOLID WASTE – GENERAL

GOAL MISSION STATEMENT:

To clean all streets of garbage in the most economical and environmentally safe manner.

FUNCTION DESCRIPTION:

The Solid Waste (Garbage) Division includes the cost of operation of the City’s automated garbage collection service, including related equipment costs, contractual costs of waste disposal, and expenses of transportation to disposal sites. Its primary function is the collection of garbage from City residences once a week and delivery of the items to the dump sites. There are nine routes that run four (4) days per week, which average 953 homes per route.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Tons garbage collected	33,204	33,500	34,000
Work orders completed	6,900	6,500	7,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	14	14	14	14

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 04 SOLID WASTE-GENERAL							
Salaries/ Wages/ OT	\$ 542,099	\$ 606,900	\$ 606,900	\$ 459,677	12.0%	\$ 635,300	4.7%
Fringe Benefits	221,235	265,200	264,800	184,677	19.9%	276,450	4.2%
General Operating Services	400	1,590	1,990	1,881	297.5%	1,590	0.0%
Insurance - Property, AL, GL, WC	360,290	249,144	249,144	186,858	-30.8%	249,144	0.0%
Maintenance & Rentals	142,028	132,550	151,800	132,248	-6.7%	150,550	13.6%
Utilities	7,692	7,800	7,800	5,962	1.4%	7,800	0.0%
Contractual Services & Projects	1,171,419	1,500,200	1,500,200	912,926	28.1%	1,550,200	3.3%
General Supplies	9,584	13,250	22,655	17,180	38.3%	26,725	101.7%
Automotive Supplies & Gasoline	407,085	392,000	369,475	316,740	-3.7%	382,000	-2.6%
Materials & Equipment	207,878	215,800	209,670	104,499	3.8%	311,700	44.4%
Major Acquisitions & Improvements	237,407	-	-	801,279	-100.0%	618,000	N/A
Special Current Charges	1,193	1,200	1,200	955	0.6%	1,200	0.0%
SOLID WASTE-GENERAL	\$ 3,308,310	\$ 3,385,634	\$ 3,385,634	\$ 3,124,882	2.3%	\$ 4,210,659	24.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 05 VEHICLE MAINTENANCE**

GOAL MISSION STATEMENT:

To provide quality repairs and maintenance at the most economical cost to sustain the City's fleet of vehicles and off-road equipment and to provide these services in a professional, and courteous manner; to promote the reduction of idle time and improve fuel mileage through preventative maintenance; to provide information on technology advances in alternative fuels and vehicles.

FUNCTION DESCRIPTION:

The Vehicle Maintenance Division accounts for the operational costs to establish and maintain a high standard of performance and accountability for Public Works, Police, Recreation, and City Hall fleets. This includes vehicle and equipment repairs, parts, tire and fuel management, and vendor support to ensure the maximum readiness of the City of Lake Charles fleet.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Work orders	5,038	4,677	4,677
Vehicle/Equipment Intakes	61	55	70

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	24	24	24	24

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 05 VEHICLE MAINTENANCE							
Salaries/ Wages/ OT	\$ 891,098	\$ 1,084,300	\$ 1,084,300	\$ 751,038	21.7%	\$ 1,072,800	-1.1%
Fringe Benefits	365,731	446,400	446,400	303,202	22.1%	465,500	4.3%
General Operating Services	9,667	27,200	23,700	8,212	181.4%	21,000	-22.8%
Insurance - Property, AL, GL, WC	58,779	119,908	119,908	89,931	104.0%	119,908	0.0%
Maintenance & Rentals	33,680	79,900	82,800	29,079	137.2%	74,130	-7.2%
Utilities	31,760	34,100	34,100	31,177	7.4%	40,500	18.8%
Contractual Services & Projects	5,529	10,200	14,200	6,593	84.5%	14,200	39.2%
General Supplies	19,156	31,200	28,800	14,580	62.9%	32,700	4.8%
Automotive Supplies & Gasoline	158,943	79,500	82,500	66,852	-50.0%	82,250	3.5%
Materials & Equipment	43,072	68,300	64,300	42,035	58.6%	64,300	-5.9%
Major Acquisitions & Improvements	29,962	108,500	108,500	80,240	262.1%	150,000	38.2%
Special Current Charges	2,193	1,200	1,200	1,927	-45.3%	2,500	108.3%
VEHICLE MAINTENANCE	<u>\$ 1,649,570</u>	<u>\$ 2,090,708</u>	<u>\$ 2,090,708</u>	<u>\$ 1,424,866</u>	26.7%	<u>\$ 2,139,788</u>	2.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 06 BUILDING MAINTENANCE

GOAL MISSION STATEMENT:

To provide healthy, safe, and usable buildings and facilities through maintenance, repairs, as well as, completing renovations in a timely and cost-effective manner.

FUNCTION DESCRIPTION:

The Building Maintenance Division provides the maintenance of air/heating systems and plumbing systems, as well as, repairs including carpentry, electrical, and painting for approximately 108 city facilities. This division also oversees the Building Services Division which maintains City Hall, 1911 Arts & Cultural Center, and Central School Arts & Humanities Center. Building Maintenance is in charge of installing and removing of the Holiday Décor in the City. Material costs are charged to various departments; personnel and other operational costs are funded through the Building Maintenance Division’s budget.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Work orders completed	678	500	700

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	14	14	14	14

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 06 BUILDING MAINTENANCE							
Salaries/ Wages/ OT	\$ 515,046	\$ 590,540	\$ 590,540	\$ 370,135	14.7%	\$ 606,040	2.6%
Fringe Benefits	226,224	273,000	273,000	147,544	20.7%	282,500	3.5%
General Operating Services	260	450	450	63	73.1%	450	0.0%
Insurance - Property, AL, GL, WC	59,310	62,696	62,696	54,172	5.7%	62,696	0.0%
Maintenance & Rentals	6,019	13,850	13,820	4,461	130.1%	15,350	10.8%
Utilities	9,991	8,100	8,100	7,168	-18.9%	10,100	24.7%
Contractual Services & Projects	-	500	500	233	N/A	500	0.0%
General Supplies	10,857	31,100	30,000	3,942	186.5%	26,100	-16.1%
Automotive Supplies & Gasoline	19,893	22,500	22,500	14,221	13.1%	22,500	0.0%
Materials & Equipment	19,023	23,100	24,230	12,936	21.4%	23,100	0.0%
Major Acquisitions & Improvements	-	-	-	28,018	N/A	-	N/A
Special Current Charges	731	500	500	331	-31.6%	500	0.0%
BUILDING MAINTENANCE	<u>\$ 867,354</u>	<u>\$ 1,026,336</u>	<u>\$ 1,026,336</u>	<u>\$ 643,224</u>	18.3%	<u>\$ 1,049,836</u>	2.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 07 COMMUNICATION AND TRAFFIC

GOAL MISSION STATEMENT:

To do the best job the division can to maintain the safety of the motoring public through the maintenance of signs, signals, and communications; to promote the City in its mission and to respond to public concerns within the scope of the division’s responsibilities.

FUNCTION DESCRIPTION:

The Communication and Traffic Division installs and maintains traffic control devices and markings and maintains radio communication equipment used by other departments and divisions. (The cost of utility service to City-maintained traffic signals is also charged to this division.) Its functions consist of maintaining, replacing, and adding traffic signs and signals in the City; maintaining, replacing, and adding traffic signals; street striping; and hanging banners for holidays and special events.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Communications/work orders completed	345	207	160
Traffic/sign work completed	4,050	4,521	3,267
Traffic/signal work completed	532	636	602

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	8	8	8	9

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 07 COMMUNICATION & TRAFFIC							
Salaries/ Wages/ OT	\$ 340,432	\$ 353,400	\$ 353,400	\$ 276,953	3.8%	\$ 375,100	6.1%
Fringe Benefits	132,284	165,800	165,800	120,703	25.3%	180,700	9.0%
General Operating Services	342	2,800	2,800	936	718.7%	4,000	42.9%
Insurance - Property, AL, GL, WC	164,200	287,728	287,728	215,796	75.2%	287,728	0.0%
Maintenance & Rentals	30,931	31,100	30,085	13,367	0.5%	29,600	-4.8%
Utilities	38,583	35,500	35,640	28,664	-8.0%	40,800	14.9%
Contractual Services & Projects	8,981	19,000	31,400	5,727	111.6%	18,600	-2.1%
General Supplies	84,856	140,900	122,720	39,321	66.0%	150,800	7.0%
Automotive Supplies & Gasoline	25,509	30,600	30,600	25,112	20.0%	32,100	4.9%
Materials & Equipment	12,184	13,700	68,180	55,637	12.4%	24,600	79.6%
Major Acquisitions & Improvements	-	236,000	203,175	40,191	N/A	260,000	10.2%
Special Current Charges	504	15,700	700	513	3015.1%	10,700	-31.8%
COMMUNICATION & TRAFFIC	<u>\$ 838,806</u>	<u>\$ 1,332,228</u>	<u>\$ 1,332,228</u>	<u>\$ 822,920</u>	58.8%	<u>\$ 1,414,728</u>	6.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 14 GROUNDS MAINTENANCE**

GOAL MISSION STATEMENT:

To provide and maintain the aesthetic quality of the City. The Drainage area of the Division is to maintain the City's infrastructure drainage system.

FUNCTION DESCRIPTION:

The Grounds Maintenance/Beautification Division performs grounds maintenance functions such as mowing and landscape management. Its functions include seeding, fertilizing, mowing, grooming, trimming, flower beds, and grass cutting on medians, neutral grounds, city right-of-ways, boulevards, city-owned facilities and two (2) city-owned cemeteries. The Drainage system, consisting of approximately 425 miles, includes underground drainage, surface drainage, and open ditch drainage. These drainage systems are inspected on an annual basis. The City's Litter Abatement Program is accounted for in this division also.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Work orders completed	1,305	1,350	1,400

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	30	30	30	30
Part-Time	4	4	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 14 GROUNDS MAINTENANCE							
Salaries/ Wages/ OT	\$ 810,532	\$ 1,019,300	\$ 1,019,300	\$ 637,417	25.8%	\$ 1,071,300	5.1%
Fringe Benefits	364,450	508,850	508,850	296,712	39.6%	551,900	8.5%
General Operating Services	420	1,800	550	410	328.6%	1,550	-13.9%
Insurance - Property, AL, GL, WC	143,004	97,796	97,796	73,732	-31.6%	97,796	0.0%
Maintenance & Rentals	126,378	124,700	138,175	130,600	-1.3%	144,870	16.2%
Utilities	5,904	5,600	5,600	4,673	-5.1%	5,600	0.0%
Contractual Services & Projects	118,443	180,650	173,785	126,059	52.5%	405,650	124.6%
General Supplies	31,633	67,000	57,275	21,610	111.8%	57,000	-14.9%
Automotive Supplies & Gasoline	412,934	377,000	360,425	280,458	-8.7%	352,000	-6.6%
Materials & Equipment	25,389	51,000	68,940	50,298	100.9%	67,200	31.8%
Major Acquisitions & Improvements	362,953	478,000	481,000	341,131	31.7%	655,200	37.1%
Special Current Charges	2,640	2,000	2,000	1,981	-24.2%	2,000	0.0%
GROUNDS MAINTENANCE	<u>\$ 2,404,680</u>	<u>\$ 2,913,696</u>	<u>\$ 2,913,696</u>	<u>\$ 1,965,081</u>	21.2%	<u>\$ 3,412,066</u>	17.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 15 ENGINEERING**

GOAL MISSION STATEMENT:

To provide the residents of the City of Lake Charles, as well as other departments of the City, technical services in the design, development and maintenance of city-wide infrastructure, capital improvement projects and subdivision developments with the highest level of expertise in a timely and efficient manner.

FUNCTION DESCRIPTION

Design, assist, supervise and check designs of proposed projects; prepare engineering plans, cost estimates and specifications for construction projects; review designs by private professional engineers; review plans for City paving and storm drainage projects to determine work adjustment or relocation of utilities; interpret plans and specifications of contract work; review and make bid recommendations; direct studies of existing and proposed storm drainage, water, sewer, and road capabilities; provide information concerning location of existing utilities; supervise the utility permit program; perform preconstruction estimates on proposed City projects and maintain cost records during construction; maintain as-built plans; supervise maintenance of City maps, construction plans and related information; attend City Council and other public meetings to explain services and requirements, to solve problems, or to dispose of complaints; maintain records; prepare periodic and progress reports, summaries, and recommendations and annual budget.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 – 2023 Estimated	2023 - 2024 Estimated
Projects Completed	50	43	31 (22 are disaster related)
Active A&E's* / Task Orders	99	189	104 (14 are disaster related)

* Architectural and Engineering Agreements

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 15 ENGINEERING							
Salaries/ Wages/ OT	\$ 161,572	\$ 170,900	\$ 170,900	\$ 147,945	5.8%	\$ 187,600	9.8%
Fringe Benefits	59,763	68,360	66,580	54,281	14.4%	72,200	5.6%
General Operating Services	985	7,650	6,005	1,079	676.6%	8,085	5.7%
Insurance - Property, AL, GL, WC	1,040	872	872	654	-16.2%	872	0.0%
Maintenance & Rentals	4,179	3,000	19,710	19,425	-28.2%	3,200	6.7%
Utilities	396	500	830	539	26.3%	800	60.0%
General Supplies	2,766	2,600	3,241	1,594	-6.0%	3,250	25.0%
Automotive Supplies & Gasoline	6,182	6,600	6,720	6,581	6.8%	6,600	0.0%
Materials & Equipment	568	3,050	3,059	418	437.0%	5,700	86.9%
Major Acquisitions & Improvements	-	33,500	29,063	64,078	N/A	-	-100.0%
Special Current Charges	103	75,100	65,152	12,190	72812.6%	50,250	-33.1%
ENGINEERING	<u>\$ 237,554</u>	<u>\$ 372,132</u>	<u>\$ 372,132</u>	<u>\$ 308,784</u>	56.7%	<u>\$ 338,557</u>	-9.0%
PUBLIC WORKS DEPARTMENT	<u>\$ 16,767,841</u>	<u>\$ 20,657,274</u>	<u>\$ 20,657,274</u>	<u>\$ 14,332,680</u>	23.2%	<u>\$ 22,227,544</u>	7.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION:**

GOAL MISSION STATEMENT:

To strive to administer safe, balanced, aesthetically pleasing and sustainable physical development to Lake Charles while protecting the larger public interest and improving quality.

Through the Planning Commission, the Planning Department is tasked with the principle authority to evaluate, formulate, plan, and execute the basic ingredients of the “City’s Urban Policy.”

FUNCTION DESCRIPTION:

The Planning and Development Department administers programs that influence the quality of life within the City of Lake Charles. These include zoning and land use enforcement, subdivision administration, and floodplain management. The Planning Department monitors current trends and has several community plans to foster development in all areas of the City. Partnering with the Southwest Louisiana (SWLA) Economic Development Alliance, the City of Lake Charles is dedicated to improving the economic reinvestment of the Lake Charles community.

Planning and Development Department Divisions:

- Administration
- Permit Center
- Downtown/Lakefront Development

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Full-Time	27	27	27	27
Part-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Expenditures FY 2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 FUND: 001 GENERAL FUND								
DEPT: 07 PLANNING & DEVELOPMENT								
Salaries/ Wages/ OT	\$ 1,444,854	\$ 1,568,306	\$ 1,568,306	\$ 1,166,094	\$ 1,450,807	8.5%	\$ 1,598,780	1.9%
Fringe Benefits	504,893	608,800	608,800	432,835	533,365	20.6%	621,600	2.1%
General Operating Services	126,843	123,250	133,132	112,590	154,637	-2.8%	187,300	52.0%
Insurance - Property, AL, GL, WC	102,600	71,300	71,300	53,475	71,300	-30.5%	71,300	0.0%
Maintenance & Rentals	28,087	33,900	37,600	27,386	33,896	20.7%	37,900	11.8%
Utilities	25,814	26,300	26,300	21,223	27,443	1.9%	26,300	0.0%
Contractual Services & Projects	463,602	611,000	583,869	623,903	837,056	31.8%	795,000	30.1%
General Supplies	31,850	23,850	30,776	20,581	24,360	-25.1%	21,800	-8.6%
Automotive Supplies & Gasoline	30,718	30,550	28,850	19,487	24,287	-0.5%	25,150	-17.7%
Materials & Equipment	18,093	25,000	19,823	7,201	7,741	38.2%	15,500	-38.0%
Major Acquisitions & Improvements	111,550	-	-	-	-	-100.0%	-	N/A
Special Current Charges	166,854	161,650	175,150	52,977	76,483	-3.1%	93,000	-42.5%
PLANNING & DEVELOPMENT DEPT	\$ 3,055,758	\$ 3,283,906	\$ 3,283,906	\$ 2,537,752	\$ 3,241,375	7.5%	\$ 3,493,630	6.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: 01 ADMINISTRATION

GOAL MISSION STATEMENT:

To provide for the overall planning and coordination of the City's planning needs through customer service, prompt and adequate responses to telephone inquiries, efficient handling and resolution of zoning disputes and complaints; handling comprehensive planning, zoning, site plan development questions.

FUNCTION DESCRIPTION:

This division performs general City planning activities, administers zoning and other land development regulations, and carries out economic development programs. It processes zoning compliance, site plans, annexation requests, subdivision plans, and planned developments. It oversees and administers programs that directly influence the quality of life within the City. Other functions include historic preservation, downtown development, subdivision management, and floodplain management.

Starting in fiscal year 2024, services previously provided in the Downtown/Lakefront Development division will be combined with the Administration Division of the Planning Department. The Downtown/Lakefront Development division was established in the 2010-2011 fiscal year to perform the planning and development function for the downtown and lakefront districts of the City. The newly revised function will include a Special Districts Planner who will work with the Director and Assistant Director to execute the Strategic Plan and companion Zoning Regulations of the Downtown Development Authority, Charpentier Historic District, Margaret Place Historic District, and other special districts.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Annexations	5	2	4
Subdivisions	45	45	40
Planning Commission			
Major Conditional Use Permits	14	27	20
Minor Conditional Use Permits	34	38	36
Special Exception or Variance Permits	56	75	70
Rezoning	3	8	5
Special Districts Planner			
Development reviews	16	20	26
Historic Preservation Projects	12	20	28

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	6	6	6	8

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 07 PLANNING & DEVELOPMENT							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 485,573	\$ 490,606	\$ 490,606	\$ 337,662	1.0%	\$ 586,480	19.5%
Fringe Benefits	156,280	175,900	175,900	120,204	12.6%	217,300	23.5%
General Operating Services	50,156	50,000	49,650	41,775	-0.3%	98,800	97.6%
Insurance - Property, AL, GL, WC	59,210	41,080	41,080	30,810	-30.6%	41,680	1.5%
Maintenance & Rentals	1,950	6,600	6,600	1,932	238.5%	6,100	-7.6%
Utilities	3,559	4,000	4,000	2,986	12.4%	4,300	7.5%
Contractual Services & Projects	4,250	5,000	5,000	4,250	17.6%	5,000	0.0%
General Supplies	4,158	4,050	4,400	2,495	-2.6%	4,800	18.5%
Automotive Supplies & Gasoline	2,227	2,550	2,550	1,859	14.5%	2,850	11.8%
Materials & Equipment	290	4,000	4,000	3,660	1279.3%	6,900	72.5%
Major Acquisitions & Improvements	23,110	-	-	-	-100.0%	-	N/A
Special Current Charges	133,634	120,500	120,500	24,601	-9.8%	60,500	-49.8%
ADMINISTRATION	<u>\$ 924,397</u>	<u>\$ 904,286</u>	<u>\$ 904,286</u>	<u>\$ 572,234</u>	-2.2%	<u>\$ 1,034,710</u>	14.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: 02 PERMIT CENTER

GOAL MISSION STATEMENT:

To provide information to the public and contractors; review development and single structure designs; conduct plan reviews and inspections; manage the structure demolition process; and preserve health, safety, and welfare of the City.

FUNCTION DESCRIPTION:

The Permit Center is a centralized location for obtaining development permits and for acquiring information on all construction, zoning, and land-use requirements for the City of Lake Charles. It establishes rules and regulations for construction, alteration, repair, removal, relocation, demolition, and the use and occupancy of buildings, structures, and premises. It is also responsible for the following: review plans for compliance of new construction and alteration of existing structures; issue building, electrical, plumbing, gas, and mechanical permits; perform inspections of various trades on new and altered buildings to assure compliance with codes; license various construction trades such as building, electrical, plumbing, gas, and mechanical contractors; investigate all complaints dealing with building, electrical, plumbing, gas, mechanical, zoning or property standards, such as junk vehicles, junk materials, garbage and trash, or tall grass on private property; and handle condemnation procedures.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Building permits	3,099	1,560	1,480
Electrical permits	570	627	689
Mechanical permits	644	708	778
Plumbing permits	806	886	966
Total Inspections	12,658	11,806	9,537
Property Standards Inspections	17,893	26,982	28,100

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	19	19	19	19
Part-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 07 PLANNING & DEVELOPMENT							
DIV: 02 PERMIT CENTER							
Salaries/ Wages/ OT	\$ 848,690	\$ 960,700	\$ 960,700	\$ 680,947	13.2%	\$ 1,012,300	5.4%
Fringe Benefits	306,482	385,200	385,200	272,916	25.7%	404,300	5.0%
General Operating Services	75,752	69,800	80,032	69,846	-7.9%	88,500	26.8%
Insurance - Property, AL, GL, WC	42,670	29,620	29,620	22,215	-30.6%	29,620	0.0%
Maintenance & Rentals	26,137	27,300	31,000	25,454	4.4%	31,800	16.5%
Utilities	22,039	22,000	22,000	18,054	-0.2%	22,000	0.0%
Contractual Services & Projects	459,352	600,000	572,869	619,653	30.6%	790,000	31.7%
General Supplies	16,980	14,000	20,651	17,705	-17.6%	17,000	21.4%
Automotive Supplies & Gasoline	28,491	28,000	26,300	17,628	-1.7%	22,300	-20.4%
Materials & Equipment	17,803	21,000	15,748	3,469	18.0%	8,600	-59.0%
Major Acquisitions & Improvements	88,440	-	-	-	-100.0%	-	N/A
Special Current Charges	33,220	24,500	38,000	28,326	-26.2%	32,500	32.7%
PERMIT CENTER	<u>\$ 1,966,056</u>	<u>\$ 2,182,120</u>	<u>\$ 2,182,120</u>	<u>\$ 1,776,213</u>	11.0%	<u>\$ 2,458,920</u>	12.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: 13 DOWNTOWN/LAKEFRONT DEVELOPMENT**

GOAL MISSION STATEMENT:

To define the parameters, characteristics, aesthetics, and mission of the Downtown Development District with focus on customer and stakeholder needs. The Lakefront Development Sub-district, established in 2007 by Ordinance Number 14114, was created to create a special taxing district and political subdivision of the state to provide for the commercial and/or residential development of designated areas along the lakefront in accordance with a comprehensive plan for development of property within the boundaries of the downtown development district in accordance with the provisions of R.S. 33:9038.57. Two Historic Districts are adjacent to Downtown. The "Charpentier Historic District" encases a 50-block area of homes dating back to the late 1800's and 1900's. This district encompasses some of the finest renovated architecture in Louisiana which was included in the 1990 National Historic Register.

FUNCTION DESCRIPTION:

This division was established in the 2010-2011 fiscal year to perform the planning and development function for the downtown and lakefront districts of the City. Its functions include beautification, economic development, historic preservation, transportation, and safety/security within the boundaries of the district. The division also manages the capital improvement program (LDAP) within the district, as well as, coordinates several other city-wide planning and implementation functions.

Beginning in fiscal year 2024, the function of the Downtown/Lakefront Development division will be combined and carried out under the Administration Division of the Planning Department. A Special Districts Planner will work with the Director and Assistant Director to execute the Strategic Plan and companion Zoning Regulations of the Downtown Development Authority, Charpentier Historic District, Margaret Place Historic District, and other special districts.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Development reviews	16	20	0
Historic Preservation Projects	12	20	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	2	2	2	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 07 PLANNING & DEVELOPMENT							
DIV: 13 DOWNTOWN/LAKEFRONT DEVLPMNT							
Salaries/ Wages/ OT	\$ 110,591	\$ 117,000	\$ 117,000	\$ 147,485	5.8%	\$ -	-100.0%
Fringe Benefits	42,131	47,700	47,700	39,715	13.2%	-	-100.0%
General Operating Services	935	3,450	3,450	969	269.0%	-	-100.0%
Insurance - Property, AL, GL, WC	720	600	600	450	-16.7%	-	-100.0%
Utilities	216	300	300	183	38.9%	-	-100.0%
Contractual Services & Projects	-	6,000	6,000	-	N/A	-	-100.0%
General Supplies	10,712	5,800	5,725	381	-45.9%	-	-100.0%
Materials & Equipment	-	-	75	72	N/A	-	N/A
Special Current Charges	-	16,650	16,650	50	N/A	-	-100.0%
DOWNTOWN/LAKEFRONT PLAN	<u>\$ 165,305</u>	<u>\$ 197,500</u>	<u>\$ 197,500</u>	<u>\$ 189,305</u>	19.5%	<u>\$ -</u>	-100.0%
PLANNING & DEVELOPMENT DEPT.	<u>\$ 3,055,758</u>	<u>\$ 3,283,906</u>	<u>\$ 3,283,906</u>	<u>\$ 2,537,752</u>	7.5%	<u>\$ 3,493,630</u>	6.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION:

GOAL MISSION STATEMENT:

To give the highest quality of service to fellow employees and the community of Lake Charles.

FUNCTION DESCRIPTION:

General Services Department Divisions:

Administration
 Building Services
 Printing Services

Information Technology
 1911 Arts & Cultural Center
 Community Service Grants

AUTHORIZED PERSONNEL:

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 – 2023	Budget 2023 - 2024
Total Personnel Count				
Full-Time	20	20	20	20
Part-Time	8	8	8	7

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>Projected Expenditures FY 2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
Salaries/ Wages/ OT	\$ 1,084,184	\$ 1,533,270	\$ 1,531,070	\$ 980,959	\$ 1,248,694	41.4%	\$ 1,531,900	-0.1%
Fringe Benefits	331,156	522,100	519,100	311,373	390,964	57.7%	535,300	2.5%
General Operating Services	33,666	72,200	87,055	79,255	92,125	114.5%	89,200	23.5%
Insurance - Property, AL, GL, WC	125,253	264,488	262,488	197,696	261,818	111.2%	264,488	0.0%
Maintenance & Rentals	339,794	416,750	408,840	313,417	381,699	22.6%	474,750	13.9%
Utilities	328,501	248,500	248,500	303,704	448,162	-24.4%	451,700	81.8%
Contractual Services & Projects	1,027,116	593,550	644,920	666,992	802,582	-42.2%	674,850	13.7%
General Supplies	89,084	90,900	98,310	54,134	81,665	2.0%	95,925	5.5%
Automotive Supplies & Gasoline	7,069	11,450	8,400	6,130	8,430	62.0%	11,100	-3.1%
Materials & Equipment	332,418	840,750	795,462	574,562	722,977	152.9%	876,075	4.2%
Major Acquisitions & Improvements	116,851	-	186,313	127,000	134,500	-100.0%	-	N/A
Special Current Charges	1,325,660	2,504,201	2,307,701	1,609,163	2,349,570	88.9%	2,851,900	13.9%
GENERAL SERVICES DEPARTMENT	\$ 5,140,752	\$ 7,098,159	\$ 7,098,159	\$ 5,224,385	\$ 6,923,186	38.1%	\$ 7,857,188	10.7%
OPERATING EXPENDITURES	\$ 70,813,701	\$ 83,545,619	\$ 83,545,619	\$ 61,726,905	\$ 80,550,767	18.0%	\$ 88,741,425	6.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 01 ADMINISTRATION

GOAL MISSION STATEMENT:

To give the highest quality of service to fellow employees and the community of Lake Charles.

FUNCTION DESCRIPTION:

This division serves as a cost center for general administrative support and non-departmental charges, operational payments to other agencies pursuant to statutes or agreements, and incidental expenses of boards and commissions. It also provides for education costs and write-offs of uncollectible receivables for the entire General Fund.

This division also oversees the following annual special events: Veterans Day Commemoration, Vietnam Veterans Honor Day, Patriot’s Ball, and Shed the Bias, all facilitated through the Mayor’s Office, with support from a specified Mayor’s Commission.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Elections	2	0	1
CPPJ* agreements	5	6	7
Special Events	3	4	20

*Calcasieu Parish Police Jury

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	6	6	6	6
Part-Time	2	2	2	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 275,677	\$ 443,400	\$ 443,400	\$ 263,213	60.8%	\$ 401,000	-9.6%
Fringe Benefits	110,505	168,500	168,500	100,361	52.5%	174,900	3.8%
General Operating Services	31,134	62,800	73,805	69,902	101.7%	74,800	19.1%
Insurance - Property, AL, GL, WC	3,250	14,884	12,884	7,413	358.0%	9,884	-33.6%
Maintenance & Rentals	53,561	46,000	61,605	58,752	-14.1%	61,420	33.5%
Utilities	157,667	103,200	103,200	194,600	-34.5%	258,700	150.7%
Contractual Services & Projects	9,127	17,750	46,940	35,509	94.5%	42,750	140.8%
General Supplies	28,956	19,500	22,000	4,481	-32.7%	19,950	2.3%
Automotive Supplies & Gasoline	4,041	6,050	4,050	3,058	49.7%	5,700	-5.8%
Materials & Equipment	-	1,300	8,800	5,440	N/A	1,300	0.0%
Major Acquisitions & Improvements	49,657	-	134,500	127,000	-100.0%	-	N/A
Special Current Charges	1,324,524	2,503,001	2,306,701	1,603,995	89.0%	2,850,700	13.9%
GENERAL ADMINISTRATION	\$ 2,048,099	\$ 3,386,385	\$ 3,386,385	\$ 2,473,724	65.3%	\$ 3,901,104	15.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 02 BUILDING SERVICES

GOAL MISSION STATEMENT:

To provide maintenance, custodial and security for City Hall, 1911 Arts & Cultural Center, and Central School Arts & Humanities Center so that each can operate efficiently and safely.

FUNCTION DESCRIPTION:

This division is a branch of the Public Works Building Maintenance Division. It maintains and oversees the janitorial services, security, and supplies for City Hall, 1911 Arts & Cultural Center, and Central School Arts & Humanities Center.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Floors to maintain	16	18 (Basement @ City Hall & Central School)	18
Work Orders Completed	53	60	72

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	3	3	3	3
Part-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 02 BUILDING SERVICES							
Salaries/ Wages/ OT	\$ 189,780	\$ 285,500	\$ 285,500	\$ 148,748	50.4%	\$ 297,700	4.3%
Fringe Benefits	45,023	92,100	92,100	38,327	104.6%	94,300	2.4%
General Operating Services	-	200	200	20	N/A	200	0.0%
Insurance - Property, AL, GL, WC	98,860	186,056	186,056	139,542	88.2%	186,056	0.0%
Maintenance & Rentals	143,214	188,000	173,280	134,388	31.3%	227,400	21.0%
Utilities	116,425	98,900	98,900	72,158	-15.1%	137,500	39.0%
Contractual Services & Projects	86,653	89,500	104,220	224,988	3.3%	91,500	2.2%
General Supplies	34,226	38,000	38,000	21,365	11.0%	38,000	0.0%
Automotive Supplies & Gasoline	1,388	3,350	2,550	1,548	141.4%	3,050	-9.0%
Materials & Equipment	6,339	9,700	10,500	7,765	53.0%	18,500	90.7%
Special Current Charges	499	500	500	4,676	0.2%	500	0.0%
BUILDING SERVICES	\$ 722,407	\$ 991,806	\$ 991,806	\$ 793,525	37.3%	\$ 1,094,706	10.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 03 PRINTING SERVICES

GOAL MISSION STATEMENT:

To provide timely and efficient handling of the City’s printing needs and mail delivery services for all City departments.

To provide communication services that help promote City activities/successes in the most effective means possible.

FUNCTION DESCRIPTION:

This division provides for the various printing needs of all City departments including stationery, envelopes, and forms; works with departments/divisions on printing projects such as the annual budget, certificates, brochures, booklets; maintains a supply of paper for copy machines; and picks up mail from the Post Office and City offices and distributes it to all City divisions. Material and postage costs are charged to the receiving departments/divisions.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Pages printed	268,000	350,000	425,000
Mail metered BOTTOM BORDER	54,500	55,000	55,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 03 PRINTING SERVICES							
Salaries/ Wages/ OT	\$ 36,657	\$ 111,500	\$ 111,500	\$ 64,653	204.2%	\$ 117,000	4.9%
Fringe Benefits	15,616	51,500	51,500	28,122	229.8%	53,100	3.1%
General Operating Services	2,106	6,500	11,500	8,543	208.6%	11,500	76.9%
Insurance - Property, AL, GL, WC	2,351	556	556	417	-76.4%	556	0.0%
Maintenance & Rentals	54,613	80,150	77,700	41,444	46.8%	80,150	0.0%
Utilities	751	1,000	1,000	634	33.2%	1,000	0.0%
General Supplies	20	1,800	1,600	1,432	8900.0%	2,000	11.1%
Automotive Supplies & Gasoline	1,282	1,350	1,100	1,232	5.3%	1,750	29.6%
Materials & Equipment	-	5,000	2,900	2,390	N/A	5,000	0.0%
Special Current Charges	287	200	200	25	-30.3%	200	0.0%
PRINTING SERVICES	\$ 113,683	\$ 259,556	\$ 259,556	\$ 148,892	128.3%	\$ 272,256	4.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 04 INFORMATION TECHNOLOGY

GOAL MISSION STATEMENT:

To provide all City employees with the hardware, software, and network resources needed to perform their jobs effectively and efficiently and to provide citizens with the electronic services needed to conduct business with the City.

FUNCTION DESCRIPTION:

Functions of the Information Technology Division include application support for ten or more enterprise-class systems used by all City employees or by specific departments; hardware, operating system, and software support for desktop computers and laptops used by approximately 600 employees across all City departments; and management of fifty or more servers housed in a 24x7x365 data center and in other City facilities.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Number of computers in use	680	680	685
Work orders completed	1,558	1,735	1,700

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	4	4	4	4
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 04 INFORMATION TECHNOLOGY							
Salaries/ Wages/ OT	\$ 300,889	\$ 353,700	\$ 353,700	\$ 259,386	17.6%	\$ 365,000	3.2%
Fringe Benefits	106,248	126,100	123,100	91,061	18.7%	129,100	2.4%
General Operating Services	125	300	300	41	140.0%	300	0.0%
Insurance - Property, AL, GL, WC	7,900	17,612	17,612	13,209	122.9%	17,612	0.0%
Maintenance & Rentals	63,278	57,750	57,750	52,860	-8.7%	59,750	3.5%
Utilities	9,917	9,000	9,000	4,610	-9.2%	10,000	11.1%
Contractual Services & Projects	925,127	478,300	478,300	385,724	-48.3%	531,600	11.1%
General Supplies	21,892	22,700	25,700	18,504	3.7%	24,700	8.8%
Automotive Supplies & Gasoline	-	500	500	220	N/A	400	-20.0%
Materials & Equipment	326,079	824,750	772,937	558,657	152.9%	849,950	3.1%
Major Acquisitions & Improvements	67,194	-	51,813	-	-100.0%	-	N/A
Special Current Charges	244	200	200	159	-18.0%	200	0.0%
INFORMATION TECHNOLOGY	<u>\$ 1,828,893</u>	<u>\$ 1,890,912</u>	<u>\$ 1,890,912</u>	<u>\$ 1,384,431</u>	3.4%	<u>\$ 1,988,612</u>	5.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 09 1911 CITY HALL

GOAL MISSION STATEMENT:

To provide for the operation and maintenance of the restored 1911 City Hall building, now the 1911 Arts & Cultural Center.

FUNCTION DESCRIPTION:

This division accounts for the operation and maintenance costs of 1911 Arts & Cultural Center, including wages for temporary employees. The exhibit and event costs at this building are separately budgeted through the Arts/Special Events Fund.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Part-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 09 1911 CITY HALL							
Salaries/ Wages/ OT	\$ 68,611	\$ 92,600	\$ 91,600	\$ 56,036	35.0%	\$ 92,600	0.0%
Fringe Benefits	8,114	16,000	16,000	7,832	97.2%	15,800	-1.3%
General Operating Services	-	-	50	50	N/A	-	N/A
Insurance - Property, AL, GL, WC	10,035	44,352	44,352	36,344	342.0%	49,352	11.3%
Maintenance & Rentals	23,008	42,600	34,055	22,952	85.2%	40,600	-4.7%
Utilities	41,148	33,900	33,900	29,555	-17.6%	41,500	22.4%
Contractual Services & Projects	6,209	8,000	15,460	20,771	28.8%	9,000	12.5%
General Supplies	3,990	8,500	10,735	8,352	113.0%	11,000	29.4%
Materials & Equipment	-	-	-	-	N/A	1,000	N/A
Special Current Charges	53	200	-	106	277.4%	200	0.0%
1911 CITY HALL	<u>\$ 161,168</u>	<u>\$ 246,152</u>	<u>\$ 246,152</u>	<u>\$ 181,998</u>	52.7%	<u>\$ 261,052</u>	6.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 11 COMMUNITY SERVICE GRANTS

GOAL MISSION STATEMENT:

To administer federally-assisted programs efficiently and timely to help citizens of the city/community, especially lower-income families. It is the goal of the Department to ensure that DBEs (Disadvantaged Business Enterprises) have an equal opportunity to receive and participate in DOT (Department of Transportation) assisted contracts.

FUNCTION DESCRIPTION:

This division provides administrative support for federally-assisted programs budgeted through other divisions and fund accounts such as Summer Food Service Program, the Community Development Block Grant and HOME Programs. See the individual details on these programs at their respective budget sites. The following area is also administered by this division:

DBE/SBOP (Small Business Opportunity Program): To assist small and small economically and/or socially disadvantaged businesses seeking to do business with the City of Lake Charles. This program provides small businesses with the opportunity to participate with prime contractors on City contracts and procurements by competing with other businesses. Prime contractors, are encouraged to provide good faith efforts of twenty-five (25) percent of their subcontracted work to socially and economically disadvantaged businesses or small businesses.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
DBE/SBOP Educational Outreach/Trainings	3	5	3
Number of DBE/SBOP Businesses Enrolled	130	125	150

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 - 2024
Full-Time	4	4	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 11 COMMUNITY SERV GRANTS							
Salaries/ Wages/ OT	\$ 212,570	\$ 246,570	\$ 245,370	\$ 188,923	16.0%	\$ 258,600	4.9%
Fringe Benefits	45,650	67,900	67,900	45,670	48.7%	68,100	0.3%
General Operating Services	301	2,400	1,200	699	697.3%	2,400	0.0%
Insurance - Property, AL, GL, WC	2,857	1,028	1,028	771	-64.0%	1,028	0.0%
Maintenance & Rentals	2,120	2,250	4,450	3,021	6.1%	5,430	141.3%
Utilities	2,593	2,500	2,500	2,147	-3.6%	3,000	20.0%
General Supplies	-	400	275	-	N/A	275	-31.3%
Automotive Supplies & Gasoline	358	200	200	72	-44.1%	200	0.0%
Materials & Equipment	-	-	325	310	N/A	325	N/A
Special Current Charges	53	100	100	202	88.7%	100	0.0%
COMMUNITY SERVICE/GRANTS	<u>\$ 266,502</u>	<u>\$ 323,348</u>	<u>\$ 323,348</u>	<u>\$ 241,815</u>	21.3%	<u>\$ 339,458</u>	5.0%
GENERAL SERVICES DEPARTMENT	<u>\$ 5,140,752</u>	<u>\$ 7,098,159</u>	<u>\$ 7,098,159</u>	<u>\$ 5,224,385</u>	38.1%	<u>\$ 7,857,188</u>	10.7%
GENERAL FUND OPERATING EXP	<u>\$ 70,813,701</u>	<u>\$ 83,545,619</u>	<u>\$ 83,545,619</u>	<u>\$ 61,726,905</u>	18.0%	<u>\$ 88,741,425</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 21 TRANSFERS
DIVISION: 01 OPERATING TRANSFERS**

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This cost center accounts for transfers from General Fund which are not included in departmental operating budgets. The majority of these transfers are made on a recurring basis to supplement revenues received by Special Revenue and Enterprise Funds which would otherwise experience cash deficits. Transfers to Capital Projects may also be made to supplement or match other authorized fund sources for major or multi-year capital acquisitions and improvements.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2021 - 2022</u>	<u>Adopted Budget 2022 - 2023</u>	<u>Adjusted Budget 2022 - 2023</u>	<u>Y-T-D FY 2023 7/31/2023</u>	<u>Projected Expenditures FY 2023</u>	<u>% Change Adopted '23 from Actual '22</u>	<u>Budget 2023 - 2024</u>	<u>% Change Adopted '23 to '24 Budget</u>
DEPT: 21 UNCLASSIFIED								
DIV 01 OPERATING TRANSFERS								
OPERATING TRANSFERS	\$ 6,491,394	\$ 3,990,393	\$ 3,990,393	\$ 2,930,710	\$ 3,990,393	-38.5%	\$ 3,906,040	-2.1%
DEBT SERVICE TRANSFERS	100,000	552,630	552,630	552,630	552,630	452.6%	552,069	-0.1%
CAPITALTRANSFER	<u>3,870,000</u>	<u>4,800,000</u>	<u>4,800,000</u>	<u>3,600,000</u>	<u>4,800,000</u>	24.0%	<u>4,750,000</u>	-1.0%
UNCLASSIFIED	<u>10,461,394</u>	<u>9,343,023</u>	<u>9,343,023</u>	<u>7,083,340</u>	<u>9,343,023</u>	-10.7%	<u>9,208,109</u>	-1.4%
Total General Fund	<u>\$ 81,275,095</u>	<u>\$ 92,888,642</u>	<u>\$ 92,888,642</u>	<u>\$ 68,810,245</u>	<u>\$ 89,893,790</u>	14.3%	<u>\$ 97,949,534</u>	5.4%

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SPECIAL REVENUE FUNDS

WASTEWATER
RIVERBOAT GAMING
DEBT RESERVE FUND – .25% SALES TAX 2016
RECREATION
CENTRAL SCHOOL
SPECIAL EVENTS
COMMUNITY DEVELOPMENT
HUD HOUSING PROGRAMS
SUMMER FEEDING GRANT
PUBLIC SAFETY GRANTS
D.A.R.E. GRANT
COPS HIRING GRANT
DISASTER RECOVERY
DISASTER RECOVERY – HURRICANE LAURA
FACILITY RENEWAL
MORGANFIELD ECONOMIC DEVELOPMENT DIST
LAKEFRONT ECONOMIC DEVELOPMENT DIST
NELSON MARKET ECONOMIC DEVELOPMENT DIST
ENTERPRISE ECONOMIC DEVELOPMENT DIST

Special Revenue Funds are used to account for various restricted revenues and related expenditures which are not readily accountable in another fund type.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

SPECIAL REVENUE FUND SUMMARY

	<u>Wastewater</u>	<u>Riverboat Gaming</u>	<u>Reserve 2016 STX Levy</u>	<u>Recreation Fund</u>	<u>Central School</u>	<u>Special Event</u>	<u>Community Development</u>	<u>HUD Housing Programs</u>	<u>Summer Feeding</u>
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ 1,425,948	\$ -	\$ -	\$ -	\$ -	\$ -
Additional sales tax levy portions	4,760,000	-	1,859,375	2,380,000	-	-	-	-	-
Franchise and license taxes	-	11,500,000	-	-	-	-	-	-	-
Intergovernmental	-	-	-	66,000	-	-	5,305,840	459,829	-
Charges for services	11,965,500	-	-	-	-	-	-	-	-
Use of money and property	255,000	300,000	75,000	156,000	81,500	38,600	-	-	-
Total operating revenues	<u>16,980,500</u>	<u>11,800,000</u>	<u>1,934,375</u>	<u>4,027,948</u>	<u>81,500</u>	<u>38,600</u>	<u>5,305,840</u>	<u>459,829</u>	<u>-</u>
Operating transfers in	390,000	-	-	932,588	165,000	225,000	-	85,437	-
Expenditures:									
General Government	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Fire Department	-	-	-	-	-	-	-	-	-
Police Department	-	-	-	-	-	-	-	-	-
Public Works	15,987,025	-	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	5,630,465	241,624	300,525	5,305,840	545,266	10,000
General Services	-	-	-	-	-	-	-	-	-
Total operating expenditures	<u>15,987,025</u>	<u>-</u>	<u>-</u>	<u>5,630,465</u>	<u>241,624</u>	<u>300,525</u>	<u>5,305,840</u>	<u>545,266</u>	<u>10,000</u>
Other financing uses:									
Operating transfers out	-	1,152,588	-	-	-	-	-	-	-
Transfer to Debt Service accounts	1,325,000	3,727,516	-	-	-	-	-	-	-
Capital transfers-General Capital Projects	2,500,000	7,573,000	2,000,000	-	-	-	-	-	-
Total transfers	<u>3,825,000</u>	<u>12,453,104</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>19,812,025</u>	<u>12,453,104</u>	<u>2,000,000</u>	<u>5,630,465</u>	<u>241,624</u>	<u>300,525</u>	<u>5,305,840</u>	<u>545,266</u>	<u>10,000</u>
Net Income (loss)	<u>\$ (2,441,525)</u>	<u>\$ (653,104)</u>	<u>\$ (65,625)</u>	<u>\$ (669,929)</u>	<u>\$ 4,876</u>	<u>\$ (36,925)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,000)</u>
Projected beginning fund balance	\$ 5,175,309	\$ 3,570,447	\$ 2,334,531	\$ 2,039,940	\$ 24,967	\$ 129,083	\$ -	\$ 208,119	\$ 123,165
Fund balance (used) added operations	58,475	6,919,896	1,934,375	(669,929)	4,876	(36,925)	-	-	(10,000)
Fund balance used for capital transfers	(2,500,000)	(7,573,000)	(2,000,000)	-	-	-	-	-	-
Total fund balance (used) added	<u>(2,441,525)</u>	<u>(653,104)</u>	<u>(65,625)</u>	<u>(669,929)</u>	<u>4,876</u>	<u>(36,925)</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>
Ending fund balance	\$ 2,733,784	\$ 2,917,343	\$ 2,268,906	\$ 1,370,011	\$ 29,843	\$ 92,158	\$ -	\$ 208,119	\$ 113,165

Public Safety Grants	D.A.R.E. Grant	COPS Hiring Grant	Disaster Recovery	Hurr. Laura Rcvry Fund	Facility Renewal	Morganfield Econmc Dist	Lakefront Econmc Dist	Nelson Mkt Econmc Dist	Enterprise Econmc Dist	Total Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,948
-	-	-	-	-	-	100,000	28,000	150,000	3,000	9,280,375
-	-	-	-	-	-	-	-	-	-	11,500,000
162,852	-	-	1,184,179	2,700,000	-	-	-	-	-	9,878,700
-	-	-	-	-	-	-	-	-	-	11,965,500
-	-	-	394,726	-	60,000	5,000	-	-	-	1,365,826
<u>162,852</u>	<u>-</u>	<u>-</u>	<u>1,578,905</u>	<u>2,700,000</u>	<u>60,000</u>	<u>105,000</u>	<u>28,000</u>	<u>150,000</u>	<u>3,000</u>	<u>45,416,349</u>
-	-	-	-	-	-	-	-	-	-	1,798,025
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
162,852	-	-	-	-	-	-	-	-	-	162,852
-	-	-	-	-	-	-	-	-	-	15,987,025
-	-	-	-	-	-	1,700	20,000	90,000	2,500	114,200
-	-	-	1,578,905	-	-	-	-	-	-	13,612,625
-	-	-	-	3,000,000	-	-	-	-	-	3,000,000
<u>162,852</u>	<u>-</u>	<u>-</u>	<u>1,578,905</u>	<u>3,000,000</u>	<u>-</u>	<u>1,700</u>	<u>20,000</u>	<u>90,000</u>	<u>2,500</u>	<u>32,876,702</u>
-	-	-	-	3,500,000	-	-	-	-	-	4,652,588
-	-	-	-	-	-	-	-	-	-	5,052,516
-	-	-	-	-	-	-	-	-	-	12,073,000
-	-	-	-	3,500,000	-	-	-	-	-	21,778,104
162,852	-	-	1,578,905	6,500,000	-	1,700	20,000	90,000	2,500	54,654,806
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,800,000)</u>	<u>\$ 60,000</u>	<u>\$ 103,300</u>	<u>\$ 8,000</u>	<u>\$ 60,000</u>	<u>\$ 500</u>	<u>\$ (7,440,432)</u>
\$ 20,642	\$ 294,602	\$ 130,116	\$ 5,548,424	\$ 19,693,758	\$ 2,243,876	\$ 384,603	\$ 87,700	\$ 298,544	\$ 5,098	\$ 42,312,924
-	-	-	-	(3,800,000)	60,000	103,300	8,000	60,000	500	4,632,568
-	-	-	-	-	-	-	-	-	-	(12,073,000)
-	-	-	-	(3,800,000)	60,000	103,300	8,000	60,000	500	(7,440,432)
<u>\$ 20,642</u>	<u>\$ 294,602</u>	<u>\$ 130,116</u>	<u>\$ 5,548,424</u>	<u>\$ 15,893,758</u>	<u>\$ 2,303,876</u>	<u>\$ 487,903</u>	<u>\$ 95,700</u>	<u>\$ 358,544</u>	<u>\$ 5,598</u>	<u>\$ 34,872,492</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 117 WASTEWATER
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 08 WASTEWATER

GOAL MISSION STATEMENT:

To keep the existing sewer system in optimal working condition to meet various standards and to ensure the production of quality water to be released to the receiving water bodies of the State of Louisiana.

FUNCTION DESCRIPTION:

This division accounts for the operating costs of the sanitary sewerage collection, treatment system, and repair systems and provides partial support of system improvements. Its functions include operating 24-hours, seven-days-a-week for the collection and treatment of wastewater; installing service taps; building manholes; laying extensions; and maintaining approximately 148 lift stations and 4 treatment facilities. The construction crews maintain and repair existing service lines while laboratory personnel collect daily samples at all facilities to ensure environmental standards are met.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 – 2023 Estimated	2023 - 2024 Estimated
Work orders completed (includes Dottie one-call)	32,663	21,500	22,655
Sanitary sewers (miles)	600	600	600
Maximum Dailey Capacity (MGD) Plants A, B/C, D	6.7, 8, 4.95	6.7, 8, 4.95	6.7, 8, 4.95

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	68	68	68	69
Full-Time Engineering	1	1	1	1
Part-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 117 WASTEWATER								
Revenues:								
Ten Year Sales Tax - 0.16%	\$ 5,066,554	\$ 4,480,000	\$ 4,480,000	\$ 3,896,744	\$ 4,871,744	-11.6%	\$ 4,760,000	6.3%
Taxes and special assessments	5,066,554	4,480,000	4,480,000	3,896,744	4,871,744	-11.6%	4,760,000	6.3%
Physical Environment - Charges for Services	5,527	4,500	4,500	6,840	7,340	-18.6%	5,500	22.2%
Sewer extension charges	57,700	55,000	55,000	80,608	85,608	-4.7%	60,000	9.1%
Sewer user charges	10,478,119	10,500,000	10,500,000	10,184,596	11,984,596	0.2%	11,900,000	13.3%
Charges for services	10,541,346	10,559,500	10,559,500	10,272,044	12,077,544	0.2%	11,965,500	13.3%
Interest earnings	33,293	15,000	15,000	117,091	169,591	-54.9%	100,000	566.7%
Penalties	141,995	100,000	100,000	149,529	169,529	-29.6%	150,000	50.0%
Sale of Fixed Assets	36,720	3,000	3,000	17,460	17,460	-91.8%	5,000	66.7%
Use of money and property	212,008	118,000	118,000	284,080	356,580	-44.3%	255,000	116.1%
Total operating revenues	15,819,908	15,157,500	15,157,500	14,452,868	17,305,868	-4.2%	16,980,500	12.0%
Expenditures:								
FUND: 117 WASTEWATER FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 08 WASTEWATER								
Salaries/ Wages/ OT	2,904,828	3,336,300	3,336,300	2,460,939	3,102,919	14.9%	3,517,200	5.4%
Fringe Benefits	1,121,624	1,384,600	1,384,600	964,305	1,211,661	23.4%	1,427,800	3.1%
General Operating Services	11,479	12,150	12,150	7,120	10,930	5.8%	14,650	20.6%
Insurance - Property, AL, GL, WC	779,586	928,420	928,420	692,475	917,580	19.1%	928,420	0.0%
Maintenance & Rentals	1,900,577	1,576,600	1,711,050	1,314,744	1,666,944	-17.0%	1,951,500	23.8%
Utilities	1,295,303	1,136,600	1,136,600	932,232	1,242,382	-12.3%	1,268,600	11.6%
Contractual Services & Projects	1,159,210	1,015,500	834,185	943,883	1,242,114	-12.4%	1,860,500	83.2%
General Supplies	570,648	658,250	677,365	521,771	666,990	15.4%	816,065	24.0%
Automotive Supplies & Gasoline	186,295	180,100	192,350	166,799	213,299	-3.3%	207,350	15.1%
Materials & Equipment	517,238	589,500	537,682	240,319	536,896	14.0%	896,500	52.1%
Major Acquisitions & Improvements	153,409	1,183,000	1,292,818	447,434	884,340	671.1%	1,255,000	6.1%
Special Current Charges	1,944,468	1,755,000	1,712,500	113,181	1,837,796	-9.7%	1,758,000	0.2%
Wastewater operating expenditures	12,544,665	13,756,020	13,756,020	8,805,202	13,533,851	9.7%	15,901,585	15.6%
FUND: 117 WASTEWATER FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 15 ENGINEERING								
Salaries/ Wages/ OT	-	62,000	62,000	-	-	N/A	62,000	0.0%
Fringe Benefits	-	23,000	23,000	-	-	N/A	23,000	0.0%
General Operating Services	-	800	800	-	-	N/A	-	-100.0%
Insurance - Property, AL, GL, WC	520	440	440	330	440	-15.4%	440	0.0%
Wastewater engineering expenditures	520	86,240	86,240	330	440	16484.6%	85,440	-0.9%
Wastewater operating expenditures	12,545,185	13,842,260	13,842,260	8,805,532	13,534,291	10.3%	15,987,025	15.5%
Interfund transfer-sales tax rev from General Fur	345,000	375,000	375,000	281,250	375,000	8.7%	390,000	4.0%
Interfund transfer Capital Projects	4,000,000	1,000,000	1,000,000	750,000	1,000,000	-75.0%	2,500,000	150.0%
Interfund transfers - Debt Service	1,500,000	1,325,000	1,325,000	1,025,000	1,325,000	-11.7%	1,325,000	0.0%
Wastewater transfers to other funds	5,500,000	2,325,000	2,325,000	1,775,000	2,325,000	-57.7%	3,825,000	64.5%
Total expenditures	18,045,185	16,167,260	16,167,260	10,580,532	15,859,291	-10.4%	19,812,025	22.5%
Net change in fund balance	(1,880,277)	(634,760)	(634,760)		1,821,577	66.2%	(2,441,525)	-284.6%
Beginning fund balance	5,234,010	3,353,733	3,353,733		3,353,733	-35.9%	5,175,309	54.3%
Ending fund balance	\$ 3,353,733	\$ 2,718,973	\$ 2,718,973		\$ 5,175,309	-18.9%	\$ 2,733,784	0.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 119 RIVERBOAT GAMING FUND
DEPARTMENT: 21 TRANSFERS
DIVISION: 01 OPERATING TRANSFERS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The Riverboat Gaming Fund accounts for the revenue received from casino riverboat admission payments. These funds are allocated for designated purposes by interfund transfers primarily for capital projects and debt service payments. The budget reflects revenues from the Cooperative Endeavor Agreement with the Calcasieu Parish Police Jury which established pooling of parish-wide gaming revenues. The only expenses recorded in this fund are the transfers to other City funds for capital and debt service expenses.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 119 RIVERBOAT GAMING FUND								
Revenues:								
Riverboat Admission Taxes	\$ 10,850,808	\$ 10,500,000	\$ 10,500,000	\$ 9,900,760	\$ 12,200,760	-3.2%	\$ 11,500,000	9.5%
Taxes and special assessments	10,850,808	10,500,000	10,500,000	9,900,760	12,200,760	-3.2%	11,500,000	9.5%
Interest earnings	24,448	9,000	9,000	169,066	400,066	-63.2%	300,000	3233.3%
Use of money and property	24,448	9,000	9,000	169,066	400,066	-63.2%	300,000	3233.3%
Total operating revenues	10,875,256	10,509,000	10,509,000	10,069,826	12,600,826	-3.4%	11,800,000	12.3%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer Arts/Special Events Fund	175,000	225,000	225,000	168,750	225,000	28.6%	225,000	0.0%
Interfund transfer Central School fund	150,000	225,000	225,000	168,750	225,000	50.0%	165,000	-26.7%
Interfund transfer Recreation Fund	625,160	561,438	561,438	421,078	445,465	-10.2%	762,588	35.8%
Interfund transfer - Special Revenue Funds	950,160	1,011,438	1,011,438	758,578	895,465	6.4%	1,152,588	14.0%
Interfund transfer 2014 Refunding Bonds PI	1,062,540	206,370	206,370	206,370	206,370	-80.6%	1,333,592	546.2%
Interfund transfer 2017 Refunding Bonds PI	1,790,620	3,164,850	3,164,850	2,373,637	3,164,850	76.7%	1,841,855	-41.8%
Interfund transfer 2021 Drainage Bonds	-	552,630	552,630	552,630	552,630	N/A	552,069	-0.1%
Interfund transfer - Debt Service	2,853,160	3,923,850	3,923,850	3,132,637	3,923,850	37.5%	3,727,516	-5.0%
Interfund transfer Capital Projects	150,000	4,850,000	4,850,000	3,637,500	4,850,000	3133.3%	3,835,000	-20.9%
Interfund transfer Golf Course	1,075,000	250,000	250,000	187,500	250,000	-76.7%	-	-100.0%
Interfund transfer Water Capital	4,050,000	200,000	200,000	150,000	200,000	-95.1%	3,665,000	1732.5%
Interfund transfer Transit Capital	225,000	667,050	667,050	500,287	667,050	196.5%	73,000	-89.1%
Interfund transfers - Capital	5,500,000	5,967,050	5,967,050	4,475,287	5,967,050	8.5%	7,573,000	26.9%
Total transfers to other funds	9,303,320	10,902,338	10,902,338	8,366,502	10,786,365	17.2%	12,453,104	14.2%
Net change in fund balance	1,571,936	(393,338)	(393,338)		1,814,461	-125.0%	(653,104)	-66.0%
Beginning fund balance	184,050	1,755,986	1,755,986		1,755,986	854.1%	3,570,447	103.3%
Ending fund balance	\$ 1,755,986	\$ 1,362,648	\$ 1,362,648		\$ 3,570,447	-22.4%	\$ 2,917,343	114.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 105 - .25% SALES TAX 2016
DEPARTMENT: DEBT RESERVE FUND
DIVISION: .25% SALES TAX 2016

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This Fund is to account for the collection of a sales tax levy effective January 1, 2016. The City's covenant resolution authorized at least 25 percent of the taxes collected to be placed in a reserve fund to be used if needed to cover annual debt service payments. These funds can be authorized for transfer to the Capital Project Fund in the subsequent fiscal year. Proposed revenues are budgeted at 25 percent of total tax collections.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 105 RESERVE FUND - 2016 SALES TAX 1/4% LEVY								
Revenues:								
Sales tax	\$ 1,978,723	\$ 1,750,000	\$ 1,750,000	\$ 1,485,285	\$ 1,890,285	-11.6%	\$ 1,859,375	6.3%
Taxes and special assessments	<u>1,978,723</u>	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,485,285</u>	<u>1,890,285</u>	-11.6%	<u>1,859,375</u>	6.3%
Interest earnings	18,834	6,000	6,000	79,277	106,277	-68.1%	75,000	1150.0%
Use of money and property	<u>18,834</u>	<u>6,000</u>	<u>6,000</u>	<u>79,277</u>	<u>106,277</u>	-68.1%	<u>75,000</u>	1150.0%
Total operating revenues	<u>1,997,557</u>	<u>1,756,000</u>	<u>1,756,000</u>	<u>1,564,562</u>	<u>1,996,562</u>	-12.1%	<u>1,934,375</u>	10.2%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer Capital Projects	1,700,000	2,000,000	2,000,000	1,000,000	2,000,000	17.6%	2,000,000	0.0%
Total transfers to other funds	<u>1,700,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,000,000</u>	<u>2,000,000</u>	17.6%	<u>2,000,000</u>	0.0%
Net change in fund balance	297,557	(244,000)	(244,000)		(3,438)	-182.0%	(65,625)	73.1%
Beginning fund balance	2,040,412	2,337,969	2,337,969		2,337,969	14.6%	2,334,531	-0.1%
Ending fund balance	<u>\$ 2,337,969</u>	<u>\$ 2,093,969</u>	<u>\$ 2,093,969</u>		<u>\$ 2,334,531</u>	-10.4%	<u>\$ 2,268,906</u>	8.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 127 RECREATION
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION:

GOAL MISSION STATEMENT:

To strive to offer the citizens of Lake Charles a wide variety of activities through team and individual athletic programs, classes, and activities, such as parks programs and camps, as well as the individual and family enjoyment of playgrounds, picnics and nature.

FUNCTION DESCRIPTION:

This department provides for the operation of the City’s parks and recreation programs and facilities, which are partially supported by dedicated revenues and sales tax transfers, and maintains playgrounds, ball parks, and other recreational facilities.

Recreation Department Divisions:

- Recreation
- Lakefront/Downtown

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	31	30	30	30
Part-Time	15	14	14	14

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 127 RECREATION FUND								
Revenues:								
1.69 Mills Property Tax Special Rec District	\$ 1,366,013	\$ 1,370,670	\$ 1,370,670	\$ 1,413,332	\$ 1,413,832	0.3%	\$ 1,425,948	4.0%
Ten Year Sales Tax - 0.08%	2,533,277	2,240,000	2,240,000	1,948,372	2,503,372	-11.6%	2,380,000	6.3%
Tax revenue	<u>3,899,290</u>	<u>3,610,670</u>	<u>3,610,670</u>	<u>3,361,704</u>	<u>3,917,204</u>	-7.4%	<u>3,805,948</u>	5.4%
Miscellaneous Reimbursement	64,341	64,000	64,000	68,679	68,679	-0.5%	66,000	3.1%
Intergovernmental revenue	<u>64,341</u>	<u>64,000</u>	<u>64,000</u>	<u>68,679</u>	<u>68,679</u>	-0.5%	<u>66,000</u>	3.1%
Interest Earnings	16,758	5,000	5,000	76,061	100,961	-70.2%	50,000	900.0%
Recreation Program revenues	72,510	54,000	54,000	123,226	133,006	-25.5%	100,000	85.2%
Promenade Revenues	175	2,000	2,000	8,925	8,925	1042.9%	5,000	150.0%
Recreation Donations	(50)	-	-	1,177	397	100.0%	-	N/A
Sale of Property / Equipment	14,220	2,500	2,500	-	-	-82.4%	-	-100.0%
Miscellaneous revenues	7,300	1,000	1,000	1,830	1,830	-86.3%	1,000	0.0%
Miscellaneous insurance revenues	-	-	-	3,850	3,850	N/A	-	N/A
Use of money and property	<u>110,913</u>	<u>64,500</u>	<u>64,500</u>	<u>215,069</u>	<u>248,969</u>	-41.8%	<u>156,000</u>	141.9%
Total operating revenues	<u>4,074,544</u>	<u>3,739,170</u>	<u>3,739,170</u>	<u>3,645,452</u>	<u>4,234,852</u>	-8.2%	<u>4,027,948</u>	7.7%
Recreation Fund total expenditures	<u>3,956,808</u>	<u>5,426,855</u>	<u>5,426,555</u>	<u>3,488,117</u>	<u>5,145,839</u>	37.2%	<u>5,630,465</u>	3.8%
* details on following pages								
Other financing sources (uses)								
Interfund transfer from General Fund	-	170,000	170,000	127,500	170,000	N/A	170,000	0.0%
Interfund transfer from Riverboat Gaming Fund	625,160	561,438	561,438	421,078	445,465	-10.2%	762,588	35.8%
Total transfers from other funds	<u>625,160</u>	<u>731,438</u>	<u>731,438</u>	<u>548,578</u>	<u>615,465</u>	17.0%	<u>932,588</u>	27.5%
Net change in fund balance	742,896	(956,247)	(955,947)		(295,522)	-228.7%	(669,929)	29.9%
Beginning fund balance	1,592,566	2,335,462	2,335,462		2,335,462	46.6%	2,039,940	-12.7%
Ending fund balance	<u>\$ 2,335,462</u>	<u>\$ 1,379,215</u>	<u>\$ 1,379,515</u>		<u>\$ 2,039,940</u>	-40.9%	<u>\$ 1,370,011</u>	-0.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 127 RECREATION
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 01 RECREATION

GOAL MISSION STATEMENT:

To fulfill the City's mission statement, and to provide exceptional, well-planned, accessible, and maintained parks, facilities, events, and programming, and to do so in the most courteous and fiscally responsible manner.

FUNCTION DESCRIPTION:

This department provides for the operation of the City's parks and recreation programs and facilities, which are partially supported by dedicated revenues and sales tax transfers, as well as an annual subsidy from the City's General Fund.

Its function is to create, develop and provide activities in our recreational parks and facilities for all citizens within the community. These parks and facilities are designed to be best suited for our community, and all the needs within the community, and be well maintained in order to be good stewards of the community's tax dollars. These facilities also function as rentable event centers for private use within our community.

Keep Greater Lake Charles Beautiful – Team Green ("Team Green"): Is a Mayor's Commission and affiliate of Keep America Beautiful and Keep Louisiana Beautiful, whose mission is to develop and sponsor projects that enhance the appearance and quality of the environment in Southwest Louisiana. In the past Team Green has participated in projects including the annual Great American Clean-up, Beach Sweep and Trash Bash. The group, made up of citizens appointed by the mayor, serves on a voluntary basis and includes a junior division, Jr. Team Green, consisting of youth ranging in ages 12 – 18. Team Green was previously administered by the Community Services Grants division but transferred to Recreation in 2020. However, due to the onset of the coronavirus followed by four major weather events, and lack of staffing, the commission has been inactive. But with the ease of coronavirus restrictions and ongoing recovery from the 2020-2021 weather events and a new Department Head for Community Services who will oversee this commission, plans are underway for Team Green to regroup over the next couple of years. In addition to the above mentioned projects, Team Green will also partner with Pick It Up Calcasieu by being the leading Pick It Up city in Calcasieu parish. Pick It Up Lake Charles will be hosted and displayed within our city parks. Other plans include working with businesses and helping to address their environmental issues and partnering with schools, having students join the City's efforts in cleaning up our city and its parks.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 – 2023 Estimated	2023 - 2024 Estimated
Total athletic teams (youth and adult)	18	30	45
Total participants in athletic teams	345	150	600
Total summer paid day camp attendance	255	600	255
Total summer attendance at recreation centers	0	1,000	1,000
Keep Greater Lake Charles Beautiful – Team Green Events	2	4	4

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	29	29	29	29
Part-Time	10	10	10	10

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 127 RECREATION FUND								
DEPT: 09 COMMUNITY SERVICES								
DIV: 01 RECREATION								
Salaries/ Wages/ OT	\$ 1,113,062	\$ 1,537,800	\$ 1,544,800	\$ 1,180,303	\$ 1,421,193	38.2%	\$ 1,660,900	8.0%
Fringe Benefits	412,344	639,500	634,500	376,021	448,099	55.1%	630,700	-1.4%
General Operating Services	2,956	5,225	3,845	2,802	3,577	76.8%	5,800	11.0%
Insurance - Property, AL, GL, WC	330,685	503,192	503,192	376,696	500,244	52.2%	503,192	0.0%
Maintenance & Rentals	314,921	434,600	606,020	559,548	670,134	38.0%	628,800	44.7%
Utilities	230,035	237,000	232,400	182,880	250,480	3.0%	255,600	7.8%
Contractual Services & Projects	144,072	169,600	214,010	155,233	206,748	17.7%	246,935	45.6%
General Supplies	162,189	150,000	155,663	137,067	169,271	-7.5%	321,550	114.4%
Automotive Supplies & Gasoline	97,139	85,600	68,350	79,384	98,116	-11.9%	94,100	9.9%
Materials & Equipment	85,839	139,700	145,970	64,865	151,937	62.7%	218,000	56.0%
Major Acquisitions & Improvements	36,830	381,200	168,867	61,395	189,645	935.0%	289,500	-24.1%
Special Current Charges	1,575	7,000	12,500	13,430	15,930	344.4%	12,800	82.9%
Recreation Division	<u>\$ 2,931,647</u>	<u>\$ 4,290,417</u>	<u>\$ 4,290,117</u>	<u>\$ 3,189,624</u>	<u>\$ 4,125,374</u>	46.3%	<u>\$ 4,867,877</u>	13.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 127 RECREATION
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 31 LAKEFRONT/DOWNTOWN

GOAL MISSION STATEMENT:

To enhance the lakefront edge by providing decorative lighting, shade, seating structures, land forms and landscaping, irrigation, educational interpretive signage, viewing devices, a widened promenade of special paving and connecting of this area to downtown in an effort to increase resident and visitor usage.

FUNCTION DESCRIPTION:

This division serves as the cost center for the Lakefront Promenade which provides for general public use and enjoyment as a lakefront destination. It furnishes additional amenities for annual festivals and other events. It includes a walking path along the water, the Louisiana Landing Fountain, and the Bord du Lac Marina which has 38 boat slips available for rental. A variety of activities can be held at one time.

The expenditures of this division are funded by a transfer from the Riverboat Gaming Fund.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Promenade vendor rentals	5	12	15
Marina Boat Slip rentals	0	580	800

*The marina was heavily damaged by Hurricane Laura in August 2020. Repairs were completed and the marina reopened in April 2023.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	1	1	1	1
Part-Time	4	4	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 127 RECREATION FUND								
DEPT: 09 COMMUNITY SERVICES								
DIV: 31 LAKEFRONT/DOWNTOWN								
Salaries/ Wages/ OT	\$ 28,681	\$ 98,500	\$ 98,500	\$ 27,466	\$ 34,616	243.4%	\$ 152,500	54.8%
Fringe Benefits	4,692	38,500	38,500	9,618	11,740	720.5%	51,000	32.5%
General Operating Services	-	200	-	-	-	N/A	-	-100.0%
Insurance - Property, AL, GL, WC	156,192	132,988	132,988	99,937	132,684	-14.9%	132,788	-0.2%
Maintenance & Rentals	64,971	58,500	121,485	52,967	120,739	-10.0%	139,000	137.6%
Utilities	63,983	70,350	70,350	48,006	66,046	10.0%	75,300	7.0%
Contractual Services & Projects	270,832	90,000	37,370	28,437	37,370	-66.8%	55,000	-38.9%
General Supplies	24,451	29,900	33,240	20,491	26,753	22.3%	90,700	203.3%
Automotive Supplies & Gasoline	6,986	11,300	10,600	5,859	8,660	61.8%	7,800	-31.0%
Materials & Equipment	2,346	28,200	16,280	5,659	6,804	1102.0%	24,500	-13.1%
Major Acquisitions & Improvements	-	-	-	-	-	N/A	31,000	N/A
Special Current Charges	2,027	3,000	2,125	53	53	48.0%	3,000	0.0%
Lakefront/Downtown Maintenance	625,161	561,438	561,438	298,493	445,465	-10.2%	762,588	35.8%
Recreation Fund total operating expenditures	3,556,808	4,851,855	4,851,555	3,488,117	4,570,839	36.4%	5,630,465	16.0%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfers - Capital Project Fund	400,000	575,000	575,000	-	575,000	43.8%	-	-100.0%
Total transfers to other funds	400,000	575,000	575,000	-	575,000	43.8%	-	-100.0%
Recreation Fund total expenditures	\$ 3,956,808	\$ 5,426,855	\$ 5,426,555	\$ 3,488,117	\$ 5,145,839	37.2%	\$ 5,630,465	3.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 107 CENTRAL SCHOOL
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 07 CENTRAL SCHOOL

GOAL MISSION STATEMENT:

Central School Arts & Humanities Center (“Central School”) serves as an arts incubator for community organizations that helps foster artistic visions and tenant collaborations.

FUNCTION DESCRIPTION:

This division serves as the cost center for the operation and maintenance of Central School as an arts and humanities center. Central School also serves as a platform for local and regional artists in the Benjamin W. Mount Auditorium (“the theatre”). The facility houses groups such as non-profits, theatre groups, dance troupes, festival planners, music teachers and visual artists. The mission is vital for arts and cultural collaborations. The Arts & Humanities Council of SWLA assists in overseeing tenant relations through a cooperative endeavor agreement with the City of Lake Charles.

With the onset of COVID in early spring of 2020 and subsequent meeting restrictions in place, the ongoing programs, activities and events were already cancelled indefinitely. Then in August 2020, Hurricane Laura made its mark on the entire southwest Louisiana community. The storm greatly damaged Central School, rendering it unsafe for occupancy. Upon completion of interior and exterior repairs this past spring, tenants began moving back into the facility in June 2023.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Alcove (reception area adjacent to Theatre) Rentals*	0	0	0
Theatre Rentals*	0	0	0
Room 106 (Meeting Space) Rentals**	0	0	0
Room 108 (Meeting Space) Rentals	0	0	30

*Although hurricane repairs are complete, other technical improvements, such as new lighting, sound, audio/visual needs, are being scoped and will be bid in the fall of 2023, with completion in late spring 2024. The Alcove is adjacent to the theatre and functions as the theatre’s reception area.

**Room 106 Meeting Space is currently housing contents of the Mardi Gras Museum, a former tenant, until the museum’s new location is constructed and open.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 107 CENTRAL SCHOOL FUND								
Revenues:								
Interest earnings	\$ 497	\$ -	\$ -	\$ 2,144	\$ 3,144	-100.0%	\$ 1,500	N/A
Rents and royalties	-	8,000	8,000	22,498	34,998	N/A	80,000	900.0%
Use of money and property	497	8,000	8,000	24,642	38,142	1509.7%	81,500	918.8%
						N/A		N/A
Total operating revenue	497	8,000	8,000	24,642	38,142	1509.7%	81,500	918.8%
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 07 CENTRAL SCHOOL								
Insurance - Property, AL, GL, WC	21,990	107,324	107,324	80,493	107,324	388.1%	107,324	0.0%
Maintenance & Rentals	18,978	34,000	49,360	27,963	48,963	79.2%	35,500	4.4%
Utilities	24,013	32,700	32,700	27,162	42,912	36.2%	32,300	-1.2%
Contractual Services & Projects	8,414	10,000	10,000	21,711	84,689	18.8%	15,000	50.0%
General Supplies	11,315	26,000	19,040	14,612	18,340	129.8%	18,500	-28.8%
Materials & Equipment	-	-	-	-	-	N/A	1,000	N/A
Special Current Charges	24,000	32,000	23,600	18,000	24,000	33.3%	32,000	0.0%
Total operating expenditures	108,710	242,024	242,024	189,941	326,228	122.6%	241,624	-0.2%
Transfer from Riverboat Gaming Fund	150,000	225,000	225,000	168,750	225,000	50.0%	165,000	-26.7%
Net change in fund balance	41,787	(9,024)	(9,024)		(63,086)	-121.6%	4,876	154.0%
Beginning fund balance	46,266	88,053	88,053		88,053	90.3%	24,967	-71.6%
Ending fund balance	\$ 88,053	\$ 79,029	\$ 79,029		\$ 24,967	-10.2%	\$ 29,843	-62.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 104 SPECIAL EVENTS
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 22 ARTS/SPECIAL EVENTS**

GOAL MISSION STATEMENT:

To provide free arts and cultural events, exhibitions and programming for the citizens of Lake Charles and the surrounding areas.

FUNCTION DESCRIPTION:

This division provides for the arts and cultural wellbeing of the City which include: programming and exhibits at Historic City Hall Arts & Cultural Center (year-round); Downtown at Sundown (May-June); Catch a Concert Series (June); Red White Blue and You activities, which include fireworks, North Beach activities, concert, and patriotic celebration (July); and Light Up the Lake Christmas festival activities, which include fireworks, ceremonial lighting of Civic Center Christmas lights, and concert (December).

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 – 2023 Estimated	2023 - 2024 Estimated
Traveling and local exhibits in gallery	15	15	15
Concerts/events	16	15	15
Art-related Cooperative Endeavor Agreements	9	9	9

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 104 SPECIAL EVENTS FUND								
Revenues:								
Rents and Royalties	\$ 1,500	\$ 1,500	\$ 1,500	\$ 900	\$ 1,200	0.0%	\$ 1,200	-20.0%
Interest earnings	939	300	300	2,179	2,379	-68.1%	1,500	400.0%
Miscellaneous Donations	48,750	35,000	35,000	42,650	42,650	-28.2%	35,000	0.0%
Special Event Revenue	900	900	900	975	975	0.0%	900	0.0%
Total operating revenue	52,089	37,700	37,700	46,704	47,204	-27.6%	38,600	2.4%
Expenditures:								
DIV: 22 ARTS/SPECIAL EVENTS								
General Operating Services	19,709	26,050	26,050	12,082	22,996	32.2%	24,325	-6.6%
Insurance - Property, AL, GL, WC	25,000	26,000	26,000	18,750	25,000	4.0%	26,000	0.0%
Maintenance & Rentals	3,489	3,500	3,500	1,550	3,050	0.3%	3,500	0.0%
Contractual Services & Projects	148,080	166,500	166,500	153,049	166,231	12.4%	166,500	0.0%
General Supplies	5,301	8,500	8,500	6,478	10,000	60.3%	9,700	14.1%
Materials & Equipment	4,266	10,000	10,000	322	8,000	134.4%	10,000	0.0%
Special Current Charges	47,000	60,500	60,500	47,500	48,500	28.7%	60,500	0.0%
Total operating expenditures	252,845	301,050	301,050	239,731	283,777	19.1%	300,525	-0.2%
Transfer from Riverboat Gaming Fund	175,000	225,000	225,000	168,750	225,000	28.6%	225,000	0.0%
Net change in fund balance	(25,756)	(38,350)	(38,350)		(11,573)	-48.9%	(36,925)	3.7%
Beginning fund balance	166,412	140,656	140,656		140,656	-15.5%	129,083	-8.2%
Ending fund balance	\$ 140,656	\$ 102,306	\$ 102,306		\$ 129,083	-27.3%	\$ 92,158	-9.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 110 COMMUNITY DEVELOPMENT
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: 04 COMMUNITY DEVELOPMENT**

GOAL MISSION STATEMENT:

To administer the Community Development Block Grant (CDBG) and the HOME Partnership Grant throughout the City of Lake Charles.

FUNCTION DESCRIPTION:

This division is responsible for the day-to-day operations and all federal funds received through the Community Development Block Grant Program, which is principally restricted to capital investment activities in targeting low to moderate income areas of the City. It assures that these funded activities are kept in compliance with program requirements. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended. This includes the Community Development Block Grant Program, capital infrastructural projects, capital park projects, public service, and home buyer assistance programs.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Home buyer assistance	2	5	5
Capital Projects	0	2	0
Public Service Projects	4	4	4
Home Rehabilitations	0	47	15

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 110 COMMUNITY DEVELOPMENT FUND								
Revenues:								
Community Development	\$ 133,989	\$ 715,663	\$ 1,629,945	\$ 82,447	\$ 162,429	434.1%	\$ 678,911	-5.1%
CARES Act	227,982	673,572	631,928	5,000	5,000	195.4%	626,929	-6.9%
Community Development - Disaster Recovery	-	-	5,355,592	3,264,918	5,430,592	N/A	-	
Louisiana Housing Corporation	-	-	-	-	-	N/A	4,000,000	
Intergovernmental Revenues	361,971	1,389,235	7,617,465	3,352,365	5,598,021	283.8%	5,305,840	281.9%
Miscellaneous Donations	-	-	-	4,074	4,074	N/A	-	N/A
Use of money and property	-	-	-	4,074	4,074	N/A	-	N/A
Total operating revenues	361,971	1,389,235	7,617,465	3,356,439	5,602,095	283.8%	5,305,840	281.9%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 04 COMMUNITY DEVELOPMENT								
Salaries/ Wages/ OT	47,473	93,400	93,400	55,336	83,726	96.7%	91,000	-2.6%
Fringe Benefits	10,989	32,500	32,500	18,802	27,962	195.8%	31,000	-4.6%
General Operating Services	5,307	9,155	8,905	5,276	7,011	72.5%	8,905	-2.7%
Insurance - Property, AL, GL, WC	920	764	764	573	955	-17.0%	764	0.0%
Maintenance & Rentals	90	600	600	-	350	566.7%	600	0.0%
Utilities	216	300	300	183	283	38.9%	300	0.0%
General Supplies	637	2,100	2,500	1,493	2,755	229.7%	2,600	23.8%
Automotive Supplies & Gasoline	528	2,775	2,625	103	253	425.6%	550	-80.2%
Special Current Charges	67,829	574,069	1,488,351	23,208	43,208	746.3%	543,192	-5.4%
Total Community Development	133,989	715,663	1,629,945	104,974	166,503	434.1%	678,911	-5.1%
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 15 CORONAVIRUS (CV)								
Special Current Charges	227,982	673,572	631,928	5,000	5,000	195.4%	626,929	-6.9%
Total Community Development CV	227,982	673,572	631,928	5,000	5,000	195.4%	626,929	-6.9%
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 16 Disaster Recovery (DR)								
Salaries/ Wages/ OT	-	-	-	16,671	25,671		-	N/A
Fringe Benefits	-	-	-	3,163	4,663		-	N/A
Contractual Services & Projects	-	-	4,951,402	2,963,000	4,193,052		4,000,000	N/A
Special Current Charges	-	-	404,190	1,002,206	1,207,206	N/A	-	N/A
Total Community Development CV	-	-	5,355,592	3,985,040	5,430,592	N/A	4,000,000	N/A
Planning and Development operating exp	361,971	1,389,235	7,617,465	4,095,014	5,602,095	283.8%	5,305,840	281.9%
Total operating expenditures	361,971	1,389,235	7,617,465	4,095,014	5,602,095	283.8%	5,305,840	281.9%
Net change in fund balance	-	-	-	-	-	N/A	-	N/A
Beginning fund balance	-	-	-	-	-	N/A	-	N/A
Ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 126 HUD-HOUSING PROGRAMS
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: 05 HUD EMERGENCY GRANT SOLUTIONS
 06 HOME OWNER GRANTS
 07 HOME/CHDOS GRANTS

GOAL MISSION STATEMENT:

To improve the condition and availability of affordable housing in the City of Lake Charles; to facilitate an expansion of housing and services offered to homeless families and individuals in Lake Charles; to provide support to non-profit agencies that deliver services to non-homeless special needs populations; to increase the inventory of lead-safe housing units under the Rehabilitation Program.

FUNCTION DESCRIPTION:

This division accounts for certain housing assistance programs administered or carried out by the City with funds originating from the U. S. Department of Housing and Urban Development (HUD). Revenue sources consist of categorical grant funds and transfers of required local matching funds. Budget levels and fund availability are subject to modification to reflect required carry-overs of unexpended year-end balances, and may also be reduced by federal action at any time. Although separated for budget presentation purposes, the HUD Housing Programs Fund and the Community Development Fund are combined into a single Special Revenue Fund for financial reporting purposes. It includes the HUD Emergency Grants, Homeowner Grants and HOME/CHDOS Grants.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
CHDO	2	2	2
Reconstruction	5	2	5
Rehabilitation	0	80	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 126 HUD-HOUSING PROGRAMS								
Revenues:								
Home Program - Federal Funds	\$ 338,707	\$ 440,842	\$ 440,842	\$ 46,914	\$ 67,837	30.2%	\$ 459,829	4.3%
Intergovernmental revenues	338,707	440,842	440,842	46,914	67,837	30.2%	459,829	4.3%
Miscellaneous Revenue	1,570	-	-	1,415	1,415	-100.0%	-	N/A
Total operating revenues	340,277	440,842	440,842	48,329	69,252	29.6%	459,829	4.3%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 06 HOME OWNER GRANTS								
Salaries/ Wages/ OT	44,831	47,800	47,800	38,192	48,202	6.6%	49,500	3.6%
Fringe Benefits	10,085	13,680	13,680	8,669	11,004	35.6%	14,100	3.1%
Utilities	107	200	200	91	131		200	
Contractual Services & Projects	322,949	386,365	386,365	5,597	8,500	19.6%	402,639	4.2%
Home Owner Grants	377,972	448,045	448,045	52,549	67,837	18.5%	466,439	4.1%
DIV: 07 HOME/CHDOS GRANTS								
Contractual Services & Projects	-	75,573	75,573	-	-	N/A	78,827	4.3%
Total operating expenditures	377,972	523,618	523,618	52,549	67,837	38.5%	545,266	4.1%
Other financing sources								
Interfund transfer from General Fund	39,265	82,776	82,776	-	-	110.8%	85,437	3.2%
Total transfers from other funds	39,265	82,776	82,776	-	-	110.8%	85,437	3.2%
Net change in fund balance	1,570	-	-		1,415	-100.0%	-	N/A
Beginning fund balance	205,134	206,704	206,704		206,704	0.8%	208,119	0.7%
Ending fund balance	\$ 206,704	\$ 206,704	\$ 206,704		\$ 208,119	0.0%	\$ 208,119	0.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 122 SUMMER FOOD SERVICE PROGRAM
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 09 SUMMER FOOD SERVICE PROGRAM**

GOAL MISSION STATEMENT:

To ensure that eligible children, 18 years of age or younger, continue to receive nutritious meals when schools are normally closed and the National School Lunch and School Breakfast Programs are not in operation.

FUNCTION DESCRIPTION:

From 1996 through 2019, this division implemented and provided administrative oversight to twenty-plus feeding sites within the City of Lake Charles to provide breakfast and lunch for eligible children 18 years of age or younger. In 2019 approximately 160,000 meals were served at 21 sites. Temporary employees were hired for this program.

Due to the coronavirus pandemic, the program was suspended in 2020, operations as described above ceased. However, in the summer of 2022 local churches partnered with a non-profit organization to sponsor a Summer Food Service Program to all children 18 years of age or younger. Since 2023, continued efforts for this program are currently facilitated through local churches and other non-profit organizations.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Feeding locations	5	0	0
Meals served	0	0	0

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 122 SUMMER FOOD SERVICE PROGRAM								
Revenues:								
Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Intergovernmental revenues	-	-	-	-	-	N/A	-	N/A
Total operating revenues	-	-	-	-	-	N/A	-	N/A
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 09 SUMMER FOOD SERVICE PROGRAM								
Maintenance & Rentals	3,144	-	-	-	-	-100.0%	-	N/A
Contractual Services & Projects	-	-	-	-	-	N/A	10,000	N/A
Total operating expenditures	3,144	-	-	-	-	-100.0%	10,000	N/A
Net change in fund balance	(3,144)	-	-	-	-	100.0%	(10,000)	N/A
Beginning fund balance	126,309	123,165	123,165		123,165	-2.5%	123,165	0.0%
Ending fund balance	\$ 123,165	\$ 123,165	\$ 123,165		\$ 123,165	0.0%	\$ 113,165	-8.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: PUBLIC SAFETY GRANTS
DEPARTMENT: 05 POLICE DEPARTMENT
DIVISION: POLICE GRANTS**

GOAL MISSION STATEMENT:

The presented information covers all law enforcement grants which are individually accounted for in special revenue funds but combined for financial reporting purposes.

FUNCTION DESCRIPTION:

A combined budget total is proposed for these grants due to the uncertain frequency, size, and terms of potential grant awards. The City has applied to the Department of Justice, Louisiana Highway Safety Commission, United States Treasury, United States Department of Homeland Security, and Louisiana Commission on Law Enforcement, United States Marshal, Calcasieu Parish District Attorney/LACE (Local Agency Compensation Enforcement) Program, and Calcasieu Parish Sheriff's Office/HIDTA (High Intensity Drug Trafficking Area) for funding of overtime, communications, and other equipment purchases.

AUTHORIZED PERSONNEL:

There are no personnel that are directly charged to this division. Various employees' payroll costs are recorded in this division as they are incurred.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
PUBLIC SAFETY GRANTS								
Revenues:								
US Dept Justice (Formula Grant)	\$ 56,126	\$ 51,676	\$ 51,676	\$ 62,429	\$ 65,429	-7.9%	\$ 49,452	-4.3%
Miscellaneous Reimbursement	-	-	-	5,460	5,910	N/A	-	N/A
Federal Programs	56,126	51,676	51,676	67,889	71,339	-7.9%	49,452	-4.3%
Miscellaneous Reimbursement	94,744	66,300	66,300	54,451	71,551	-30.0%	68,400	3.2%
Highway Safety Commission	45,469	45,000	45,000	9,069	11,569	-1.0%	45,000	0.0%
State Revenue	140,213	111,300	111,300	63,520	83,120	-20.6%	113,400	1.9%
Total operating revenues	196,339	162,976	162,976	131,409	154,459	-17.0%	162,852	-0.1%
Expenditures:								
DEPT: 05 POLICE								
DIV: POLICE GRANTS								
Salaries/ Wages/ OT	137,946	120,000	120,000	80,854	101,804	-13.0%	120,000	0.0%
Automotive Supplies & Gasoline	8,400	6,300	6,300	5,067	7,167	-25.0%	8,400	33.3%
Materials & Equipment	49,993	36,676	36,676	45,488	45,488	-26.6%	34,452	-6.1%
Total Police Grants	196,339	162,976	162,976	131,409	154,459	-17.0%	162,852	-0.1%
Total operating expenditures	196,339	162,976	162,976	131,409	154,459	-17.0%	162,852	-0.1%
Net change in fund balance	-	-	-	-	-	N/A	-	N/A
Beginning fund balance	20,642	20,642	20,642		20,642	0.0%	20,642	0.0%
Ending fund balance	\$ 20,642	\$ 20,642	\$ 20,642		\$ 20,642	0.0%	\$ 20,642	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 131 D.A.R.E. GRANT
DEPARTMENT: 05 POLICE
DIVISION: 06 DARE GRANT

GOAL MISSION STATEMENT:

To provide Drug Abuse Resistance Education.

FUNCTION DESCRIPTION:

The Drug Abuse Resistance Education (D.A.R.E.) Program was a program administered by the Lake Charles Police Department. It was funded entirely by state grant funds and dedicated court costs, and consisted principally of D.A.R.E. educational supplies and the reimbursement of personnel costs.

Although funding is received from the District Court office, this program has not been active by the City Police Department since fiscal years 2012-2013.

AUTHORIZED PERSONNEL:

There are no personnel that are directly charged to this division. Various employees' payroll costs are recorded in this division as they are incurred.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 131 D.A.R.E. GRANT								
Revenues:								
Miscellaneous Local Revenue	\$ 8,531	\$ -	\$ -	\$ 4,271	\$ 6,271	-100.0%	\$ -	N/A
Intergovernmental revenue	8,531	-	-	4,271	6,271	-100.0%	-	N/A
Interest earnings	2,112	-	-	8,053	10,153	-100.0%	-	N/A
Use of money and property	2,112	-	-	8,053	10,153	-100.0%	-	N/A
Total operating revenues	10,643	-	-	12,324	16,424	-100.0%	-	N/A
Net change in fund balance	10,643	-	-		16,424	-100.0%	-	N/A
Beginning fund balance	267,535	278,178	278,178		278,178	4.0%	294,602	5.9%
Ending fund balance	<u>\$ 278,178</u>	<u>\$ 278,178</u>	<u>\$ 278,178</u>		<u>\$ 294,602</u>	0.0%	<u>\$ 294,602</u>	5.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 133 COPS HIRING GRANT
DEPARTMENT: 05 POLICE
DIVISION: 45 COPS HIRING GRANT 2014

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The COPS funding from the United States Department of Justice is designed to facilitate local law enforcement agencies with their Community Policing efforts. While many different programs fall under the umbrella of the COPS program, the City of Lake Charles grant participation is directly related to hiring new police officers. We have been awarded seven (7) positions to be funded at 25 percent match. The grant covered personnel costs through August 2020.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	7	7	2	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 133 COPS HIRING GRANT								
Revenues:								
US Dept Justice Hiring Grant	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Intergovernmental revenue	-	-	-	-	-	N/A	-	N/A
Total operating revenues	-	-	-	-	-	N/A	-	N/A
Expenditures:								
DEPT: 05 POLICE								
DIV: 45 COPS HIRING GRANT 2014								
Salaries/ Wages/ OT	107,171	111,700	111,700	68,818	68,818	4.2%	-	-100.0%
Fringe Benefits	46,161	49,700	49,700	13,624	13,624	7.7%	-	-100.0%
Special Current Charges	256	500	500	43	43	95.3%	-	-100.0%
Cops Hiring Grant 2014	153,588	161,900	161,900	82,485	82,485	5.4%	-	-100.0%
Total operating expenditures	153,588	161,900	161,900	82,485	82,485	5.4%	-	-100.0%
Net change in fund balance	(153,588)	(161,900)	(161,900)		(82,485)	-5.4%	-	100.0%
Beginning fund balance	366,189	212,601	212,601		212,601	-41.9%	130,116	-38.8%
Ending fund balance	\$ 212,601	\$ 50,701	\$ 50,701		\$ 130,116	-76.2%	\$ 130,116	156.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: DISASTER RECOVERY FUND
DEPARTMENT: PUBLIC ASSISTANCE
DIVISION: DISASTER FUND**

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This fund was initially established to account for recovery and repair costs resulting from Hurricane Rita, and it will continue to be used to fund any future disasters, excluding hurricanes. Recovery and repair costs resulting from hurricanes since Hurricane Rita are accounted for in this section, but separately, with the exception of Hurricane Delta, which is accounted for in this fund. Fund balance reserves are retained in this fund for use during any future disaster.

Beginning in Fiscal Year 2020, the City used this fund to account for costs associated with the response and mitigation to the COVID-19 pandemic and subsequent reimbursement from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Additionally, associated costs of Hurricane Delta, the February 2021 winter storm (Uri) and the May 2021 historic localized flooding disaster are included in this fund. All of these events prompted state emergency declarations.

Also included in the current and proposed budgets are the revenues and expenditures for Hazard Mitigation Grants for a Home Elevation Program to mitigate repetitive loss due to flooding. Several properties have been identified and approved. Grant funds will be reauthorized as needed until all homes are completed. The City does not incur any cost for this program.

AUTHORIZED PERSONNEL:

There are no personnel that are directly charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
Fund: DISASTER RECOVERY FUNDS								
Revenues:								
Dept of Treasury - Homeland Security	\$ 95,540	\$ -	\$ -	\$ 134,970	\$ 134,970	-100.0%	\$ -	N/A
Dept of Military Affairs Hazard Mitigation	-	1,184,179	1,184,179	-	-	N/A	1,184,179	0.0%
Dept of Military Affairs Hurricane Delta	1,205,833	-	-	1,281,227	1,281,227	-100.0%	-	N/A
Dept of Military Affairs Winter Storm & Flood	713,020	-	-	689,400	689,400	-100.0%	-	N/A
Intergovernmental revenue	<u>2,014,393</u>	<u>1,184,179</u>	<u>1,184,179</u>	<u>2,105,597</u>	<u>2,105,597</u>	-41.2%	<u>1,184,179</u>	0.0%
Miscellaneous insurance claims	305,493	-	-	-	-	-100.0%	-	N/A
Miscellaneous revenue	-	394,726	394,726	-	-	N/A	394,726	0.0%
Use of money and property	<u>305,493</u>	<u>394,726</u>	<u>394,726</u>	<u>-</u>	<u>-</u>	29.2%	<u>394,726</u>	0.0%
Total operating revenue	<u>2,319,886</u>	<u>1,578,905</u>	<u>1,578,905</u>	<u>2,105,597</u>	<u>2,105,597</u>	-31.9%	<u>1,578,905</u>	0.0%
Expenditures:								
FUND: 109								
DEPT/DIV: COVID-19								
Contractual Services & Projects	35,404	-	-	23,018	27,518	-100.0%	-	N/A
Special Current Charges	93,136	-	-	-	-	-100.0%	-	N/A
COVID-19	<u>128,540</u>	<u>-</u>	<u>-</u>	<u>23,018</u>	<u>27,518</u>	-100.0%	<u>-</u>	N/A
FUND: 124								
DEPT/DIV: HAZARD MITIGATION PROGRAM								
Contractual Services & Projects	-	1,578,905	1,578,905	-	-	N/A	1,578,905	0.0%
Hazard Mitigation Program	<u>-</u>	<u>1,578,905</u>	<u>1,578,905</u>	<u>-</u>	<u>-</u>	N/A	<u>1,578,905</u>	0.0%
FUND: 152								
DEPT/DIV: HURRICANE DELTA								
General Operating Services	148	-	-	-	-	-100.0%	-	N/A
Contractual Services & Projects	81,012	-	-	-	-	-100.0%	-	N/A
Special Current Charges	34,514	-	-	16,702	20,702	-100.0%	-	N/A
Total operating expenditures	<u>115,674</u>	<u>-</u>	<u>-</u>	<u>16,702</u>	<u>20,702</u>	-100.0%	<u>-</u>	N/A
FUND: 153								
DEPT/DIV: WINTER STORM & FLOOD RECOVERY								
Maintenance & Rentals	86,686	-	-	-	-	-100.0%	-	N/A
Contractual Services & Projects	56,769	-	-	-	-	-100.0%	-	N/A
Special Current Charges	4,898	-	-	-	-	-100.0%	-	N/A
Total operating expenditures	<u>148,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
Total operating expenditures	<u>392,567</u>	<u>1,578,905</u>	<u>1,578,905</u>	<u>39,720</u>	<u>48,220</u>	302.2%	<u>1,578,905</u>	0.0%
Other financing sources (uses)								
Interfund transfer from General Fund	2,800,000	-	-	-	-	-100.0%	-	N/A
Interfund transfer from Hurricane Laura Fund	-	-	-	43,750	43,750	N/A	-	N/A
Total transfers from other funds	<u>2,800,000</u>	<u>-</u>	<u>-</u>	<u>43,750</u>	<u>43,750</u>	-100.0%	<u>-</u>	N/A
Net change in fund balance	4,727,319	-	-	-	2,101,127	-100.0%	-	N/A
Beginning fund balance	-	3,447,297	3,447,297	-	3,447,297	N/A	5,548,424	60.9%
Ending fund balance	<u>\$ 4,727,319</u>	<u>\$ 3,447,297</u>	<u>\$ 3,447,297</u>	<u>-</u>	<u>\$ 5,548,424</u>	-27.1%	<u>\$ 5,548,424</u>	60.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 150 DISASTER RECOVERY FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: HURRICANE LAURA

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

On August 27, 2020 Hurricane Laura made landfall. It has been described as a 30-mile wide tornado with 150-mile-an-hour sustained winds and has entered the record books as the strongest storm to hit Louisiana since the Franklin Pierce Administration (1856). One year later, due to a shortage of contractors, building materials and supplies, along with the events previously and hereafter described, recovery is still ongoing. Associated recovery and repair costs resulting from this disaster are accounted for in this fund.

AUTHORIZED PERSONNEL:

There are no personnel that are directly charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 150 DISASTER RECOVERY HURRICANE LAURA								
Revenues:								
Dept of Military Affairs	\$ 32,871,255	\$ 10,306,580	\$ 10,306,580	\$ 2,544,977	\$ 12,544,977	-68.6%	\$ 2,700,000	-73.8%
Intergovernmental revenue	32,871,255	10,306,580	10,306,580	2,544,977	12,544,977	-68.6%	2,700,000	-73.8%
Miscellaneous Donations	50,000	-	-	-	-	-100.0%	-	N/A
General Revenue	-	-	-	6,194	6,194	-	-	-
Use of money and property	50,000	-	-	6,194	6,194	-100.0%	-	N/A
Total operating revenues	32,921,255	10,306,580	10,306,580	2,551,171	12,551,171	-68.7%	2,700,000	-73.8%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: HURRICANE LAURA								
Salaries/ Wages/ OT	-	-	-	-	-	N/A	-	N/A
Fringe Benefits	-	-	-	-	-	N/A	-	N/A
General Operating Services	16,677	8,000	8,500	6,045	6,045	-52.0%	-	-100.0%
Insurance - Property, AL, GL, WC	-	-	-	-	-	N/A	-	N/A
Maintenance & Rentals	1,002,765	175,012	543,835	311,200	334,510	-82.5%	-	-100.0%
Utilities	-	-	-	-	-	N/A	-	N/A
Contractual Services & Projects	11,098,175	8,767,486	5,624,020	5,607,019	7,207,019	-21.0%	-	-100.0%
General Supplies	1,220	-	500	432	432	-100.0%	-	N/A
Automotive Supplies & Gasoline	-	-	-	-	-	N/A	-	N/A
Materials & Equipment	163,373	-	-	-	-	-100.0%	-	N/A
Major Acquisitions & Improvements	6,933,725	-	2,556,360	5,121,236	5,121,236	-100.0%	-	N/A
Special Current Charges	5,432,398	3,182,726	3,400,009	3,114,939	4,514,939	-41.4%	3,000,000	-5.7%
Total operating expenditures	24,648,333	12,133,224	12,133,224	14,160,871	17,184,181	-50.8%	3,000,000	-75.3%
Other financing sources (uses)								
Interfund transfer from General Fund	3,955,000	500,000	500,000	375,000	500,000	-87.4%	-	-100.0%
Total transfers from other funds	3,955,000	500,000	500,000	375,000	500,000	-87.4%	-	-100.0%
Interfund transfer to Capital - Laura Recovery	6,845,000	8,000,000	8,000,000	6,000,000	8,000,000	16.9%	3,500,000	-
Interfund transfer to Capital - Drainage Bond	3,000,000	-	-	-	-	-	-	-
Interfund transfer to Hurricane Delta Fund	43,750	-	-	-	-	-100.0%	-	-
	9,888,750	8,000,000	8,000,000	6,000,000	8,000,000	-	3,500,000	-
Net change in fund balance	2,339,172	(9,326,644)	(9,326,644)		(12,133,010)	-498.7%	(3,800,000)	59.3%
Beginning fund balance	29,487,596	31,826,768	31,826,768		31,826,768	7.9%	19,693,758	-38.1%
Ending fund balance	\$ 31,826,768	\$ 22,500,124	\$ 22,500,124		\$ 19,693,758	-29.3%	\$ 15,893,758	-29.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 120 FACILITY RENEWAL FUND
DEPARTMENT: 21 TRANSFERS
DIVISION: 02 CAPITAL TRANSFERS**

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This fund was established in fiscal year 1997 with an initial transfer of \$1.6 million which was previously accumulated as a reserve from Riverboat Gaming revenues. The purpose of this fund is to accumulate resources for future repairs and replacement of the City's public facilities. As capital project funding is reduced, this fund will be considered when major repairs and improvements are needed for City facilities.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 120 FACILITY RENEWAL FUND								
Revenues:								
Interest earnings	\$ 17,320	\$ 4,000	\$ 4,000	\$ 66,260	\$ 82,260	-76.9%	\$ 60,000	1400.0%
Use of money and property	17,320	4,000	4,000	66,260	82,260	-76.9%	60,000	1400.0%
Total operating revenues	17,320	4,000	4,000	66,260	82,260	-76.9%	60,000	1400.0%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfers - Capital Project Fund	200,000	-	-	-	-	-100.0%	-	N/A
Total transfers to other funds	200,000	-	-	-	-	-100.0%	-	N/A
Net change in fund balance	(182,680)	4,000	4,000		82,260	102.2%	60,000	1400.0%
Beginning fund balance	2,344,296	2,161,616	2,161,616		2,161,616	-7.8%	2,243,876	3.8%
Ending fund balance	\$ 2,161,616	\$ 2,165,616	\$ 2,165,616		\$ 2,243,876	0.2%	\$ 2,303,876	6.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 141 MORGANFIELD ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. The district may levy new sales taxes that can be used to fund a portion of the costs of an economic development project within the defined district.

Pursuant to this state statute, the MorganField Economic Development District was created by Ordinance 17866, adopted June 7, 2018 by the Lake Charles City Council.

The owners of the property within the district are developing the project as identified as property within the district as a mixed use project, which includes a Traditional Neighborhood Development, other residential communities and commercial developments within the MorganField development generally consisting of residential units, office, commercial space, civic and institutional space and open space.

The District is empowered to levy ad valorem taxes, sales taxes or hotel occupancy taxes within the District up to five mills of ad valorem taxes, up to two percent (2%) of sales taxes, or up to two percent (2%) of hotel occupancy taxes, or any combination of such taxes, above and in addition to any other ad valorem taxes, sales taxes, or hotel occupancy taxes, or combination of such taxes, then in existence or permitted to be in existence in the EDD District

Owners of the property within the district requested that the Board of the MorganField District authorize (a) the levy of one (1%) percent of sales and use taxes upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the MorganField District and one (1%) percent of hotel occupancy taxes within the MorganField District commencing January 1, 2018; and (b) the pledge and the disbursement of the new tax for the benefit of the Owners in completing operating the project.

Any funds collected by the City as a result of the above referenced tax will be dedicated to the MorganField Economic Development District to assist in the construction, development and operation of the project.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 141 MORGANFIELD ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 109,935	\$ 75,000	\$ 75,000	\$ 87,058	\$ 111,058	-31.8%	\$ 100,000	33.3%
Taxes and special assessments	109,935	75,000	75,000	87,058	111,058	-31.8%	100,000	33.3%
Interest earnings	1,678	-	-	8,114	10,514	-100.0%	5,000	N/A
Use of money and property	1,678	-	-	8,114	10,514	-100.0%	5,000	N/A
Total operating revenues	111,613	75,000	75,000	95,172	121,572	-32.8%	105,000	40.0%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	509	1,700	1,700	586	806	234.0%	1,700	0.0%
Total operating expenditures	509	1,700	1,700	586	806	234.0%	1,700	0.0%
Net change in fund balance	111,104	73,300	73,300		120,766	-34.0%	103,300	40.9%
Beginning fund balance	152,733	263,837	263,837		263,837	72.7%	384,603	45.8%
Ending fund balance	<u>\$ 263,837</u>	<u>\$ 337,137</u>	<u>\$ 337,137</u>		<u>\$ 384,603</u>	27.8%	<u>\$ 487,903</u>	44.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 142 LAKEFRONT ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. The district may levy new sales taxes that can be used to fund a portion of the costs of an economic development project within the defined district.

Pursuant to this state statute, the Lakefront Economic Development District was created by Ordinance 18188, adopted June 20, 2018 by the Lake Charles City Council. As provided by the Act, the governing body of the District is the City Council.

The economic development district has the power to levy ad valorem taxes, sales taxes, or hotel occupancy taxes within the district up to five mills of ad valorem taxes, up to two percent of sales taxes, or up to two percent of hotel occupancy taxes, or any combination of such taxes, above and in addition to any other ad valorem taxes, sales taxes, or hotel occupancy taxes, or combination of such taxes, then in existence or permitted to be in existence within the district.

The District, in cooperation with the executive branch of the City, are developing and formulating economic development plans to be presented to the District for approval. Such economic development plans may include financial incentives to public or private entities for projects in the District that utilize (i) revenues of sales taxes and/or hotel occupancy taxes levied by the District, (ii) lawfully available sales tax revenues provided by the City of Lake Charles, and (iii) any other funds, whether public or private, that may be available for such purposes.

Pursuant to state law, a special trust fund titled "Lakefront Economic Development District Trust Fund" (the "Trust Fund") was created for the purpose of paying costs in connection with economic development projects as defined in *La.R.S. 33:9038.34(M)* and *La.R.S. 33:9038.36*. The Fund was established by the Chief Financial Officer of the City and is maintained as a separate fund, apart from other funds and accounts of the City or other entities, and shall be used strictly for the purposes set forth in the Act.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 142 LAKEFRONT ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 34,790	\$ 24,000	\$ 24,000	\$ 24,563	\$ 30,563	-31.0%	\$ 28,000	16.7%
Taxes and special assessments	34,790	24,000	24,000	24,563	30,563	-31.0%	28,000	16.7%
Interest earnings	563	-	-	2,135	2,735	-100.0%	-	N/A
Use of money and property	563	-	-	2,135	2,735	-100.0%	-	N/A
Total operating revenues	35,353	24,000	24,000	26,698	33,298	-32.1%	28,000	16.7%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	29,170	16,000	16,000	12,007	17,007	-45.1%	20,000	25.0%
Total operating expenditures	29,170	16,000	16,000	12,007	17,007	-45.1%	20,000	25.0%
Net change in fund balance	6,183	8,000	8,000		16,291	29.4%	8,000	0.0%
Beginning fund balance	65,226	71,409	71,409		71,409	9.5%	87,700	22.8%
Ending fund balance	\$ 71,409	\$ 79,409	\$ 79,409		\$ 87,700	11.2%	\$ 95,700	20.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 143 NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS**

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. The district may levy new sales taxes that can be used to fund a portion of the costs of an economic development project within the defined district.

Pursuant to this state statute, the Nelson Market Economic Development District was created by Ordinance 18486, adopted August 7, 2019 by the Lake Charles City Council. As provided by the Act, the governing body of the District is the City Council.

The purpose of the District will be to provide funds to assist in the cost of construction of a Traditional Neighborhood Development, other residential communities and commercial developments within the District generally consisting of residential units, commercial space, civic and institutional space and open space, which may be developed in multiple phases.

The economic development district has the power to levy ad valorem taxes, sales taxes, or hotel occupancy taxes within the district up to five mills of ad valorem taxes, up to two percent (2%) of sales taxes, or up to two percent (2%) of hotel occupancy taxes, or any combination of such taxes, above and in addition to any other ad valorem taxes, sales taxes, or hotel occupancy taxes, or combination of such taxes, then in existence or permitted to be in existence within the district.

Owners of the property within the district requested that the Board of the Nelson Market Economic Development District authorize (a) the levy of one (1%) percent of sales and use taxes upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services within the District and a one (1%) percent hotel occupancy tax within the District commencing April 1, 2020 (collectively, the “new tax”) and (b) the pledge and the disbursement of the New Tax for the benefit of the Owners and the Project to assist in the construction, development, and operation of the project.

Any funds collected by the City as a result of the above referenced tax will be dedicated to the Nelson Market Economic Development District to be used to assist with the Project Development pursuant to the terms and conditions of the Cooperative Endeavor Agreement entered into between The City of Lake Charles, EVT Lake Charles, LLC, Palma Properties Investment, L.L.C. and the Nelson Market Economic Development District on January 1, 2020.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 143 NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 192,868	\$ 150,000	\$ 150,000	\$ 131,277	\$ 167,277	-22.2%	\$ 150,000	0.0%
Taxes and special assessments	192,868	150,000	150,000	131,277	167,277	-22.2%	150,000	0.0%
Interest earnings	-	-	-	-	-	N/A	-	N/A
Use of money and property	-	-	-	-	-	N/A	-	N/A
Total operating revenues	192,868	150,000	150,000	131,277	167,277	-22.2%	150,000	0.0%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
General Operating Service	-	-	-	-	-	N/A	-	N/A
Special Current Charges	7,569	87,400	87,400	5,103	95,403	1054.7%	90,000	3.0%
Total operating expenditures	7,569	87,400	87,400	5,103	95,403	1054.7%	90,000	3.0%
Net change in fund balance	185,299	62,600	62,600		71,874	-66.2%	60,000	-4.2%
Beginning fund balance	41,371	226,670	226,670		226,670	447.9%	298,544	31.7%
Ending fund balance	\$ 226,670	\$ 289,270	\$ 289,270		\$ 298,544	27.6%	\$ 358,544	23.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 144 ENTERPRISE BOULEVARD ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS**

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. State law also provides that the district may use incremental increases in sales taxes and hotel occupancy taxes by depositing same in a special trust fund to loan, grant, donate or pledge in furtherance of economic development projects as defined by state law.

Pursuant to state statute, the Enterprise Boulevard Economic Development District (“EDD”) was created by Ordinance 18189, adopted June 20, 2018 by the Lake Charles City Council. The governing body of the District is the City Council.

The District, in corporation with the executive branch of the City, has the authority to develop and formulate economic development plans to be presented to the District for approval. Such economic development plans may include financial incentives to public or private entities for projects in the District that utilize (i) revenues of sales taxes and/or hotel occupancy taxes levied by the District, (ii) lawfully available sales tax revenues provided by the City of Lake Charles, and (iii) any other funds, whether public or private, that may be available for such purposes.

Under state law, the Enterprise Boulevard EDD Trust Fund was created for the purpose of paying costs in connection with economic development projects as defined by state law. The Trust Fund was established by the Chief Financial Officer of the City and is maintained as a separate fund, apart from other funds and accounts of the City or other entities, and is used strictly for the purposes set forth by state law.

Special Council was obtained by the City in connection with the creation of the District and to prepare and submit to the City Council for adoption all of the proceedings incidental to the foregoing.

Subsequent to the creation of the EDD, the District, the City and the State of Louisiana entered into a cooperative endeavor agreement to use a portion of sales tax increment collected by the Louisiana Department of Revenue to finance the cost of additions, acquisitions, repairs and/or expansions needed to reduce blight and maintain works of public improvement within the boundaries of the District.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	Projected Actual Results EOY	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 144 ENTERPRISE BLVD ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ -	\$ -	\$ -	\$ 5,098	\$ 5,098	N/A	\$ 3,000	N/A
Taxes and special assessments	-	-	-	5,098	5,098	N/A	3,000	N/A
Interest earnings	-	-	-	-	-	N/A	-	N/A
Use of money and property	-	-	-	-	-	N/A	-	N/A
Total operating revenues	-	-	-	5,098	5,098	N/A	3,000	N/A
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
General Operating Service	-	-	-	-	-	N/A	-	N/A
Special Current Charges	-	-	-	-	-	N/A	2,500	N/A
Total operating expenditures	-	-	-	-	-	N/A	2,500	N/A
Net change in fund balance	-	-	-		5,098	N/A	500	N/A
Beginning fund balance	-	-	-		-	N/A	5,098	N/A
Ending fund balance	\$ -	\$ -	\$ -		\$ 5,098	N/A	\$ 5,598	N/A

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DEBT SERVICE

Debt Service Funds account for the accumulation of resources for, and the retirement of, general long-term debt principal and interest.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

DEBT SERVICE SUMMARY

	2014 \$14.825M Public Improvement Refunding Bond	2017 \$24M Public Improvement Refunding Bond	2021 \$10M Drainage Bonds
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Use of money and property	15,000	75,000	10,000
Total operating revenues	<u>15,000</u>	<u>75,000</u>	<u>10,000</u>
Expenditures:			
Debt service principal	2,230,000	2,610,000	935,000
Debt service interest & fiscal charge	294,575	566,000	169,138
Total operating expenditures	<u>2,524,575</u>	<u>3,176,000</u>	<u>1,104,138</u>
Other financing sources:			
Transfers from other funds	2,524,575	3,176,000	1,104,138
Total transfers	<u>2,524,575</u>	<u>3,176,000</u>	<u>1,104,138</u>
Net Income (loss)	<u>\$ 15,000</u>	<u>\$ 75,000</u>	<u>\$ 10,000</u>
Projected ending fund balance	\$ 914,061	\$ 1,415,978	\$ 11,224
Fund balance (used) added operations	<u>15,000</u>	<u>75,000</u>	<u>10,000</u>
Ending fund balance	<u>\$ 929,061</u>	<u>\$ 1,490,978</u>	<u>\$ 21,224</u>

2011 \$21M Wastewater DEQ Loan	2023 \$30M Water DHH Loan	2011 \$3M City Court CPPTA	Total
\$ -	\$ -	\$ 179,000	\$ 179,000
40,000	-	-	140,000
<u>40,000</u>	<u>-</u>	<u>179,000</u>	<u>319,000</u>
1,178,000	-	160,000	7,113,000
105,612	152,500	19,166	1,306,991
<u>1,283,612</u>	<u>152,500</u>	<u>179,166</u>	<u>8,419,991</u>
1,100,000	152,500	-	8,057,213
<u>1,100,000</u>	<u>152,500</u>	<u>-</u>	<u>8,057,213</u>
<u>\$ (143,612)</u>	<u>\$ -</u>	<u>\$ (166)</u>	<u>\$ (43,778)</u>
\$ 1,850,410	\$ -	\$ 156,309	\$ 4,347,982
<u>(143,612)</u>	<u>-</u>	<u>(166)</u>	<u>(43,778)</u>
<u>\$ 1,706,798</u>	<u>\$ -</u>	<u>\$ 156,143</u>	<u>\$ 4,304,204</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 213 2014 \$15.825M REFUNDING PUBLIC IMPROVEMENT BONDS
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The proceeds of the Series 2014 Bonds are to be used for the purpose of (i) advance refunding the LCDA's \$34,480,000 Revenue Bonds (City of Lake Charles Public Improvement Projects) Series 2007 maturing May 1, 2018; May 1, 2019; May 1, 2022; May 1, 2024; and May 1, 2027; and (ii); paying the costs of issuance of the Series 2014 Bonds. The Series 2007 Bonds were issued for the purpose of providing funds to the City to (i) acquire, construct, or improve streets and roads, parks and recreational facilities, water and wastewater systems, downtown and/or lakefront development infrastructure and economic development facilities within the City and pursuant to cooperative endeavor agreements with Calcasieu Parish; (ii) purchase a reserve fund surety bond; and (iii) pay the costs of issuance of the Series 2007 Bonds, including the premium for a bond insurance policy insuring the Series 2007 Bonds. The current debt as of August 1, 2023 is \$9,380,000 with interest rates of 4 percent to 3 percent.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted ' 23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 213 2014 \$15.825M REFUNDING PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 2,106	\$ 200	\$ 18,914	-90.5%	\$ 15,000	7400.0%
Total operating revenues	<u>2,106</u>	<u>200</u>	<u>18,914</u>	-90.5%	<u>15,000</u>	7400.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	2,035,000	175,000	175,000	-91.4%	2,230,000	1174.3%
Interest payment	398,575	296,825	296,825	-25.5%	291,575	-1.8%
Fiscal agent fees	<u>2,750</u>	<u>4,000</u>	<u>2,750</u>	45.5%	<u>3,000</u>	-25.0%
Total expenditures	<u>2,436,325</u>	<u>475,825</u>	<u>474,575</u>	-80.5%	<u>2,524,575</u>	430.6%
Other financing sources:						
Interfund transfers from Wastewater Fund	500,000	125,000	125,000	-75.0%	225,000	80.0%
Interfund transfers from Riverboat Fund	1,062,540	206,370	206,370	-80.6%	1,333,592	546.2%
Interfund transfers from Capital Project Fund	<u>875,035</u>	<u>144,455</u>	<u>144,455</u>	-83.5%	<u>965,983</u>	568.7%
Total transfers from other funds	<u>2,437,575</u>	<u>475,825</u>	<u>475,825</u>	-80.5%	<u>2,524,575</u>	430.6%
Net change in fund balance	3,356	200			15,000	7400.0%
Beginning fund balance	910,505	913,861			914,061	0.0%
Ending fund balance	<u>\$ 913,861</u>	<u>\$ 914,061</u>			<u>\$ 929,061</u>	1.6%

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET

FUND: 215 REFUNDING '07 & '10 LCDA BONDS – 2017 \$24M
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This issue is the refunding of the remaining balance (\$5,920,000) of 2007 and refunding portions of 2010 outstanding balance (\$19,720,000). The proceeds of this Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds Series provides Phase Two funding for the purpose of acquiring, constructing, or improving streets and roads, parks and recreational facilities, water and wastewater systems, downtown and/or lakefront development infrastructure and economic development facilities within the City. The current debt as of August 1, 2023 is \$11,240,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 215 2017 \$24M REFUNDING PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on investments	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Interest on demand deposit accounts	4,262	-	82,351	-100.0%	75,000	N/A
Total operating revenues	<u>4,262</u>	<u>-</u>	<u>82,351</u>	-100.0%	<u>75,000</u>	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	2,375,000	4,585,000	4,585,000	93.1%	2,610,000	-43.1%
Interest payment	886,250	791,250	791,250	-10.7%	562,000	-29.0%
Fiscal agent fees	4,000	4,000	4,000	0.0%	4,000	0.0%
Total expenditures	<u>3,265,250</u>	<u>5,380,250</u>	<u>5,380,250</u>	64.8%	<u>3,176,000</u>	-41.0%
Other financing sources:						
Interfund transfers from Riverboat Fund	1,790,620	3,164,850	2,373,637	76.7%	1,841,855	-41.8%
Interfund transfers from Capital Project Fund	1,474,630	2,215,400	2,215,400	50.2%	1,334,145	-39.8%
Total transfers from other funds	<u>3,265,250</u>	<u>5,380,250</u>	<u>4,589,037</u>	64.8%	<u>3,176,000</u>	-41.0%
Net change in fund balance	4,262	-			75,000	N/A
Beginning fund balance	1,411,716	1,415,978			1,415,978	0.0%
Ending fund balance	<u>\$ 1,415,978</u>	<u>\$ 1,415,978</u>			<u>\$ 1,490,978</u>	5.3%

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET

FUND: 216 2011 \$21M DEQ SEWER LOAN
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This Department of Environmental Quality \$21,000,000 sewer loan was used for wastewater system improvements. Phase I included improvements to Wastewater Treatment Plant A involving headworks improvements, preliminary treatment improvement, final clarification improvements, digester improvements, electrical system upgrades and automation of process equipment and vales and miscellaneous structural rehabilitation and improvements. Phase II of DEQ spending was for the Rebuild of Wastewater Treatment Plant B/C, with a total cost of \$42 million. The entirety of this loan was drawn down in fiscal year 2018. The first annual interest cost of \$199,500 was due December 1, 2011, and the interest rate per annum is 0.95%. The current debt as of August 1, 2023 is \$11,117,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 216 2011 \$21M WASTEWATER DEQ LOAN						
Revenues:						
Interest on demand deposit accounts	\$ 13,781	\$ 5,000	\$ 45,832	-63.7%	\$ 40,000	700.0%
Total operating revenues	<u>13,781</u>	<u>5,000</u>	<u>45,832</u>	-63.7%	<u>40,000</u>	700.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	1,167,000	1,178,000	1,178,000	0.9%	1,178,000	0.0%
Interest payment	60,579	55,328	55,328	-8.7%	50,027	-9.6%
Administrative fee	<u>67,310</u>	<u>61,475</u>	<u>61,475</u>	-8.7%	<u>55,585</u>	-9.6%
Total expenditures	<u>1,294,889</u>	<u>1,294,803</u>	<u>1,294,803</u>	0.0%	<u>1,283,612</u>	-0.9%
Other financing sources:						
Interfund transfers from Wastewater Fund	<u>1,000,000</u>	<u>1,200,000</u>	<u>900,000</u>	20.0%	<u>1,100,000</u>	-8.3%
Total transfers from other funds	<u>1,000,000</u>	<u>1,200,000</u>	<u>900,000</u>	20.0%	<u>1,100,000</u>	-8.3%
Net change in fund balance	(281,108)	(89,803)			(143,612)	-59.9%
Beginning fund balance	<u>2,221,321</u>	<u>1,940,213</u>			<u>1,850,410</u>	-4.6%
Ending fund balance	<u>\$ 1,940,213</u>	<u>\$ 1,850,410</u>			<u>\$ 1,706,798</u>	-7.8%

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET

FUND: 217 2021 \$10M DRAINAGE BONDS
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

As a result of the weather events during the calendar years of 2020 and 2021, the Lake Charles City Council authorized the City to incur debt and borrow up to \$20,000,000 from the Louisiana Local Government Environmental Facilities and Community Development Authority. The proceeds of the Series 2021 \$10M Revenue Bonds are to be used to acquire, operate and maintain project works, improvements and equipment to improve and facilitate drainage within the City, said bonds to mature no later than December 1, 2031, at a fixed rate or rates not exceeding 1.90% per annum. The current debt as of August 1, 2023 is \$9,080,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted ' 23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 217 2021 \$10M DRAINAGE BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 2,002	\$ -	\$ 12,321	-100.0%	\$ 10,000	N/A
Total operating revenues	<u>2,002</u>	<u>-</u>	<u>12,321</u>	-100.0%	<u>10,000</u>	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	-	920,000	920,000	N/A	935,000	1.6%
Interest payment	90,778	181,260	181,260	99.7%	165,638	-8.6%
Administrative fee	<u>-</u>	<u>4,000</u>	<u>3,422</u>	N/A	<u>3,500</u>	-12.5%
Total expenditures	<u>90,778</u>	<u>1,105,260</u>	<u>1,104,682</u>	1117.5%	<u>1,104,138</u>	-0.1%
Other financing sources:						
Interfund transfers from Riverboat Fund	-	552,630	552,630	N/A	552,069	-0.1%
Interfund transfers from General Fund	<u>100,000</u>	<u>552,630</u>	<u>552,630</u>	452.6%	<u>552,069</u>	-0.1%
Total transfers from other funds	<u>100,000</u>	<u>1,105,260</u>	<u>1,105,260</u>	1005.3%	<u>1,104,138</u>	-0.1%
Net change in fund balance	11,224	-			10,000	N/A
Beginning fund balance	-	11,224			11,224	0.0%
Ending fund balance	<u>\$ 11,224</u>	<u>\$ 11,224</u>			<u>\$ 21,224</u>	89.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 218 2023 \$30M DHH DRINKING WATER REVOLVING LOAN
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This Department of Health and Hospital's Drinking Water Revolving Loan of \$30,000,000, with an interest rate of 2.45%, will be used for the construction of a new 6MGD water plant in the southeast region of the city. A contract for the plant construction was issued in May 2023 for \$38 million. Work has since began and the estimated completion of the new water plant is set for December 2025. Principal repayment will not begin until fiscal year 2025. Only the projected interest payments are included in this budget.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted ' 23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 218 2023 \$30M DHH DRINKING WATER REVOLVING LOAN						
Revenues:						
Interest on demand deposit accounts	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Total operating revenues	-	-	-	N/A	-	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	-	-	-	N/A	-	N/A
Interest payment	-	-	-	N/A	150,000	N/A
Administrative fee	-	-	-	N/A	2,500	N/A
Total expenditures	-	-	-	N/A	152,500	N/A
Other financing sources:						
Interfund transfers from Water Fund	-	-	-	N/A	152,500	N/A
Total transfers from other funds	-	-	-	N/A	152,500	N/A
Net change in fund balance	-	-			-	N/A
Beginning fund balance	-	-			-	N/A
Ending fund balance	\$ -	\$ -			\$ -	N/A

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 232 2011 \$3M CPPTA CITY COURT COMPLEX
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The Series 2011 Calcasieu Parish Public Trust Authority Revenue Bonds (Lake Charles City Court Project) are for the purpose of financing the acquisition and construction of the new Lake Charles City Court/Ward Three Judicial Complex ("City Court"), and infrastructure improvements, including all furniture, fixtures, equipment, and other improvements incidental or necessary in connection therewith, located at 118 W. Mill Street, Lake Charles, Louisiana. An early payment in the amount of \$1,000,000 was made by City Court in December 2018. The new payment amounts through 2027 will range from \$15,000 to \$175,000 with an interest rate of 3.783 percent. The current debt as of August 1, 2023 is \$520,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted ' 23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 232 2011 \$3M CITY COURT CPPTA						
Revenues:						
City Court building fund	\$ 183,204	\$ 180,000	\$ 58,095	-1.7%	\$ 179,000	-0.6%
Intergovernmental revenue	<u>183,204</u>	<u>180,000</u>	<u>58,095</u>	-1.7%	<u>179,000</u>	-0.6%
Interest on demand deposit accounts	384	-	2,207	-100.0%	-	N/A
Total operating revenues	<u>183,588</u>	<u>180,000</u>	<u>60,302</u>	-2.0%	<u>179,000</u>	-0.6%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	150,000	155,000	155,000	3.3%	160,000	3.2%
Interest payment	28,372	22,604	22,603	-20.3%	16,646	-26.4%
Fiscal agent fees	<u>2,500</u>	<u>2,500</u>	<u>2,083</u>	0.0%	<u>2,520</u>	0.8%
Total expenditures	<u>180,872</u>	<u>180,104</u>	<u>179,686</u>	-0.4%	<u>179,166</u>	-0.5%
Net change in fund balance	2,716	(104)			(166)	
Beginning fund balance	153,697	156,413			156,309	-0.1%
Ending fund balance	<u>\$ 156,413</u>	<u>\$ 156,309</u>			<u>\$ 156,143</u>	-0.1%

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ENTERPRISE FUNDS

TRANSIT

WATER UTILITY

CIVIC CENTER

GOLF COURSE

Enterprise Funds are used for public services which are similar in nature to business enterprises or are required to be accounted for in a similar manner.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

ENTERPRISE FUNDS SUMMARY

	<u>Transit</u>	<u>Water</u>	<u>Civic Center</u>	<u>Golf Course</u>	<u>Total</u>
Revenues:					
Intergovernmental	\$ 2,469,905	\$ 750,000	\$ 2,900,000	\$ 360,000	\$ 6,479,905
Charges for services	153,000	13,316,100	734,500	1,681,400	15,885,000
Internal services	-	-	-	-	-
Fines and forfeitures	-	5,000	-	-	5,000
Use of money and property	-	775,000	50,000	15,000	840,000
Total operating revenues	<u>2,622,905</u>	<u>14,846,100</u>	<u>3,684,500</u>	<u>2,056,400</u>	<u>23,209,905</u>
Operating Expenditures:					
Finance	-	1,687,610	-	-	1,687,610
Public Works	3,854,096	14,582,338	-	-	18,436,434
Community Services	-	-	3,907,694	2,360,618	6,268,312
Total operating expenditures	<u>3,854,096</u>	<u>16,269,948</u>	<u>3,907,694</u>	<u>2,360,618</u>	<u>26,392,356</u>
Capital Expenditures:					
Public Works	365,000	15,065,000	-	-	15,430,000
Community Services	-	-	500,000	360,000	860,000
Total capital expenditures	<u>365,000</u>	<u>15,065,000</u>	<u>500,000</u>	<u>360,000</u>	<u>16,290,000</u>
Total expenditures	<u>4,219,096</u>	<u>31,334,948</u>	<u>4,407,694</u>	<u>2,720,618</u>	<u>42,682,356</u>
Other financing sources:					
Operating transfers from other funds	1,523,191	-	723,194	664,218	2,910,603
Operating transfers sales tax for salaries	-	350,000	-	-	350,000
Transfer to Debt Service accounts	-	(152,500)	-	-	(152,500)
Capital transfers from other funds	73,000	3,665,000	-	-	3,738,000
Total transfers	<u>1,596,191</u>	<u>3,862,500</u>	<u>723,194</u>	<u>664,218</u>	<u>6,846,103</u>
Issuance of debt	-	10,000,000	-	-	10,000,000
Net Income (loss)	<u>\$ -</u>	<u>\$ (2,626,348)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,626,348)</u>

Note: Capital revenues, expenditures and transfer are included in above totals.
All capital expenses are detailed in the Capital Budget.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 401 TRANSIT
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 09 TRANSIT-OPERATION
 10 TRANSIT-PLANNING

GOAL MISSION STATEMENT:

To provide dependable means of transportation to the general public.

FUNCTION DESCRIPTION:

Transit-Operations: This division includes the administrative and operations segment of Transit. Major capital acquisition costs are budgeted separately for purposes of federal capital grant funds. Depreciation expense is recorded in this fund but excluded for budget presentation and control purposes. Operating expenses other than depreciation are normally eligible for 50 percent federal reimbursement from FTA and are included in this division. This division provides bus transportation for residents within the City of Lake Charles. There are currently five fixed routes operating within the City which run Monday through Friday from 5:45 a.m. through 5:45 p.m. except on City holidays. The Para Transit service offers a special mode of transportation to disabled persons who have met federal eligibility guidelines. The transit system is equipped with vans with wheelchair access and can transport passengers from origin to destination, such as hospital clinics, doctor offices, medical centers, grocery stores, pharmacies, and more.

Future milestones include extending weekday hours and providing service on weekends.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Bus riders	147,044	147,850	148,560
Number of Special Needs Passengers Served	2,484	2,740	3,010

FUNCTION DESCRIPTION:

Transit-Planning: This division functions as the planning and maintenance arm of the Transit operation. Expenses in this division are reimbursed by FTA at 80 percent.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Number of Public Buses	9	9	9
Number of Para-Transit Buses	4	4	4
Number of Trolley Buses	1	1	1

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	19	19	19	19
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 401 TRANSIT FUND REVENUES						
FEDERAL TRANSIT-OPERATION	\$ 1,085,232	\$ 1,282,366	\$ 174,438	18.2%	\$ 1,338,286	4.4%
FEDERAL TRANSIT-PLAN/MAIN	597,283	689,339	31,359	15.4%	739,619	7.3%
FEDERAL TRANSIT-ARPA	627,402	-	-		-	
FEDERAL PROGRAMS	<u>2,309,917</u>	<u>1,971,705</u>	<u>205,797</u>	-14.6%	<u>2,077,905</u>	5.4%
DEPT OF TRANSPORTATION	142,617	115,000	79,487	-19.4%	100,000	-13.0%
STATE REVENUE	<u>142,617</u>	<u>115,000</u>	<u>79,487</u>	-19.4%	<u>100,000</u>	-13.0%
INTERGOVERNMENTAL	2,452,534	2,086,705	285,284	-14.9%	2,177,905	4.4%
RENTALS/LEASES	<u>66,102</u>	<u>30,000</u>	<u>20,618</u>	-54.6%	<u>66,000</u>	120.0%
SALE OF OLD EQUIPMENT	5,850	-	11,880	-100.0%	-	N/A
BUS FARES	36,712	30,000	36,224	-18.3%	36,000	20.0%
TRANSIT ADVERTISING	57,490	48,000	42,885	-16.5%	48,000	0.0%
PARA-TRANSIT FARES	3,011	2,700	3,663	-10.3%	3,000	11.1%
TRANSIT	<u>103,063</u>	<u>80,700</u>	<u>94,652</u>	-21.7%	<u>87,000</u>	7.8%
MISC INSURANCE CLAIMS	5,059	4,000	4,988	-20.9%	-	-100.0%
INSURANCE REVENUES	<u>5,059</u>	<u>4,000</u>	<u>4,988</u>	-20.9%	<u>-</u>	-100.0%
NON-EMPLOYER PENSION CONTRIBUTIONS	22,840	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	<u>22,840</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
USE OF MONEY & PROPERTY	197,064	114,700	120,258	-41.8%	153,000	33.4%
IF TRSF GENERAL FUND	957,436	1,454,701	-	51.9%	1,523,191	4.7%
INTERFUND TRSF - GENERAL FUND	<u>957,436</u>	<u>1,454,701</u>	<u>-</u>	51.9%	<u>1,523,191</u>	4.7%
NONREVENUE RECEIPTS	957,436	1,454,701	1,091,025	51.9%	1,523,191	4.7%
EXCESS OF REV OVER/UNDER EXP	610,380	-	-	-100.0%	-	N/A
NON-OPERATING REVENUE	<u>610,380</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
TRANSIT FUND	<u>\$ 4,217,414</u>	<u>\$ 3,656,106</u>	<u>\$ 1,496,567</u>	-13.3%	<u>\$ 3,854,096</u>	5.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 401 TRANSIT						
DEPT: 06 PUBLIC WORKS						
DIV: 09 TRANSIT-OPERATION						
Salaries/ Wages/ OT	\$ 801,560	\$ 882,210	\$ 689,168	10.1%	\$ 926,700	5.0%
Fringe Benefits	295,480	424,500	243,254	43.7%	435,500	2.6%
General Operating Services	6,827	10,650	6,574	56.0%	10,100	-5.2%
Insurance - Property, AL, GL, WC	969,440	733,172	547,327	-24.4%	733,672	0.1%
Maintenance & Rentals	64,303	62,500	51,269	-2.8%	106,300	70.1%
Utilities	71,964	80,500	56,966	11.9%	80,500	0.0%
Contractual Services & Projects	12,673	9,500	9,874	-25.0%	13,850	45.8%
General Supplies	14,312	21,500	15,078	50.2%	25,550	18.8%
Automotive Supplies	226,295	231,000	162,544	2.1%	231,000	0.0%
Materials & Equipment	14,955	18,900	10,498	26.4%	16,400	-13.2%
Special Current Charges	307,996	320,000	4,583	3.9%	350,000	9.4%
TRANSIT OPERATIONS	<u>2,785,805</u>	<u>2,794,432</u>	<u>1,797,135</u>	0.3%	<u>2,929,572</u>	4.8%
DIV: 10 TRANST-PLANNING/MAINTENANCE						
Salaries/ Wages/ OT	38,666	50,700	38,647	31.1%	52,700	3.9%
Fringe Benefits	11,083	13,450	9,015	21.4%	16,300	21.2%
Insurance - Property, AL, GL, WC	570	424	318	-25.6%	424	0.0%
Maintenance & Rentals	72,429	150,000	125,211	107.1%	150,000	0.0%
Contractual Services & Projects	-	12,000	-	N/A	-	-100.0%
General Supplies	-	5,000	-	N/A	-	-100.0%
Automotive Supplies	114,765	120,000	78,541	4.6%	150,000	25.0%
Special Current Charges	554,579	510,100	-	-8.0%	555,100	8.8%
TRANSIT PLANNING/MAINTENANCE	<u>792,092</u>	<u>861,674</u>	<u>251,732</u>	8.8%	<u>924,524</u>	7.3%
TRANSIT OPERATIONS & PLAN & MAINT	<u>3,577,897</u>	<u>3,656,106</u>	<u>2,048,867</u>	2.2%	<u>3,854,096</u>	5.4%
Capitalization of Fixed Assets	-	-	-	N/A	-	N/A
Depreciation Expense	639,517	-	-	-100.0%	-	N/A
TRANSIT OPERATING FUND	<u>\$ 4,217,414</u>	<u>\$ 3,656,106</u>	<u>\$ 2,048,867</u>	-13.3%	<u>\$ 3,854,096</u>	5.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 411 TRANSIT CAPITAL
DEPARTMENT: 15 CAPITAL GENERAL GOVERNMENT
DIVISION: 05 TRANSIT CAPITAL GRANTS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This fund is used for budget control purposes to account for Transit capital contributions from the Federal Transit Authority (FTA) and City sources. The fund is comprised of purchases that include, but are not limited to, bus purchases, facility improvements, passenger shelters, security equipment, route signs and other capital equipment.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 411 TRANSIT - CAPITAL REVENUES						
FEDERAL TRANSIT-CAPITAL	\$ -	\$ 3,573,697	\$ -	N/A	\$ 292,000	-94.7%
FEDERAL PROGRAMS	-	3,573,697	-	N/A	292,000	-91.8%
INTERGOVERNMENTAL	-	3,573,697	-	N/A	292,000	-91.8%
INTEREST ON INVESTMENTS	320	-	1,409	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	1,300	-	7,767	-100.0%	-	N/A
INTEREST	1,620	-	9,176	-100.0%	-	N/A
MISC INSURANCE CLAIMS	21,951	-	-	-100.0%	-	N/A
INSURANCE REVENUES	21,951	-	-	-100.0%	-	N/A
USE OF MONEY & PROPERTY	23,571	-	9,176	-100.0%	-	N/A
IF TRSF RIVERBOAT GAMING FUND	225,000	667,050	500,287	196.5%	73,000	-89.1%
NONREVENUE RECEIPTS	225,000	667,050	500,287	196.5%	73,000	-89.1%
EXCESS OF REV OVER/UNDER EXP	(248,571)	73,500	-	129.6%	-	-100.0%
NON-OPERATING REVENUE	(248,571)	73,500	-	129.6%	-	-100.0%
TRANSIT - CAPITAL	\$ -	\$ 4,314,247	\$ 509,463	N/A	\$ 365,000	-91.5%
FUND: 411 TRANSIT - CAPITAL EXPENDITURES						
DEPT: 15 CAPITAL-GENERAL GOVERNMENT						
DIV: 05 TRANSIT CAPITAL GRANTS						
Materials & Equipment	\$ -	\$ 154,250	\$ 8,250	N/A	\$ 175,000	13.5%
Major Acquisitions & Improvements	-	4,159,997	33,966	N/A	190,000	-95.4%
TRANSIT CAPITAL	\$ -	\$ 4,314,247	\$ 42,216	N/A	\$ 365,000	-91.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 405 WATER FUND
DEPARTMENT: 02 FINANCE
DIVISION: 04 WATER BUSINESS OFFICE

GOAL MISSION STATEMENT:

To provide customers with a clean, safe, and dependable supply of drinking water at a reasonable rate; to provide services relative to meter reading, billing, and payment options in the most efficient manner possible utilizing technology to the extent available and affordable; and to provide the highest quality customer service when interacting with the public.

FUNCTION DESCRIPTION:

The Water Business Office is responsible for the reading of the water meters, monthly billing of the water and sewer customers, and the collection of those fees. The Water Utility Fund accounts for the operation and improvement of the public water system. All expenses and outlays are funded entirely by water system revenues or specifically authorized capital contributions for specified improvements. The Water Utility Fund includes the Water Business Office, Water Production and Distribution, and capital expenditures.

The Water Business Office provides citizens with online account access and several bill payment options. Customers can pay their water bills via online, telephone, and automatic bank draft.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Water customers	30,753	30,284	30,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	12	12	11	11

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 405 WATER FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 11 WATER PRODUCTION AND DISTRIBUTION

GOAL MISSION STATEMENT:

To provide our customers with a clean, safe, and dependable supply of drinking water at a reasonable rate; to provide the highest standard of customer service when dealing with the public; to ensure compliance with all governmental standards; to provide a safe and rewarding work environment for all City of Lake Charles employees.

FUNCTION DESCRIPTION:

The Water Production and Distribution areas are responsible for operation and maintenance of the six water treatment plants, distribution of all water to our citizens, and repair of water mains, hydrants, and services. There are approximately 575 miles of water mains, 3,450 fire hydrants, and 17 wells currently in use. Water is provided to approximately 34,000 households and businesses.

The Water Services and East McNeese Water Lab areas perform meter reading, repairs to water services, and monitor the water quality on a daily basis.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Work Orders/Service Orders completed	35,844	37,000	37,400
Water mains (miles)	525	575	575
Fire hydrants	3,400	3,450	3,450
Maximum Daily Capacity (million gallons per day)	22	22	22

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	55	55	55	55
Full-Time Engineering	1	1	1	1
Part-Time	7	7	7	7

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 405 WATER UTILITY FUND REVENUES						
VENDOR'S COMPENSATION	\$ 716	\$ 600	\$ 587	-16.2%	\$ 600	0.0%
FEMA HAZARD MITIGATION GRANT PROGRAM	-	-	-	N/A	750,000	
AMERICAN RESCUE PLAN ACT	-	7,000,000	-	N/A	-	N/A
** INTERGOVERNMENTAL	-	7,000,000	-	N/A	750,000	N/A
WATER SERVICE	10,045,536	11,000,000	9,509,760	9.5%	11,500,000	4.5%
TAPPING FEES	152,022	165,000	145,801	8.5%	165,000	0.0%
RECONNECT FEES	2,545	4,500	3,505	76.8%	5,500	22.2%
SERVICE CHARGES	84,940	100,000	69,365	17.7%	90,000	-10.0%
WATER MAIN EXTENSIONS	1,600	2,500	8,980	56.3%	10,000	300.0%
MISCELLANEOUS	15,177	15,000	13,963	-1.2%	15,000	0.0%
SAFE DRINKING WATER ADMIN FEE	367,020	360,000	307,769	-1.9%	360,000	0.0%
LATE FEES	156,850	120,000	222,910	-23.5%	220,000	83.3%
CAPITAL IMPROVEMENT FEES	1,042,425	200,000	929,489	-80.8%	500,000	150.0%
CHARGES FOR SERVICES	11,868,115	11,967,000	11,211,542	0.8%	12,865,500	7.5%
WATER VIOLATIONS-BACKFLOW	-	5,000	-	N/A	5,000	0.0%
MISC FINES & FORFEITURES	-	5,000	-	N/A	5,000	0.0%
SERVICES PROVIDED BILLING SERVICES	425,000	450,000	-	5.9%	450,000	0.0%
INTEREST ON INVESTMENTS	76,802	18,000	338,228	-76.6%	250,000	1288.9%
DEMAND DEPOSIT ACCOUNTS	115,347	33,000	469,651	-71.4%	350,000	960.6%
INTEREST	192,149	51,000	807,879	-73.5%	600,000	1076.5%
PENALTY-WATER UTILITY	127,432	100,000	125,341	-21.5%	120,000	20.0%
GENERAL MISCELLANEOUS REVENUE	10,592	9,000	67,608	-15.0%	45,000	400.0%
MISC INSURANCE CLAIMS	1,827	-	2,308	-100.0%	-	N/A
SALE OF OLD EQUIPMENT	37,890	8,000	21,420	-78.9%	10,000	25.0%
MISCELLANEOUS REVENUE	177,741	117,000	216,677	-34.2%	175,000	49.6%
NON-EMPLOYER PENSION CONTRIBUTIONS	81,524	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	81,524	-	-	-100.0%	-	N/A
USE OF MONEY & PROPERTY	451,414	168,000	1,024,556	-62.8%	775,000	361.3%
IF TRSF GENERAL FUND	331,000	340,000	255,000	2.7%	350,000	2.9%
IF TRSF GENERAL FUND - CAPITAL	5,800,000	-	-	-100.0%	-	N/A
IF TRSF RIVERBOAT GAMING FUND	4,050,000	200,000	150,000	-95.1%	3,665,000	1732.5%
TRANSFERS FROM OTHER FUNDS	10,181,000	540,000	405,000	-94.7%	4,015,000	643.5%
ISSUANCE OF DEBT - DHH LOAN	-	5,000,000	801,920	N/A	10,000,000	100.0%
NONREVENUE RECEIPTS	10,181,000	5,540,000	1,206,920	-45.6%	14,015,000	153.0%
EXCESS OF REV OVER/UNDER EXP	(8,270,147)	1,789,614	-	121.6%	2,626,348	46.8%
** NON-OPERATING REVENUE	(8,270,147)	1,789,614	-	121.6%	2,626,348	46.8%
FUND 405 WATER UTILITY FUND	\$ 14,656,098	\$ 26,920,214	\$ 13,443,605	83.7%	\$ 31,487,448	17.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 405 WATER FUND						
DEPT: 02 FINANCE						
DIV: 04 WATER BUSINESS OFFICE						
Salaries/ Wages/ OT	\$ 495,054	\$ 556,100	\$ 317,413	12.3%	\$ 486,900	-12.4%
Fringe Benefits	177,624	221,300	134,608	24.6%	207,500	-6.2%
General Operating Services	242,614	245,450	209,521	1.2%	295,450	20.4%
Insurance - Property, AL, GL, WC	3,670	3,960	2,220	7.9%	2,960	-25.3%
Maintenance & Rentals	44,018	50,500	789	14.7%	50,500	0.0%
Utilities	8,927	9,200	10,089	3.1%	13,000	41.3%
Contractual Services & Projects	212,066	160,000	226,907	-24.6%	292,000	82.5%
General Supplies	4,418	8,300	2,753	87.9%	8,300	0.0%
Materials & Equipment	3,485	20,500	1,497	488.2%	20,500	0.0%
Special Current Charges	557,954	270,500	(11,288)	-51.5%	310,500	14.8%
WATER BUSINESS OFFICE	<u>1,749,830</u>	<u>1,545,810</u>	<u>894,509</u>	<u>-11.7%</u>	<u>1,687,610</u>	<u>9.2%</u>
FUND: 405 WATER FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 11 WATER PRODUCTION&DIST						
Salaries/ Wages/ OT	2,158,901	2,445,660	1,814,141	13.3%	2,641,160	8.0%
Fringe Benefits	844,538	1,412,900	725,151	67.3%	1,450,700	2.7%
General Operating Services	20,508	26,050	20,012	27.0%	26,574	2.0%
Insurance - Property, AL, GL, WC	688,639	1,430,240	1,073,703	107.7%	1,431,740	0.1%
Maintenance & Rentals	742,193	764,600	586,835	3.0%	1,266,510	65.6%
Utilities	1,755,242	1,578,000	1,095,154	-10.1%	1,603,000	1.6%
Contractual Services & Projects	1,323,317	1,350,500	1,121,425	2.1%	2,070,000	53.3%
General Supplies	1,145,377	1,201,000	1,182,662	4.9%	1,396,500	16.3%
Automotive Supplies & Gasoline	203,060	186,200	179,638	-8.3%	196,350	5.5%
Materials & Equipment	355,918	541,000	188,303	52.0%	746,000	37.9%
Major Acquisitions & Improvements	-	921,500	402,006	N/A	538,000	-41.6%
Special Current Charges	1,034,474	975,000	116,627	-5.7%	1,070,000	9.7%
WATER PRODUCTION&DISTRIBUTION	<u>10,272,167</u>	<u>12,832,650</u>	<u>8,505,657</u>	<u>24.9%</u>	<u>14,436,534</u>	<u>12.5%</u>
DEPT: 06 PUBLIC WORKS						
DIV: 15 ENGINEERING						
Salaries/ Wages/ OT	100,365	106,000	87,665	5.6%	110,200	4.0%
Fringe Benefits	30,865	33,800	26,976	9.5%	34,200	1.2%
General Operating Services	-	500	-	N/A	-	-100.0%
Insurance - Property, AL, GL, WC	1,080	904	678	-16.3%	904	0.0%
Utilities	365	400	295	9.6%	500	25.0%
General Supplies	-	150	-	N/A	-	-100.0%
ENGINEERING	<u>132,675</u>	<u>141,754</u>	<u>115,614</u>	<u>6.8%</u>	<u>145,804</u>	<u>2.9%</u>
WATER OPERATIONS	<u>12,154,672</u>	<u>14,520,214</u>	<u>9,515,780</u>	<u>19.5%</u>	<u>16,269,948</u>	<u>12.1%</u>
CAPITAL EXPENDITURES						
Capital Project Expenses	2,869,184	12,400,000	9,422,911	332.2%	15,065,000	21.5%
Capitalization of Fixed Assets	(2,885,215)	-	-	100.0%	-	N/A
Depreciation Expense	2,517,457	-	-	-100.0%	-	N/A
	<u>2,501,426</u>	<u>12,400,000</u>	<u>9,422,911</u>		<u>15,065,000</u>	
DEBT SERVICE						
Interfund transfer 2022 DHH Loan	-	-	-	N/A	152,500	N/A
Interfund transfer - Debt Service	-	-	-	N/A	152,500	N/A
TOTAL WATER FUND	<u>\$ 14,656,098</u>	<u>\$ 26,920,214</u>	<u>\$ 18,938,691</u>	<u>83.7%</u>	<u>\$ 31,487,448</u>	<u>17.0%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 402 CIVIC CENTER
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 02 CIVIC CENTER

GOAL MISSION STATEMENT:

To increase revenue; to increase the number of quality acts; to provide a clean, pleasant, safe, well-maintained, and accessible atmosphere for all visitors; ensure each and every event is successful by working to accomplish the needs of all customers in a friendly, yet professional, manner.

The mission of the Lake Charles Civic Center is to expand the cultural environment of Southwest Louisiana by providing a multi-purpose entertainment, meeting, and convention complex.

FUNCTION DESCRIPTION:

This division accounts for the operational costs of the Civic Center. Capital acquisitions and improvements are funded by capital contributions from other sources. Depreciation expense and accounting entries necessary for capitalization of fixed assets are recorded in the Civic Center Fund.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Rentals	\$318,476	\$320,000	\$360,000
Events	177	220	260
Event Days	365	400	455

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	21	21	21	21
Part-Time	8	8	8	8

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 402 CIVIC CENTER FUND REVENUES						
VENDOR'S COMPENSATION	\$ 349	\$ -	\$ 365	-100.0%	\$ -	N/A
VENDOR'S COMPENSATION	349	-	365	-100.0%	-	N/A
GEN APPR-SALES TAX DED TO LCCC-STATE	1,559,107	2,400,000	1,450,932	53.9%	2,400,000	0.0%
INTERGOVERNMENTAL	1,559,107	2,400,000	1,450,932	53.9%	2,400,000	0.0%
CIVIC CENTER OPERATING REVENUES:						
RENTAL INCOME	318,437	270,000	350,428	-15.2%	300,000	11.1%
FOOD CONCESSIONS	19,359	30,000	43,823	55.0%	57,000	90.0%
EQUIPMENT RENTALS	39,128	36,000	30,233	-8.0%	40,000	11.1%
FOOD CATERER	14,340	15,000	11,003	4.6%	15,000	0.0%
SOUVENIRS - NON FOOD ITEM	2,883	3,000	2,371	4.1%	1,500	-50.0%
COMMISSIONS	1,611	1,000	1,400	-37.9%	1,000	0.0%
TICKET SALES COMMISSIONS	2,271	5,000	6,550	120.2%	7,000	40.0%
BEER CONCESSIONS	40,435	40,000	44,298	-1.1%	60,000	50.0%
LIQUOR CONCESSIONS	73,715	60,000	82,117	-18.6%	110,000	83.3%
SOFT DRINK CONCESSIONS	19,592	30,000	43,374	53.1%	55,000	83.3%
CORKAGE FEE	42,116	45,000	69,642	6.8%	65,000	44.4%
FREE-POUR LABOR	5,115	3,600	5,720	-29.6%	6,500	80.6%
MISCELLANEOUS	762	2,700	1,205	254.3%	1,500	-44.4%
FACILITY FEE-TICKET SALES	16,671	20,000	12,279	20.0%	15,000	-25.0%
CIVIC CENTER	596,435	561,300	704,443	-5.9%	734,500	30.9%
NON-EMPLOYER PENSION CONTRIBUTIONS	28,404	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	28,404	-	-	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	26,678	6,000	41,843	-77.5%	50,000	733.3%
INTEREST	26,678	6,000	41,843	-77.5%	50,000	733.3%
USE OF MONEY & PROPERTY	651,517	567,300	746,286	-12.9%	784,500	38.3%
IF TRSF GENERAL FUND	-	521,794	391,345	N/A	723,194	38.6%
IF TRSF CIVIC CENTER CAPITAL FUND	-	-	-	N/A	-	N/A
NONREVENUE RECEIPTS	-	521,794	391,345	N/A	723,194	38.6%
EXCESS OF REV OVER/UNDER EXP	376,200	-	-	-100.0%	-	N/A
NON-OPERATING REVENUE	376,200	-	-	-100.0%	-	N/A
CIVIC CENTER FUND	\$ 2,587,173	\$ 3,489,094	\$ 2,588,928	34.9%	\$ 3,907,694	12.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 402 CIVIC CENTER						
DEPT: 09 COMMUNITY SERVICES						
DIV: 02 CIVIC CENTER						
Salaries/ Wages/ OT	\$ 740,303	\$ 1,099,000	\$ 672,524	48.5%	\$ 1,138,300	3.6%
Fringe Benefits	312,705	550,400	253,124	76.0%	558,300	1.4%
General Operating Services	2,274	5,450	4,658	139.7%	7,050	29.4%
Insurance - Property, AL, GL, WC	140,002	528,944	397,621	277.8%	529,944	0.2%
Maintenance & Rentals	205,157	329,500	246,900	60.6%	420,300	27.6%
Utilities	508,094	462,000	295,113	-9.1%	473,000	2.4%
Contractual Services & Projects	67,587	85,100	54,846	25.9%	86,100	1.2%
General Supplies	62,767	83,100	62,508	32.4%	90,100	8.4%
Automotive Supplies & Gasoline	4,768	6,550	3,922	37.4%	5,550	-15.3%
Materials & Equipment	73,221	132,050	89,549	80.3%	184,050	39.4%
Major Acquisitions & Improvements	-	145,000	127,483	N/A	151,000	4.1%
Special Current Charges	57,862	62,000	941	7.2%	264,000	325.8%
Civic Center Operations Paid by City	<u>2,174,740</u>	<u>3,489,094</u>	<u>2,209,189</u>	60.4%	<u>3,907,694</u>	12.0%
Capitalization of Fixed Assets	(792,818)	-	-	100.0%	-	N/A
Depreciation Expense	<u>1,205,251</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
CIVIC CENTER FUND	<u>\$ 2,587,173</u>	<u>\$ 3,489,094</u>	<u>\$ 2,209,189</u>	34.9%	<u>\$ 3,907,694</u>	12.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 410 CIVIC CENTER CAPITAL
DEPARTMENT: 15 CAPITAL-GENERAL GOVERNMENT
DIVISION:

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

Civic Center Capital is utilized for budget control purposes to account for Civic Center capital contributions and the related improvements. All disaster related repairs and improvements are also accounted for in this fund. Rosa Hart Theatre renovations and repairs nearing completion with the official reopening of the theatre set for the end of 2023. Other disaster related improvements and repairs include the coliseum interior, center sections, and exterior repairs. FEMA is expected to cover up to 90% of disaster related repairs and those funds will be received into this fund.

Resolution 1-19, adopted by the Lake Charles City Council on January 2, 2019 and allows the City to issue bonds not to exceed \$6,000,000 for the purpose of financing City of Lake Charles public improvement projects including, but not limited to, a Boardwalk with shoreline stabilizations, including lighting and landscaping, and improvements to the Civic Center and promenade.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 410 CIVIC CENTER CAPITAL FUND REVENUES						
STATE GEN APPR STX DED TO LCCC	\$ 2,441,250	\$ 500,000	\$ -	-79.5%	\$ 500,000	0.0%
DEPARTMENT OF MILITARY AFFAIRS (FEMA)	-	560,000	-	N/A	-	-100.0%
INTERGOVERNMENTAL REVENUE	<u>2,441,250</u>	<u>1,060,000</u>	<u>-</u>	-56.6%	<u>500,000</u>	-52.8%
MISCELLANEOUS REIMBURSEMENT	-	-	11,152	N/A	-	N/A
LOCAL INTERGOVERNMENTAL REVENUE	<u>-</u>	<u>-</u>	<u>11,152</u>	N/A	<u>-</u>	N/A
INTEREST ON INVESTMENTS	16,809	-	74,025	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	12,199	-	95,323	-100.0%	-	N/A
INTEREST	<u>29,008</u>	<u>-</u>	<u>169,348</u>	-100.0%	<u>-</u>	N/A
USE OF MONEY & PROPERTY	<u>29,008</u>	<u>-</u>	<u>169,348</u>	-100.0%	<u>-</u>	N/A
IF TRSF DISASTER RECOVERY CAPITAL	1,360,240	940,000	2,605,000	-30.9%	-	N/A
INTERFUND TRSF	<u>1,360,240</u>	<u>940,000</u>	<u>2,605,000</u>	-30.9%	<u>-</u>	N/A
NONREVENUE RECEIPTS	<u>1,360,240</u>	<u>940,000</u>	<u>2,605,000</u>	-30.9%	<u>-</u>	-100.0%
EXCESS OF REV OVER/UNDER EXP	(2,499,011)	-	-	100.0%	-	N/A
NON-OPERATING REVENUE	<u>(2,499,011)</u>	<u>-</u>	<u>-</u>	100.0%	<u>-</u>	N/A
CIVIC CENTER CAPITAL PROJECTS	<u>\$ 1,331,487</u>	<u>\$ 2,000,000</u>	<u>\$ 2,785,500</u>	50.2%	<u>\$ 500,000</u>	-75.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 410 CIVIC CENTER CAPITAL EXPENDITURES						
DEPT: 15 CAPITAL-GENERAL GOVERNMENT						
Contractual Services & Projects	\$ 1,110,163	\$ 2,000,000	\$ 3,927,197	80.2%	\$ 500,000	-75.0%
Special Current Charges	221,324	-	385,151	-100.0%	-	N/A
Capital expenses	<u>1,331,487</u>	<u>2,000,000</u>	<u>4,312,348</u>	50.2%	<u>500,000</u>	-75.0%
Interfund transfers - Civic Center operations	-	-	-	N/A	-	N/A
CIVIC CENTER CAPITAL	<u>\$ 1,331,487</u>	<u>\$ 2,000,000</u>	<u>\$ 4,312,348</u>	50.2%	<u>\$ 500,000</u>	-75.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FUND: 403 MALLARD COVE
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 03 GOLF COURSE

GOAL MISSION STATEMENT:

To provide the citizens of the Lake Area and visitors a premium golf course and facility at a rate better than market value. To provide a golfing venue to Lake Charles charities to host fund-raisers at a reasonable cost. To provide the most robust youth golf program in the Lake Area, and to offer it at a cost that is attainable by all Lake Charles residents.

FUNCTION DESCRIPTION:

Developed in 1976 by the City of Lake Charles, Mallard Cove Golf Course was built on land donated by the federal government upon the deactivation of the Chennault Air Force Base. Mallard Cove served citizens and visitors as a value-oriented recreation experience. In 2018 the City entered into an agreement to convey the lands occupied by the golf course to an adjacent property owner. Other terms made with additional parties of the agreement relocated the golf course to a tract of land in the southeast portion of the city consisting of approximately 160 acres. In 2021 the City entered into a contract with Sterling Golf, Inc. to manage the day-to-day operations of the golf course.

The new location came with a new course name, Mallard Golf Club, and has accompanied the change with an updated course and a 7,000 foot clubhouse. The course was open for play in October 2021 and has been highly used since that date. The course is a premium links style golf course and has been added to Louisiana’s elite golf list, The Audubon Golf Trail, since the summer of 2022. PGA Professional, Lex Conner, is the club’s Golf Professional.

The budget includes the operation and maintenance of the golf club. Capital acquisitions and major improvements that are funded from facility revenues as well as from other sources are also listed as capital expenditures and are identified in the Capital Budget.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Rounds of golf	19,565	26,000	27,500
Rounds of glove (by revenue)	\$929,000	\$1,200,000	\$1,320,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	10	2	2	2
Part-Time	6	0	0	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 403 GOLF COURSE REVENUES						
VENDOR'S COMPENSATION	\$ 818	\$ -	\$ 664	-100.0%	\$ -	N/A
CHENNAULT INT'L AIRPORT	150,000	180,000	240,000	20.0%	360,000	100.0%
LOCAL REVENUE	150,000	180,000	240,000	20.0%	360,000	100.0%
** INTERGOVERNMENTAL	150,000	180,000	240,000	20.0%	360,000	100.0%
DEMAND DEPOSIT ACCOUNTS	10,989	3,000	28,232	-72.7%	15,000	400.0%
INTEREST EARNINGS	10,989	3,000	28,232	-72.7%	15,000	400.0%
SALE OF OLD EQUIPMENT	4,278,982	-	-	-100.0%	-	N/A
	4,278,982	-	-	-100.0%	-	N/A
GREEN FEES	573,303	718,038	435,166	25.2%	806,400	12.3%
VENDING CONCESSIONS	-	42,189	-	N/A	-	-100.0%
CART RENTALS	9,523	-	10,473	-100.0%	18,000	N/A
FOOD - BEVERAGES	71,561	180,000	29,385	151.5%	240,000	33.3%
BEER	21,140	160,000	66,345	656.9%	168,000	5.0%
ANNUAL MEMBERSHIP FEE	14,621	42,750	77,327	192.4%	126,000	194.7%
DRIVING RANGE	52,670	84,000	76,073	59.5%	144,000	71.4%
GOLF ACCESSORIES	61,841	84,000	74,255	35.8%	138,000	64.3%
TOURNAMENT FEES	5,385	-	-	-100.0%	-	N/A
CITY CHAMPIONSHIP TOURNAMENT	-	-	2,000	N/A	2,000	N/A
GOLF CLUB RENTAL	-	6,000	-	N/A	-	-100.0%
MISCELLANEOUS	11,649	-	10,655	-100.0%	15,000	N/A
CONCESSION CART REVENUE	-	-	-	N/A	-	N/A
LIQUOR	-	-	-	N/A	24,000	N/A
* GOLF COURSE	821,693	1,316,977	781,679	60.3%	1,681,400	27.7%
MISCELLANEOUS REVENUE	-	-	5,854	N/A	-	N/A
* MISCELLANEOUS REVENUES	6,679,490	-	5,854	N/A	-	N/A
GOLF COURSE REVENUES	11,791,154	1,319,977	815,765	-88.8%	1,696,400	28.5%
NON-EMPLOYER PENSION CONTRIBUTIONS	13,135	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	13,135	-	-	-100.0%	-	N/A
IF TRSF GENERAL FUND - OPERATIONS	863,694	546,122	409,590	-36.8%	664,218	21.6%
IF TRSF RIVERBOAT FUND - CAPITAL	1,075,000	250,000	187,500	-76.7%	-	-100.0%
IF TRSF CAPITAL PROJECT FUND	660,000	-	-	-100.0%	-	N/A
TOTAL TRANSFERS	2,598,694	796,122	597,090	-69.4%	664,218	-16.6%
NONREVENUE RECEIPTS	2,598,694	796,122	597,090	-69.4%	664,218	-16.6%
EXCESS OF REV OVER/UNDER EXP	(11,037,849)	-	1,370,709	100.0%	-	N/A
NON-OPERATING REVENUE	(11,037,849)	-	1,370,709	100.0%	-	N/A
GOLF COURSE FUND	\$ 3,515,952	\$ 2,296,099	\$ 3,024,228	-34.7%	\$ 2,720,618	18.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY 2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 403 MALLARD COVE						
DEPT: 09 COMMUNITY SERVICES						
DIV: 03 GOLF COURSE						
Salaries/ Wages/ OT	\$ 481,548	\$ 922,444	\$ 399,268	91.6%	\$ 964,200	4.5%
Fringe Benefits	5,788	81,500	33,497	1308.1%	43,300	-46.9%
General Operating Services	4,850	400	1,826	-91.8%	3,750	837.5%
Insurance - Property, AL, GL, WC	82,942	46,768	105,329	-43.6%	122,468	161.9%
Maintenance & Rentals	212,233	276,400	191,846	30.2%	379,500	37.3%
Utilities	51,383	1,080	32,223	-97.9%	76,800	7011.1%
Contractual Services & Projects	147,495	35,060	20,870	-76.2%	53,000	51.2%
General Supplies	158,539	212,300	127,402	33.9%	291,050	37.1%
Automotive Supplies & Gasoline	28,563	38,000	10,582	33.0%	21,500	-43.4%
Materials & Equipment	93,706	-	84,365	-100.0%	278,400	N/A
Major Acquisitions & Improvements	-	-	-	N/A	25,000	N/A
Special Current Charges	2,185,976	252,147	75,193	-88.5%	101,650	-59.7%
Total operating expenses	<u>3,453,023</u>	<u>1,866,099</u>	<u>1,082,401</u>	-46.0%	<u>2,360,618</u>	26.5%
Capital Expenses	1,778,354	430,000	1,941,827	-75.8%	360,000	-16.3%
Capitalization of Fixed Assets	(1,769,091)	-	-	100.0%	-	N/A
Depreciation Expense	53,666	-	-	-100.0%	-	N/A
	<u>62,929</u>	<u>430,000</u>	<u>1,941,827</u>	583.3%	<u>360,000</u>	-16.3%
MALLARD COVE	<u>\$ 3,515,952</u>	<u>\$ 2,296,099</u>	<u>\$ 3,024,228</u>	-34.7%	<u>\$ 2,720,618</u>	18.5%

INTERNAL SERVICE FUNDS

RISK MANAGEMENT

EMPLOYEE GROUP INSURANCE

Internal Service Funds provide a means for internal financing and cost distribution for services which the City furnishes to itself. The resources of these funds consist of internal service charges which are **received from other departments and included in those departments' expenditures**. Internal Service Funds therefore represents a revolving **of other budgeted funds rather than a net increase in the City's total budget**.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

INTERNAL SERVICE FUND SUMMARY

	Risk Management	Employee Health	Total
Revenues:			
Charges for services	\$ 8,920,000	\$ 9,960,000	\$ 18,880,000
Use of money and property	130,000	860,000	990,000
Total operating revenues	9,050,000	10,820,000	19,870,000
Expenditures:			
General Services	12,838,900	11,487,080	24,325,980
Total operating expenditures	12,838,900	11,487,080	24,325,980
Net Income (loss)	\$ (3,788,900)	\$ (667,080)	\$ (4,455,980)

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 501 RISK MANAGEMENT FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 06 RISK MANAGEMENT**

GOAL MISSION STATEMENT:

The Risk Management Division strives to create a safe working environment for all city employees and the public while eliminating, reducing, or minimizing risk exposure through the use of innovative risk control, claims management, and a variety of strategic programs designed to provide a safe, healthy, and environmentally-sound working environment.

FUNCTION DESCRIPTION:

The Risk Management Division handles all Workers’ Compensation claims along with all property and liability claims. This division functions to minimize the financial burden incurred by the citizens and taxpayers as a result of fortuitous or accidental losses to which the City is exposed and to protect the assets, operations, and employees of the city. This division is also responsible for conducting employee new driver driving assessments and safe driving training sessions.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Accident reports/investigations	244	244	250
Claims	126	126	130

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Full-Time	6	6	6	6
Part-Time	0	0	0	0

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 501 RISK MANAGEMENT FUND						
Operating Revenues:						
Services Provided	\$ 8,045,860	\$ 8,920,000	\$ 6,690,000	10.9%	\$ 8,920,000	0.0%
Internal Services	8,045,860	8,920,000	6,690,000	10.9%	8,920,000	0.0%
Miscellaneous revenue	5,404	-	175	-100.0%	-	N/A
Insurance Claims	-	-	20,577,403		-	N/A
Subrogation	-	-	350	N/A	-	N/A
Insurance revenue	5,404	-	20,577,928	-100.0%	-	N/A
Total Use of Money and Property	5,404	-	20,577,928	-100.0%	-	N/A
Total Operating Revenue	8,051,264	8,920,000	27,267,928	10.8%	8,920,000	0.0%
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 06 RISK MANAGEMENT						
Salaries/ Wages/ OT	565,664	540,580	439,661	-4.4%	563,150	4.2%
Fringe Benefits	196,114	259,300	153,951	32.2%	253,100	-2.4%
General Operating Services	2,511	4,600	1,830	83.2%	5,100	10.9%
Insurance - Property, AL, GL, WC	3,438,879	4,930,000	4,664,381	43.4%	6,905,000	40.1%
Maintenance & Rentals	316	2,250	-	612.0%	2,250	0.0%
Utilities	2,851	4,500	2,188	57.8%	4,500	0.0%
Contractual Services	22,865	250	-	-98.9%	250	0.0%
General Supplies	2,979	3,900	344	30.9%	4,550	16.7%
Automotive Supplies & Gasoline	1,678	3,650	992	117.5%	2,850	-21.9%
Materials & Equipment	2,835	3,000	387	5.8%	3,000	0.0%
Major Acquisitions & Improvements	-	29,000	26,995	N/A	-	-100.0%
Special Current Charges	7,634,984	4,885,150	691,514	-36.0%	5,095,150	4.3%
Total operating expenses	11,871,676	10,666,180	5,982,243	-10.2%	12,838,900	20.4%
Operating income	(3,820,412)	(1,746,180)	21,285,685	54.3%	(3,918,900)	-124.4%
Nonoperating Revenues:						
Interest on Investments	16,916	7,500	74,496	-55.7%	30,000	300.0%
Demand Deposit Accounts	151,354	60,000	876,751	-60.4%	100,000	66.7%
Interest earnings	168,270	67,500	951,247	-59.9%	130,000	92.6%
Non-employer pension contributions	15,140	-	-	-100.0%	-	N/A
Non-employer revenues	15,140	-	-	-100.0%	-	N/A
Change in net assets	(3,637,002)	(1,678,680)		53.8%	(3,788,900)	-125.7%
Net assets - beginning of fiscal year	16,694,759	13,057,757		-21.8%	11,379,077	-12.9%
Net assets - ending of fiscal year	\$ 13,057,757	\$ 11,379,077		-12.9%	\$ 7,590,177	-33.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**FUND: 503 EMPLOYEE GROUP INSURANCE FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 08 EMPLOYEE GROUP INSURANCE**

GOAL MISSION STATEMENT:

The Wellness Division strives to promote health and wellness to the employees of the City by encouraging habits of wellness, increasing awareness of factors and resources contributing to wellness, and inspiring and empowering employees to take responsibility for their own wellness.

FUNCTION DESCRIPTION:

The goal of the Wellness Division is to increase the employees' awareness of a healthy lifestyle.

DEMAND PERFORMANCE INDICATORS:

Description	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated
Employee health fair participation	105	105	100
Health Seminars Held (2x per month)	4	6	8
Wellness Program	110	120	125
Health Insurance- Avg. # of Member Enrollment	750	800	800

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Adjusted Budget 2022 - 2023	Budget 2023 – 2024
Part-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

	Actual Fiscal Year 2021 - 2022	Adopted Budget 2022 - 2023	Y-T-D FY2023 7/31/2023	% Change Adopted '23 from Actual '22	Budget 2023 - 2024	% Change Adopted '23 to '24 Budget
FUND: 503 EMPLOYEE GROUP INSURANCE FUND						
Operating Revenues:						
Employee Share - Group Health	\$ 1,690,673	\$ 1,800,000	\$ 1,453,843	6.5%	\$ 1,800,000	0.0%
Employer Share - Group Health	6,952,606	8,900,000	5,990,347	28.0%	7,500,000	-15.7%
Retiree Share - Group Health	480,417	425,000	483,593	-11.5%	600,000	41.2%
COBRA Share - Group Health	63,846	15,000	55,374	-76.5%	60,000	300.0%
Internal Service Charges	<u>9,187,542</u>	<u>11,140,000</u>	<u>7,983,157</u>	21.3%	<u>9,960,000</u>	-10.6%
Misc Insurance Refunds	766,147	550,000	792,533	-28.2%	675,000	22.7%
Total operating Revenue	<u>9,953,689</u>	<u>11,690,000</u>	<u>8,775,690</u>	17.4%	<u>10,635,000</u>	-9.0%
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 08 EMPLOYEE GROUP INSURANCE						
Salaries/ Wages/ OT	-	27,540	-	N/A	27,540	0.0%
Fringe Benefits	17,970	45,000	13,813	150.4%	35,500	-21.1%
General Operating Services	-	400	-	N/A	400	0.0%
Insurance - Stop Loss Coverage	762,607	1,010,000	652,379	32.4%	980,000	-3.0%
Maintenance & Rentals	1,352	4,000	1,435	195.9%	4,000	0.0%
Utilities	216	240	165	11.1%	240	0.0%
Contractual Services	7,132	20,000	-	180.4%	10,000	-50.0%
General Supplies	750	5,500	-	633.3%	4,400	-20.0%
Material & Supplies	1,437	23,000	-	1500.6%	10,000	-56.5%
Special Current Charges	8,960,889	10,425,000	5,222,136	16.3%	10,415,000	-0.1%
Total operating expenses	<u>9,752,353</u>	<u>11,560,680</u>	<u>5,889,928</u>	18.5%	<u>11,487,080</u>	-0.6%
Operating income	<u>201,336</u>	<u>129,320</u>	<u>2,885,762</u>	-35.8%	<u>(852,080)</u>	-758.9%
Nonoperating Revenues/Expenses:						
Interest on Investments	16,773	5,000	73,866	-70.2%	50,000	900.0%
Demand Deposit Accounts	46,769	18,000	165,026	-61.5%	135,000	650.0%
Interest earnings	<u>63,542</u>	<u>23,000</u>	<u>238,892</u>	-63.8%	<u>185,000</u>	704.3%
Change in net assets	264,878	152,320		-42.5%	(667,080)	-537.9%
Net assets - beginning of fiscal year	5,769,494	6,034,372		4.6%	6,186,692	2.5%
Net assets - ending of fiscal year	<u>\$ 6,034,372</u>	<u>\$ 6,186,692</u>		2.5%	<u>\$ 5,519,612</u>	-10.8%

CAPITAL BUDGET

SCHEDULE OF CAPITAL PROJECTS
AUTHORIZATIONS

SCHEDULE OF FINANCING SOURCES

SCHEDULE OF HURRICANE LAURA RECOVERY
CAPITAL PROJECTS AUTHORIZATIONS

ADDITIONAL SCHEDULES

IMPACT OF CAPITAL IMPROVEMENTS ON
OPERATION BUDGET

The Capital Budget is used for budgeting of contract construction projects and capital acquisitions having a cost of \$100,000 or more and an expected life of ten (10) or more years.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

CAPITAL BUDGET

The City of Lake Charles Capital Budget section includes the fiscal year 2024 Annual Appropriations Budget, the Schedule of Financing Sources, the Project Reauthorization Schedule, Description of Major Financing Sources, the Impact of Capital Improvements on Operating Budget Statement, and the Five Year Capital Improvement Plan. These plans set forth proposed expenditures for constructing, maintaining, upgrading, expanding and replacing the city's facilities, equipment and infrastructure.

Projects included are typically major expenditures. They can be either infrequent projects or systematic improvements, such as street overlays. Regular street maintenance is not considered a capital improvement nor is routine maintenance of city facilities. These and other maintenance items will not be found in this section, rather they are funded, scheduled and completed within the Operating Budget section of this budget document.

Five Year Capital Improvement Plan

The Five Year Capital Improvement Plan identifies current as well as long term plans for the City of Lake Charles. Rather than a schedule of expenditures, it serves as a planning document and a tool to accomplish the adopted goals and policies of the City Council and current administration.

Projects are developed through the course of the fiscal year. The process involves council, citizens, and staff proposing needed projects. Staff then coordinates the project with other related projects, conducts reviews for compatibility with the City's goals, identifies funding sources and develops a project schedule. Projects are reviewed and graded. Completed projects are removed, new projects are proposed, and scheduled projects move forward in the plan or out to later years. The timing of the project is dependent upon the current conditions, need/use of the facility (or infrastructure) and funding availability.

After the plan has been reviewed and developed by staff, the next step is to submit it to the Planning Commission by June 15 of each year. The plan must be approved by the Commission by July 15. The plan is then included in the annual Operating and Capital Budget and is approved by the City Council along with the entire budget contained in this document.

Capital Budget Authorization Schedule, Capital Project Funds and Related Sources

The Capital Budget Authorization Schedule is the annual appropriations of funds for capital projects. This schedule is developed based on the Category A projects that have been identified in the Five Year Capital Improvement Plan. Category A includes projects that will be funded in the first or second year of the plan.

The Category A projects are prioritized by each of the responsible departments. The availability of funds is the key factor as to whether a project will be initiated and completed. There are a variety of funding sources available, but these sources are limited in both the amount available and how these funds can be used. Projects can be funded by city, state or federal funds and other inter-agency agreements. City funds legally restricted for capital projects include sales tax and property tax. Portions of gaming funds are also dedicated, depending on annual allocations.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

Many projects are on a pay-as-you-go basis and require that funding be accumulated over several years before sufficient funds are available. Most projects are also multi-year projects, with design and construction taking place over several fiscal years. Construction contracts are not entered into unless all funds are available for the project.

The City issued bonds to pay for voter-approved projects. They include road, water and sewer projects as well as downtown development projects. Most of these projects have been completed. The bonds have a maximum of 20 year term; therefore all will be repaid by 2027. Gaming revenue and sales tax revenues are the primary sources to repay the debt.

The City maintains “contingency” funds within the Capital Project Fund to cover any emergency projects that arise during the year. There are also “unallocated” funds within the Capital Project Fund, which is an accumulation of annual interest earnings, sales and property tax revenues that exceed budget forecast and other unbudgeted revenues, as well as funds from projects that have balances remaining at the completion of the project. Unallocated funds can be used to cover budget shortfalls in project allocations. If the fund has built up substantial reserves, a portion may be allocated in the proposed budget.

The City also has a Facility Renewal Special Revenue Fund. This fund was created by council authority in 1996 and holds funds that can be used to rehabilitate and renovate current city facilities.

Beginning in the 2022 Fiscal Year, the City is providing an additional Capital Budget Schedule dedicated to the many disaster recovery projects needed in the aftermath of Hurricane Laura. These projects are expected to be funded through a combination of FEMA, Insurance proceeds, City Funds, and other federal and state sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

**CAPITAL BUDGET AUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2023 - 2024	CUMULATIVE TOTAL	REMARKS
<u>STREETS</u>				
Enterprise Blvd Extension	\$ 165,000	\$ 4,375,000 *	\$ 4,540,000	Continuing accumulation
Fitzenreiter Road (Simmons Street to Goos Blvd)	4,094,000	(875,000)	3,219,000	Continuing accumulation
Sallier Street (Lake Street to Marine Street)	9,175,000	2,335,000	11,510,000	Continuing accumulation
Enterprise Blvd Rebuild (12th St to Broad St.)	360,000	325,000	685,000	Continuing accumulation
Lisle Peters Road	290,000	(290,000)	-	Reallocate authorization
Chennault Infrastructure Contribution (Merganser Dr.)	1,050,000	50,000	1,100,000	Continuing accumulation
2024 Asphalt Overlay	600,000	2,000,000	2,600,000	Continuing accumulation
Asphalt Overlay Pavement Preservation Program	-	100,000	100,000	New authorization
City Wide Striping	995,000	1,282,500	2,277,500	Continuing program
Sidewalk Repair	-	250,000	250,000	Continuing program
Sidewalk Construction	230,000	75,000	305,000	Continuing program
Power Center Sidewalk	295,000	135,000	430,000	Continuing accumulation
Lisle Peters Sidewalks	25,000	290,000	315,000	Continuing accumulation
Intersection Improvements	635,000	250,000	885,000	Continuing program
Kirkman Street and Opelousas Street Intersection	241,800	(241,800)	-	Reallocate authorization
Nelson Rd Extension Bridge Streetlights	12,000	375,000	387,000	Continuing accumulation
Safe Streets for All	-	603,000 *	603,000	New authorization
Subtotal Streets		11,038,700		
<u>DRAINAGE AND STORMWATER</u>				
Miscellaneous Drainage Improvements	2,735,000	(1,150,000)	1,585,000	Continuing program
Legendre Street Drainage - Phase III	875,000	777,600 *	1,652,600	Continuing accumulation
Drainage Rehabilitation (Enterprise-5th-12th-Prien)	1,200,000	1,200,000	2,400,000	Continuing accumulation
Drainage Rehabilitation (College-McNeese-LA Ave-5th)	1,200,000	1,200,000	2,400,000	Continuing accumulation
Subtotal Drainage and Stormwater		2,027,600		
<u>WASTEWATER SYSTEMS</u>				
Sewer Collection System Rehabilitation	640,000	250,000	890,000	Continuing program
Wastewater Plant A Basins	95,000	2,750,000	2,845,000	Continuing accumulation
University Place Line & Basin Rehabilitation	10,000	500,000	510,000	Continuing accumulation
WWTP A Replacement	-	1,000,000	1,000,000	New authorization
Wastewater Plant D Expansion	400,000	50,000	450,000	Continuing accumulation
McNeese at Corbina Liftstation	2,550,000	750,000	3,300,000	Continuing accumulation
Reroute Sewer Line from Ryan Street to Front Street	450,000	(200,000)	250,000	Reallocate authorization
Extend Sewer Services	475,000	100,000	575,000	Continuing program
W. Prien Lake Rd Sewer Loop (Nelson to Cove Ln)	590,000	300,000	890,000	Continuing accumulation
UV Retrofit for Wastewater Plants	2,590,000	750,000	3,340,000	Continuing accumulation
Hollyhill Liftstation Improvements	170,000	100,000	270,000	Continuing accumulation
Sarver St. Liftstation Improvements	170,000	100,000	270,000	Continuing accumulation
Liftstation Generators	150,000	2,065,000 *	2,215,000	Continuing accumulation
Subtotal Wastewater Systems		8,515,000		

* Indicates that authorization includes funds from one or more outside funding sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

**CAPITAL BUDGET AUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2023 - 2024	CUMULATIVE TOTAL	REMARKS
<u>WATER SYSTEMS</u>				
Water System Improvements	345,000	1,115,000	1,460,000	Continuing program
New 6 MGD Water Treatment Plant Southeast LC	110,000	10,000,000 *	10,110,000	Continuing accumulation
New 6 MGD Water Distribution Lines	55,000	500,000	555,000	Continuing accumulation
George West Plant Improvements	520,000	500,000	1,020,000	Continuing accumulation
Ham Reid Road Water Extension (Elliott Rd to Big Lake R	1,015,000	100,000	1,115,000	Continuing accumulation
Automated Meter Reading System Phase I	5,000	100,000	105,000	Continuing accumulation
Sallier Street (Lake Street to Marine Street)	200,000	250,000	450,000	Continuing accumulation
Replace Water Well at GHW Plant	1,490,000	500,000	1,990,000	Continuing accumulation
Southwest Plant Water Well	195,000	500,000	695,000	Continuing accumulation
Southwest Plant Generator & Auto Transfer Switch	350,000	1,100,000 *	1,450,000	Continuing accumulation
Country Club Road & Weaver Road Water Loop	25,000	100,000	125,000	Continuing accumulation
Chennault Water Looping	145,000	100,000	245,000	Continuing accumulation
South Park Drive & Red Davis Road Water Looping	25,000	100,000	125,000	Continuing accumulation
McNeese Elevated Tank	25,000	100,000	125,000	Continuing accumulation
Subtotal Water Systems		15,065,000		
<u>COMMUNITY SERVICES AND RECREATION</u>				
Lakefront/Downtown Improvements	270,000	250,000	520,000	Continuing program
Lakefront Boardwalk - Phase II	2,995,000	100,000	3,095,000	Continuing accumulation
Lakefront Boardwalk - Phase III	-	200,000	200,000	New authorization
Downtown Streetscape - Mill & Division	525,000	460,000	985,000	Continuing accumulation
Downtown Street Improvements	-	121,000	121,000	New authorization
Civic Center Major Improvements	45,000	500,000	545,000	Continuing program
Standby Generator for Transit Building	500,000	125,000	625,000	Continuing accumulation
Bus Wash Equipment	-	65,000	65,000	New authorization
Transit Passenger Shelters	-	125,000	125,000	Continuing program
Transit Surveillance & Security	-	31,250	31,250	Continuing program
Transit Route Signs	-	18,750	18,750	Continuing program
Goodman Road Recreation Storage Facility	285,925	(285,925)	-	Reallocate authorization
North Beach Improvements	315,000	800,000	1,115,000	Continuing accumulation
Hillcrest Restrooms	-	100,000	100,000	New authorization
Recreation Maintenance Staff Area	-	250,000	250,000	New authorization
Grace & Medora Pavilions	-	75,000	75,000	New authorization
Lagrange Soccer Lighting	-	700,000	700,000	New authorization
Mallard Golf Improvements	5,000	360,000	365,000	Continuing accumulation
Subtotal Community Services and Recreation		3,995,075		

* Indicates that authorization includes funds from one or more outside funding sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

**CAPITAL BUDGET AUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2023 - 2024	CUMULATIVE TOTAL	REMARKS
<u>GENERAL GOVERNMENT AND OTHER</u>				
Fire Truck Acquisition	15,000	2,500,000	2,515,000	Continuing program
City Wide Alarm System Improvements	165,000	200,000	365,000	Continuing program
Infrastructure Improvements-Economic Development & To	1,615,000	150,000	1,765,000	Continuing program
Interstate Corridor Beautification	-	100,000	100,000	Continuing program
Technology Upgrades	2,360,000	150,000	2,510,000	Continuing program
Central School Building Improvements	140,000	250,000	390,000	Continuing accumulation
McNeese LNG Center for Excellence	250,000	250,000	500,000	Continuing program
Convention & Visitors Bureau Mardi Gras Museum	-	250,000	250,000	New authorization
Redevelopment Area Infrastructure Improvements	-	500,000	500,000	New authorization
Subtotal General Government and Others		4,350,000		
Total all Projects		44,991,375		
<u>DEBT SERVICE REQUIREMENTS</u>				
2014 Bond Refunding of portions of 2007 issue		965,983		
2017 Bond Refunding of 2007 & portions of 2010 issue		1,334,145		
Total all Debt Service Requirements		2,300,128		
Total 2023-2024 authorization		\$ 47,291,503		

* Indicates that authorization includes funds from one or more outside funding sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

**CAPITAL BUDGET SCHEDULE OF FINANCING SOURCES
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND FINANCING SOURCE	TOTAL 2023-2024 AUTHORIZATIONS
<u>Streets</u>	
Ten-Year Sales Tax - 0.28%	\$ 6,029,872
2016 Sales Tax Levy - 1/4%	750,000
Federal Highway Administration	482,400
Capital Project Fund Balance	276,428
State capital outlay	3,500,000
Subtotal	11,038,700
<u>Drainage and Stormwater</u>	
2016 Sales Tax Levy - 1/4% Transfer	1,250,000
Calcasieu Parish Road and Drainage Trust Fund	777,600
Subtotal	2,027,600
<u>Wastewater Systems</u>	
Transfer from Riverboat Gaming Fund:	
General Capital Projects	1,625,000
General Fund Transfer	2,000,000
Transfer from Waste Water Fund	2,500,000
Capital Improvement Fee - Wastewater	500,000
FEMA Hazard Mitigation Grant Program	1,890,000
Subtotal	8,515,000
<u>Water Systems</u>	
Transfer from Riverboat Gaming Fund:	
Water Projects	3,665,000
Capital Improvement Fee - Water	500,000
Department of Health & Hospitals - Loan	10,000,000
FEMA Hazard Mitigation Grant Program	900,000
Subtotal	15,065,000
<u>Community Services and Recreation</u>	
Transfer from Riverboat Gaming Fund:	
Transit Capital contribution	73,000
General Capital Projects	1,160,075
General Fund Transfer	460,000
State Dedicated Tax - Civic Center	500,000
Hotel Occupancy Tax	550,000
Chennault International Airport	360,000
Federal Transit Administration	292,000
State revenue - video poker taxes	600,000
Subtotal	3,995,075

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

**CAPITAL BUDGET SCHEDULE OF FINANCING SOURCES
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND FINANCING SOURCE	TOTAL 2023-2024 AUTHORIZATIONS
<u>General Government and Other</u>	
Transfer from Riverboat Gaming Fund	
General Capital Projects	1,049,925
Capital Project Fund Balance	760,075
General Fund Transfer	2,290,000
Hotel Occupancy Tax	250,000
Subtotal	4,350,000
<u>Debt Service Requirements</u>	
Ten-Year Sales Tax - 0.28%	2,300,128
Subtotal	2,300,128
TOTAL FINANCING SOURCES	\$ 47,291,503

SUMMARIZED TOTAL FINANCING SOURCES

Ten-Year Sales Tax - 0.28%	\$ 8,330,000
2016 Sales Tax Levy - 1/4% Transfer	2,000,000
Riverboat Gaming transfers Capital	3,835,000
Riverboat Gaming transfers Transit	73,000
Riverboat Gaming transfers Water	3,665,000
Capital Project Fund Balance	1,036,503
General Fund Transfer	4,750,000
Wastewater Transfer	2,500,000
State dedicated tax - Civic Center Improvements	500,000
Capital Improvement Fee - Water	500,000
Capital Improvement Fee - Wastewater	500,000
Hotel Occupancy Tax	800,000
State Capital Outlay	3,500,000
Federal Highway Administration	482,400
Federal Transit Administration	292,000
Chennault International Airport Authority Reimbursement	360,000
State Revenue - video poker	600,000
Department of Health & Hospitals - Loan	10,000,000
Calcasieu Parish Road and Drainage Trust Fund	777,600
Federal Emergency Management Agency Hazard Mitigation Grant Program	2,790,000
TOTAL FINANCING SOURCES	\$ 47,291,503

**CAPITAL BUDGET ADDITIONAL SCHEDULES AND EXHIBITS
HURRICANE LAURA RECOVERY CAPITAL PROJECTS AUTHORIZATION SCHEDULE**

The following schedule includes capital projects which have been identified by City staff as being essential in the recovery efforts for the City of Lake Charles. Select buildings will be demolished, others will be refurbished and/or upgraded to be brought up to current codes and standards. Estimated costs below are preliminary and each project will have funding sources determined and City Council approval before moving forward to design and bid each project.

Project Name	Estimated Project Cost	PROJECTED FEMA REIMBURSEMENT	Community Development Block Grant - DR	State Capital Outlay	City Funds (Including Insurance)
Police Facilities - Annex	\$ 5,910,000	\$ 4,113,640	\$ -	\$ -	\$ 1,796,360
Police Facilities - SWAT & Training	4,370,000	3,370,000	-	-	1,000,000
Public Works Facilities (Campus)	27,900,000	14,000,000	3,000,000	7,500,000	3,400,000
Public Works Facility Demolitions	1,250,000	-	-	-	1,250,000
Wastewater Facilities	3,770,000	1,995,000	-	-	1,775,000
Water Administration & Lab Building	3,000,000	1,062,425	-	-	1,937,575
Purple Heart Recreation Center	3,795,000	2,560,000	-	-	1,235,000
Lock Park Restrooms	676,240	540,992	-	-	135,248
Civic Center	8,635,240	2,992,000	-	-	5,643,240
Ballfield Lighting	1,800,000	810,000	-	-	990,000
Streetlight Repairs	350,000	-	-	-	350,000
Fire Facilities	17,475,000	3,475,000	9,009,007	-	4,990,993
TOTAL Estimated Cost and Funding Sources	\$ 78,931,480	\$ 34,919,057	\$ 12,009,007	\$ 7,500,000	\$ 24,503,416

Prior Fiscal Year Authorizations	\$ 31,550,000	\$ 9,935,000	\$ -	\$ 2,500,000	\$ 19,115,000
Fiscal Year 2024 Authorizations:					
<i>Federal Emergency Management Agency PA</i>	<i>24,984,057</i>	<i>24,984,057</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>State Capital Outlay</i>	<i>5,000,000</i>	<i>-</i>	<i>-</i>	<i>5,000,000</i>	<i>-</i>
<i>Community Development Block Grant DR</i>	<i>12,009,007</i>	<i>-</i>	<i>12,009,007</i>	<i>-</i>	<i>-</i>
<i>Disaster Recovery Fund Transfer</i>	<i>3,500,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,500,000</i>
<i>Disaster Recovery Capital Fund Balance</i>	<i>1,888,416</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,888,416</i>
Subtotal Fiscal Year 2024 Authorizations	\$ 47,381,480	\$ 24,984,057	\$ 12,009,007	\$ 5,000,000	\$ 5,388,416
TOTAL Authorizations	\$ 78,931,480	\$ 34,919,057	\$ 12,009,007	\$ 7,500,000	\$ 24,503,416

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**CAPITAL BUDGET ADDITIONAL SCHEDULES AND EXHIBITS
PROJECT REAUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUND AND RELATED SOURCES**

The following schedule lists additional previously authorized capital projects, which are reauthorized and continued for the 2023-2024 fiscal year. Enterprise Fund projects are subject to separate accounting treatment and are therefore excluded from this schedule. Projects currently committed for completion by awarded contracts are also excluded from this listing, as no budgetary reauthorization is required to fulfill such commitments.

- City Wide Street Paving/Reconstruction (Asphalt Overlay Program, Arterial Street Accumulation, Miscellaneous Minor Streets, 12th Street Corridor, Ihles Road, Common Street, Ann Street, Goos Boulevard, Sale Road, Rosteet Street, Legendre Street, Sally Mae Street, Gill Street Extension, North Lyons Street, CDBG Infrastructure, Ham Reid Rd – Common St. Connector Road, Ford Street, 18th Street Reconstruction, South Park Roundabout)
- Various Intersection Improvements (unexpended balances including 12th Street, Opelousas Street & Bank Street, Sallier Street & Ryan Street)
- Ryan Street Energy Pole Improvements
- Sidewalk Construction (unexpended balances including E. McNeese Street Sidewalk)
- Pedestrian Trails, Enhancements & Beautification (Bike Path Striping, Safe Routes to School, Lake Charles Memorial Hospital Crosswalk, University Area Beautification, 5th Avenue Beautification)
- Various Drainage Improvements (unexpended balances including Citywide CCTV, Drainage Rehabilitation, Open Lateral Maintenance, Missouri Pacific Lateral Erosion, 3rd Street, Kayouchee Coulee & Terrace, Goos & Mill Street, Grein Avenue & Shaw Street, Drainage & Detention Ponds, Ryan Street & Hwy 14, Enterprise Blvd, Kirkman Street, Barbe Street, Citywide Ancillary Improvements)
- Bridge Replacement/Repairs (unexpended balances including Kirkman Street, 18th Street, Sale Road, Louisiana Avenue, Henderson Bayou, Shell Beach Drive)
- Wastewater System Line and Facility Improvements (unexpended balances including Plant Rehabilitation, Timberly Subdivision Sewer, Ham Reid Road, Esplanade Street Lift Station & Force Main, Hollyhill Line Rehab, Capital Improvement Fee, Pipebursting, Southern Loop, 18th Street Line Rehabilitation, Lake Street Line Rehabilitation, Country Club Extension, Liftstation Electrical Upgrades, Overlay Rehabilitations, Plant A Operational Reliability Improvements, Plant BC Sludge Processing Improvements, Plant A Liftstations)
- City Park Improvements (Various Recreation Site Improvements, College Oaks Park, General Moore Park Parking, Millennium Park, Huber Park, Tuten Park, Nelson Road Park, Goosport Recreation Center Parking, Partners in Parks, Kayak & Walking Park, Promenade Renovations, Drew Park Walking Trail, Mary Belle Williams Park)
- Transit Bus Storage Facility
- Public Works Yard Improvements
- New Fire Station and Station Renovations
- City Hall and Historic 1911 City Hall
- Economic Development Districts
- Port Wonder Museum & Educational Complex
- Christmas Lighting

Enterprise Fund Capital Projects

Previously authorized capital contributions to the Transit, Golf Course and Civic Center funds will remain available for the authorized purposes until expended. All water system revenues in excess of the system's operating cash flow requirements are available for system improvements as authorized by contract awards.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

**ADDITIONAL SCHEDULES AND EXHIBITS – CAPITAL BUDGET
Description of Major Financing Sources – Capital Projects Fund
And Related Sources**

TEN-YEAR SALES TAX REVENUE

Revenue consists of a 28 percent portion of collections from a one percent sales tax levy originally approved in 1986. This tax was reauthorized in 2016 for an additional ten years through 2026. Previously, this 28 percent portion has been designated for street and drainage improvement projects within the Capital Budget. Beginning with fiscal year 2007, up to 60 percent of these revenues can be used to repay the debt of the \$90 million bond issue approved by voter referendum in November, 2006.

2016 1/4 PERCENT SALES TAX LEVY TRANSFERS

Funds transferred from the 2016 1/4 Percent Sales Tax Levy Fund to the Capital Projects fund for infrastructure improvements. The City's covenant resolution authorized at least 25 percent of the taxes collected to be placed in a reserve fund to be used if needed to cover annual debt service payments. These funds can be authorized for transfer to the Capital Projects Fund in the subsequent fiscal year.

RIVERBOAT GAMING TRANSFERS

Funds transferred from the Riverboat Gaming Fund to the Capital Projects fund or other capital outlay budgets (such as Recreation, Transit and Civic Center) for construction of public improvements and acquisition of long-term capital assets. City Policy requires that riverboat gaming revenues be used for primarily for capital investment rather than recurring operational costs.

CAPITAL PROJECTS FUND BALANCE

This consists of previous years' Capital Projects Fund revenues, which may be utilized for new or increased project authorizations in the Proposed Capital Budget. Such revenues consist primarily of interest earnings, which are not utilized for new capital project authorizations until the fiscal year following their receipt. Unexpended balances remaining from completed or closed project authorizations may also be retained within the Capital Projects Fund and utilized for new projects in subsequent years.

GENERAL FUND TRANSFERS

General Fund transfers may be budgeted for specific capital projects which support general government operations, or for which other sources of capital funding are inadequate or unavailable. The General Fund supports the major portion of on-going City operations, and has relatively limited capacity to provide additional funding for capital projects.

WASTEWATER TRANSFERS

Funds provided by the Wastewater Special Revenue Fund for specified wastewater system improvement projects in the Capital Budget.

CAPITAL IMPROVEMENT FEE

A rate schedule went into effect on January 1, 2010 allowing for the collection of a Capital Improvement Fee. This fee is based on monthly water consumption. Beginning July 1, 2018, the City increased the fee and the revenue generated can be used for either water or wastewater system improvements.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

HOTEL OCCUPANCY TAX

Collected through the Convention and Visitors Bureau, revenue consists of a 1 percent hotel occupancy tax levy effective October 1, 2018. The revenue generated by this tax has been designated for infrastructure improvements which are of vital importance for the continued support and expansion of tourism and economic development for the City.

STATE REVENUE – CAPITAL OUTLAY FUNDS

The State Capital Outlay Act includes funding for non-state entity capital projects. Funds are administered through the Office of Facility Planning and Control (FP&C) within the Louisiana Division of Administration. The State Bond Commission approves the priority of funding for each project. Only Priority 1 Cash Lines of Credit are included in the Capital Budget.

FEDERAL HIGHWAY ADMINISTRATION

This consists of federal funds awarded for capital expenditures by the Federal Highway Administration (FHWA) through the Safe Streets and Roads for All (SS4A) Grant Program. FHWA covers capital expenditures at 80%.

FEDERAL TRANSIT ADMINISTRATION

This consists of federal funds awarded for capital expenditures by the Federal Transit Administration (FTA). FTA covers capital expenditures at 85% for ADA compliant purchases and 80% for non-ADA compliant purchases.

STATE REVENUE – VIDEO POKER

A portion of state tax collections from video poker gaming devices is distributed to local governments, based on gaming device locations and revenue volumes. As a matter of policy, all revenue which the City receives from this source is credited to the Capital Projects Fund and used solely for public improvements. Although not formally restricted to any particular improvement category, these funds have been allocated primarily for improvements to the parks and recreation system.

DEPARTMENT OF HEALTH AND HOSPITALS

This consists of a low interest loan from the Drinking Water Revolving Loan Fund program (DWRLF). The issuance amount is not to exceed \$30,000,000 for a 22-year period. Proceeds will be dedicated for the additions and improvements to the City's current water system.

OTHER INTERGOVERNMENTAL REVENUE SOURCES

These may include a variety of project grants or funding commitments which may be obtained from other governments for specific City projects. Such sources are usually restricted to funding a portion of specified project costs, and their inclusion as Capital Budget financing sources is dependent on approved grants or likely approvals of pending requests.

**FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)
HAZARD MITIGATION GRANT PROGRAM (HMGP)**

Provides funding to help develop hazard mitigation plans and to rebuild in a way that reduces, or mitigates, future disaster losses. Funding is made available under FEMA declared disaster DR-4559.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) PUBLIC ASSISTANCE (PA)

FEMA is expected to reimburse some portion of eligible expenses related to Hurricane Laura. Permanent disaster recovery work expected to occur is shown in this section. FEMA covers eligible expenditures at a minimum of 75%, although FEMA declared a 90% cost share for Hurricane Laura would be granted due to the magnitude of damages.

COMMUNITY DEVELOPMENT BLOCK GRANT – DISASTER RECOVERY (DR)

This includes funds appropriated by Congress following federally declared disasters. It provides funds to assist in the long-term recovery process and the rebuilding of disaster-impacted areas, including restoration of infrastructure, housing and economic revitalization.

DISASTER RECOVERY FUND TRANSFERS

Insurance proceeds received for Hurricane Laura damage are recorded in the Hurricane Laura Disaster Recovery Special Revenue Fund, along with transfers from the General Fund to cover the City's share of disaster related expenses. The City is transferring proceeds received in the prior fiscal year to the Hurricane Laura Recovery Capital Fund.

DISASTER RECOVERY CAPITAL FUND BALANCE

This consists of previous years' Disaster Recovery Capital Projects Fund revenues which may be utilized for new or increased project authorizations in the Proposed Capital Budget. Such revenues consist primarily of previous authorized transfers and insurance proceeds.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

IMPACT OF CAPITAL IMPROVEMENTS ON OPERATING BUDGET

When a new capital improvement project is undertaken, consideration is given to the fiscal or operational impact of the project, which includes additional cost for staff, maintenance, debt and other expenses. The fiscal or operational impact depends on the nature of the capital improvement. These costs must be funded in the appropriate operating budget and factored into the total cost of the project.

Below is the operational impact of each category of projects outlined in the Capital Budget Authorization Schedule:

- **Streets, Drainage and Stormwater**

Projects are funded primarily through annual sales tax allocation, gaming funds, Community Development grants and other intergovernmental funding.

The maintenance costs for the streets and drainage improvements included in the authorizations will have very little operational impact because most are existing roads in need of repair. The maintenance costs for these roads are currently budgeted through the Department of Public Works operating budget, and these improvements should reduce the maintenance needs in the Streets Division. The improvements to the striping of streets, intersection improvements and sidewalk repairs and construction will make the streets safer for citizens.

The City Council approved a drainage initiative to issue debt in the form of a \$20 million low interest loan to quickly address the City's drainage needs in response to the historic flooding of May 2021. In December 2021 the City Council authorized the City to incur debt and to borrow \$10 million for financing drainage and drainage improvements. The City authorized an additional \$5 million in the current fiscal year and plans to borrow in the upcoming budget year. Major drainage projects have been identified and work is currently underway.

- **Wastewater and Water Systems**

Wastewater projects are traditionally funded primarily with Wastewater Funds but can also include General and Riverboat Gaming Funds. Water projects are funded primarily through annual allocations from the Water Fund but can also include Riverboat Gaming Funds.

The annual appropriation for sewer collection line repairs is needed to minimize the maintenance cost of such lines, which are accounted for in the Wastewater Fund. A minimum of \$1 million is appropriated from the operating funds of the Wastewater Fund each year to pay for larger projects. An additional \$1 million is allocated annually to fund needed repairs to the City's lift stations and transport lines. The proposed budget includes a transfer from the General Fund of \$2 million for the basin rehabilitation program.

The City received authorization from LDEQ for a low interest loan in the amount of \$20 million for wastewater infrastructure improvements. This loan will be used in

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET

phases as needed. All allocations of funds to date have been used for the Southern Wastewater Loop and transport lines. It is anticipated that these enhancements will increase the efficiency of the wastewater system and will have minimal impact on operational expenses recorded in the Wastewater Fund.

The construction of a new \$38 million Southeast Water Plant began in June of this year and is needed to adequately provide water service to the existing, planned, and future commercial and residential developments in the area. The City received authorization from the Department of Health and Hospitals (DHH) for a \$30 million low interest loan from the Drinking Water Revolving Loan Fund (DWRLF) to help fund the project. American Rescue Plan Act (ARPA) grant funds and accumulated City funds will provide additional funding for the project. Although operational cost will increase with the new plant, no increase is reflected in the proposed budget due to construction being a multiyear project. Completion is expected the end of 2025.

Federal Emergency Management Agency (FEMA) through the Hazard Mitigation Grant Program (HMGP) awarded \$2.8 million for generators at identified lift stations and water plant. HMGP funds are intended to implement long-term hazard mitigation measures to reduce future loss.

- **Community Services and Recreation**

Projects are funded through various sources.

The annual appropriation for the various recreation sites is needed to cover major repairs and improvements and generally does not have an economic impact on the operational budget of the Recreation Fund.

The annual appropriation for the Lakefront/Downtown area improvements are needed as the City pursues the development of the lakefront and is expected to have minimal impact on the operational budget of the Recreation and/or General Fund. The Port Wonder museum and education center project will not be owned nor operated by the City of Lake Charles.

Annual appropriations for the Civic Center are needed to cover major repairs and improvements and usually have minimal impact on their operational budgets. The City has approval from the State Bond Commission to issue up to \$6 million in bonds for improvements to the facility, grounds, pedestrian access and lakefront adjacent to the Civic Center property. The City is in early stages of design and impact is not yet known.

The City opened a new municipal golf course, "Mallard Golf Club", in October 2021. A clubhouse for the new course was recently completed and operational cost have been included in the Mallard Golf Course Enterprise Fund.

CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET

- General Government and Others

These projects are funded primarily through gaming funds. Facility Renewal Funds can be used for renovations and restoration of existing facilities.

Fire truck acquisitions are funded on an annual basis with the goal of replacing units in a manner that funds them within a useful life cycle. The maintenance costs for fire trucks are accounted for in the Fire Department of the General Fund. The trucks included in the current budget are replacements of older units, therefore reducing the overall automotive maintenance cost in the Fire Department's operating budget.

All other projects listed in this category could be classified as major improvements/maintenance to city facilities that are larger in nature than is customarily accounted for as maintenance within the operating funds.

FIVE YEAR
CAPITAL
IMPROVEMENT
PLAN

CITY OF LAKE CHARLES



CAPITAL IMPROVEMENT PLAN

FY 23-24 through FY 27-28

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
PROJECTED AVAILABLE FUNDS**

Description	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Sales tax .28% revenue	\$ 7,560,000	\$ 7,560,000	\$ 7,560,000	\$ 7,560,000	\$ 7,560,000
2016 Sales tax .25% revenue	1,687,500	1,750,000	1,750,000	1,750,000	1,750,000
Hotel Occupancy Tax	816,000	832,320	848,966	865,946	883,265
Riverboat gaming tax available for Capital Projects	5,406,000	5,487,090	5,569,396	5,652,937	5,737,731
Interest earnings	125,000	150,000	175,000	200,000	200,000
Wastewater Fund transfer	2,000,000	3,000,000	2,000,000	3,000,000	2,000,000
General Fund transfer	1,250,000	2,000,000	2,000,000	2,500,000	2,500,000
Capital Improvement Fee - water/wastewater fee	1,060,900	1,092,727	1,125,509	1,170,529	1,217,350
Water Fund	750,000	1,000,000	1,500,000	2,000,000	2,000,000
Civic Center Capital Fund	250,000	-	250,000	-	250,000
Recreation Fund Transfer	150,000	-	-	-	-
Community Development Block Grant Funds	325,000	325,000	325,000	325,000	325,000
LA - Video Poker revenue	500,000	500,000	500,000	500,000	500,000
Transit Fund Balance	73,500	-	-	-	-
LA Capital Outlay Funds	3,715,000	-	-	-	-
Parish Transportation Fund	1,555,200	388,800	388,800	388,800	388,800
Calcasieu Parish Police Jury	1,000,000	-	-	-	-
Donations and other miscellaneous revenue	180,000	-	-	-	-
HMGP	2,800,000	5,500,000	-	-	-
Office of Community Development DR Grant	5,000,000	-	-	10,000,000	-
Federal HUD Disaster Grant	7,600,000	-	-	-	-
Lake Charles Rebound - Bond	2,500,000	10,000,000	10,000,000	10,000,000	10,000,000
Water Sector Fund	15,000,000	-	-	-	-
Loan Proceeds Department of Health & Hospitals	10,000,000	-	-	-	-
Loan Proceeds-Dept Environment Quality loan	5,000,000	5,000,000	2,000,000	-	-
Loan Proceeds - Drainage Initiative	5,000,000	-	-	-	-
Total	<u>\$ 81,304,100</u>	<u>\$ 44,585,937</u>	<u>\$ 35,992,672</u>	<u>\$ 45,913,212</u>	<u>\$ 35,312,146</u>

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY23-24 through FY27-28 Asphalt Overlay Projects**

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing Program - \$1,500,000				
Ongoing	\$1,500,000	Ongoing: Asphalt Overlay Program		
Ongoing	\$350,000	50% Cost Share with Calcasieu Parish	Parish Limits	City Limits
Ongoing	\$283,200	Central Parkway - East and West	University Drive	South to Dead Ends
Ongoing	\$245,700	Whispering Woods Drive and Lane		
Ongoing	\$144,000	N. Railroad Avenue	Kirkman Street	Bilbo Street
Ongoing	\$120,000	Fernwood Drive	Lisle Peters	Dead End
Ongoing	\$120,000	Guinn Street	12th Street	Alamo Street
Ongoing	\$104,880	Commercial Street	N. Prater	N. Lincoln
Ongoing	\$100,000	Mary Street	Hwy 171	E to Dead End
Ongoing	\$96,000	Pack Road	Old Hwy 171	City End
Ongoing	\$86,000	Kinder Street	Hwy 171	E to Dead End
Ongoing	\$84,000	Colfax Street	Hwy 171	E to Dead End
Ongoing	\$84,000	Lynn Street	Hwy 171	E to Dead End
Ongoing	\$75,000	Conoco Street	Ory	Hwy 171
Ongoing	\$75,000	N. Malcolm Street	Conoco	Crockett
Ongoing	\$69,600	Brammer Lane	Opelousas	Dead End
Ongoing	\$68,880	Booker Street	Ray	Harless
Ongoing	\$55,450	N. Grace Street	Kinder	Poe
Ongoing	\$45,000	Mary Belle Williams parking lot		
Ongoing	\$40,000	Belle Alee Lane	Hollyhill	Dead End
Ongoing	\$32,000	Lucas Lane	Fernwood Drive	Dead End
Ongoing	\$31,520	Orrin Street		
A	\$844,800	Broad Street	Lakeshore Drive	Enterprise Boulevard
A	\$500,000	Kirby Street	Ryan	Kirkman

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
A	\$360,000	North Railroad Avenue	1st Avenue	Bilbo
A	\$256,000	N. Grace	Opelousas Street	N. and S. to Dead End
A	\$250,000	Preventive maintenance of asphalt streets		
A	\$250,000	Pujo	Lakeshore	Louisiana Ave
A	\$125,000	Ryan Street	Clarence	Kirby
A	\$125,000	Ryan	Mill	Belden
A	\$108,000	S. Prien Lake Road	Country Club	Dead End
A	\$105,000	Taimer Lane	Country Club	Dead End
A	\$104,000	Country Club Court	Country Club	S to Dead End
A	\$85,000	Mill Street	Ryan	Hodges
A	\$56,000	Sally Mae Street	Cessford Street	Commercial Street
A	\$40,950	Macy Street	N. Ford Street	Kirkman Street
A	\$40,950	Macy Street	N. Hodges Street	N. Moss Street
A	\$36,000	N. Railroad Avenue	Kirkman Street	N. Franklin Street
A	\$16,000	Franklin Street	Gieffers Street	St. John Street
A	\$12,000	Junior Street	Commercial Street	North to Dead End
B	\$1,200,000	River Road - Phase 2	Phase 1	End
B	\$250,000	Plant B/C WW - overlay interior roads		
B	\$192,000	Tallow Wood Drive N and S	Nelson Road	Nelson Road
B	\$176,000	N. Franklin Street	Gieffers Street	N. Railroad Avenue
B	\$144,000	Pear Street	Commercial Street	Gieffers Street
B	\$120,000	Common Street	Kirby Street	Cleveland
B	\$96,000	Division Street	Bilbo Street	Lakeshore Drive
B	\$85,000	Marine Street	Shell Beach Drive	Sallier Street
B	\$85,000	Gill	Lakeshore	Ryan Street
B	\$72,000	S. Division Street	Kirkman Street	Bank Street
B	\$64,320	Crockett Street	Highway 171	Ory Street

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
B	\$64,320	9th Avenue	3rd Street North	Dead End
B	\$62,400	Rogers Street	Country Club	Dead End
B	\$54,000	Maynard Street	N. Cherry Street	N. Booker Street
B	\$22,947	Franklin Street	Gieffers Street	St. John Street
B	\$21,600	Prater Street	Cline Street	Elder Street
C	\$249,600	Mill Street	Enterprise	Hodges
C	\$188,000	Plant B/C - Hard Surface Internal Road		
C	\$70,240	Booker Street	Opelousas Street	Jackson Street
C	\$55,000	Plant B/C WW - parking for employees		
C	\$48,720	N. Lincoln Street	Channel Street	Dead End
C	\$34,000	Powell Lane	City Limits	Dead End
C	\$24,000	Van Street	Powell Lane	Dead End
C	\$14,240	Brown Street	Powell Lane	Dead End

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY23-24 through FY27-28 Street and Road Improvement Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Drainage
Ongoing	\$25,000,000	Reconstruction - Arteries and Collectors *	Citywide		x		x	x	x		x	x	x
Ongoing	\$25,000,000	W. Prien Lake Road (Parish Participation) *	Cove Lane	Ihles Road	x			x	x		x	x	x
Ongoing	\$17,000,000	Sallier Street *	Lake Street	Marine Street			x	x	x		x	x	x
Ongoing	\$8,900,000	Enterprise Boulevard Overlay *	Broad	12th			x				x		x
Ongoing	\$3,000,000	Sale Road *	Rue Chan Ann	Prien Lake Road	x		x		x		x		x
Ongoing	\$2,400,000	Bridge: Kirkman Street Rebuild	Kirkman Street on Contraband Bayou				x						x
Ongoing	\$2,000,000	Bridge: 18th Street Rebuild *	W. 18th Street				x	x	x				x
Ongoing	\$1,250,000	Ongoing: Citywide street striping	Citywide										
Ongoing	\$750,000	Ongoing: Citywide misc. Intersection Improvements	Citywide		x		x						
Ongoing	\$400,000	Sally Mae Street (Phase II - East Side)	Medora Street	Dead End									x
Ongoing	\$120,000	Install left turn lane (WB) on Power Centre Parkway at Highway 14	Intersection @ Hwy 14					x	x				
Ongoing	\$75,000	Ongoing: Citywide striping - bike paths	Citywide								x		
Ongoing	\$75,000	Intersection Improvement Study	Citywide						x				
A	\$540,000	Reconstruction - Ford Street	Division	Pine			x	x	x				x
A	\$500,000	Opelousas Street @ Bank Street	Intersection										x
A	\$400,000	Clement Street	Reid Street	Louisiana Avenue			x			x			x
A	\$350,000	Re-time all traffic signals in the city	Citywide									x	
A	\$300,000	Misc. Bridge Replacements and Repairs	Citywide				x	x	x				x
A	\$70,000	City major corridor beautification program	Citywide					x	x				
AD	\$6,000,000	Fitzenreiter Road widening	Hwy 171	Goos Boulevard	x				x		x		x
AD	\$2,500,000	Bridge: Louisiana Avenue Rebuild	Louisiana Avenue @ Contraband Bayou				x			x			x

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D- contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Drainage
AD	\$2,400,000	Bridge: Henderson Bayou Road Rebuild	Henderson Bayou Bridge				x		x	x			x
B	\$15,000,000	Reconstruction - Kirkman Street	Prien Lake Road	Broad Street			x	x	x	x			x
B	\$6,500,000	Reconstruction- Sallier Street	Ryan	Lake			x		x		x	x	x
B	\$4,000,000	Southpark Roundabout @ Red Davis McCollister	Intersection						x				
B	\$3,500,000	Sale Road	Ryan	Common Street			x		x				x
B	\$2,400,000	Barbe Street	Sallier Street	Shell Beach Drive			x		x				x
B	\$2,100,000	Hodges Street	12th Street	Alamo Street			x		x				x
B	\$2,000,000	Ryan Street at Sallier/12th Street	Intersection						x			x	x
B	\$1,900,000	Reconstruction - 18th Street	Lake Street	Creole Street			x						x
B	\$1,516,275	Orchid Street	4th Avenue	7th Avenue			x			x			x
B	\$1,512,000	North Adams Street	North Woodard Street	Medora Street					x		x		x
B	\$1,008,000	North Lyons Street	St. John	Jackson				x			x		x
B	\$1,000,000	N. Lyons Street	Jackson	Opelousas				x	x				x
B	\$882,000	Mary Street	Highway 171	East to Dead End				x	x		x		x
B	\$805,000	Mill Street	Kirkman Street	Hodges Street			x		x	x			x
B	\$800,000	Opelousas Street	Kirkman Street	Bank Street			x		x	x			x
B	\$800,000	Reid Street	Kirby Street	Clarence Street						x			x
B	\$792,000	Mary Street	Graham Street	Highway 171							x		x
B	\$765,063	1st Avenue	See Street	Dead End			x						x
B	\$755,550	14th Street	5th Avenue	7th Avenue			x						x
B	\$738,875	18th Street	4th Avenue	7th Avenue			x						x
B	\$721,240	Hagan Street	Highway 171/MLK	Graham Street	x								x
B	\$715,000	Install street lights on Nelson Road extension bridge	Nelson Road	Sallier Street									x

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D- contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Drainage
B	\$685,975	10th Street	Common Street	Bilbo Street			x						x
B	\$540,000	North Grace Street	Medora	Poe							x		x
B	\$508,875	Drew Street	Kirkman Street	Moss Street			x						x
B	\$500,000	Install right-turn lane on Sale Road at Nelson	Intersection										
B	\$450,000	Bridge: W. Sale Road Rehabilitation	East Fork of Contraband Bayou				x						x
B	\$433,800	N. Grace Street	Medora	Poe									x
B	\$403,800	Commercial Street	Lincoln Street	N. Malcolm Street									x
B	\$316,250	10th Street	Hodges Street	Bilbo Street			x						x
B	\$134,000	Ann St connection to I-10 service road	Intersection			x							x
BD	\$14,010,450	E. Prien Lake	Ryan Street	Hwy 14			x				x		x
BD	\$12,000,000	W. Prien Lake Road Widening	Cove Lane	Nelson	x		x				x		x
C	\$9,315,000	Reconstruction - 5th Avenue	McNeese Street	Prien Lake Road			x				x		x
C	\$9,200,000	Reconstruction - Louisiana Avenue	McNeese Street	Prien Lake Road			x				x		x
C	\$8,372,000	Reconstruction - Prien Lake Road	Kirkman Street	5th Avenue			x				x		x
C	\$6,900,000	Kirkman Street	Prien Lake	McNeese Street			x				x		x
C	\$6,060,000	Reconstruction - Common Street	Prien Lake	Kirby			x				x		x
C	\$1,800,000	Reconstruction - 18th Street	Ryan Street	Creole Street			x				x		x
C	\$780,000	Reconstruction - Walters Street	Louisiana Avenue	Kirkman Street			x						x
C	\$750,000	Install right-turn lane on Southpark Drive	McNeese Street		x							x	
C	\$431,250	Repair Bilbo Street	Transit Center	Kirby Street			x						x
C	\$188,000	Plant B/C - Hard Surface Internal Road											
C	\$30,400	7th Avenue	2nd Street	Dead End									x
C	\$22,800	4th Street	Rosteet	Dead End									x

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D- contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Drainage
CD	\$40,000,000	Enterprise Boulevard (complete extension)	Katherine	Hwy 171		x					x		x
CD	\$12,000,000	Ihles Road (Parish Participation)	W. Prien Lake Road	Country Club Road	x	x					x		x
CD	\$4,500,000	Install traffic circle at E. Prien and Derek Drive	Intersection							x			
CD	\$4,000,000	Southern Gateway Into Chennault				x			x	x			x

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D- contingent on external funding
*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY23-24 through FY27-28 Water and Wastewater Projects**

CIP Category	Estimated Project Cost	Project
Water Projects		
Ongoing	\$40,000,000	SE - New 6.0 MGD Water Plant *
Ongoing	\$12,000,000	SE - New 6.0 MGD Water Plant Distribution Lines *
Ongoing	\$5,000,000	GW - Convert to 480 volt power
Ongoing	\$2,200,000	Install electronic water meters *
Ongoing	\$1,300,000	Corbina Waterline Extension
Ongoing	\$1,300,000	SW WTP - Replace backup generator and ATS *
Ongoing	\$1,100,000	Water - Ham Reid Waterline
Ongoing	\$1,000,000	SW - Chemical feed system improvements
Ongoing	\$1,000,000	Upgrade electrical equipment at plants
Ongoing	\$1,000,000	CH/CE - Overhaul filter media beds
Ongoing	\$1,000,000	Ongoing: Citywide Water System Improvements
Ongoing	\$500,000	Ongoing - Extend Water Services
Ongoing	\$200,000	Upgrade Water Systems' SCADA System
A	\$1,650,000	CH - Install new Water Tower
A	\$1,500,000	GW - Transmission Lines Phase II
A	\$1,250,000	SW - Replace water well
A	\$600,000	SW - Backwash recovery system improvements
A	\$200,000	Water - Country Club Waterline
AD	\$3,300,000	Water - New Tower on Ham Reid Road
AD	\$2,590,000	McN - Install Water Tower
AD	\$570,000	Extend water to parish / city area (Big Lake, Ogea, Rhorer, Linden, Deepwoods)

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
B	\$2,500,000	Water - New Waterline - Southpark and Red Davis
B	\$2,000,000	Chennault Water Extension
B	\$2,000,000	Corb - New Corbina Plant Waterlines
B	\$1,500,000	Upgrade water service lines in Henry Heights area (Harvard, Center, Auburn)
B	\$1,500,000	Upgrade water service lines in Enterprise area (9th, 10th, 11th: 1st Ave to Kirkman)
B	\$1,500,000	W. Prien Lake and Sallier Water Loop
B	\$1,000,000	CW - Overhaul filter media beds
B	\$1,000,000	McN - Overhaul filter media beds
B	\$450,000	GW - Demolition of abandoned clearwell and HSPS
BD	\$16,030,000	Corb - New Corbina Road Water Plant
BD	\$700,000	Water - Big Lake Waterline
BD	\$500,000	Water - Assume Port of LC Water Tower
C	\$2,000,000	SW - Relocate Elevated Storage Tank
C	\$650,000	GW - Chlorine Containment
C	\$650,000	Center - Chlorine Containment
C	\$500,000	Install alternate water supply to River Road
C	\$400,000	GW - Install new Distribution office building and facilities
C	\$220,000	CH - Demo plant and tower
C	\$210,000	McN - Enlarge lines to new water tower
C	\$200,000	CW - Demo Plant
C	\$100,000	CE - Demo Plant
CD	\$15,000,000	Expansion of Southeast Water Treatment Plant from 20 MGD to 27 MGD
Wastewater Projects		
Ongoing	\$28,000,000	Install Southern Loop WW extension *

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
Ongoing	\$8,000,000	Plant B/C - Solids Processing Facility *
Ongoing	\$4,500,000	Plant A Service Area - Trunk line Lining *
Ongoing	\$3,700,000	Disaster Recovery - Wastewater Facilities *
Ongoing	\$3,300,000	Sarver Street LS: rebuild/expand *
Ongoing	\$3,000,000	Plant A Service Area - Upgrade electrical service to lift stations *
Ongoing	\$2,600,000	Plant D - Chlorine Retrofit *
Ongoing	\$2,500,000	Ongoing: Plant A Basin Rehabilitation
Ongoing	\$2,500,000	University Place Basins: sewer line rehabs
Ongoing	\$2,500,000	Hollyhill Sewer Lift Station Rebuild *
Ongoing	\$2,200,000	Morganfield lift station upgrade
Ongoing	\$1,850,000	Lift Stations - Backup Power Generators *
Ongoing	\$1,400,000	Esplanade LS: re-build/expand
Ongoing	\$1,000,000	Ongoing: Citywide sewer collection rehab
Ongoing	\$660,000	18th Street - Line sewerage trunk lining
Ongoing	\$500,000	Ongoing: Extend Sewer Services
A	\$1,340,000	Lake Street - Line sewerage trunk
A	\$1,000,000	Civic Center Sewer Upgrades
A	\$250,000	Plant B/C - Equipment Storage Building
B	\$5,000,000	Chennault Sewerage Diversion
B	\$3,000,000	East Prien Lake Road: Upgrade
B	\$1,000,000	Install sewerage in Westridge Subdivision
B	\$1,000,000	Install sewerage: along Country Club Road
B	\$250,000	Timberly Terrace sewerage improvements

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
B	\$150,000	Install sewerage in Turnberry, Fairway Lane area
BD	\$85,000,000	Plant A - Rebuild Plant to new standards
BD	\$1,500,000	Reroute force main from Ryan Street to Front Street
C	\$5,000,000	Reroute Chennault and Broad Street lift stations to Southern Loop
C	\$1,000,000	Install sewerage in Lafanette Road area
C	\$600,000	Extend sewerage to west end Lisle Peters
C	\$275,000	Install sewerage in Kara Bay subdivision
CD	\$35,000,000	Plant D - Expansion
CD	\$10,000,000	Sewerage transport line extensions and capacity increases
Water/Wastewater Projects		
AD	\$2,000,000	W. Prien Lake Road Lift Station and Wastewater/Water Extension
B	\$2,500,000	Extend water and sewerage to LNG area
B	\$500,000	Chennault Infrastructure Contribution

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN**

FY23-24 through FY27-28 Drainage Improvement Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$5,000,000	Disaster Recovery - Drainage *		
Ongoing	\$1,500,000	Fairway Lane and Country Club Drainage Improvements(GDD2, CPPJ, COLC) *		
Ongoing	\$1,000,000	Ongoing: Citywide CCTV work on stormwater drains		
Ongoing	\$1,000,000	Ongoing: Citywide misc. drainage improvements		
Ongoing	\$972,200	Inspection and Cleaning of Drainage Lines	Lake Street to Ryan	College Street to McNeese
Ongoing	\$616,596	Inspection and Cleaning of Drainage Lines	Ryan to Louisiana Ave	College Street to McNeese
Ongoing	\$548,880	Inspection and Cleaning of Drainage Lines	Prien to McNeese	Louisiana Ave to 5th Avenue
Ongoing	\$500,000	Ongoing: Citywide Ditch and Drainage Lateral Maintenance		
Ongoing	\$500,000	Ongoing: Detention Ponds, Drainage Initiatives		
Ongoing	\$458,800	Drainage rehab - E. Prien Lake Road and 5th Avenue Area		
Ongoing	\$440,500	Drainage rehab - Prien Lake Road Phase 2		
Ongoing	\$416,100	Drainage rehab - Elm Street		
Ongoing	\$416,100	Drainage rehab - Lake and Sallier Street		
Ongoing	\$414,200	Drainage rehab - 5th Avenue, Bancroft Street, and Alameda Street		
Ongoing	\$346,908	Inspection and Cleaning of Drainage Lines	Ryan to Enterprise	12th to Prien Lake
Ongoing	\$300,000	Goos Blvd and Mill Street Drainage Study		
Ongoing	\$259,000	Drainage rehab - Sale and Hodges Street Area		
Ongoing	\$232,000	Drainage rehab - Heyd Park Area		

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$223,700	Drainage rehab - Miscellaneous Outfalls		
Ongoing	\$178,950	Drainage rehab - Oaks at Hyde Subdivision		
Ongoing	\$126,200	Drainage rehab - Terrace Subdivision		
Ongoing	\$100,000	BRIC Grant - Hydraulic Study Open Ditches		
Ongoing	\$97,000	Drainage rehab - Sale and Ernest Area		
Ongoing	\$74,000	Drainage rehab - Deaton Street		
Ongoing	\$62,300	Drainage rehab - Alamo and Common Street Area		
Ongoing	\$59,600	Drainage rehab - Opelousas and Jackson Street Area		
Ongoing	\$21,500	Drainage rehab - Liles Peters Road		
A	\$890,600	Drainage rehab - Ford at 6th Street		
A	\$400,000	Kirkman Street Drainage Outfall Study and Repairs		
A	\$371,800	Enterprise Blvd Drainage - Phase 2		
A	\$213,100	Drainage rehab - Ford at 6th Street Outfalls		
A	\$200,000	Barbe Street Drainage Rehabilitation		
A	\$172,500	End of 1st Avenue off Mitchell Street		
A	\$121,000	Drainage rehab - Bank at 9th Street		
A	\$25,000	Meadow Lane and Summerdale Alley Drainage Study		
AD	\$2,500,000	6th Street Drainage, Morgan, Shaw, and Grien	Grein Street	Hunter Street
AD	\$2,500,000	Drainage Rehabilitation	Enterprise to 5th Avenue	12th St to Prien Lake
AD	\$2,500,000	Drainage Rehabilitation	Prien to McNeese	Louisiana Ave to 5th Avenue

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
AD	\$1,750,000	Legendre Street Drainage Phase 3		
AD	\$150,000	Outfall Improvements for Henderson Bayou near Prien Lake Road (\$50k City)		
B	\$2,500,000	Drainage Rehabilitation	Lake Street to Ryan	College Street to McNeese
B	\$2,500,000	Drainage Rehabilitation	Ryan to Louisiana Ave	College Street to McNeese
B	\$2,500,000	Drainage Rehabilitation	Ryan to Enterprise	12th to Prien Lake
B	\$400,000	Opelousas Outfall		
B	\$321,100	Enterprise Blvd Drainage - Phase 3		
B	\$275,000	Improve drainage on River Lane		
B	\$150,000	Install catch basins at Touchy and Lake Street		
BD	\$750,000	Repair Missouri-Pacific Lateral Erosion		
C	\$2,357,500	3rd Avenue and 2nd Street - 11th Street		
C	\$1,600,800	3rd Street		
C	\$500,000	Meadow Lane and McNeese Street		
C	\$350,000	Michael Debakey Drive at Griffith Coulee lateral crossing		
C	\$250,000	7th Avenue		

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN**

FY23-24 through FY27-28 Downtown, Civic Center, Lakefront, Beautification

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Downtown, Civic Center, Lakefront Projects				
Ongoing	\$3,000,000	Civic Center Improvements		
Ongoing	\$3,500,000	Port Wonder *		
Ongoing	\$2,600,000	Lakefront Boardwalk Phase 2 *		
Ongoing	\$2,500,000	Lakefront/Downtown Improvements		
Ongoing	\$1,000,000	Disaster Recovery Civic Center		
Ongoing	\$675,000	Downtown Streetscaping		
Ongoing	\$600,000	Civic Center Chiller Replacement		
Ongoing	\$500,000	Lakefront Fishing Pier		
A	\$400,000	Extend fiber along Lakefront Boardwalk (North Beach Area)		
A	\$115,000	Lighting Upgrades on Ten Pin Alley		
AD	\$4,000,000	Lakefront Boardwalk Phase 3		
B	\$5,000,000	Civic Center Walk Way Evaluation/Replacement		
B	\$4,000,000	Additional Downtown Streetscaping Projects		
B	\$1,500,000	Raise Elevation on Pinnacle Tract		
B	\$1,000,000	Pinnacle Site Work		
B	\$350,000	Lakeshore Drive Traffic Calming (Phase 1): Re-striping, signals		
B	\$350,000	Lakeshore Drive Traffic Calming (Phase 1): Restriping and Signalization		
B	\$250,000	Upgrade Rosa Hart Theatre lighting to LED		

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
B	\$200,000	Christmas lighting for Downtown		
BD	\$1,250,000	Lakeshore Drive Multi-use Trail Phase 2		
BD	\$750,000	Marina at Parking Garage		
C	\$3,500,000	Bord du Lac Park Amphitheatre Improvements		
C	\$2,200,000	Lakeshore Drive Traffic Calming (Phase 2): Beautification - medians,		
C	\$500,000	Civic Center Eastside Entrance - lighting, landscaping, fountain upgrade,		
CD	\$30,000,000	Multipurposed Parking Garages Downtown		
CD	\$10,000,000	Parking Garage for the DT/Civic Center area		
CD	\$5,000,000	Seawall Extension		
CD	\$5,000,000	Civic Center Festival Plaza		
Quality of Life				
Ongoing	\$250,000	Ongoing: Beautification of Interstate Exchanges		
A	\$50,000	Landscaping - State at University streets		
B	\$2,000,000	Additional Downtown Streetscaping Projects		
BD	\$1,250,000	Harbor/Marina Upgrades		
C	\$2,500,000	Pine St. and Pryce St. connector including storm drainage		
C	\$1,500,000	East Civic Center Dr. - connector	Lakeshore Drive	Bord du Lac
C	\$1,500,000	North Civic Center Dr. - connector	Lakeshore Drive	Bord du Lac
C	\$1,500,000	Tract One A: South Civic Center Dr./Kirby St. connector		
C	\$1,500,000	North Bord du Lac Dr. reconfigure		

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN**

FY23-24 through FY27-28 Pedestrian and Misc. Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Trail and Sidewalk Projects				
Ongoing	\$1,200,000	Ongoing: Sidewalks new construction - citywide		
Ongoing	\$750,000	Safe Streets for All (Memorial Hospital, Sowela, McNeese)		
Ongoing	\$600,000	1st Avenue Trail - Phase 3 *	Broad St	Winterhalter
Ongoing	\$450,000	Power Center Parkway	5th Avenue	Highway 14
Ongoing	\$400,000	Ongoing: Sidewalk repairs - citywide		
Ongoing	\$350,000	Safe Routes Program - Barbe Elementary	Barbe Elementary	Creole Street
Ongoing	\$124,425	Canal Street	Sale Road	W. McNeese Street
Ongoing	\$50,000	Ongoing: Install, restripe street pedestrian crossings		
A	\$600,000	Lisle Peters Road sidewalks - Phase 2	E. St. Charles	west to end of road
A	\$350,000	Power Center Sidewalks	Hwy 14	E. Prien
A	\$250,000	Sale Road	Lake St	Ryan St
A	\$250,000	Nelson Road	Evergreen Apts	Country Club Rd
A	\$162,000	Country Club Road	Nelson Road	Weaver Road
B	\$2,000,000	Pedestrian & Bike Trail - Phase 2 Citywide		
B	\$2,000,000	Pedestrian & Bike Trail - Phase 2 Citywide		
B	\$1,000,000	Bikeways	Citywide	
B	\$321,480	Kirkman St West Side	Prien Lake	Walters St
B	\$308,595	Lake Street	Country Club Road South (east side)	Windsor Court

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
B	\$300,000	Install bike lanes on Mill Street	Veteran's Memorial Dr	Highway 171/MLK
B	\$150,000	Bilbo Street	Broad Street	Belden Street
B	\$50,000	Install bike lanes on Hodges Street	Alamo Street	Belden Street
B	\$22,947	Fruge St. South Side	Malcolm St	Hwy 14
B	\$13,578	VE Washington Ave West Side	I-10 Service Road	Belden St
B	\$10,000	Install bike lanes on Kirby Street	Ryan Street	Louisiana Avenue
B	\$10,000	Install bike lanes on 7th Street	Ryan Street	4th Avenue
B	\$10,000	Install bike lanes on 18th Street	Common Street	Highway 14
B	\$5,000	Install bike lanes on 11th Street	Ryan Street	4th Avenue
BD	\$54,000	Rock trail south of Crest Subdivision	Corbina Road	E. approx. 1200 feet
C	\$2,500,000	Upgrade Street Network to Create Campus Environment at Sowela		
CD	\$5,000,000	W. Prien Lake Road Pedestrian Bridge	Lake	Contraband Parkway
CD	\$2,500,000	W. Prien Lake Sidewalks	Cove Lane	W. End Sallier Street
Misc. Projects				
Ongoing	\$100,000	Transit Passenger Shelters		
CD	\$100,000,000	Phased Underground Infrastructure Plan		
CD	\$7,500,000	Autonomous Vehicle Transit Services		

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY23-24 through FY27-28 Recreation, Buildings, FD, PD Projects**

CIP Category	Estimated Project Cost	Project
Recreation		
Ongoing	\$2,500,000	Disaster Recovery - Recreation Facilities *
Ongoing	\$1,400,000	North Beach - Replace Restrooms and Lighting
Ongoing	\$1,400,000	Ballfield Lighting (Nelson, College Oaks, Henry Heights)
Ongoing	\$450,000	Ongoing: Recreation facility renovations & improvements
Ongoing	\$83,000	Partners in Parks
A	\$700,000	LaGrange Field Lighting
A	\$550,000	Lock Park Restrooms
A	\$300,000	Hillcrest Park - Football Field (Gravel Parking & Fencing)
A	\$250,000	Kayak and Walking Park - Hollyhill @ Sale
A	\$250,000	Civic Center Jumbotron Replacement
A	\$200,000	Storage facility/ maintenance barn on Goodman Road
A	\$60,000	Drew Park Parking Expansion
AD	\$3,050,000	Purple Heart Gym Repair
AD	\$1,500,000	Ballfield Fencing, Canopies, Lighting
AD	\$600,000	New park near Anita Drive, partner with Ward 3 and Housing Authority
B	\$950,000	North Beach Improvements (sand)
B	\$500,000	Remove Sediment from Ponds at Mallard Golf Course

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
B	\$500,000	Bord du Lac Enhancements
B	\$500,000	Christmas Lighting Upgrades
B	\$250,000	Alligator Pond Upgrades & Repairs
B	\$200,000	Riverside Park Erosion - Relocate Trail
B	\$200,000	Veteran's Memorial Park - Brick Pavers
B	\$75,000	General Moore Park - Install new restrooms
B	\$45,000	Mallard Courtyard Expansion
B	\$42,400	Tuten Park - overlay parking lot
BD	\$25,000,000	Bayou Greenbelt
BD	\$1,500,000	New Park - Lake @ 18th
BD	\$500,000	North Beach Amenities
BD	\$100,000	Penn Street Kayak Launch
C	\$250,000	Riverside Rec Center - outdoor deck
CD	\$2,500,000	Recreation Facility for Southwest Lake Charles
City Buildings		
Ongoing	\$20,000,000	Public Works Complex Rebuild and Relocation *
Ongoing	\$1,000,000	Disaster Recovery - City Buildings *
Ongoing	\$1,000,000	Ongoing City technology upgrades
Ongoing	\$250,000	Concrete Transit Storage Building access drives
Ongoing	\$150,000	Misc. City Hall Improvements

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
A	\$500,000	Office Furniture - Annex, SWAT, Public Works, Fire Training
A	\$250,000	Ongoing: Public Works complex improvements
A	\$150,000	Transit Surveillance and Security Equipment
B	\$600,000	Replace City Hall Elevators
BD	\$400,000	Community Incubator in NLC
C	\$10,000,000	New City Hall
Fire Department and Police Department		
Ongoing	\$16,000,000	New Fire Training Facility *
Ongoing	\$5,200,500	Police Annex *
Ongoing	\$3,100,400	Police Swat Building *
Ongoing	\$1,000,000	Misc. Fire Station Improvements
Ongoing	\$1,000,000	Ongoing: Fire equipment purchases
A	\$2,250,000	Fire Station - Morganfield
A	\$1,700,000	Fire Station Expansion - Enterprise Blvd
B	\$2,250,000	Fire Station - Ham Reid Road
B	\$450,000	Records Storage Facility - Police
C	\$2,500,000	Fire station - NLC + Land
C	\$2,250,000	Fire station - Southpark area
C	\$2,250,000	Locate a police substation in SLC
C	\$250,000	Purchase new fire station site on Hwy 171

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY23-24 through FY27-28 Bond Projects**

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
AD	\$50,000,000	Country Club Road (City \$15M)	Ihles Road	Lake Street
AD	\$26,000,000	Lakefront Amphitheatre and Millennium Park Upgrades		
AD	\$14,000,000	Highway 14 Beautification (City \$4M)	Power Center Parkway	Hwy 90
AD	\$10,000,000	Park Upgrades (Riverside, Lock, Veterans Memorial Park, 9/11 Memorial, Mary Belle Williams, College Oaks, Huber Park Rec Center, Weaver Park Ballfields)		
AD	\$10,000,000	Nellie Lutcher Parkway Streetscape	Broad	Pryce
AD	\$4,000,000	Ryan Street Beautification	Sallier Street	I-210
AD	\$2,750,000	Two Youth Centers		
AD	\$2,500,000	Upgrades to Region 5 STEM Center		
AD	\$2,500,000	Citywide Sidewalk and Median Repairs	Citywide	
AD	\$2,000,000	Dormitory for unhoused population		
AD	\$1,000,000	Mid-City Enterprise Beautification	W. Prien	12th Street
AD	\$1,000,000	Mid-City 5th Avenue Beautification	W. Prien	12th Street
AD	\$1,000,000	Louisiana Avenue / Enterprise Boulevard Intersection Improvements		
BD	\$26,000,000	Riverside Park Connection to Downtown	Riverside Park	Downtown LC
BD	\$26,000,000	W. Sallier and 12th Street Reconstruction	Lake	Enterprise
BD	\$12,000,000	Sale Road Reconstruction	Lake	Ryan
BD	\$4,000,000	Prien Lake Road Streetscape	Ryan	Hwy 14
BD	\$3,000,000	Flight School at Sowela		
BD	\$500,000	3D Projection Mapping		

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding
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**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY23-24 through FY27-28 Major Projects**

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$40,000,000	SE - New 6.0 MGD Water Plant *		
Ongoing	\$28,000,000	Install Southern Loop WW extension *		
Ongoing	\$25,000,000	Reconstruction - Arteries and Collectors *	Citywide	
Ongoing	\$25,000,000	W. Prien Lake Road (Parish Participation) *	Cove Lane	Ihles Road
Ongoing	\$20,000,000	Public Works Complex Rebuild and Relocation *		
Ongoing	\$17,000,000	Sallier Street *	Lake Street	Marine Street
Ongoing	\$16,000,000	New Fire Training Facility *		
Ongoing	\$12,000,000	SE - New 6.0 MGD Water Plant Distribution Lines *		
Ongoing	\$8,900,000	Enterprise Boulevard Overlay *	Broad	12th
Ongoing	\$8,000,000	Plant B/C - Solids Processing Facility *		
Ongoing	\$5,200,500	Police Annex *		
Ongoing	\$5,000,000	GW - Convert to 480 volt power		
Ongoing	\$4,500,000	Plant A Service Area - Trunk line Lining *		
Ongoing	\$3,700,000	Disaster Recovery - Wastewater Facilities *		
Ongoing	\$3,500,000	Port Wonder *		
Ongoing	\$3,300,000	Sarver Street LS: rebuild/expand *		
Ongoing	\$3,100,400	Police Swat Building *		
Ongoing	\$3,000,000	Sale Road *	Rue Chan Ann	Prien Lake Road
Ongoing	\$3,000,000	Plant A Service Area - Upgrade electrical service to lift stations *		
Ongoing	\$2,600,000	Lakefront Boardwalk Phase 2 *		
Ongoing	\$2,600,000	Plant D - Chlorine Retrofit *		
Ongoing	\$2,500,000	Lakefront/Downtown Improvements		
Ongoing	\$2,500,000	Disaster Recovery - Recreation Facilities *		
Ongoing	\$2,500,000	Ongoing: Plant A Basin Rehabilitation		
Ongoing	\$2,500,000	University Place Basins: sewer line rehabs		
Ongoing	\$2,500,000	Hollyhill Sewer Lift Station Rebuild *		
Ongoing	\$2,400,000	Bridge: Kirkman Street Rebuild	Kirkman Street on Contraband Bayou	

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding
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CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$2,200,000	Install electronic water meters *		
Ongoing	\$2,200,000	Morganfield lift station upgrade		
Ongoing	\$2,000,000	Bridge: 18th Street Rebuild *	W. 18th Street	
A	\$2,250,000	Fire Station - Morganfield		
AD	\$50,000,000	Country Club Road (City \$15M)	Ihles Road	Lake Street
AD	\$26,000,000	Lakefront Amphitheatre and Millennium Park Upgrades		
AD	\$14,000,000	Highway 14 Beautification (City 4M)	Power Center Parkway	Hwy 90
AD	\$10,000,000	Park Upgrades (Riverside, Lock, Veterans Memorial Park, 9/11 Memorial, Mary Belle Williams, College Oaks, Huber		
AD	\$10,000,000	Nellie Lutcher Parkway Streetscape	Broad	Pryce
AD	\$6,000,000	Fitzenreiter Road widening	Hwy 171	Goos Boulevard
AD	\$4,000,000	Lakefront Boardwalk Phase 3		
AD	\$4,000,000	Ryan Street Beautification	Sallier Street	I-210
AD	\$3,300,000	Water - New Tower on Ham Reid Road		
AD	\$3,050,000	Purple Heart Gym Repair		
AD	\$2,750,000	Two Youth Centers		
AD	\$2,590,000	McN - Install Water Tower		
AD	\$2,500,000	Bridge: Louisiana Avenue Rebuild	Louisiana Avenue @ Contraband	
AD	\$2,500,000	Upgrades to Region 5 STEM Center		
AD	\$2,500,000	Citywide Sidewalk and Median Repairs	Citywide	
AD	\$2,400,000	Bridge: Henderson Bayou Road Rebuild	Henderson Bayou Bridge	
AD	\$2,000,000	Dormitory for unhoused population		
B	\$15,000,000	Reconstruction - Kirkman Street	Prien Lake Road	Broad Street
B	\$6,500,000	Reconstruction- Sallier Street	Ryan	Lake
B	\$5,000,000	Civic Center Walk Way Evaluation/Replacement		
B	\$5,000,000	Chennault Sewage Diversion		
B	\$4,000,000	Southpark Roundabout @ Red Davis McCollister	Intersection	
B	\$4,000,000	Additional Downtown Streetscaping Projects		
B	\$3,500,000	Sale Road	Ryan	Common Street
B	\$3,300,000	Civic Center Westside Festival Plaza -Bord du Lac Blvd.		

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
B	\$3,000,000	East Prien Lake Road: Upgrade		
B	\$2,500,000	Extend water and sewerage to LNG area		
B	\$2,400,000	Barbe Street	Sallier Street	Shell Beach Drive
B	\$2,250,000	Fire Station - Ham Reid Road		
B	\$2,100,000	Hodges Street	12th Street	Alamo Street
B	\$2,000,000	Ryan Street at Sallier/12th Street	Intersection	
B	\$2,000,000	Additional Downtown Streetscaping Projects		
B	\$2,000,000	Pedestrian & Bike Trail - Phase 2 Citywide		
B	\$2,000,000	Pedestrian & Bike Trail - Phase 2 Citywide		
BD	\$85,000,000	Plant A - Rebuild Plant to new standards		
BD	\$26,000,000	Riverside Park Connection to Downtown	Riverside Park	Downtown LC
BD	\$26,000,000	W. Sallier and 12th Street Reconstruction	Lake	Enterprise
BD	\$25,000,000	Bayou Greenbelt		
BD	\$16,030,000	Corb - New Corbina Road Water Plant		
BD	\$14,010,450	E. Prien Lake	Ryan Street	Hwy 14
BD	\$12,000,000	W. Prien Lake Road Widening	Cove Lane	Nelson
BD	\$12,000,000	Sale Road Reconstruction	Lake	Ryan
BD	\$4,000,000	Prien Lake Road Streetscape	Ryan	Hwy 14
BD	\$3,000,000	Flight School at Sowela		
C	\$10,000,000	New City Hall		
C	\$9,315,000	Reconstruction - 5th Avenue	McNeese Street	Prien Lake Road
C	\$9,200,000	Reconstruction - Louisiana Avenue	McNeese Street	Prien Lake Road
C	\$8,372,000	Reconstruction - Prien Lake Road	Kirkman Street	5th Avenue
C	\$6,900,000	Kirkman Street	Prien Lake	McNeese Street
C	\$6,060,000	Reconstruction - Common Street	Prien Lake	Kirby
C	\$3,500,000	Bord du Lac Park Amphitheatre Improvements		
C	\$2,500,000	Pine St. and Pryce St. connector including storm drainage		
C	\$2,500,000	Upgrade Street Network to Create Campus Environment at Sowela		
C	\$2,500,000	Fire station - NLC + Land		

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding
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CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
C	\$2,250,000	Fire station - Southpark area		
C	\$2,250,000	Locate a police substation in SLC		
C	\$2,200,000	Lakeshore Drive Traffic Calming (Phase 2): Beautification - medians, turn lanes, lights		
CD	\$100,000,000	Phased Underground Infrastructure Plan		
CD	\$40,000,000	Enterprise Boulevard (complete extension)	Katherine	Hwy 171
CD	\$35,000,000	Plant D - Expansion		
CD	\$30,000,000	Multipurposed Parking Garages Downtown		
CD	\$15,000,000	Expansion of Southwest Water Treatment Plant from 20 MGD to 27 MGD		
CD	\$12,000,000	Ihles Road (Parish Participation)	W. Prien Lake Road	Country Club Road
CD	\$10,000,000	Parking Garage for the DT/Civic Center area		
CD	\$10,000,000	Sewerage transport line extensions and capacity increases		
CD	\$7,500,000	Autonomous Vehicle Transit Services		
CD	\$5,000,000	Seawall Extention		
CD	\$5,000,000	Civic Center Festival Plaza		
CD	\$5,000,000	W. Prien Lake Road Pedestrian Bridge	Lake	Contraband Parkway
CD	\$4,500,000	Install traffic circle at E. Prien and Derek Drive	Intersection	
CD	\$4,000,000	Southern Gateway Into Chennault		
CD	\$2,500,000	W. Prien Lake Sidewalks	Cove Lane	W. End Sallier Street

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

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EXHIBITS

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

SUMMARY OF BUDGETED PERSONNEL AND
POSITION TOTALS

GLOSSARY OF TERMS

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

The Department Capital Outlay Summary is the list of vehicle and equipment purchases that were approved for the fiscal year. It also lists major repairs and improvements that are smaller in nature and do not meet the threshold to be considered a capital project. These funds are included in the operating budget of the department, division or fund as listed in the summary.

All items on this list have been specifically justified in writing during the budget process. Rolling stock must identify if it is a new piece of equipment or a replacement. If a replacement, the unit number, age, mileage and other pertinent information is required. This list is used during the year to verify prior to purchasing.

IMPACT OF DEPARTMENTAL CAPITAL OUTLAY ON OPERATING BUDGET

As part of the annual budget process, each department is required to submit a list of needed capital equipment acquisitions (items in excess of \$5,000) and major repairs and improvements for facilities.

Vehicles and equipment purchases must indicate if the item is an additional item or the replacement of existing equipment. If it is an addition, justification is required along with a cost estimate. If it is a replacement, the unit number, age of the unit and the current mileage must be provided along with the justification. Nearly all equipment and vehicles are replacements of older units rather than an increase to the current fleet. When vehicles are not replaced timely within their useful life, maintenance cost can become cost prohibitive.

The City operates a Vehicle Maintenance Garage that is a separate division which is budgeted in the General Fund Public Works Department. Charges are allocated on a monthly basis to the various city departments for the cost of automotive supplies. Costs that are incurred for automotive maintenance that is done by outside vendors are charged directly to the department when the cost is incurred. A Cost Allocation Plan is done annually, and the indirect costs that are identified for this service are charged to the various funds, primarily the Enterprise Funds.

In the adopted fiscal year 2019 budget, the Finance Department and the Vehicle Maintenance Division collaborated to update the City's existing vehicle replacement plan. The objective of this plan was to reduce, over time, the average age and mileage of the City's fleet of vehicles; which will ultimately increase fuel efficiency, reduce maintenance costs and increase resale values. This replacement plan has been carried into the proposed budget.

The City entered into an agreement in 2012 with the Calcasieu Parish Sheriff's Office that provides for the maintenance of the Police Department's fleet. The City reimburses the Sheriff's Office for the cost of parts and pays an annual amount of \$73,389.00 for the cost of a mechanic. This agreement renews in July each year.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023-2024 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	Budgeted Amount
GENERAL FUND	
<u>FIRE DEPARTMENT</u>	
2 3/4 Ton Crew Cab Truck	\$ 130,000
1 3 Door Transit Cargo Van	40,000
Engine Room Exhaust Updates	150,000
Fire Station 3 Upgrades	165,000
Fire Station 8 Upgrades	50,000
Fire Station 1 Restrooms	125,000
Communication Console Upgrade	172,500
Video Surveillance	50,000
Bunker Gear Lockers	40,000
Total Fire Department	922,500
<u>POLICE DEPARTMENT</u>	
4 Full Size Pursuit SUV	172,000
8 Full Size Non-Pursuit SUV	286,000
1 1/2 Ton Non-Pursuit Truck	40,000
1 1/2 Ton 4WD Non-Pursuit Truck	43,000
3 1/2 Ton Pursuit Truck	126,000
1 Motorcycle	20,000
1 3 Door Transit Cargo Van	65,000
Station Upgrades - Awning	40,000
Updates to Police Command Center	30,000
Portable Radios	65,000
Total Police Department	887,000
<u>PUBLIC WORKS - General Fund Divisions</u>	
Admin:	
1 Ice Machine	15,000
	15,000
Streets:	
1 4 Wheel Sweeper	350,000
1 1/2 Ton Extended Cab Truck	42,000
1 20' Trailer	48,000
1 18' Trailer	10,200
Total Streets	450,200
Trash Collection:	
Incinerator Repairs	100,000
Total Solid Waste-Trash	100,000
Solid Waste-General:	
2 Side Loader	618,000
Total Solid Waste-General	618,000

**CITY OF LAKE CHARLES
FISCAL YEAR 2023-2024 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	Budgeted Amount
Vehicle Maintenance:	
1 1 Ton Service Body Truck	75,000
GPS Tracking System	75,000
Total Vehicle Maintenance	150,000
Communication and Traffic:	
Traffic Signal Cabinets	120,000
Camera Detection	110,000
Thermoplastic Equipment	30,000
Total Communication and Traffic	260,000
Grounds Maintenance:	
2 3/4 Ton Crew Cab Truck	120,000
1 12 Yard Dump Truck	150,000
1 3 Wheel Sweeper	263,000
1 Tractor 4WD	67,000
1 20' Trailer	10,200
3 Zero Turn Radius Mower	45,000
Total Grounds Maintenance	655,200
Total Public Works	2,248,400
TOTAL GENERAL FUND	\$ 4,057,900
 SPECIAL REVENUE FUNDS	
<u>WASTEWATER FUND</u>	
1 1/2 Ton Regular Cab Truck	\$ 35,000
Miscellaneous Wastewater System Improvements	1,220,000
Total Wastewater Fund	1,255,000
 <u>RECREATION FUND</u>	
Recreation Division:	
1 Rear End Loader	110,000
2 Zero Turn Radius Mower	16,000
1 Rear End Loader Replacement Bed	95,000
1 20' Storage Container	5,000
1 Millenium Park Security Building	16,000
5 Fabric Shade System	47,500
Total Recreation	289,500
Lakefront/Promenade Division:	
2 Zero Turn Radius Mower	16,000
2 4 Passenger Golf Cart	15,000
Total Lakefront/Promenade	31,000
Total Recreation Fund	320,500
TOTAL SPECIAL REVENUE FUNDS	\$ 1,575,500

**CITY OF LAKE CHARLES
FISCAL YEAR 2023-2024 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	Budgeted Amount
ENTERPRISE FUNDS	
<u>TRANSIT FUND</u>	
Generator	\$ 125,000
Bus Wash Equipment	65,000
Total Transit Fund	190,000
<u>WATER FUND</u>	
Water Production and Distribution:	
1 1/2 Ton Extended Cab Truck	40,000
1 1/2 Ton Crew Cab Truck	35,000
1 1 Ton Regular Cab Truck w/ Service Body	90,000
1 Excavator with Attachments	193,000
1 30' Trailer	30,000
Tank Structural Repairs & Painting	150,000
Total Water Fund	538,000
<u>CIVIC CENTER FUND</u>	
1 Flatbed Utility Cart	15,000
1 Ice Maker	15,000
Food Warmers	16,000
Theatre TV Upgrade	40,000
Projector Screens	25,000
Repair/Replace Air Wall Panels	30,000
Replace Handicap Elevator	10,000
Total Civic Center Fund	151,000
<u>GOLF COURSE FUND</u>	
Greens Cover	25,000
Total Golf Course Fund	25,000
TOTAL ENTERPRISE FUNDS	\$ 904,000
TOTAL ALL FUNDS	\$ 6,537,400

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BUDGETED
PERSONNEL
AND
POSITION TOTALS

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

**SUMMARY BUDGETED PERSONNEL AND POSITION TOTALS
ALL DEPARTMENTS AND FUNDS**

	BUDGETED 2014-2015		BUDGETED 2015-2016		BUDGETED 2016-2017		BUDGETED 2017-2018		BUDGETED 2018-2019		BUDGETED 2019-2020		BUDGETED 2020-2021		BUDGETED 2021-2022		BUDGETED 2022-2023		PROPOSED 2023-2024	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND																				
GENERAL GOVERNMENT																				
Mayor's Office	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
City Council	1	8	1	8	1	8	1	8	1	8	1	7	1	7	1	7	1	7	1	7
City Marshal	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0
City Court	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2
Legal Services	6	3	6	3	6	3	6	3	6	3	7	2	7	2	7	2	7	2	7	2
General Government	40	13	40	13	40	13	40	13	40	13	41	11	41	11	41	11	41	11	41	11
FINANCE																				
Administration Services	2	0	2	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Accounting	11	0	11	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	11	0
Purchasing	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Finance	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0	19	0
HUMAN RESOURCES	4	0	4	0	4	0	4	0	4	1	4	1	4	1	4	1	4	1	4	1
FIRE	182	0	182	0	182	0	182	0	182	0	182	0	182	0	182	0	182	0	182	0
POLICE	187	0	187	0	187	0	187	0	188	0	188	0	188	0	188	0	188	0	188	0
PUBLIC WORKS																				
Administration	14	0	14	0	14	0	14	0	11	0	11	0	11	0	10	0	12	1	12	1
Streets	25	0	25	3	25	3	25	3	25	3	25	3	25	3	25	3	25	3	25	3
Recycling/Trash Collection	29	0	29	9	29	9	29	9	29	9	29	9	29	9	29	9	28	9	28	9
Solid Waste - General	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Vehicle Maintenance	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0
Building Maintenance	13	0	13	0	13	0	13	0	13	0	13	0	13	0	13	0	14	0	14	0
Communication & Traffic	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	9	0
Grounds Maintenance	30	0	30	5	30	5	30	5	30	5	30	5	30	5	30	5	30	4	30	4
Engineering	0	0	0	0	0	0	0	0	3	0	3	0	3	0	3	0	3	0	3	0
Public Works	157	0	157	17	157	17	157	17	157	17	157	17	157	17	156	17	158	17	159	17
PLANNING & DEVELOPMENT																				
Planning Administration	6	0	5	0	5	0	5	0	5	0	5	0	5	0	6	0	6	0	8	0
Permit Center	12	2	13	4	13	4	13	4	14	4	14	4	16	3	19	3	19	3	19	3
Downtown Development	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	0	0
Planning & Development	20	2	20	4	20	4	20	4	21	4	21	4	23	3	27	3	27	3	27	3

FT= Full-time PT = Regular Part-Time Positions

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

**SUMMARY BUDGETED PERSONNEL AND POSITION TOTALS
ALL DEPARTMENTS AND FUNDS**

	BUDGETED 2014-2015		BUDGETED 2015-2016		BUDGETED 2016-2017		BUDGETED 2017-2018		BUDGETED 2018-2019		BUDGETED 2019-2020		BUDGETED 2020-2021		BUDGETED 2021-2022		BUDGETED 2022-2023		PROPOSED 2023-2024	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND CONTINUED																				
GENERAL SERVICES																				
Administration	4	0	6	0	6	0	6	0	6	1	6	1	6	1	6	1	6	2	6	1
Building Services	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Printing Services	5	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Information Systems	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1
Downtown Dev. District	0	0	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	2	0	2
Community Service Grants	3	0	3	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
General Services	19	3	19	5	20	5	20	5	20	6	20	6	20	6	20	6	20	8	20	7
SUBTOTAL-GENERAL FUND	627	18	627	39	628	39	628	39	630	41	631	39	633	38	636	38	638	40	640	39
OTHER FUNDS																				
Wastewater (Public Works)	65	0	65	1	65	1	65	1	68	1	68	1	68	1	68	1	68	1	69	1
Wastewater Engineering (Public Works)	0	0	0	0	0	0	0	0	1	0	1	0	1	0	1	0	1	0	1	0
Recreation (Comm. Services)	37	0	37	14	37	14	37	14	36	14	32	11	31	11	30	11	29	10	29	10
Recreation (Lakefront/Downtown)	1	0	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4
Police Grants	2	0	9	0	9	0	9	0	7	0	7	0	7	0	7	0	2	0	0	0
Community Development (Planning)	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
AmeriCorps Grant (Comm. Services)	1	0	1	1	2	0	2	1	2	1	2	1	2	1	2	1	2	1	0	0
Transit (Public Works)	19	0	19	1	19	1	19	1	19	1	19	1	19	1	19	1	19	1	19	1
Civic Center (Comm. Services)	21	0	21	8	21	8	21	8	21	8	21	8	21	8	21	8	21	8	21	8
Golf Course (Comm. Services)	10	2	10	6	10	6	10	6	10	6	10	6	10	6	10	6	2	0	2	0
Water Utility (Public Works)	55	2	55	7	55	7	55	7	55	7	55	7	55	7	55	7	55	7	55	7
Water Engineering (Public Works)	0	0	0	0	0	0	0	0	2	0	2	0	2	0	1	0	1	0	1	0
Water Business Office (Finance)	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	11	0
Risk Management (General Services)	7	0	7	1	7	1	7	1	6	1	7	0	7	0	6	0	6	0	6	0
Employee Group Ins (General Services)	0	0	0	0	0	0	0	0	0	1	0	1	0	1	0	1	0	1	0	1
SUBTOTAL - OTHER FUNDS	233	4	240	43	241	42	241	43	243	44	240	40	239	40	236	40	222	33	218	32
TOTAL	860	22	867	82	869	81	869	82	873	85	871	79	872	78	872	78	860	73	858	71

NOTE: Personnel counts exclude temporary and seasonal employees.
FT = Full-time PT = Regular Part-time Positions

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

GLOSSARY OF TERMS

ACCOUNTING SYSTEM: The total structure of records and procedures that record, classify, and report information on the financial position and operations of the City of Lake Charles.

AL: Auto Liability (relating to insurance)

APPROPRIATION: An amount placed in the budget to be expended for a particular project or category of expenditure.

ARRA: American Recovery and Reinvestment Act

ARPA: American Rescue Plan Act (enacted following COVID-19 pandemic)

AUDIT: An investigation of the accuracy and correct operation of an agency's accounting system, including validation of inventories and existing equipment, documentation of proper legal authority to carry out agency activities, adequacy of controls on fraud, waste, and mismanagement, and the effectiveness of the agency's programs.

BALANCED BUDGET: A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

BEGINNING FUND BALANCE: The excess assets of a fund over its liabilities and reserves at the beginning of the fiscal year.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET: The Capital Budget is used for the budgeting of contract construction projects and capital acquisitions having a cost of \$100,000 or more and an expected life of ten (10) or more years.

CAPITAL BUDGET AUTHORIZATION SCHEDULE: This form shows the annual appropriation of funds for capital projects.

CAPITAL PROJECTS FUND: This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

CDBG: This is the Community Development Block Grant program that is a source of federal funds used by the City for projects such as infrastructure improvements and housing rehabilitation.

D.A.R.E.: This stands for the Drug Abuse Resistance Education Program which provides drug abuse education to local schools.

DEBT SERVICE FUND: This fund accounts for the accumulation of resources and the payments made for principal, interest, and related costs on long-term debt obligations of governmental funds.

DEPARTMENT CAPITAL OUTLAY SUMMARY: This is a list of vehicle and equipment purchases that was approved for the fiscal year. It also lists major repairs and improvements that are smaller in nature and do not meet the threshold to be considered as a capital project.

DHH-DWRLF: Department of Health and Hospitals – Drinking Water Revolving Loan Fund

EMPLOYEE (FRINGE) BENEFITS: Amounts paid on behalf of employees; these amounts are included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are parts of the cost of personnel services.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

GLOSSARY OF TERMS

ENDING FUND BALANCE: The excess assets of a fund over its liabilities and reserves at the end of the budget or fiscal year.

ENTERPRISE FUNDS: These funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, in that costs for providing goods or services to the general public are financed through user charges.

EXPENDITURES: Decreases in net financial resources

FACILITY RENEWAL SPECIAL REVENUE FUND: This fund holds money that can be used to rehabilitate and renovate current City facilities. This fund was created by City Council authority in 1996.

FISCAL YEAR: For the City of Lake Charles, the period of time from October 1 through September 30 of each year. This is a twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation.

FRS: Firefighters Retirement System (also noted as SFRS)

FTA: This is the Federal Transit Administration, the primary funding source for the City's transit system.

FUND: A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. (e.g., General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund)

FUND BALANCE: This is the excess of expenditures over revenues (the difference between assets and liabilities) reported in a governmental fund.

GAAP: This is generally accepted accounting principles.

GASB: Governmental Accounting Standards Board

GENERAL FUND: The General Fund is the principal operating fund of the City and accounts for most major tax revenues and public services. All activities which are not required to be included in other specific funds are accounted for in the General Fund.

GFOA: Government Finance Officers Association

GL: General Liability (relating to insurance)

HMGP: Hazard Mitigation Grant Program administered by FEMA to help develop hazard mitigation plans and to rebuild in a way that reduces, or mitigates, future disaster losses

HUD: U.S. Department of Housing and Urban Development

INDIRECT COSTS: The transfer of funds from federally assisted programs to the General Fund for those indirect costs that are not readily identifiable but are nevertheless incurred for the joint benefit of those activities and other activities and programs of the organization.

INTEREST: Money paid for the use of money that is borrowed.

INTERNAL SERVICE FUNDS: These funds are used to account for the insurance needs provided to other departments of the City, or to other governments, on a cost reimbursement basis.

LCDA: Louisiana Local Government Environmental Facilities and Community Development Authority

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

GLOSSARY OF TERMS

LINE ITEM BUDGET: A budget format that presents the exact amount to be spent for every separate good or service purchased.

LONG-TERM DEBT: A financial obligation maturing more than one year after the date of issuance.

LDEQ-CWSRF: Louisiana Department of Environmental Quality – Clean Water State Revolving Fund

MERS: Municipal Employees Retirement System

MILL: The thousandth part of a dollar used in calculating property taxes.

MGD: Million gallons per day

MILLAGE: A sum or total number of mills.

MPERS: Municipal Police Employee Retirement System

MSA: Metropolitan Statistical Areas

OCD: Louisiana Division of Administration Office of Community Development leads the state's disaster recovery and long-term community resilience planning efforts.

OPERATING TRANSFERS: Transfers from the General Fund which are not included in departmental operating budgets. The majority of these transfers are made on a recurring basis to supplement revenues received by Special Revenue and Enterprise funds which would otherwise experience cash deficits. Transfers to Capital Projects may also be made to supplement or match other authorized fund sources for major or multi-year capital acquisitions and improvements.

PROPRIETARY FUNDS: These are funds used to account for activities similar to those found in the private sector, where the determination of net income is necessary and useful for sound financial administration.

RESERVE (FUND BALANCE): This represents the portion of a governmental fund's net assets that is not available for appropriation.

RESERVED FUND BALANCE: Those portions of a fund balance that are not appropriated for expenditure or that are legally segregated for a specific future use.

REVENUES: An item or source of income

SALARIES: Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions.

SALES TAX REVENUES: This is a source of income derived from City sales taxes.

SPECIAL REVENUE FUND: Special Revenue Funds are used to account for the proceeds of specific revenue sources which by law are designated to finance particular functions or activities of government.

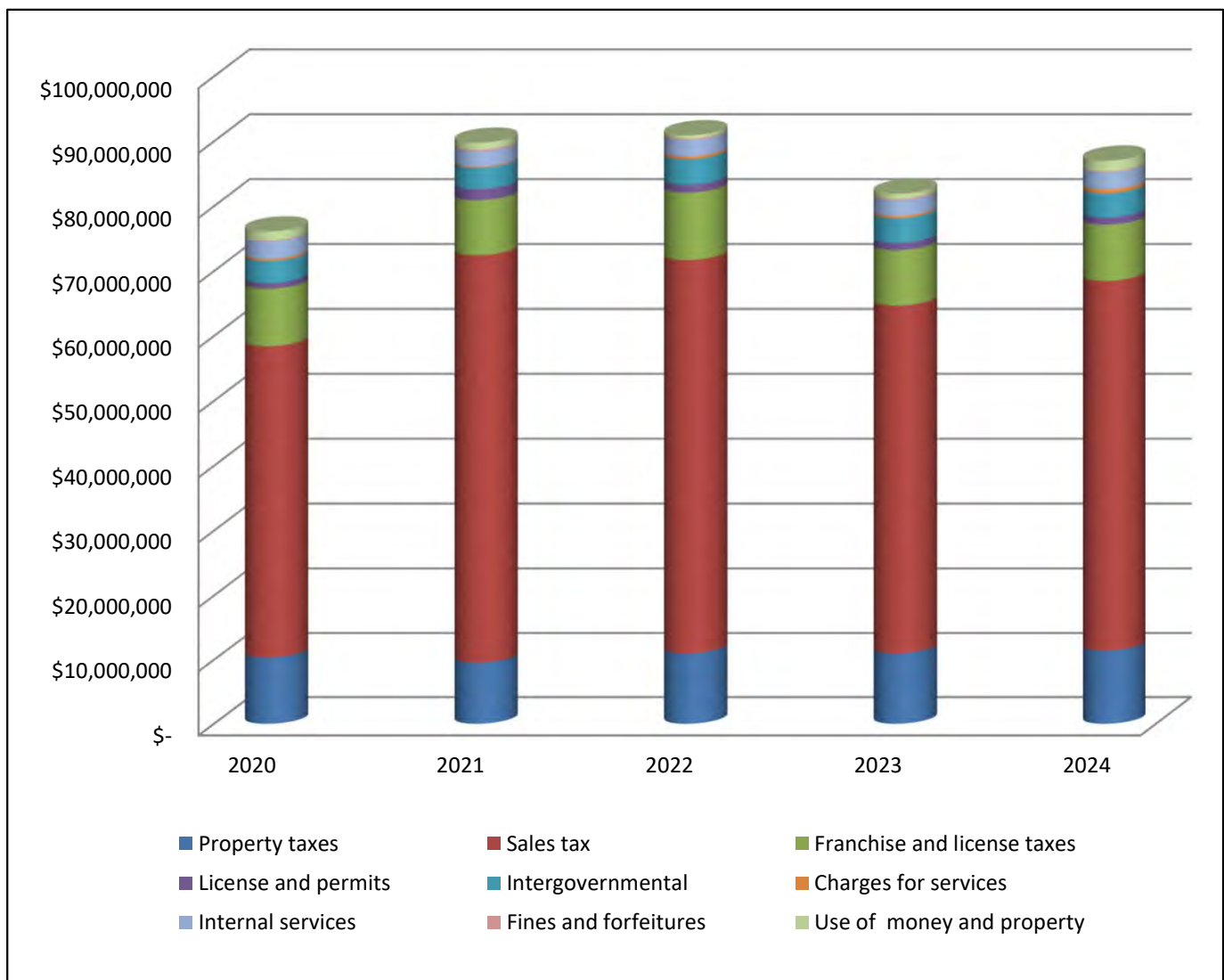
WC: Workmen's Compensation

MISCELLANEOUS STATISTICS

CITY OF LAKE CHARLES FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

GENERAL FUND REVENUE COMPARISON

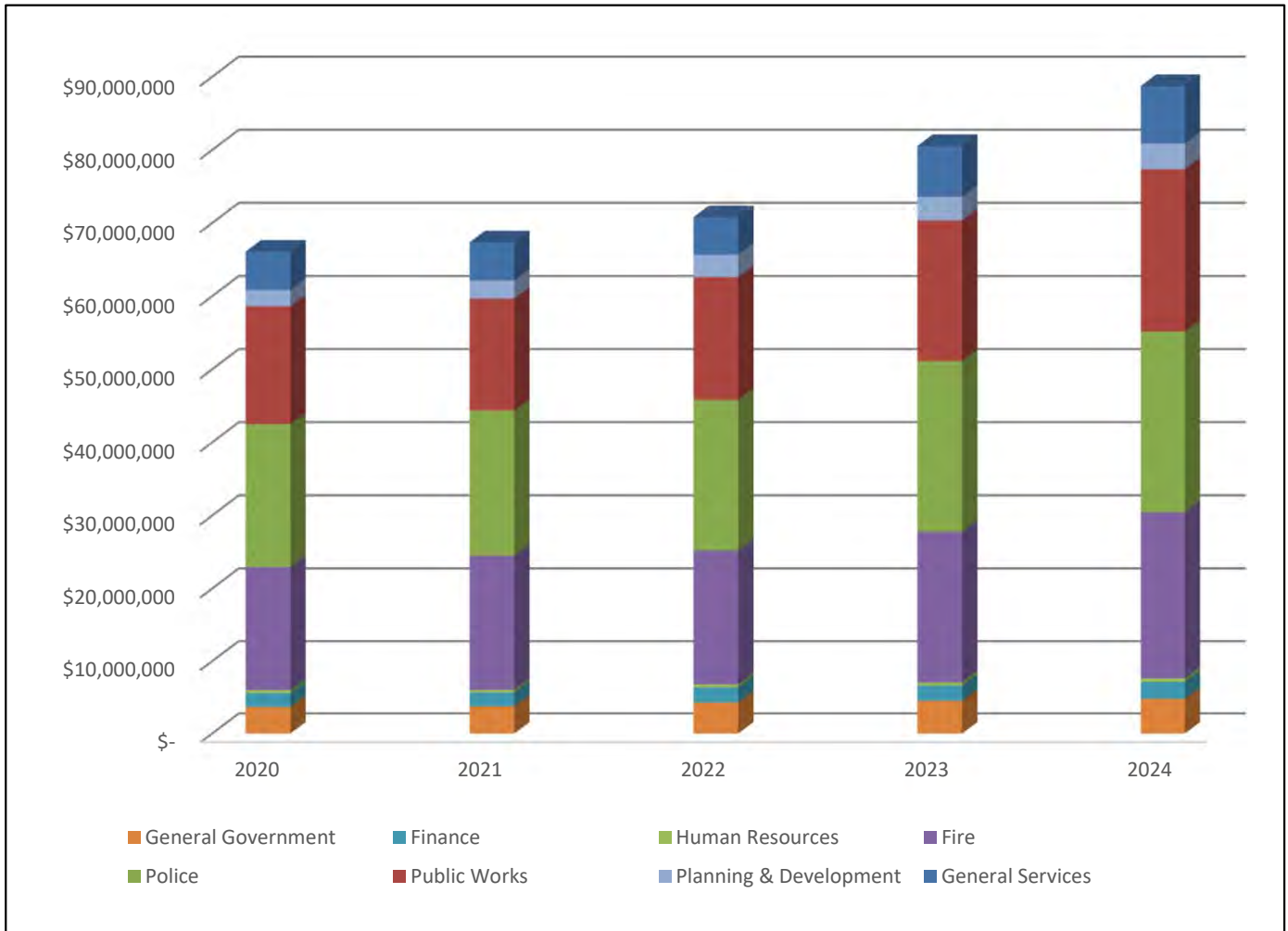
Revenue	Actual Fiscal Year 2019-2020	Actual Fiscal Year 2020-2021	Actual Fiscal Year 2021-2022	Adopted Budget 2022-2023	Budget 2023-2024
Property taxes	\$ 10,342,277	\$ 9,538,262	\$ 10,981,187	\$ 10,977,360	\$ 11,419,588
Sales tax	48,083,755	62,894,407	60,718,280	53,690,000	57,045,625
Franchise and license taxes	8,852,855	8,487,087	10,379,577	8,560,000	8,670,000
License and permits	893,452	1,700,071	1,261,640	1,111,350	1,107,600
Intergovernmental	3,384,574	3,288,964	3,940,861	3,810,790	3,730,790
Charges for services	357,782	173,817	385,501	321,300	599,400
Internal services	2,641,939	2,411,945	2,536,520	2,450,000	2,640,000
Fines and forfeitures	195,363	231,726	183,659	192,600	171,600
Use of money and property	1,343,347	1,054,685	527,295	795,600	1,629,600
Total operating revenues	<u>\$ 76,095,344</u>	<u>\$ 89,780,964</u>	<u>\$ 90,914,520</u>	<u>\$ 81,909,000</u>	<u>\$ 87,014,203</u>



CITY OF LAKE CHARLES FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY DEPARTMENT

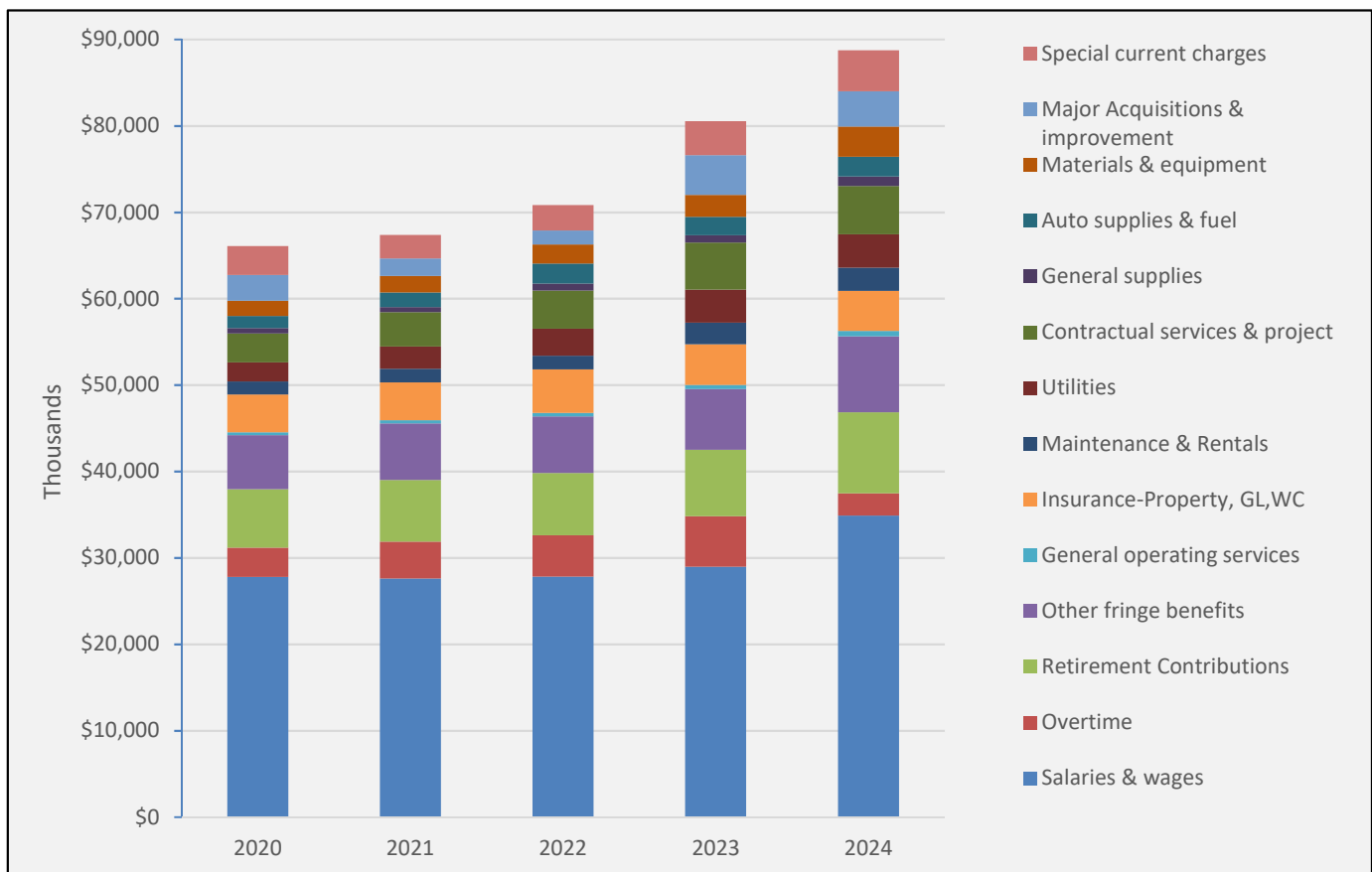
Department	Actual Fiscal Year 2019-2020	Actual Fiscal Year 2020-2021	Actual Fiscal Year 2021-2022	Projected Results EOY 2022-2023	Budget 2023-2024
General Government	\$ 3,695,076	\$ 3,763,436	\$ 4,285,353	\$ 4,518,159	\$ 4,802,238
Finance	1,900,721	1,885,244	2,101,585	2,105,577	2,341,792
Human Resources	413,019	396,814	418,596	454,874	490,700
Fire	16,947,807	18,480,718	18,407,910	20,701,808	22,824,207
Police	19,568,439	19,843,401	20,635,906	23,373,569	24,704,126
Public Works	16,102,483	15,305,796	16,767,841	19,232,220	22,227,544
Planning & Development	2,239,620	2,487,412	3,055,758	3,241,375	3,493,630
General Services	5,233,605	5,203,721	5,140,752	6,923,186	7,857,188
Operating expenses	66,100,770	67,366,542	70,813,701	80,550,767	88,741,425
Transfers * not included below	16,729,624	14,923,432	10,461,394	9,343,023	9,208,109
Total expenditures	\$ 82,830,394	\$ 82,289,974	\$ 81,275,095	\$ 89,893,790	\$ 97,949,534



CITY OF LAKE CHARLES FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

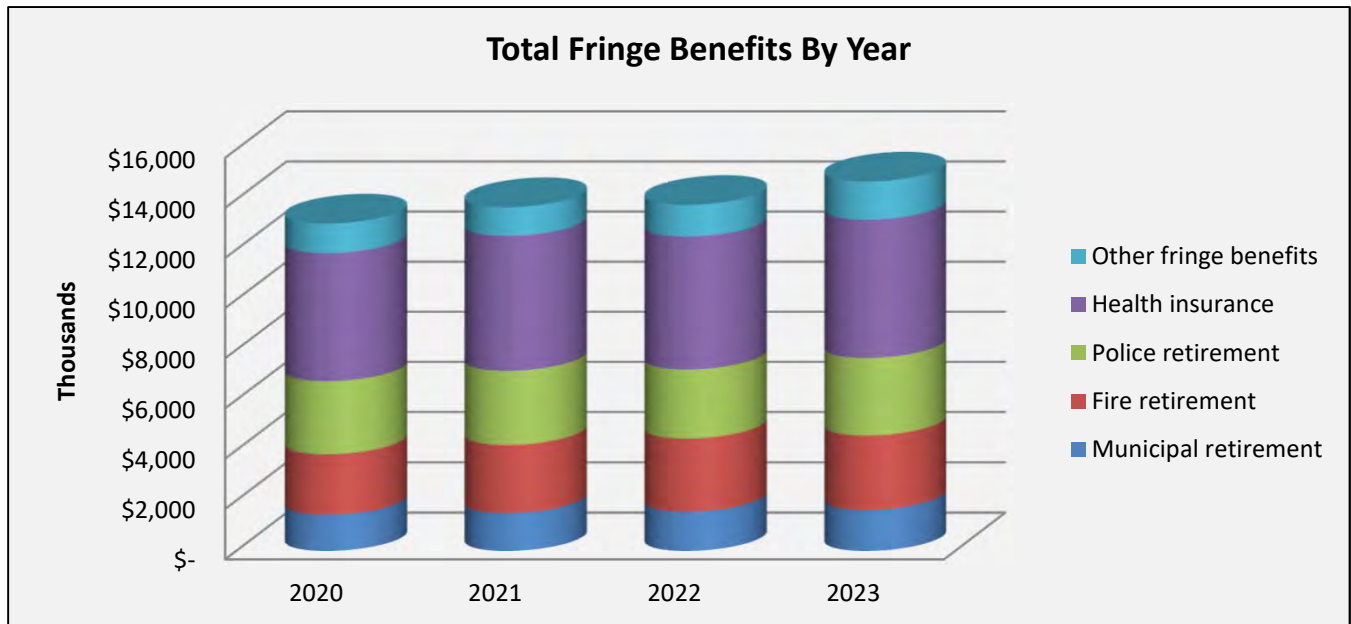
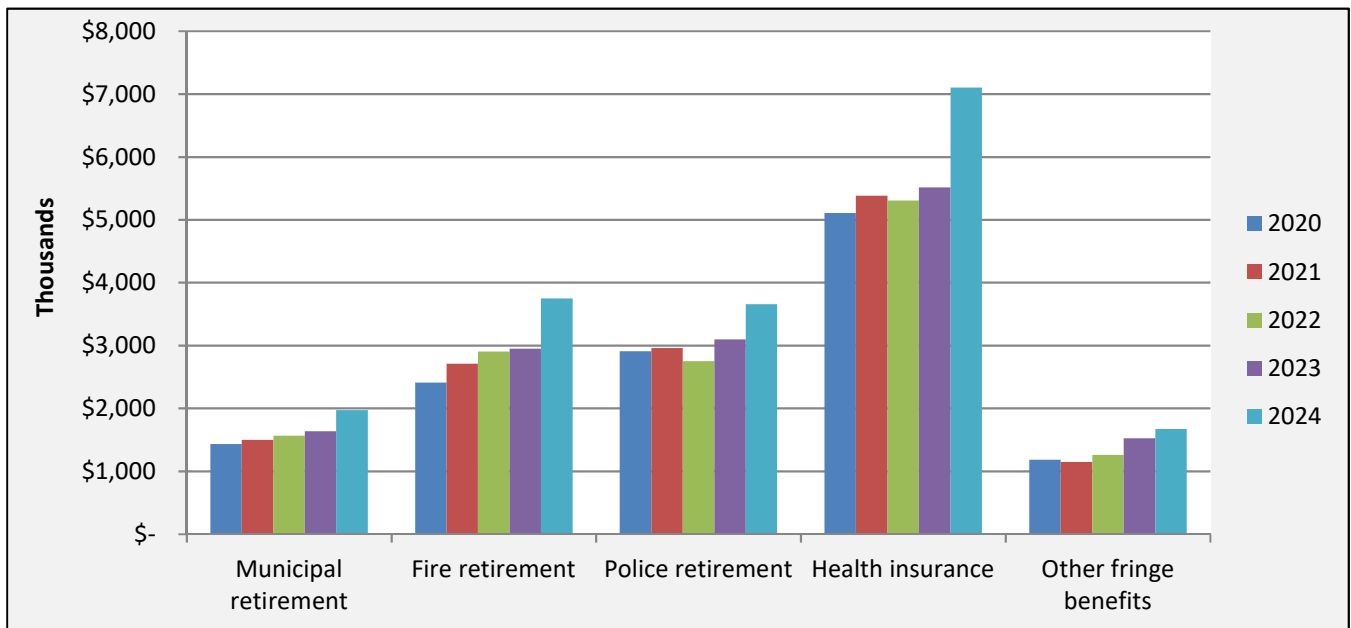
Expenditure Category	Actual Fiscal Year 2019-2020	Actual Fiscal Year 2020-2021	Actual Fiscal Year 2021-2022	Projected Results EOY 2022-2023	Budget 2023-2024
Salaries & wages	\$ 27,792,809	\$ 27,615,987	\$ 27,846,011	\$ 28,961,000	\$ 34,875,858
Overtime	3,375,410	4,264,682	4,755,483	5,848,842	2,603,750
Retirement Contributions	6,777,400	7,143,708	7,233,453	7,679,053	9,375,620
Other fringe benefits	6,261,770	6,548,998	6,548,990	7,037,840	8,773,215
General operating services	333,164	368,080	376,141	497,950	618,440
Insurance-Property, GL,WC	4,371,956	4,379,771	5,034,854	4,675,437	4,658,992
Maintenance & Rentals	1,488,825	1,571,404	1,589,890	2,517,470	2,681,795
Utilities	2,233,347	2,559,357	3,134,330	3,835,629	3,838,500
Contractual services & project	3,321,869	3,980,886	4,403,344	5,431,866	5,619,300
General supplies	645,326	576,395	819,672	863,841	1,095,220
Auto supplies & fuel	1,375,846	1,688,461	2,333,191	2,100,246	2,263,900
Materials & equipment	1,766,728	1,913,894	2,181,337	2,561,744	3,518,485
Major Acquisitions & improvement	2,995,535	2,033,184	1,631,467	4,603,421	4,057,900
Special current charges	3,360,785	2,721,735	2,925,538	3,936,429	4,760,450
Operating expenses	66,100,770	67,366,542	70,813,701	80,550,767	88,741,425
Transfers * not included below	16,729,625	14,923,432	10,461,394	9,343,023	9,208,109
Total expenditures	\$ 82,830,395	\$ 82,289,974	\$ 81,275,095	\$ 89,893,790	\$ 97,949,534



CITY OF LAKE CHARLES FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

GENERAL FUND EXPENDITURE FRINGE BENEFIT COSTS

Fringe Benefits	Actual	Actual	Actual	Projected	
	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-2022	EOY Results 2022-2023	Budget 2023-2024
Municipal retirement	\$ 1,433,395	\$ 1,500,868	\$ 1,563,087	\$ 1,635,738	\$ 1,970,620
Fire retirement	2,410,452	2,707,634	2,905,205	2,947,697	3,750,000
Police retirement	2,908,986	2,958,436	2,750,324	3,095,618	3,655,000
Health insurance	5,105,813	5,379,629	5,304,850	5,514,442	7,100,600
Other fringe benefits	1,180,524	1,146,139	1,258,977	1,523,398	1,672,615
Total fringe benefit costs	\$ 13,039,170	\$ 13,692,706	\$ 13,782,443	\$ 14,716,893	\$ 18,148,835



CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA
Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental Activities				
Net investment in capital assets	\$ 230,614	\$ 240,382	\$ 243,940	\$ 259,977
Restricted	23,169	22,757	24,596	31,273
Unrestricted	90,900	54,000	72,792	77,180
Total governmental activities net position	<u>\$ 344,683</u>	<u>\$ 317,139</u>	<u>\$ 341,328</u>	<u>\$ 368,430</u>
Business-Type activities				
Net investment in capital assets	\$ 68,562	\$ 70,785	\$ 69,095	\$ 68,622
Unrestricted	11,729	17,502	22,049	24,166
Total business-type activities net position	<u>\$ 80,291</u>	<u>\$ 88,287</u>	<u>\$ 91,144</u>	<u>\$ 92,788</u>
Primary Government				
Net investment in capital assets	\$ 299,176	\$ 311,167	\$ 313,035	\$ 328,599
Restricted	23,169	22,757	24,596	31,273
Unrestricted	102,629	71,502	94,841	101,346
Total net position	<u>\$ 424,974</u>	<u>\$ 405,426</u>	<u>\$ 432,472</u>	<u>\$ 461,218</u>

* GASB 68 adopted in 2015

* GASB 87 adopted in 2022

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 294,028	\$ 307,134	\$ 313,647	\$ 325,072	\$ 342,958	\$ 350,311
33,409	32,950	34,219	34,961	30,666	41,725
61,863	68,648	78,046	76,891	134,080	153,415
<u>\$ 389,300</u>	<u>\$ 408,732</u>	<u>\$ 425,912</u>	<u>\$ 436,924</u>	<u>\$ 507,704</u>	<u>\$ 545,451</u>
\$ 69,202	\$ 73,313	\$ 73,788	\$ 76,941	\$ 79,624	\$ 97,153
25,356	23,833	25,554	24,065	21,720	31,960
<u>\$ 94,558</u>	<u>\$ 97,146</u>	<u>\$ 99,342</u>	<u>\$ 101,006</u>	<u>\$ 101,344</u>	<u>\$ 129,113</u>
\$ 363,230	\$ 380,447	\$ 387,435	\$ 402,013	\$ 422,582	\$ 447,464
33,409	32,950	34,219	34,961	30,666	41,725
87,219	92,481	103,600	100,956	155,800	185,375
<u>\$ 483,858</u>	<u>\$ 505,878</u>	<u>\$ 525,254</u>	<u>\$ 537,930</u>	<u>\$ 609,048</u>	<u>\$ 674,564</u>

CITY OF LAKE CHARLES, LOUISIANA

Change in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	\$ 4,567,288	\$ 4,778,135	\$ 5,316,267	\$ 5,612,894	\$ 5,812,852	\$ 6,062,340	\$ 6,585,196	\$ 6,834,478	\$ 6,403,592	\$ 7,190,498
Public safety	31,412,865	32,257,586	33,401,455	36,589,474	37,722,822	38,772,282	42,491,635	47,227,209	37,981,928	46,157,158
Public works	28,841,269	30,295,303	32,980,130	34,279,219	42,253,530	42,804,319	44,160,415	83,647,950	113,640,107	53,422,925
Planning and development	2,991,321	2,663,000	2,672,381	2,521,348	2,656,677	2,820,828	3,291,552	2,808,734	2,881,961	3,995,469
General services	5,687,941	5,659,656	6,021,391	5,838,645	6,507,033	6,875,525	6,558,381	8,397,663	8,467,245	9,527,617
Community services	6,174,061	6,350,062	6,668,047	7,191,241	6,158,706	7,110,893	7,519,692	13,132,656	8,005,324	11,109,236
Interest in long-term debt	3,409,036	3,203,842	3,138,628	2,703,865	3,149,772	2,054,636	1,864,766	1,591,346	1,406,245	1,284,127
Total governmental activities	<u>83,083,781</u>	<u>85,207,584</u>	<u>90,198,299</u>	<u>94,736,686</u>	<u>104,261,392</u>	<u>106,500,823</u>	<u>112,471,637</u>	<u>163,640,036</u>	<u>178,786,402</u>	<u>132,687,030</u>
Business-type activities										
Civic center	3,014,670	3,091,611	3,365,531	3,949,094	3,788,824	3,899,346	3,913,590	3,333,299	4,061,374	3,985,423
Golf course	1,539,186	1,612,629	1,648,783	1,680,137	1,718,210	1,873,811	1,815,144	2,844,809	1,538,622	3,529,971
Transit	2,354,540	2,714,383	2,917,813	3,066,511	3,361,381	3,655,630	3,896,717	4,234,999	3,816,851	4,482,088
Water	9,181,423	9,622,826	9,890,095	10,173,955	10,845,330	11,206,906	12,074,665	12,061,138	11,262,743	14,943,823
Total business-type activities	<u>16,089,819</u>	<u>17,041,449</u>	<u>17,822,221</u>	<u>18,869,697</u>	<u>19,713,745</u>	<u>20,635,693</u>	<u>21,700,116</u>	<u>22,474,245</u>	<u>20,679,590</u>	<u>26,941,305</u>
Total primary government	<u>\$ 99,173,600</u>	<u>\$ 102,249,033</u>	<u>\$ 108,020,521</u>	<u>\$ 113,606,383</u>	<u>\$ 123,975,137</u>	<u>\$ 127,136,516</u>	<u>\$ 134,171,753</u>	<u>\$ 186,114,281</u>	<u>\$ 199,465,992</u>	<u>\$ 159,628,335</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 5,497,834	\$ 5,423,120	\$ 5,730,156	\$ 5,997,403	\$ 6,195,338	\$ 6,469,760	\$ 6,490,449	\$ 6,512,956	\$ 6,849,965	\$ 6,966,608
Public works	11,767,500	12,706,586	13,459,995	13,438,315	13,486,598	14,110,034	13,476,408	12,793,705	10,604,922	10,734,411
Other activities	1,108,756	996,480	744,123	751,477	753,544	847,379	950,164	603,456	248,435	591,289
Operating grants and contributions	5,237,139	4,428,311	4,675,984	4,002,036	5,142,923	4,522,002	5,011,047	51,496,877	108,912,925	39,782,132
Capital grants and contributions	3,949,165	7,243,043	5,516,540	8,346,684	4,838,875	2,408,146	6,019,529	12,491,015	14,267,362	19,755,714
Total govmntl activity prgrm	<u>27,560,394</u>	<u>30,797,540</u>	<u>30,126,798</u>	<u>32,535,915</u>	<u>30,417,278</u>	<u>28,357,321</u>	<u>31,947,597</u>	<u>83,898,009</u>	<u>140,883,609</u>	<u>77,830,154</u>
Business-type activities:										
Charges for services:										
Civic center	941,963	968,322	1,000,078	1,138,735	971,360	1,033,378	1,021,589	513,434	194,362	625,188
Golf course	974,094	1,046,272	1,012,359	992,086	903,040	988,757	845,364	591,013	11,785	5,132,789
Transit	111,750	189,754	184,332	189,931	191,826	187,114	190,815	193,154	138,418	197,064
Water	11,327,208	12,066,695	12,687,985	12,300,282	13,215,887	13,802,115	13,138,924	12,790,717	11,740,967	12,553,097
Operating grants and contributions	1,515,747	1,647,581	2,303,705	2,834,655	2,751,946	3,043,540	3,103,043	4,168,748	5,138,737	4,011,641
Capital grants and contributions	541,173	7,795,194	801,268	266,752	261,931	982,009	179,704	1,819,470	2,680,279	11,220,260
Total busnss-type prgrm revens	<u>15,411,935</u>	<u>23,713,818</u>	<u>17,989,727</u>	<u>17,722,441</u>	<u>18,295,990</u>	<u>20,036,913</u>	<u>18,479,439</u>	<u>20,076,536</u>	<u>19,904,548</u>	<u>33,740,039</u>
Total primary government program	<u>\$ 42,972,329</u>	<u>\$ 54,511,358</u>	<u>\$ 48,116,525</u>	<u>\$ 50,258,356</u>	<u>\$ 48,713,268</u>	<u>\$ 48,394,234</u>	<u>\$ 50,427,036</u>	<u>\$ 103,974,545</u>	<u>\$ 160,788,157</u>	<u>\$ 111,570,193</u>

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (expense)/revenue										
Governmental activities	\$ (55,523,387)	\$ (54,410,044)	\$ (60,071,501)	\$ (62,200,771)	\$ (73,844,114)	\$ (78,143,502)	\$ (80,524,040)	\$ (79,742,027)	\$ (37,902,793)	\$ (54,856,876)
Business-type activities	(677,884)	6,672,369	167,505	(1,147,256)	(1,417,755)	(598,780)	(3,220,677)	(2,397,709)	(775,042)	6,798,734
Total primary government net expenses	\$ (56,201,271)	\$ (47,737,675)	\$ (59,903,996)	\$ (63,348,027)	\$ (75,261,869)	\$ (78,742,282)	\$ (83,744,717)	\$ (82,139,736)	\$ (38,677,835)	\$ (48,058,142)
General Revenues and Other Changes in Net Assets										
Governmental activities										
Taxes										
Property taxes	\$ 8,176,273	\$ 8,631,895	\$ 9,163,826	\$ 10,217,089	\$ 10,616,469	\$ 10,862,457	\$ 11,246,318	\$ 11,660,793	\$ 10,742,317	\$ 12,375,356
Sales taxes	46,717,755	50,519,838	54,786,123	60,570,243	64,596,373	67,840,226	67,169,609	63,188,793	82,759,394	79,929,417
Franchise taxes	5,420,601	5,952,906	5,736,856	5,472,965	5,722,675	5,878,166	5,801,232	5,350,971	5,237,424	6,694,990
Riverboat taxes	9,691,942	9,664,375	11,054,210	10,799,768	10,657,944	10,735,679	11,045,968	9,413,068	7,844,826	10,850,808
Grants and contributions not restricted to specific programs	181,836	185,172	180,867	194,470	227,691	230,435	238,919	219,227	206,307	160,856
Interest and investment earnings	62,044	671,283	965,038	834,331	1,162,105	2,206,510	4,569,271	2,157,325	624,185	1,054,921
Miscellaneous	1,922,170	3,024,050	4,722,125	3,730,355	4,666,850	2,425,142	2,310,815	2,468,193	2,301,588	2,251,704
Gain (loss) on sales of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	(4,113,925)	(3,645,582)	(2,348,768)	(2,515,786)	(2,935,905)	(2,757,752)	(4,677,725)	(3,704,830)	(1,033,408)	(20,710,098)
Total governmental activities	68,058,696	75,003,937	84,260,277	89,303,435	94,714,202	97,420,863	97,704,407	90,753,540	108,682,633	92,607,954
Business-type activities:										
Grants and contributions not restricted to specific programs										
Interest and investment earnings	(12,505)	81,712	227,141	133,929	251,993	405,633	738,783	357,382	79,068	260,444
Miscellaneous	-	-	113,376	141,451	-	-	-	-	-	-
Gain (loss) on sales of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	4,113,925	3,645,582	2,348,768	2,515,786	2,935,905	2,757,752	4,677,725	3,704,830	1,033,408	20,710,098
Total business type activities	4,101,420	3,727,294	2,689,285	2,791,166	3,187,898	3,163,385	5,416,508	4,062,212	1,112,476	20,970,542
Total primary government	\$ 72,160,116	\$ 78,731,231	\$ 86,949,562	\$ 92,094,601	\$ 97,902,100	\$ 100,584,248	\$ 103,120,915	\$ 94,815,752	\$ 109,795,109	\$ 113,578,496
Change in Net Assets										
Governmental activities	\$ 12,535,309	\$ 20,593,893	\$ 24,188,776	\$ 27,102,664	\$ 20,870,088	\$ 19,277,361	\$ 17,180,367	\$ 11,011,513	\$ 70,779,840	\$ 37,751,078
Business-type activities	3,423,536	10,399,663	2,856,790	1,643,910	1,770,143	2,564,605	2,195,831	1,664,503	337,434	27,769,276
Total primary government	\$ 15,958,845	\$ 30,993,556	\$ 27,045,566	\$ 28,746,574	\$ 22,640,231	\$ 21,841,966	\$ 19,376,198	\$ 12,676,016	\$ 71,117,274	\$ 65,520,354

CITY OF LAKE CHARLES, LOUISIANA
 Governmental Activities Tax and Other Revenues by Source
 Last Ten Fiscal Years
 (accrual basis of accounting)

Fiscal Year	Property Tax	One Percent Sales Tax (1965)	* Additional One Percent Sales Tax (1987)	Employee's Pay Quarter cent Sales Tax (1995)	One-Quarter Cent Sales Tax Debt Reserve Fund (2016)	TIFF District One Percent Sales Tax (2018)	Riverboat Gaming Tax	Electric Utility Franchise	Gas Utility Franchise	Cable Television Franchise	Charges for Services User Fees Wastewater
2013	8,176,273	20,638,460	20,638,461	5,159,621	-	-	9,691,942	4,009,040	396,650	1,014,911	11,601,657
2014	8,631,895	22,309,909	22,309,909	5,577,484	-	-	9,664,375	4,442,183	474,212	1,036,511	12,519,677
2015	9,163,826	24,233,672	24,233,672	6,058,418	-	-	11,054,210	4,339,524	420,979	976,353	13,323,763
2016	10,217,089	24,759,696	24,759,696	6,189,924	4,571,836	-	10,799,768	4,098,903	360,464	1,013,598	13,281,720
2017	10,616,469	25,695,368	25,695,368	6,423,849	6,372,113	-	10,657,944	4,295,722	406,840	1,020,114	13,221,450
2018	10,862,457	26,833,765	26,833,765	6,708,442	6,635,894	1,213	10,735,679	4,378,367	483,545	1,016,254	13,771,766
2019	11,246,319	26,711,079	26,711,079	6,677,655	6,619,849	48,461	11,045,969	4,306,206	478,226	1,016,801	12,667,693
2020	11,660,793	25,125,185	25,125,185	6,238,871	6,212,813	70,875	9,413,068	4,092,816	423,927	834,228	12,554,335
2021	10,742,317	32,801,002	32,801,002	8,200,244	8,198,239	168,171	7,844,826	4,243,419	418,240	575,764	10,547,714
2022	12,375,356	31,665,960	31,665,960	7,916,490	7,914,892	337,594	10,850,808	5,524,440	546,199	624,352	10,478,119

* Sales tax levy above dedicates 28 percent of collections to Capital Projects of which 60 percent can be used for debt service

Notes: The City, through a Cooperative Endeavor Agreement with the Calcasieu Parish Policy Jury, pool gaming revenues received on a parish-wide basis.
 Golden Nugget Casino opened in December 2014.
 2013 property tax revenues reflect the reassessment of property in 2012.
 2017 property tax revenues reflect the reassessment of property in 2016.
 2016 15 year quarter cent sales tax began January 2016

Monthly Sales Tax Receipts 28% Dedicated to Capital Projects (included in above)

Collection Month	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
November	\$ 439,768	\$ 451,838	\$ 529,736	\$ 535,012	\$ 544,564	\$ 595,135	\$ 597,575	\$ 528,901	\$ 668,223	\$ 715,232
December	446,902	523,949	541,692	533,725	564,660	560,185	478,637	663,989	801,000	721,074
January	580,761	609,804	702,020	694,329	730,672	763,506	895,304	761,692	946,096	935,561
February	424,817	425,861	500,766	512,445	527,052	550,737	526,049	533,912	663,428	673,118
March	447,863	474,515	514,014	519,495	520,045	563,037	559,319	515,864	630,315	654,324
April	521,802	528,496	617,823	652,316	665,259	690,882	665,263	550,828	856,449	839,646
May	470,869	529,857	540,169	548,264	591,265	599,185	587,399	489,569	751,264	720,486
June	493,820	526,757	547,963	565,631	597,337	640,612	599,129	596,499	720,668	712,807
July	497,303	538,256	598,577	611,634	686,415	682,222	667,495	650,386	848,946	714,332
August	487,062	519,849	577,527	611,509	571,248	633,452	615,983	429,259	786,718	738,723
September	487,685	513,189	549,074	557,614	583,584	603,781	646,318	684,585	721,577	685,318
October	480,117	604,404	566,067	590,743	612,602	630,722	640,632	629,567	789,596	755,846
Total	\$ 5,778,769	\$ 6,246,775	\$ 6,785,428	\$ 6,932,717	\$ 7,194,704	\$ 7,513,454	\$ 7,479,101	\$ 7,035,052	\$ 9,184,281	\$ 8,866,469

CITY OF LAKE CHARLES, LOUISIANA

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	478,983	525,480	621,486	666,530	684,120	568,580	629,864	836,789	457,128	338,333
Committed	2,363,360	2,853,169	2,413,358	2,061,843	3,561,194	4,145,634	3,472,701	5,996,241	4,485,828	10,979,642
Unassigned	23,053,203	25,996,329	28,338,533	27,297,165	30,764,493	35,078,544	32,989,637	23,524,122	32,905,185	36,169,590
Total General Fund	<u>25,895,546</u>	<u>29,374,978</u>	<u>31,373,377</u>	<u>30,025,538</u>	<u>35,009,807</u>	<u>39,792,758</u>	<u>37,092,202</u>	<u>30,357,152</u>	<u>37,848,141</u>	<u>47,487,565</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	50,925	30,840	46,917	48,896	62,165	151,535	150,775	171,635	155,179	137,354
Restricted	23,962,211	22,754,774	24,595,560	31,272,991	33,409,232	32,950,498	34,219,348	34,961,022	30,665,638	41,725,259
Committed	57,358,834	57,603,158	65,108,250	72,116,986	55,063,188	56,953,479	72,725,077	78,562,670	128,925,381	141,393,669
Assigned	7,674,979	10,491,959	13,392,519	9,851,745	8,994,330	8,681,868	9,033,669	10,343,038	4,872,942	5,889,695
Total all other governmental funds	<u>89,046,949</u>	<u>90,880,731</u>	<u>103,143,246</u>	<u>113,290,618</u>	<u>97,528,915</u>	<u>98,737,380</u>	<u>116,128,869</u>	<u>124,038,365</u>	<u>164,619,140</u>	<u>189,145,977</u>
Total all governmental funds	<u>\$ 114,942,495</u>	<u>\$ 120,255,709</u>	<u>\$ 134,516,623</u>	<u>\$ 143,316,156</u>	<u>\$ 132,538,722</u>	<u>\$ 138,530,138</u>	<u>\$ 153,221,071</u>	<u>\$ 154,395,517</u>	<u>\$ 202,467,281</u>	<u>\$ 236,633,542</u>

* Note GASB 54 adopted in 2011.

* GASB 68 adopted in 2015

* GASB 75 adopted in 2018

CITY OF LAKE CHARLES, LOUISIANA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues:										
Taxes	\$ 67,508,949	\$ 71,638,915	\$ 77,964,674	\$ 81,278,866	\$ 88,826,340	\$ 92,009,560	\$ 92,611,008	\$ 87,324,814	\$ 103,990,347	\$ 106,383,490
Licenses and permits	6,349,383	6,686,060	6,657,120	9,940,761	6,597,424	6,963,073	6,809,618	6,244,424	6,937,495	7,956,630
Intergovernmental	9,752,774	12,275,671	10,364,017	12,965,781	10,603,497	7,114,980	11,028,912	46,030,080	75,791,591	54,128,050
Charges for services	14,375,194	15,290,879	16,016,725	16,050,508	16,286,940	16,766,116	16,296,708	16,715,346	13,180,823	13,573,787
Fines and forfeitures	247,061	253,920	195,139	186,042	301,103	275,630	242,223	195,363	231,726	183,659
Miscellaneous	1,888,663	1,695,540	3,064,934	1,632,574	2,154,234	3,739,329	5,309,737	10,436,272	46,431,644	2,200,771
Total revenues	100,122,024	107,840,985	114,262,609	122,054,532	124,769,538	126,868,688	132,298,206	166,946,299	246,563,626	184,426,387
Expenditures:										
Current operating:										
General government	2,892,999	2,945,962	3,016,207	3,059,233	3,204,360	3,436,047	3,529,417	3,812,868	3,935,483	4,351,665
Finance	1,524,491	1,594,704	1,610,407	1,739,594	1,714,273	1,757,188	1,875,037	1,994,370	1,962,068	2,101,585
Human Resources	309,113	339,091	367,152	374,721	397,613	390,668	416,168	432,246	398,711	424,474
Fire	13,523,625	14,481,544	14,493,469	14,938,379	15,870,091	16,619,281	17,278,379	18,908,742	19,723,560	20,794,899
Police	18,311,542	17,911,230	18,096,917	18,530,921	19,770,508	20,102,125	21,014,854	23,976,208	21,839,150	23,168,248
Public works	21,449,006	22,045,127	22,093,947	23,986,800	26,421,585	25,131,848	25,497,159	66,926,406	96,722,775	35,904,334
Planning and development	2,793,690	2,535,761	2,679,361	2,521,354	2,611,276	2,741,631	3,160,533	2,703,139	2,898,670	3,987,841
Community services	5,516,244	5,343,835	5,389,074	5,509,270	5,998,397	6,019,381	5,975,181	10,855,986	13,784,514	6,933,110
General services	4,453,969	4,253,097	4,415,871	4,629,048	4,788,886	4,830,710	5,192,395	7,584,015	9,795,484	10,081,701
Capital projects	21,031,285	18,090,669	14,829,729	33,685,525	50,470,051	27,909,851	18,686,556	15,553,814	19,202,581	24,338,447
Debt service:										
Principal	6,947,090	6,790,771	5,405,386	5,722,670	6,664,637	6,833,190	8,043,321	7,332,101	7,479,854	5,909,441
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	3,603,630	3,398,436	4,591,559	2,854,289	2,719,730	2,450,417	2,260,548	1,987,128	1,715,604	1,554,283
Total expenditures	102,356,684	99,730,227	96,989,079	117,551,804	140,631,407	118,222,337	112,929,548	162,067,023	199,458,454	139,550,028
Excess (deficiency) of revenues over expenditures	(2,234,660)	8,110,758	17,273,530	4,502,728	(15,861,869)	8,646,351	19,368,658	4,879,276	47,105,172	44,876,359
Other financing sources (uses):										
Transfers in	21,967,386	21,798,979	21,876,158	41,585,711	26,615,768	29,122,749	33,981,729	36,076,763	34,391,184	32,257,250
Transfers out	(25,731,311)	(24,694,561)	(26,354,532)	(44,101,497)	(29,551,673)	(31,880,502)	(38,659,454)	(39,781,593)	(33,424,592)	(52,967,348)
Issuance of debt - refunding bonds	-	-	15,825,000	-	24,140,000	-	-	-	-	-
Issuance of debt	833,344	98,037	-	6,812,591	8,012,943	102,818	-	-	-	10,000,000
Premium on debt issuance	-	-	906,376	-	3,687,728	-	-	-	-	-
Bond refunding-cost of issuance	-	-	(270,617)	-	(378,726)	-	-	-	-	-
Pymnt refunded bond escrw-current	-	-	-	-	(5,920,000)	-	-	-	-	-
Pymnt refunded bond escrw-advance	-	-	(14,995,000)	-	(19,720,000)	-	-	-	-	-
Pymnt refunded bond escrw-interest	-	-	-	-	(1,801,605)	-	-	-	-	-
Total other financing sources(uses)	(2,930,581)	(2,797,545)	(3,012,615)	4,296,805	5,084,435	(2,654,935)	(4,677,725)	(3,704,830)	966,592	(10,710,098)
Net change in fund balances	\$ (5,165,241)	\$ 5,313,213	\$ 14,260,915	\$ 8,799,533	\$ (10,777,434)	\$ 5,991,416	\$ 14,690,933	\$ 1,174,446	\$ 48,071,764	\$ 34,166,261
Debt service as a percentage of noncapital expenditures	13.24%	12.90%	12.29%	10.47%	10.23%	9.69%	10.75%	6.83%	5.46%	6.94%

Governmental Activities Tax Revenues by Source

Last Ten Fiscal Years

(modified accrual basis of accounting)

Fiscal Year	Property Tax	One Percent Sales Tax ('65)	Additional One Percent Sales Tax ('87)	Employee's Pay Quarter cent Sales Tax ('95)	One-Quarter Cent Sales Tax Debt Reserve Fd ('16)	TIFF District One Percent Sales Tax ('18)	Riverboat Gaming Tax	Electric Utility Franchise	Gas Utility Franchise	Cable Television Franchise
2013	8,176,273	20,638,460	20,638,461	5,159,621	-	-	9,691,942	4,009,040	396,650	1,014,911
2014	8,631,895	22,309,909	22,309,909	5,577,484	-	-	9,664,375	4,442,183	474,212	1,036,511
2015	9,163,826	24,233,672	24,233,672	6,058,418	-	-	11,054,210	4,339,524	420,979	976,353
2016	10,217,089	24,759,696	24,759,696	6,189,924	4,571,836	-	10,799,768	4,098,903	360,464	1,013,598
2017	10,616,469	25,695,368	25,695,368	6,423,849	6,372,113	-	10,657,944	4,295,722	406,840	1,020,114
2018	10,862,457	26,833,765	26,833,765	6,708,442	6,635,894	1,213	10,735,679	4,378,367	483,545	1,016,254
2019	11,246,319	26,711,079	26,711,079	6,677,655	6,619,849	48,461	11,045,969	4,306,206	478,226	1,016,801
2020	11,660,793	25,125,185	25,125,185	6,238,871	6,212,813	70,875	9,413,068	4,092,816	423,927	834,228
2021	10,742,317	32,801,002	32,801,002	8,200,244	8,198,239	168,171	7,844,826	4,243,419	418,240	575,764
2022	12,375,356	31,665,960	31,665,960	7,916,490	7,914,892	337,594	10,850,808	5,524,440	546,199	624,352

CITY OF LAKE CHARLES, LOUISIANA
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years

Fiscal Year Ended	Tax Year	Real Property and Mobile		Personal, Business Industry		Public Utilities		Total all Property		Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2013	2012	408,917,100	4,089,171,000	106,665,010	711,100,067	17,706,110	70,824,440	533,288,220	4,871,095,507	15.35	10.95%
2014	2013	432,041,780	4,320,417,800	148,418,710	989,458,067	18,114,470	72,457,880	598,574,960	5,382,333,747	15.35	11.12%
2015	2014	483,192,030	4,831,920,800	168,282,760	1,121,835,067	17,272,840	71,272,840	669,293,050	6,025,078,707	15.35	11.11%
2016	2015	516,842,790	5,168,427,900	164,358,110	1,095,720,733	19,543,930	78,175,720	700,744,830	6,342,324,353	15.23	11.05%
2017	2016	541,069,351	5,410,693,510	159,795,020	1,065,300,133	19,986,390	79,945,560	720,850,761	6,555,939,203	15.23	11.00%
2018	2017	580,132,590	5,801,325,900	153,211,230	1,021,408,200	17,285,450	69,141,800	750,629,270	6,891,875,900	15.23	10.90%
2019	2018	597,738,510	5,977,385,100	160,846,330	1,072,308,866	18,754,200	75,016,800	777,339,040	7,124,710,766	15.23	10.90%
2020	2019	544,637,920	5,446,379,200	158,937,930	1,059,586,200	22,068,590	88,274,360	725,644,440	6,594,239,760	15.05	11.00%
2021	2020	628,889,200	6,288,892,000	165,061,750	1,100,411,667	25,817,780	103,271,120	819,768,730	7,492,574,787	15.12	10.90%
2022	2021	653,274,080	6,532,740,800	162,214,730	1,081,431,533	24,959,810	99,839,240	840,448,620	7,714,011,573	15.12	10.90%

Note:

- (1) Ratios of assessed valuation to actual value are established by state law. Assessment ratios currently applicable to various classes of property are as follows:

- 10% - Land and residential improvements
- 15% - Commercial improvements
- 15% - Personal property
- 25% - Public Utilities

- (2) All property assessments are made by the Calcasieu Parish Assessor or the Louisiana Tax Commission. Required reassessments of all properties were made in 2012, 2016, and 2020.

Source: Calcasieu Parish Sheriff & Tax Collector

CITY OF LAKE CHARLES, LOUISIANA

Property Tax Millage Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Calendar Year	Fiscal Year	City of Lake Charles		Calcasieu Parish School Board			Calcasieu Parish							
		General and Special Revenue Funds	Total	General Fund	Debt Service Funds	Total	Parish Police Jury	Road Districts	Gravity Drainage	Recreation and Com Centers	Fire Protection	Airport Harbor & Terminal	Parish Water & Sewer	Parish Total
2012	2013	15.35	15.35	18.04	22.60	40.64	34.01	3.53	5.57	5.77	10.85	8.14	15.37	83.24
2013	2014	15.35	15.35	18.04	22.20	40.24	34.78	4.06	5.57	5.32	10.85	8.14	15.37	84.09
2014	2015	15.35	15.35	18.04	22.20	40.24	35.46	4.06	5.57	7.40	10.85	8.19	15.37	86.90
2015	2016	15.23	15.23	17.23	21.00	38.23	32.86	3.88	5.79	7.93	11.54	8.58	12.51	83.09
2016	2017	15.23	15.23	17.23	21.00	38.23	34.29	3.88	5.79	7.59	11.54	8.58	12.43	84.10
2017	2018	15.23	15.23	17.23	29.85	47.08	34.29	3.88	5.79	7.95	11.54	8.58	14.24	86.27
2018	2019	15.23	15.23	17.23	42.10	59.33	34.09	3.88	5.79	7.60	11.54	8.58	14.24	85.72
2019	2020	15.05	15.05	17.00	37.00	54.00	34.51	3.83	5.71	7.82	11.38	8.45	14.33	86.03
2020	2021	15.12	15.12	17.00	31.50	48.50	36.51	3.83	5.71	7.42	11.38	8.45	14.33	87.63
2021	2022	15.12	15.12	17.00	21.30	38.30	36.41	3.83	5.71	7.21	11.38	8.45	14.33	87.32

Source: Information obtained from Calcasieu Parish Tax Assessor

Note: Overlapping rates are those of local governmental entities that apply to property owners within the City of Lake Charles. Not all overlapping rates apply to all property owners.
Please note Gravity Drainage District #4 Ward 3L (35) has been consolidated into Consolidated Gravity Drainage #2 East

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA

Principal Property Taxpayers

Tax Year December 31, 2021 and December 31, 2012

for Fiscal Year Ended September 30, 2022 and September 30, 2013

Taxpayer	Type of Business	2022			2013		
		Assessed Valuation 2021	Rank	Percentage of Total Valuation	Assessed Valuation 2012	Rank	Percentage of Total Valuation
GOLDEN NUGGET LAKE CHARLES LLC	Hotel/Casino	\$60,440,850	1	7.19 %			
PNK (LAKE CHARLES) LLC	Hotel/Casino	39,895,030	2	4.75 %	41,645,100	1	7.81 %
ENTERGY GULF STATES LOUISIANA LLC	Electric Utility	12,853,550	3	1.53 %	8,372,070	3	1.57 %
FIRST HORIZON BANK * IBERIA BANK IN 2020	Bank	8,895,520	4	1.06 %			
HANCOCK WHITNEY	Bank	6,225,740	5	0.74 %			
JP MORGAN CHASE BANK NA	Bank	5,450,230	6	0.65 %	4,226,310	7	0.79 %
CAPITAL ONE NA * HIBERNIA IN 2002	Bank	4,935,940	7	0.59 %	3,463,120	8	0.65 %
WAL-MART REAL ESTATE BUSINESS TRUST	Retail	4,771,350	8	0.57 %	10,739,790	2	2.01 %
BRADD LLC	Real Estate Services	3,784,930	9	0.45 %			
AB RED RIVER OWNER LLC	Housing	3,616,950	10	0.43 %			
WOMEN'S & CHILDREN'S HOSPITAL	Hospital				5,010,330	4	0.94 %
BELL SOUTH TELECOMMUNICATIONS	Telephone				4,509,610	5	0.85 %
CARBOLINE CO	Petrochemical Manufacturing				4,232,080	6	0.79 %
SIMON DEBARTOLO GROUP	Bank				2,152,150	9	0.40 %
IBERIA BANK	Bank				2,025,260	10	0.38 %
		<u>150,870,090</u>		<u>17.96%</u>	<u>86,375,820</u>		<u>16.19%</u>

2022 Total city valuation: \$ 840,448,620

2013 Total city valuation: \$ 533,288,220

Source: Calcasieu Parish Tax Collector

CITY OF LAKE CHARLES, LOUISIANA

Sales Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Calendar Year	Fiscal Year	City of Lake Charles							Calcasieu Parish			State of Louisiana		
		General Fund	Dedicated 1%		Waste Water	Recreation	Capital Project	Employee's Pay	School Board		Law Enforcement	General	Tourism Promotion	Total
			Public Safety	Public Works					General	Salaries				
2012	2013	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.75%	3.97%	0.03%	9.00%
2013	2014	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.75%	3.97%	0.03%	9.00%
2014	2015	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.75%	3.97%	0.03%	9.00%
2015	2016	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	*1.00%	0.75%	3.97%	0.03%	9.25%
2016	2017	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	⁺ 0.50%	1.50%	1.00%	0.75%	**4.97%	0.03%	10.75%
2017	2018	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	⁺⁺ 4.42%	0.03%	10.20%
2018	2019	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%	10.20%
2019	2020	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%	10.20%
2020	2021	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%	10.20%
2021	2022	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%	10.20%

*Rate increased from 0.50% to 1.00% July 1, 2015

⁺Rate increased from 0.25% to 0.50% January 1, 2016

**Rate increased from 3.97% to 4.97% April 1, 2016

⁺⁺Rate decreased from 4.97% to 4.42% July 1, 2018

Morganfield Economic Development District (MEDD) 1% additional rate established January 1, 2018 (total sales tax inside district 11.2%)

Lakefront Economic Development District (LEDD) 1% additional rate established June 1, 2021 (total sales tax inside district 11.2%)

Nelson Economic Development District (LEDD) 1% additional rate established October 1, 2018 (total sales tax inside district 11.2%)

Source: Information obtained from Calcasieu Parish Sales and Use Tax office.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA

Principal Sales Taxpayers

Tax Year June 30, 2022 and June 30, 2013

for Fiscal Year Ended September 30, 2022 and September 30, 2013

<u>Type of Business</u>	<u>2022</u>			<u>2013</u>		
	<u>Tax Paid</u>	<u>Rank</u>	<u>Percentage of Total Valuation</u>	<u>Tax Paid</u>	<u>Rank</u>	<u>Percentage of Total Valuation</u>
Retail	4,627,971	1	5.63%	5,669,724	1	13.70%
Government	\$3,769,670	2	4.58%	\$2,504,478	2	6.05%
Retail	2,078,949	3	2.53%			
Hotel and Casino	2,006,378	4	2.44%			
Building Supply	1,736,511	5	2.11%	739,688	5	1.79%
Grocery	1,215,983	6	1.48%	848,022	4	2.05%
Hotel and Casino	1,154,221	7	1.40%	1,294,851	3	3.13%
Building Supply	1,126,071	8	1.37%			
Building Supply	1,057,510	9	1.29%			
Retail	930,920	10	1.13%	677,190	6	1.64%
Grocery				621,055	7	1.50%
Retail				601,048	8	1.45%
Grocery				546,380	9	1.32%
Health Care				527,902	10	1.28%
	<u>\$15,076,214</u>		<u>23.96%</u>	<u>\$8,360,614</u>		<u>33.91%</u>

2022 Total sales tax: \$ 82,230,721

2013 Total sales tax: \$ 41,375,900

CITY OF LAKE CHARLES, LOUISIANA

Ratios of Outstanding Debt

Last Ten Fiscal Years

Fiscal Year	Bonded Debt												Loans			Total of All Debt	Percentage of Personal Income	Per Capita	
	Pension Refunding Bonds	LCDA Sewer Refunding Bonds	Deferred Amount LCDA Sewer Refunding Bonds	2007 LCDA Public Improvement Bonds	Deferred Amount LCDA Public Improvement Bonds	2010 LCDA Public Improvement Bonds	Deferred Amount LCDA Public Improvement Bonds	2014 LCDA Public Improvement Bonds	Deferred Amount LCDA Public Improvement Bonds	2017 LCDA Public Improvement Bonds	Deferred Amount LCDA Public Improvement Bonds	2021 LCDA Public Improvement Bonds	Total Bonded Debt	DEQ Loan Direct Placement	LC City Court Direct Placement				Total Direct Placement
2013	805,000	12,290,000	313,625	26,995,000	753,436	34,165,000	1,370,241	-	-	-	-	-	76,692,302	5,015,612	2,805,000	7,820,612	84,512,914	3.17%	1,150
2014	-	10,930,000	313,625	25,565,000	753,436	32,315,000	1,370,241	-	-	-	-	-	71,247,302	4,146,649	2,700,000	6,846,649	78,093,951	2.93%	1,063
2015	-	9,535,000	235,219	9,080,000	256,639	30,410,000	1,169,717	15,775,000	854,085	-	-	-	67,315,660	3,934,648	2,590,000	6,524,648	73,840,308	2.75%	986
2016	-	8,100,000	196,016	7,530,000	224,560	28,445,000	1,069,455	15,605,000	784,364	-	-	-	61,954,395	10,509,239	2,475,000	12,984,239	74,938,634	2.68%	985
2017	-	6,600,000	156,813	-	-	6,685,000	259,273	15,430,000	714,643	24,140,000	3,687,728	-	57,673,457	17,558,182	2,360,000	19,918,182	77,591,639	2.69%	1,010
2018	-	5,045,000	117,610	-	-	4,550,000	172,849	13,710,000	644,922	24,140,000	3,318,955	-	51,699,336	16,656,001	2,235,000	18,891,001	70,590,337	2.24%	915
2019	-	3,430,000	78,407	-	-	2,315,000	86,425	11,925,000	575,201	24,140,000	2,950,182	-	45,500,215	15,642,000	1,105,000	16,747,000	62,247,215	1.92%	798
2020	-	1,750,000	39,204	-	-	-	-	11,760,000	505,480	22,425,000	2,581,409	-	39,061,093	14,618,000	965,000	15,583,000	54,644,093	1.62%	697
2021	-	-	-	-	-	-	-	11,590,000	435,759	18,200,000	2,212,636	-	32,438,395	13,462,000	825,000	14,287,000	46,725,395	1.45%	551
2022	-	-	-	-	-	-	-	9,555,000	366,036	15,825,000	1,843,864	10,000,000	37,589,900	12,295,000	675,000	12,970,000	50,559,900	1.97%	623

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

None of this debt is General Obligation Debt.

See the Schedule of Demographics and Economic Statistics for personal income and population data.

CITY OF LAKE CHARLES, LOUISIANA

Computation of Legal Debt Margin

Last Ten Fiscal Years

(amounts expressed in thousands)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Debt limit	\$ 53,554	\$ 60,093	\$ 67,169	\$ 70,314	\$ 75,308	\$ 75,325	\$ 78,017	\$ 73,658	\$ 83,219	\$ 85,319
Total net debt applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 53,554</u>	<u>\$ 60,093</u>	<u>\$ 67,169</u>	<u>\$ 70,314</u>	<u>\$ 75,308</u>	<u>\$ 75,325</u>	<u>\$ 78,017</u>	<u>\$ 73,658</u>	<u>\$ 83,219</u>	<u>\$ 85,319</u>
applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2021

(amounts expressed in thousands)

Assessed value	\$ 840,449
Add back: exempt real property	12,742
Total assessed value	<u>\$ 853,191</u>
Debt limit (10% of total assessed value)	\$ 85,319
Total outstanding General Obligation Bonds of City of Lake Charles	<u>-</u>
Legal capacity of City of Lake Charles for General Obligation Bonds	<u>\$ 85,319</u>

Note:

Under state finance law, the City of Lake Charles' outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. The City of Lake Charles had \$37,589,900 outstanding bonded debt at September 30, 2022. None of this debt is General Obligation Debt secured by ad valorem taxes, and the amount applicable to the legal debt limitation is therefore zero. All City of Lake Charles general obligation debt was paid in fiscal year 1997.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA

Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (amts in thousands)	Per Capita Personal Income (1)	Median Age	Public City School Enrollment (K-12 Grades)	Private City School Enrollment (K-12 Grades)	Total City School Enrollment (K-12 Grades)	Unemployment Percentage Rate
2013	74,024	2,663,458	35,981	35.0	13,539	3,974	17,513	5.6 %
2014	74,889	2,683,273	35,830	34.1	13,333	4,435	17,768	5.8 %
2015	76,070	2,795,649	36,751	31.8	13,357	4,430	17,787	4.2 %
2016	76,848	2,879,110	37,465	34.1	13,451	3,998	17,449	4.2 %
2017	77,117	3,154,856	40,910	35.0	12,756	4,366	17,122	3.2 %
2018	78,001	3,240,006	41,538	35.2	12,678	4,354	17,032	3.8 %
2019	78,396	3,366,481	42,942	36.2	13,457	3,591	17,048	9.4 %
2020	84,872	3,216,140	37,894	37.6	12,471	3,029	15,500	12.6 %
2021	81,097	2,561,854	31,590	37.6	10,513	2,970	13,483	4.6 %

Notes:

- (1) Estimates for population, income, age and unemployment provided by the Bureau of Labor Statistics and the US Census Bureau
- (2) School enrollment includes public and state approved private schools only as provided by the Calcasieu Parish School Board and the Louisiana Department of Education

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA

Principal Employers in the MSA

Calendar Year 2022 and 2013

<u>Employer</u>	<u>Type of Business</u>	<u>2022</u>		<u>2013</u>	
		<u>Number of Employees*</u>	<u>Rank</u>	<u>Number of Employees</u>	<u>Rank</u>
Calcasieu Parish School System	Education	4900+	1	5,000	1
Lake Charles Memorial Health System	Health Care	2600+	2	1,194	5
Turner Industries Group	Contractor	2100+	3	1,500	3
Westlake Chemical Corporation	Chemicals	2000+	4		
Golden Nugget	Casino/Hotel/Entertainment	1700+	5		
L'Auberge Du Lac	Casino/Hotel/Entertainment	1600+	6	2,400	2
Christus St. Patrick Hospital	Health Care	1000+	7	871	10
Citgo Petroleum	Oil Products	1000+	8	1,160	6
Calcasieu Parish Sheriff's Office	Government	930+	9	972	9
City of Lake Charles	Government	850+	10	1,032	8
Axiall Corporation (formerly PPG)	Basic Chemical			1,250	4
Isle of Capri Casino	Gaming			1,155	7
		<u>18680+</u>		<u>11,534</u>	

Employers in Southwest Louisiana with 100+ full-time, non-contract employees)

MSA: Metropolitan Statistical Area includes all of Calcasieu and Cameron Parish. All top ten employers are in Calcasieu Parish

*Specific employment numbers were not available from the SWLA Economic Development Alliance for 2022.

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Legal: Requests for Legal Action	96	102	103	87	75	69	82	106	41	103
Printing/Communication:										
Number of mail pieces metered	100,651	121,273	85,851	79,967	61,347	60,135	63,037	58,242	52,116	53,107
Risk Management:										
Accident reports/investigations	415	457	503	553	558	558	425	397	349	244
Claims	205	226	249	273	322	322	207	222	191	126
Finance/includes Water Business:										
Checks issued	19,750	12,025	11,652	13,520	11,412	11,408	11,616	10,066	9,729	10,667
Occupational licenses processed	5,382	5,134	5,193	5,206	5,230	5,263	5,273	4,327	4,230	4,326
Purchase Orders processed	2,825	2,653	2,694	2,938	2,840	2,606	2,820	2,447	2,744	2,658
Water: Number of customers	29,704	30,042	29,980	30,226	30,862	30,993	32,104	30,051	31,288	30,753
Water: Average daily consumption (millions of gallons per day)	8.65	8.42	8.75	8.68	10.73	9.65	9.26	8.52	9.72	7.87
Human Resources:										
Applications received	1,328	1,100	971	1,011	956	825	1,016	500	532	585
New hires	436	325	416	412	417	438	385	80	122	132
Employee Health Fair participants	375	450	530	450	405	289	265	N/A	125	105
Public Safety:										
Fire: Calls for service	2,807	2,996	3,299	3,619	3,979	4,543	4,327	5,533	4,754	3,979
Fire: Code inspections	7,386	2,929	2,929	2,929	2,929	2,929	3,613	1,086	2,722	1,992
Police: Calls for service	125,161	121,384	106,110	130,060	128,351	132,455	136,471	84,227	81,833	65,972
Public Works:										
Solid Waste:										
Tons garbage collected	25,018	25,563	25,855	26,782	27,048	27,283	26,613	29,002	32,266	33,204
Tons incinerated	4,340	8,343	4,920	4,761	4,351	4,787	4,160	3,729	355	2,334
Tons trash collected	6,212	7,053	7,032	7,295	7,557	7,214	8,184	7,752	10,328	10,318
Streets: Work Orders	1,370	1,734	1,556	2,054	2,054	2,054	1,822	1,550	678	801
Transit: Bus riders	228,068	267,126	265,459	258,442	262,603	261,964	289,645	95,627	77,763	147,044
Vehicle Maintenance: Work Orders	5,877	5,498	6,078	6,598	6,444	5,660	5,386	4,367	4,871	5,038
Wastewater: Work Orders	12,371	11,898	11,787	13,823	11,195	20,199	24,567	28,325	37,522	32,663
Planning and Development:										
Building permits issued	4,762	4,122	4,603	4,840	4,331	3,983	4,981	5,973	4,415	3,099
Community Development:										
Down Payment Assistance	17	14	17	11	3	4	3	0	1	1
Rehab/Reconstruction	12	8	5	3	6	5	9	1	5	5
Street Projects	2	1	0	0	2	2	3	2	1	1
Community Services:										
Recreation and Parks										
Athletic teams	877 ⁺	913 ⁺	823	808	751	654	751	N/A	N/A	N/A
Summer camp attendance	425	430	355	355	261	788	780	N/A	N/A	N/A
Civic Center: Events	352	340	356	344	332	347	329	148	83	177
Golf Course: Rounds of golf	36,317	36,641	33,000	32,780	30,439	33,070	27,508	20,407	N/A	N/A
Art Center/Museum										
Art exhibits	15	15	16	15	16	16	15	5	12	15
Concerts/events	24	19	28	26	16	15	16	2	13	16

Source: Various city departments

+ Includes tournament teams

CITY OF LAKE CHARLES
FISCAL YEAR 2023 - 2024 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Capital Assets Statistics by Function

Last Ten Fiscal Years

	Fiscal Year									
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Fire Stations in City limits	8	8	8	8	8	8	8	8	8	8
Fire Stations outside City limits	2	2	2	2	2	2	2	2	2	2
Police:										
Stations	4	4	3	4	7	7	7	7	2	1
Patrol units	94	111	87	114	154	179	158	158	161	148
Solid Waste/Recycling:										
Collection trucks	32	33	33	33	33	32	29	29	31	34
Streets:										
Streets (miles)	534	534	535	549	553	562	562	562	562	550
Streetlights	10,000	10,000	11,000	11,000	11,000	11,000	11,000	9,318	9,318	10,000
Traffic signals	66	62	64	66	64	66	63	62	60	66
Transit:										
Public buses	5	4	4	5	5	5	6	8	9	9
Para-transit buses	2	2	2	2	2	2	4	4	4	4
Trolley	1	1	1	1	1	1	1	1	1	1
Wastewater:										
Sanitary sewers (miles)	600	600	600	600	600	600	600	600	600	600
Storm sewers (miles)	425	425	425	425	425	425	425	425	425	425
Maximum daily treatment capacity (millions of gallons per day)	18	18	18	18	18	20	20	20	20	19.65
Water Utility:										
Water mains (miles)	430	470	473	480	480	490	495	495	525	550
Fire hydrants	3,000	3,000	3,050	3100	3150	3300	3350	3350	3350	4000
Maximum daily capacity (millions of gallons per day)	22	22	22	22	22	22	22	22	22	22
Recreation and Parks:										
Park acreage	502	502	502	502	502	502	502	502	502	502
Parks	33	33	33	33	33	33	33	33	33	33
Swimming pools	2	2	2	2	2	2	2	2	2	2
Spray parks	2	2	2	2	2	2	2	2	2	2
Tennis courts	11	11	11	11	11	11	11	11	11	11
Community Centers	13	13	13	13	13	13	13	13	13	13
Civic Center	1	1	1	1	1	1	1	1	1	1
Golf Course	1	1	1	1	1	1	1	1	1	1
Art Center/Museum	2	2	2	2	2	2	2	2	2	2

The City of Lake Charles fully complies with Title VI of the Civil Rights Act of 1964, Americans With Disabilities Act, and related statutes, executive orders, and regulations in all programs and activities. The City operates without regard to race, color, or national origin. Any person who believes him/herself or any specific class of persons, to be subjected to discrimination prohibited by Title VI and/or Americans with Disabilities Act may by him/herself or by representative file a written complaint with the City of Lake Charles. The City's Title VI Coordinator/ADA Coordinator may be reached by phone at (337) 491-1440, the Mayor's Action Line at (337) 491-1346, or contact the appropriate Department Head.

