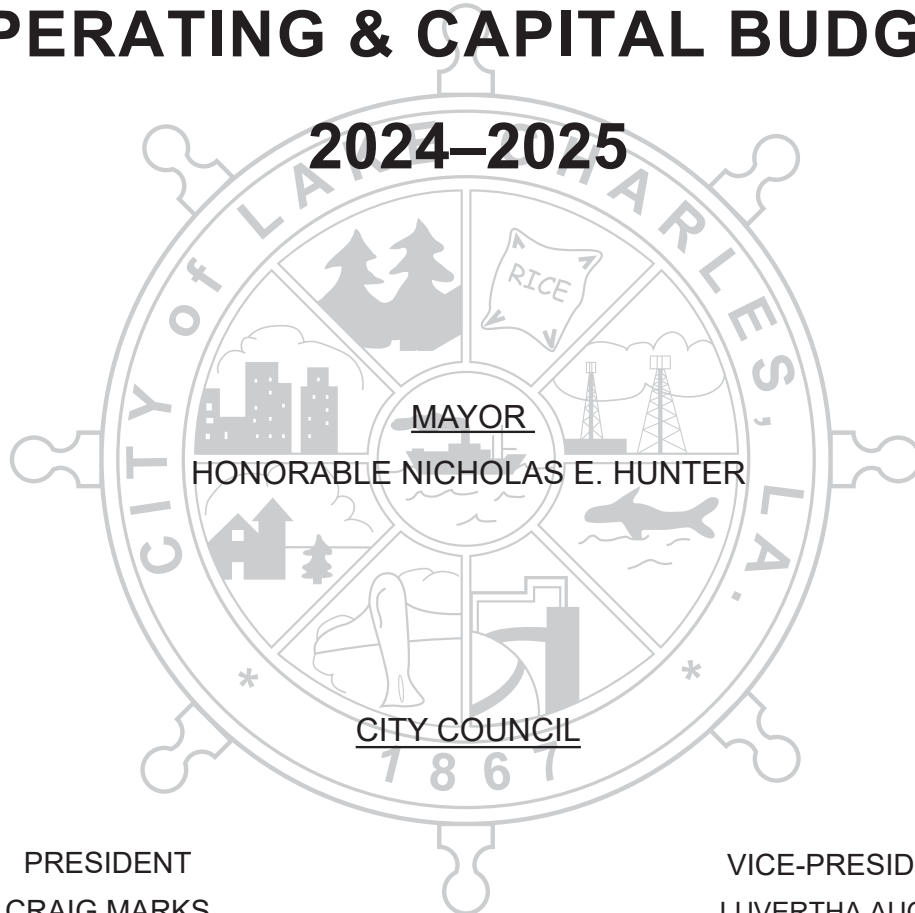


CITY OF LAKE CHARLES, LOUISIANA

PROPOSED OPERATING & CAPITAL BUDGET



PRESIDENT
CRAIG MARKS
District F

VICE-PRESIDENT
LUVERTHA AUGUST
District B

RONNIE HARVEY, JR.
District A

RODNEY GEYEN
District C

JOHN IEYOUB
District D

STUART WEATHERFORD
District E

MARK ECKARD
District G

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

August 2024

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**CITY OF LAKE CHARLES
2024-2025 ANNUAL BUDGET**

ELECTED CITY OFFICIALS

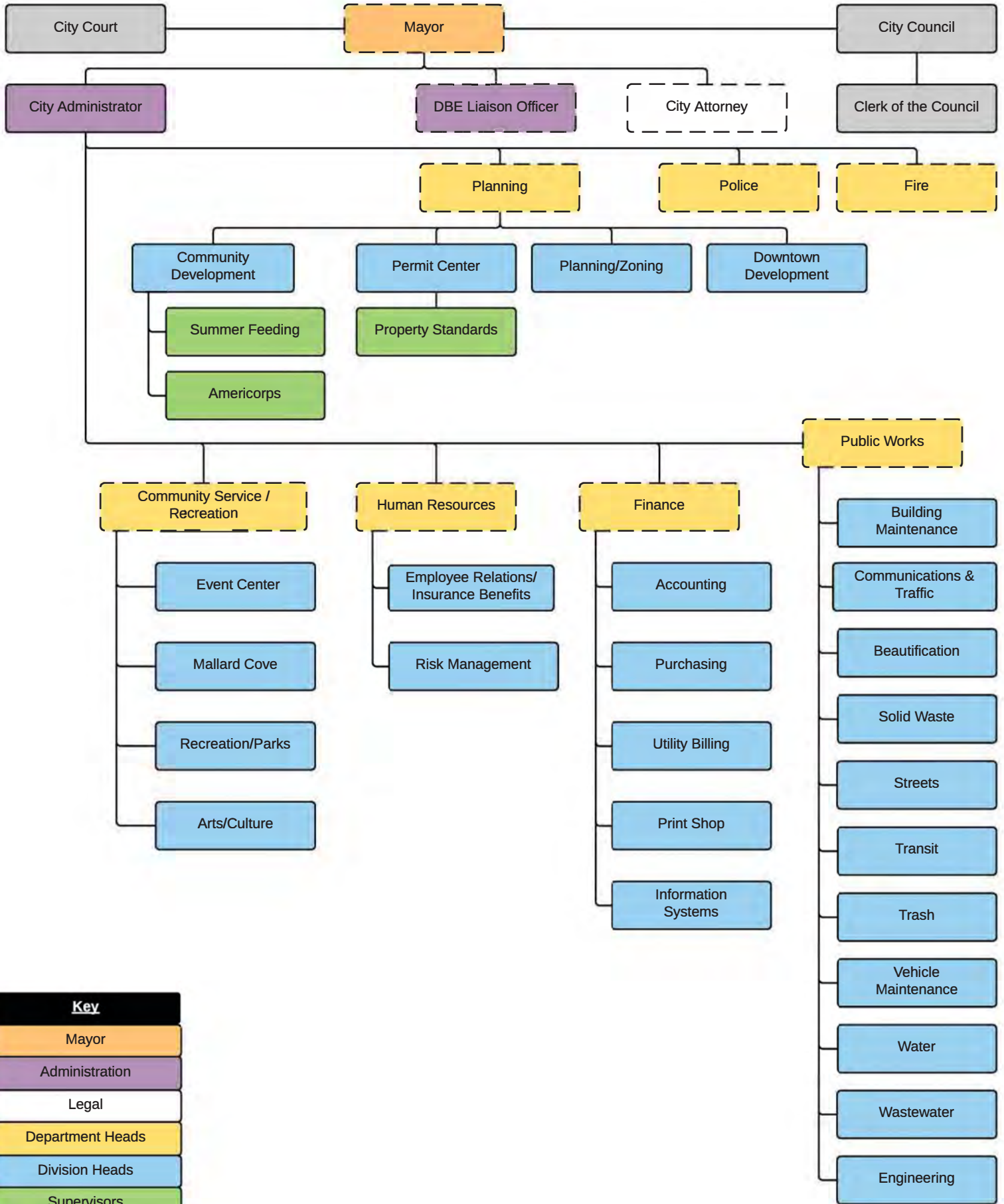
	<u>PRESENT TERM BEGINS</u>	<u>PRESENT TERM EXPIRES</u>	<u>BEGAN AS MEMBER</u>
<u>MAYOR</u>			
Nicholas Hunter	July 1, 2021	June 30, 2025	July 2017
<u>CITY COUNCIL</u>			
Craig Marks, President	July 1, 2021	June 30, 2025	July 2021
Luvertha August, Vice President	July 1, 2021	June 30, 2025	January 2008
Mark Eckard	July 1, 2021	June 30, 2025	July 2009
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
2024-2025 ANNUAL BUDGET**

DEPARTMENT HEADS

<u>EMPLOYEE</u>	<u>DEPARTMENT</u>
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, 2023

Christopher P. Morill

Executive Director

**CITY OF LAKE CHARLES
FISCAL YEAR 2024-2025 ANNUAL BUDGET**

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FISCAL YEAR 2024-2025 ANNUAL BUDGET**

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INTRODUCTORY SECTION

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CITY OF LAKE CHARLES

NICHOLAS E. HUNTER
MAYOR

326 Pujot 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 13, 2024

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

RE: Fiscal Year 2024 – 2025 Operating and Capital Budget

Dear City Council Members:

Attached is the City's proposed Operating and Capital Budget for the 2024 - 2025 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 document will serve as an important tool in assisting the City to accomplish its mission of being "*United for Progress and Prosperity*", and share our vision of continuing to strive to provide the highest quality of professional service to the citizens of our community and welcome all who visit our "city on the lake".

At this time, we would like to thank Mayor Hunter, City Administration, Department Heads and their staff for their dedication to the preparation of this document and for their dedication to deliver high-quality services while operating within the proposed budget.

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 eyes to the future, the following budget has been prepared.

Economic Climate

In November 2023, voters approved two ballot propositions to change the sales and use tax structure of the City's collections. The first ballot measure will take two one percent sales taxes into a combined 2% collection in perpetuity. This will guarantee that the City will be able to continually fund the most basic operations. The second ballot measure will take two one quarter of one percent sales taxes into one combined half of one percent sales tax for a term of 25 years. This combination and extension will allow the City to better plan operational and capital funding and assist in securing debt funding for major projects. It is with this reliability that the City will seek to bond \$140 million of much needed capital improvements in future fiscal years. These projects will improve the quality of life and mobility for our citizens and visitors throughout the City. Mayor Hunter and his

United for Progress and Prosperity

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

administration sought input from community members and leaders throughout the City to strategically identify generational projects. The result is the LC Rebound Plan. During the conversations, projects were identified that are needed and might not otherwise happen if not for the ability to use bond funds to stimulate their development and construction.

In October and November 2023, the City was awarded \$48.6 million as a part of the Louisiana Office of Community Development (OCD) Hometown Revitalization Program (HRP) and Resilient Communities Infrastructure Program (RCIP). These programs are designed to provide disaster resilience by enhancing infrastructure and improving mitigation efforts, as well as implementing economic revitalization programs to build more resilient communities. The projects submitted as part of the City's Recovery Proposal were the result of input from community leaders and members. The projects in the Proposal focus on job training, infrastructure resiliency, and youth services. The result of the investment by OCD will have a generational impact.

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 2024-2025 projects revenues of \$88.1 million. Operational expenses and subsidies to other funds total \$98.7 million. General Fund is budgeted to use \$11.4 million of fund balance to cover all expenses including \$5.1 million for operating subsidies and \$700,000 needed for capital improvements to the City's wastewater system as presented in the Capital Budget.

The total combined budget of \$280.1 million includes a Capital Budget of \$52.2 million in projects that have combined funds authorized in previous years for numerous large projects, ongoing rehabilitation of existing infrastructure, and long-term disaster recovery projects.

Sales tax is typically the City's largest revenue source, accounting for 28.6 percent of all proposed revenues. Due to the OCD and HUD funding, Intergovernmental Revenues of \$85.9 million make up 33.4 percent of all proposed revenues. The total collections projected for FY 2025 is \$257.3 million, a 10 percent increase from FY 2024 collections of \$234.7 million and a 20 percent increase from FY 2023 projected revenues. The revenues in prior years is typical following a storm and reflects the effects of sales tax collections on material and supplies needed to rebuild the community. The City experienced a similar collections in the years following previous natural disasters. The aftermath of these disasters has put the City in a unique position of being the recipient of federal and state grant funding. The General Fund receives \$56.3 million or 76.4 percent of all sales tax, with the remaining amounts dedicated to wastewater, recreation, debt service and capital needs.

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.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

Wastewater and Recreation are special revenue funds which account for various restricted revenues and related expenditures. Grant funds such as Louisiana Office of Community Development and Housing and Urban Development Programs are shown in the 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, Event 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 \$88,074,759. Departmental expenditures and operating subsidies are budgeted at \$98,743,293. Operating subsidies total \$5,144,863 and \$700,000 will be transferred to the Capital Project Fund for wastewater basin work, resulting in an estimated ending fund balance in the General Fund of \$33.9 million at fiscal year-end 2025. This projected ending balance is 34 percent of budgeted expenditures and non-capital transfers. The City's policy is a minimum balance of 30 percent. 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 LC Rebound Bond Proposal Projects.

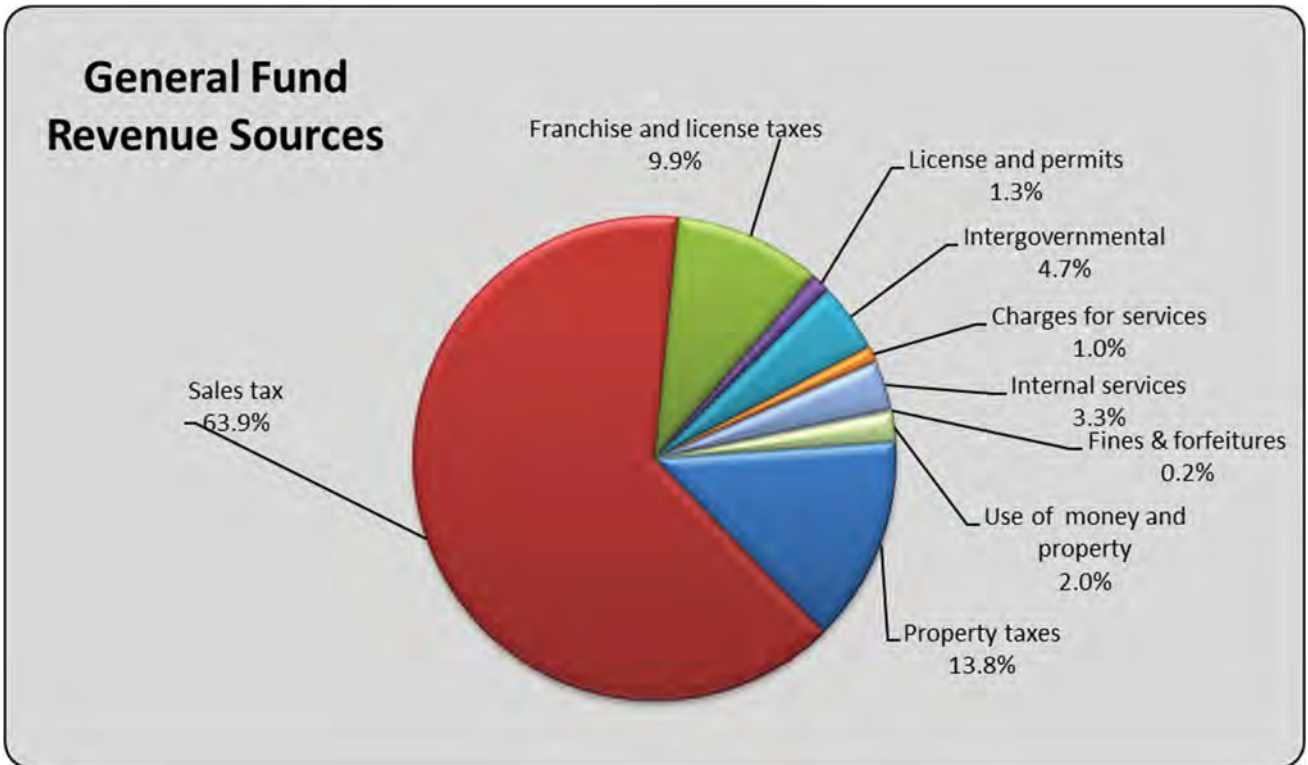
The Louisiana Local Government Budget Act (R.S. 39:1301-1315) requires that all governments include year-to-date revenues and expenditures as well as the projected fiscal year-end totals. This data is included in this document and will be discussed as a part of this budget letter. Additional annual revenue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

Discussion of General Fund Revenues

The proposed fiscal year 2025 General Fund revenues of \$88.1 million reflect an increase of 1.2 percent when compared to the adopted FY 2024 budget of \$87 million. Total revenue projections for fiscal year 2024 are estimated to be \$90.8 million.

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

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE



Sales Tax

Proposed sales tax revenue of \$56.3 million accounts for 63.9 percent of all General Fund revenues. This proposed revenue is a decrease of 2.2 percent from the projected 2024 amount of \$57.5 million. Actual sales tax collected in the General Fund in fiscal year 2023 was \$61.2 million. Projections are based on past history and current year trends.

Property Tax

Proposed property tax revenue of \$12.1 million will account for 13.8 percent of all General Fund revenues in fiscal year 2025. Property tax collections in fiscal year 2025 are 2.8 percent above projected 2024 collections. Projections are based on the property valuations as determined by the Calcasieu Parish Tax Assessor’s Office. 2024 was a property value reassessment year. Estimated property values increased and the City’s millage was adjusted to 14.98 mils. The City’s property tax millages are scheduled to be put before the voters for renewal in 2025.

Franchise and License Taxes

Franchise and license taxes of \$8.7 million make up 9.9 percent of General Fund revenue. The electric franchise tax accounts for 48.9 percent of this category. Total franchise revenues are budgeted at \$5.1 million for FY 2025. 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 enhanced business activity in the City.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

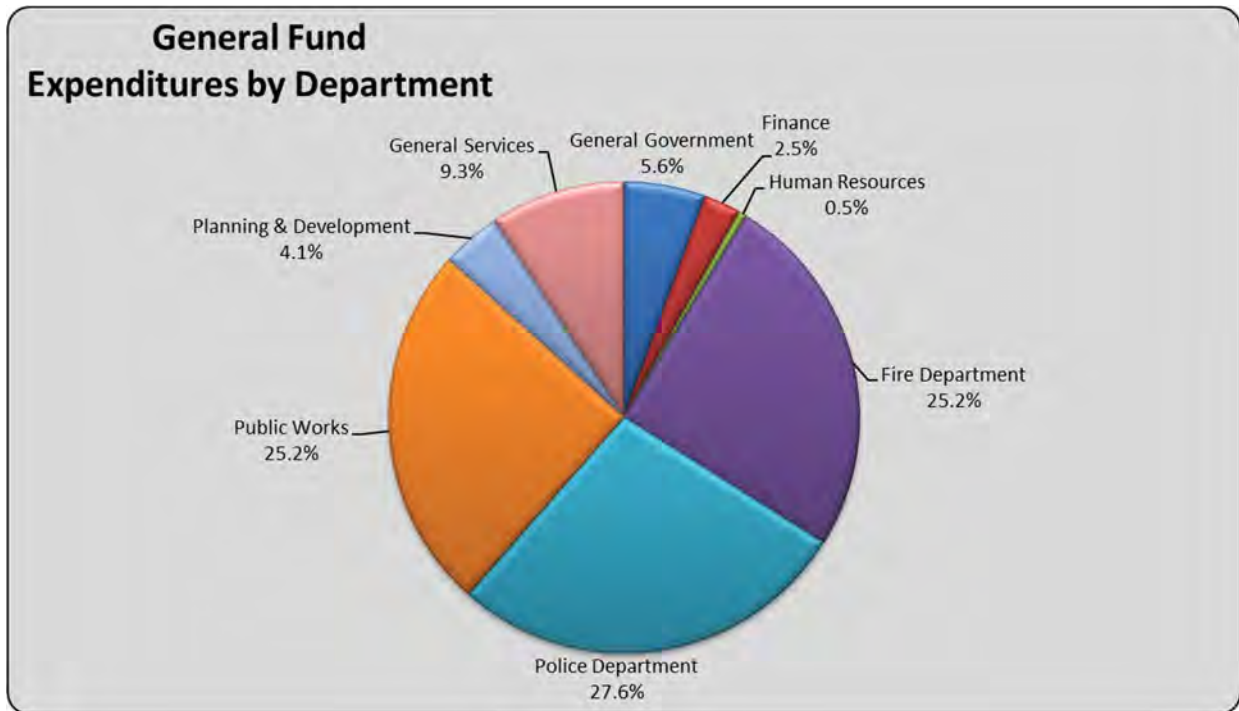
Internal Charges for Services

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 will receive \$2.9 million in fiscal year 2025.

Discussion of General Fund Expenditures

The proposed General Fund departmental expenditures are budgeted to be \$93,598,430 and is an increase of 5.5 percent as compared to the FY 2024 adopted budget of \$88,741,425. Operating subsidies annually transferred to special revenue, debt service and enterprise funds are proposed at \$5,144,863. That amount combined with a \$700,000 capital transfer brings the total proposed General Fund expenditures to \$99,443,293 for the fiscal year 2025 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 \$58.4 million account for 62.4 percent of departmental expenses. This is an increase of 5 percent above the FY2024 adopted budget. This increase is related to annual longevity, the across-the-board increase in pay as adopted

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

by the City Council, and the increases in contributions to the Police Department's Retirement Fund (MPERS).

Departmental expenditures of \$93.6 million is a 5.5 percent increase from the \$88.7 million adopted in the FY 2024 budget and 19.4 percent over FY 2023 actual expenditures. The Police Department's expenditures of \$25.8 million account for 27.6 percent of the City's departmental expenditures; 4.5 percent above the FY 2024 adopted budget and 12.9 percent above FY 2023 actual expenditures. The Public Works Department expenditures of \$23.6 million account for 25.2 percent of General Fund departmental expenditures. An increase of 6 percent over FY2024 adopted budget and 27.7 percent above FY 2023 actual expenditures. Fire Department expenditures of \$23.6 million account for 25.2 percent of the General Fund; increased by 3.5 percent over the FY2024 adopted budget and 19.5 percent over FY 2023 actual expenditures. Increased expenditures on materials and equipment make up the largest increase in Public Works. The Police Department is experiencing increased costs of vehicles and communication equipment. The Fire Department's commitment to a favorable PIAL rating drives increases in materials and equipment and contractual services.

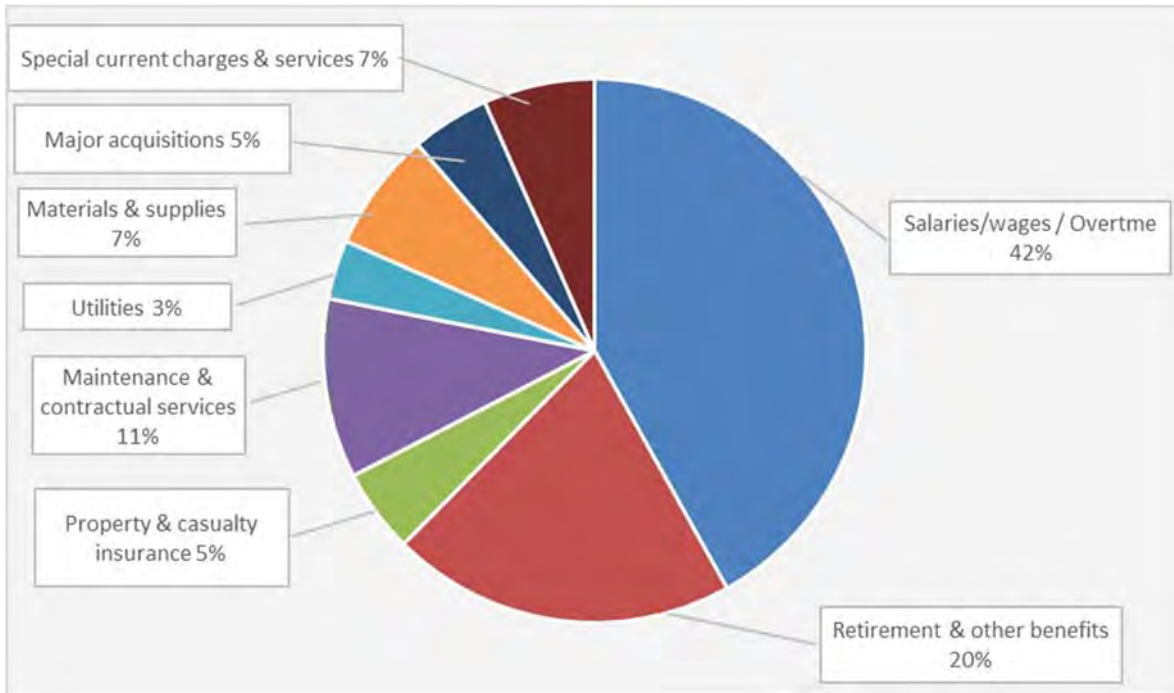
The operating transfer from the General Fund each year helps to fund the operations of community service activities such as Recreation, Event Center and Mallard Golf Course. General Fund revenues are also needed for the City's share of Transit operations as well as other intergovernmental grants that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

Included in the proposed budget is a transfer of \$760,000 to the Wastewater and Water funds from the sales tax levy. This transfer is used in those funds to offset the salary and fringe benefit costs. This subsidy is authorized in the sales tax levy voted on in November 2023. 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 2025 budget will include a transfer of \$700,000 from the General Fund to the Capital Project Fund. These funds will be used to pay for wastewater rehabilitation programs as presented in the Capital Budget.

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

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE



Personnel Summary

- The cost of salaries and fringe benefits accounts for 62.4 percent of the General Fund’s operational expenses. Included in the proposed FY 2025 budget is the 2 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 2025. Salary adjustments are a part of the operational expense increase due to a tight labor market; employee retention and recruitment are always at the forefront.
- The City remains committed to examining productivity and the need for any additional positions. There are 858 full time positions and 62 part-time positions in the proposed budget as compared to 858 full time and 71 part-time in the FY2024 budget and 860 full time and 73 part time in the FY2023. The changes in the budget positions are attributed to: one full time deputy will be added to the Ward 3 Marshal’s Office. In the Public Works Department, one full time trades worker will be added to the Traffic & Communications division, one full time general maintenance worker will be added to the Transit division; replacing one part-time and one temporary position, and one full time position will be added to the Water division to oversee compliance initiatives. There is a decrease of 6 full time and 8 part time employees in the Event Center as some employees transitioned over to employment with ASM Global Management Company.
- Health insurance premiums increased by 3 percent in January 2024. Claims cost have risen significantly over the last several years. A 3 percent increase is included in this budget. All part-time City employees receive the same health care insurance

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

coverage as do full-time employees. Health insurance expense is budgeted for all available positions and accounts for the varying plan types available to 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

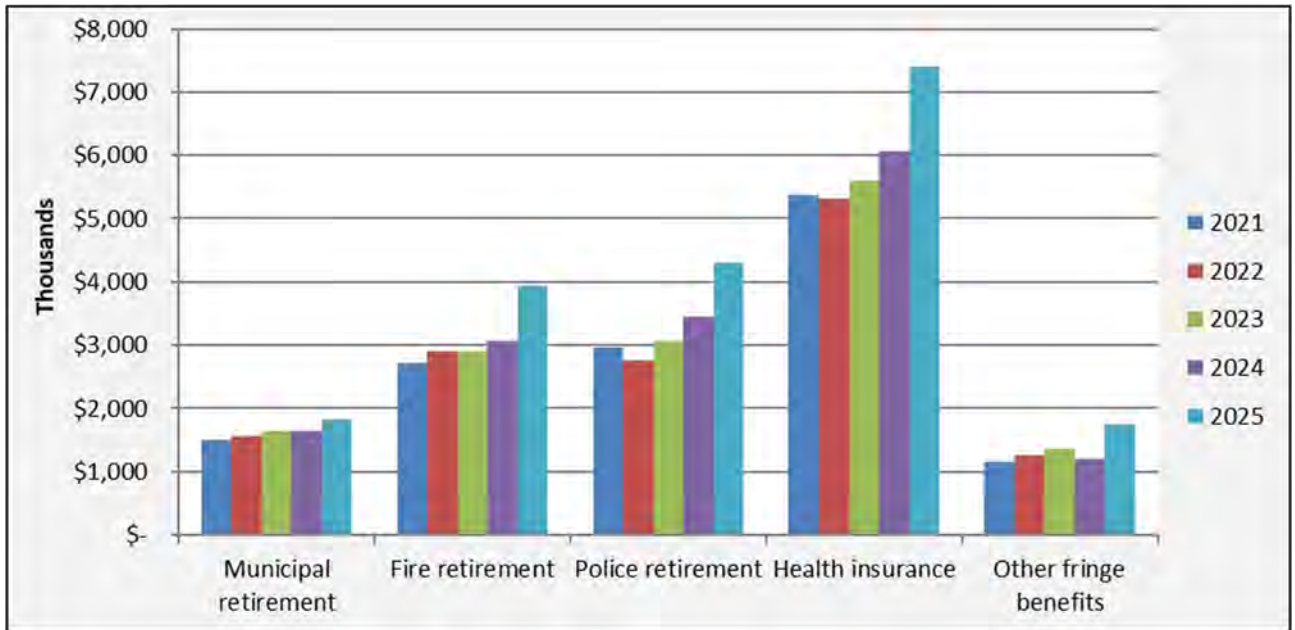
- The proposed \$39.2 million budgeted for salaries, wages and overtime is a 4.6 percent increase over the \$37.5 million adopted FY 2024 figures and includes the annual 2 percent longevity increase for eligible employees, adjustments to the pay matrices for police and fire, and a 2 percent across-the-board pay increase for all other employees, effective January 2025.
- Overtime is budgeted at over \$2.7 million in the proposed budgets (\$1,276,500 for Fire Department; \$975,500 for Police Department and \$402,450 for other departments). Actual overtime expenses in fiscal year 2023 were \$5.3 million; \$2.8 million for the Fire Department and \$1.9 million for the Police Department made up the majority of the expense. The projected overtime expense for FY 2024 in the General Fund is \$6.3 million.
- The Fire Department has averaged 38 vacant positions and the Police Department has averaged 23 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.
- The Police Department created a sign-on bonus structure for new officers and transferring P.O.S.T certified officer. The bonuses are used to recruit and retain new and experienced officers.

Retirement Contributions and Other Fringe Benefits

The fringe benefit category expense of \$19.2 million makes up 20.5 percent of General Fund operational expenses and increased by 5.8 percent over FY 2024 adopted budget. Actual FY 2023 expenditures were \$14.5 million.

Retirement contributions make up 52.8 percent of the expenditures in this category, and 10.8 percent of all operating expenditures. Retirement contribution rates have remained relatively constant for the last several years in all City retirement systems: Municipal Employee Retirement System (MERS), Firefighter Retirement System (FRS) and the Municipal Police Employee Retirement System (MPERS).

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE



- MERS contribution rates for all non-public safety employees decreased to 14 percent on July 1, 2024 from 15.5 percent, the rate since July 1, 2021.
 - Retirement contributions were budgeted at \$2 million in FY 2024 and \$1.8 million in FY 2025. 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 \$3.2 million in FY 2025.

- 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 \$3.9 million in the proposed budget compared to \$3.7 million in the adopted 2024 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 35.60 percent from 33.93 percent over the previous year.
 - The proposed retirement expense for the Police Department of \$4.3 million is an increase from \$3.7 million in the adopted FY 2024 budget. This increase is budgeted to accommodate a pay matrix adjustment for the department and the rate increase.

- 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 which was increased from \$6,000. This increase was implemented and mandated during this year’s State Legislative session. We are currently paying \$2,394 for each eligible fireman and \$2,563 for each eligible police officer.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

- 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 increased by three percent in January 2024. The City anticipates, and therefore has budgeted, an additional premium increase of three percent in January 2025. All part-time employees are provided health insurance. The City's share of insurance premiums is budgeted at \$7.4 million in FY 2025 in the General Fund and \$9.6 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 \$4.7 million in fiscal year 2024. 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 maintain at \$4.7 million in fiscal year 2025.
- The City's cost of property insurance across all departments has increased over the past three years. The departmental contributions for FY 2025 is \$8.9 million. There was no increase from FY 2024 and FY 2023. There will be a reevaluation of the self-insured property insurance department allocation at the close of FY 2025. 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 \$26.1 million, an increase of 7.3 percent as compared to the adopted FY 2024 budget. Operating Capital expenditures in the General Fund primarily include the purchase of automobiles and heavy equipment. Delivery of orders for vehicles and heavy equipment have improved since the supply chain issues of 2020-2023. The City continues its equipment replacement policy in order to receive the orders as they become available. The proposed budget includes \$4.4 million for new equipment and is an increase of 7.5 percent from the adopted 2024 budget.

Operating Transfers from General Fund

- The actual operating transfers in fiscal year 2023 to subsidize special revenue funds and enterprise funds was \$4.2 million. This included \$500,000 for the Disaster Recovery - Hurricane Laura Fund. The adopted 2024 budgeted operating transfers are \$4.5 million. The proposed operating transfer of \$5.1 million in FY 2025 are for Transit, Recreation, Event Center, Golf Course, Debt Service, and

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

HUD Grants Fund. The subsidy for the Golf Course decreased from prior years due to increased operating revenues within the fund.

- 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 \$700,000. This will continue support for the rehabilitation of wastewater basins that flow into Wastewater Treatment Plant (WWTP) A. The FY 2024 budget was amended to include a \$6.5 million capital transfer to the LC Rebound 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 percent of expenditures and non-capital transfers, and historically we have 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. The City strategically balances the need to have sufficient reserves to allow for uninterrupted City services during economic downturns and unforeseen emergencies while at the same time recognizing the funding needs for operational maintenance and major capital improvements.

When accumulated fund balance reserves are well above our target, such as the \$55 million fund balance at the end of fiscal year 2023, \$11.25 million was transferred to the Capital Project Fund; \$1.8 million to Wastewater for basin rehabilitation, \$2.95 million to General Capital, and \$6.5 million to jumpstart the design and construction of several LC Rebound projects.

Based on the projected 2024 and proposed 2025 budget, the General Fund will have a fund balance reserve of \$33.9 million at the end of the 2024-2025 fiscal year. This total is 34 percent of budgeted expenditures and non-capital transfers.

FISCAL YEAR 2024 - 2025 ANNUAL BUDGET					
General Fund Fund Balance Projections	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Projected Results EOY 2023-2024	Budget 2024-2025
Beginning fund balance	\$ 30,357,152	\$ 37,848,141	\$ 47,487,566	\$ 55,149,905	\$ 45,269,038
Fund balance (used) added operations	11,990,989	13,509,425	\$ 12,962,339	1,369,134	(10,668,534)
Fund balance used for capital transfers	(4,500,000)	(2,600,000)	\$ (4,800,000)	(11,250,000)	(700,000)
Fund balance used for disaster recovery	-	(1,270,000)	\$ (500,000)	-	-
Prior year encumbrances	-	-	\$ -	-	-
Total fund balance (used) added	7,490,989	9,639,425	7,662,339	(9,880,866)	(11,368,534)
Ending fund balance	\$ 37,848,141	\$ 47,487,566	\$ 55,149,905	\$ 45,269,038	\$ 33,900,504

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

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 \$18.6 million for FY 2025, a 9.3 percent increase above from the adopted FY 2024 revenues. The Wastewater Fund receives 16 percent of a one percent sales tax levy. The sales tax collection is projected to decrease by 1 percent from the adopted FY 2024 budget. The City has contracted to install an automatic meter reading system that will improve meter reading accuracy. The automated metering project is nearing completion. The Wastewater system has experienced increased revenue due to the improved accuracy of the water meter readings. Sewer user rates are based on water consumption rates. The Wastewater system is currently working with a consultant to study the structure and sustainability of sewer user rates in the system. The study is part of a requirement for the \$15 million grants from the Louisiana Water Sector Development program that the City will use towards three Wastewater Capital projects.

Proposed operating expenditures are budgeted at \$13.3 million. A focus has been on needed preventative maintenance programs for pumps and other equipment at the two older sewer plants, with supplies for the maintenance making up the majority of the increases. A reduction was realized in contractual services with the termination of the manual meter-reading contract. A majority of the automated meter-reading services are accounted for in the Water Fund.

The Capital Budget includes \$21.3 million in wastewater projects which are partially funded in fiscal year 2025 by a transfer of \$3 million from the Wastewater Fund and an allocation from the OCD RCIP funding of \$14.5 million. It is expected that these grant funds will allow for the City to fully fund and complete the Wastewater Plant A collection system rehabilitation by FY2026. 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 \$1.4 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 2023 were \$12.2 million compared to \$10.5 million projected to be received in fiscal year 2024 and budgeted to be \$11.5 million in 2025. Transfers of gaming funds for capital projects will be \$3.2 million in the 2025 fiscal year.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

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. \$3.2 million is needed in the FY 2025 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 \$552,092 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 \$1.4 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 2025 budgeted tax revenues of \$3.9 million will service the annual operating expenses. A subsidy from the General Fund of \$600,000 is included in the FY 2025 budget to help offset the costs of salaries, fringe benefits, and operational costs; as authorized by the November 2023 Sales Tax Referendum. Fund balance reserves of \$589,454 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 \$911,713 is included in the transfer from the Riverboat Gaming Fund. This is a 19.6 percent increase from the FY 2024 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. The newly renovated Parking Garage is included in this division. The Parking Garage will be an economic support asset to provide safe low-cost parking to the newly built Port Wonder, restaurants, and other planned Lakefront activities.

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 \$44.9 million for fiscal year 2025. The revenues include \$39.1 million from Louisiana OCD and CDBG-DR.

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 Lake Charles Fire Department Campus rebuild as shown in the Hurricane Laura Recovery Capital schedule. The City has submitted action plans to the agencies that included input from three public gatherings held throughout the city. The City received notification of award of these funds. Additional projects in this direct allocation from HUD will include contributions to affordable housing units, a job-training center, and mitigation assistance.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

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 \$1.6 million from a Homeland Security Hazard Mitigation program for a homeowner elevation program and a BRIC development grant. The HMPG 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 \$3 million with \$500,000 transferred to the Hurricane Laura Capital Projects Fund to support the rebuilding of City facilities and \$5 million is being transferred back to Disaster Recovery to support future disaster needs. Current year expenses include continued program management fees associated with FEMA PA requirements.

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 \$15.8 million. The City has debt of \$8.1 million in drainage bonds and \$9.9 million DEQ loans, primarily for sewer projects. In 2011, the City issued \$3 million in debt from the Calcasieu Parish Trust Authority to construct the Lake Charles City Court building that houses the Court, Ward 3 Marshal's Office, and the City Prosecutors' Office. This debt is serviced by court fines and supplemented by the General Fund if necessary. The outstanding balance is \$360,000. Debt is serviced with funds accumulated and transferred into the various debt service funds. Principal payments of \$7.3 million and interest payments of \$901,038 are funded through transfers from the General Fund, Wastewater Fund, the Riverboat Gaming Fund, and the Capital Projects Fund. Total outstanding debt for the City is \$34.2 million.

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.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

Transit Fund

The City's transit program costs are budgeted at \$4.4 million for FY 2025. 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 \$2.4 million in FY 2025. State transit revenue, ridership, and other revenues are estimated at \$255,500. The City's share of operational expenses of \$1.7 million are budgeted for FY 2025 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 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 \$13.5 million is a 17.4 percent increase to revenues adopted in FY2024. This increase is expected due to the installation and implementation of an automated water meter system. This system has improved meter-reading accuracy by upgrading to a digital system. The meters are equipped with technology 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 nearing substantial completion.

The fund will receive a pro-rata General Fund allocation of \$350,000 from the 2023 sales tax referendum. Proceeds 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 \$17.6 million for the business office, production and distribution, and engineering divisions. This is an 8.4 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, chemicals at the various water plants, and realignment of the cost of the automated meter reading system shared with the Wastewater Fund.

Capital expenditures are budgeted at \$1,575,000 in the proposed budget. Contractors continue construction of the Southeast Water Treatment Plant with an estimated construction budget of \$38 million. The City has authorization from the Department of Health and Hospitals (DHH) for a \$30 million loan from the Drinking Water Revolving Loan Fund (DWRLF). The \$30 million loan qualifies for \$3 million in loan principle forgiveness from Louisiana Department of Health as granted by the Bipartisan Infrastructure Law. Additional funding is provided by accrued City funds and ARPA grant funds.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

The Water Fund will transfer \$1.7 million 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. Principle and interest payments begin 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, 2023. The capital improvement fee, which had previously been dedicated for water improvements can now also be used for wastewater system improvements. The fee is budgeted to generate \$1 million in fiscal year 2025. All of these funds are budgeted for water capital projects.

Event Center Fund

Full operations have returned to the Event Center. Many events were held throughout the year as well as a headlining concert in front of a full coliseum. More headlining acts are scheduled to perform during FY 2025. The City has a management agreement with ASM Global to provide day-to-day operational management and to attract more events to Lake Charles. The budget anticipates an increase in operating expenses from \$3.9 million in 2024 to \$4.3 million in 2025. The City receives annual revenue from the Louisiana Department of Treasury for hotel taxes dedicated to the Lake Charles Event Center. The annual allocation projected for the year of \$1.6 million will be used for operations. Facility generated revenues of \$1.8 million will be combined with a General Fund operational subsidy of \$911,832 to cover total operating expenses. \$1.5 million of Event Center Capital Funds will be used to construct new Green Rooms to support events and performances.

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 Event 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 course opened in October 2021 and the clubhouse opened 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 2025 proposes operating revenues of \$1.8 million. Operating expenses are budgeted at \$2.3 million. A subsidy of \$537,590 will be transferred from the General Fund to help cover operational expenses. The fund will use \$360,000 for other capital improvements to continue to make improvements to the facility that will encourage more players and increase revenues.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

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 2025.

The City's property insurance premiums, which renewed in May 2024 for the 2025 policy year, saw a 7% increase over the May 2023 renewal of \$4.8 million for 2024. The increase for 2025 was a modest increase as compared to the doubling from policy year 2023 to policy year 2024. These increases are the result of 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. Proposed expenses total \$12.4 million, and 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 \$82 per month for an employee-only plan in order to have lower out of pocket expenses, such as co-pays and deductibles. Other coverage options are available to employees that include family coverage. High deductible plans with FSA and HSA options are also available to employees.

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 two percent in anticipation of a rate increase in the 2025 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 2025 Capital Budget is \$52.2 million and includes street, drainage and stormwater, wastewater and water projects. It also includes authorizations for various City facilities and properties. A transfer from the Hurricane Laura Disaster fund of \$500,000 will be authorized in the Hurricane Laura Capital Projects Fund for soft costs associated with the new Police Department Annex Building and Police Department Investigations Building.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

Financing Sources

The Capital Project Fund receives 28 percent of one cent of the City's current sales tax levy and is proposed at \$8.2 million in the FY 2025 budget. The City's sales tax levy authorizes funds that are 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, \$2.1 million is allocated in the proposed capital budget from that fund.

Each year riverboat gaming revenues are allocated for the City's capital projects. A total of \$3.2 million is budgeted in the proposed FY 2025 budget for various projects. The General Fund is providing \$700,000 for capital projects, the Wastewater fund is allocating \$3 million from operating surplus for projects, \$1 million of the Water Fund's Capital Improvement Fee, and \$27 million is provided by other governmental agencies.

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 \$12 million in CDBG-DR for the rebuilding of the Fire Training and Public Works Campus, and \$7.5 million in State Capital Outlay for the Public Works Campus. A new authorization of \$500,000 for the new LCPD facilities is included in the FY 2025 budget. All other funds were authorized in previous years. 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. Funds from this loan will combine with accrued City funds to construct the Southern Sewer Loop. This is a phased project. The first phase started at the end of FY 2024. The project will connect sewer in the southern parts of the city for a more resilient system and accommodate growth. The City has not drawn on this loan to date.

Project Categories

Funding for streets, sidewalks, bridges and other road improvements totals \$10.4 million. Sallier Street from Lake Street to Marine Street will be bid during the first quarter of FY 2025. Federal Transportation Improvement Plan (TIP) is authorized in this budget. 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. \$5.5 million is authorized to support infrastructure related to the Choice Neighborhood Initiative.

The budget includes \$5.5 million for evaluation, rehabilitation and rebuilding of drain lines that will be identified by the City's Program Manager. The City has been following a comprehensive drainage plan since 2017. The plan includes cleaning and rehabilitating drainage systems throughout the city to improve runoff during heavy rain events.

Wastewater system improvement projects have been identified and are funded at \$21.3 million in the proposed budget. Annual work includes lift station rebuilds as well as basin and transport line rehabilitation.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

The City has begun accumulating funds for a complete rebuild of Wastewater Treatment Plant - A currently located on North Ryan Street. Site selection and preparation will begin in FY 2025. Louisiana OCD RCIP funding of \$14.5 million will be used for rehabilitation of the waste water collection system associated with Waste Water Treatment Plant – A. Authorizations for the HMGP grant will be used to rehabilitate two large lift stations. This funding provides for 100 percent of the project costs.

Water System improvements total \$1.6 million in the proposed budget. 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, the use of the Capital Improvement Fee from the Water Fund.

Community service projects total \$4.8 million for parks, downtown development, lakefront development, North Beach improvements, major improvements to the Event Center, and to Mallard Golf Course. The General Government category of \$6.4 million includes funds for citywide technology, \$4.5 million for the purchase of two fire trucks, a ladder and a pumper, as well as funding for City partnerships for Economic Development.

An additional \$2,287,133 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. A transfer of \$500,000 from the Disaster Recover Hurricane Laura fund for the soft cost associated with Police Department facilities under construction. Prior years’ authorizations of \$78.9 million for projects in the proposed fiscal year are shown in the schedule. These project estimates include \$10.8 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, \$6.3 million to repair or rebuild recreation facilities and repair of ballfield lighting, and \$17.5 million to build the Fire Training Campus. The schedule includes \$8.6 million for Event Center repairs.

An additional schedule has been added for the LC Rebound projects. These projects were identified through community initiative and approved by voters to fund generational projects that will improve the quality of life and mobility for our citizens and visitors throughout the City. The City has committed city funds and will seek \$140 million bond funds to continue design and construction of the projects. Authorizations include transfers of \$6.5 million from the General Fund as amended in the FY 2024 budget.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025
BUDGET MESSAGE

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, 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 2025 totals \$281.1 million, an increase of 2.9 percent over last year's budget of \$273.1 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 stimulated by the large federal and state grant funding in response to the 2020 disasters will provide resiliency in the face of any future adversity.


General Fund balance reserves total \$33.9 million at the end of fiscal year 2025, 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 and fire departments, and a 2 percent across-the-board pay increase for all other employees, effective January 2025.

The City departments limit their spending where possible; however, the General Fund operational expenses increased by 5.5 percent over last year's adopted budget. Most of the increase relates to higher salaries, fringe benefits, maintenance costs, major acquisitions.

Capital budget authorizations are approved on a project basis because it often takes many years for planning and construction. Streets, drainage, wastewater, water, and recreation 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 27, 2024, 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 4, 2024.

Sincerely yours,


Nicholas E. Hunter
Mayor


Emily K. McDaniel
Director of Finance


John Cardone
City Administrator

CITY OF LAKE CHARLES STRUCTURE AND BUDGETARY ORGANIZATION

ORGANIZATION

The City of Lake Charles, incorporated in 1867, is the principal city and trade center of Southwestern Louisiana, which is comprised of a five-parish area with a population of 299,021. The census count for the City of Lake Charles was a population of 84,872 in 2022 within the corporate limits of the City, which includes 50.47 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 and 46 miles north of the Gulf of Mexico.

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:

Wastewater 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	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
Event 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 Event 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 Annual Comprehensive 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 2024 is that expenditures will exceed revenue by \$9.9 million and result in an ending fund balance of \$45.3 million that will be 51 percent of operating expenditures and transfers. This reduction is mainly due to a transfer for LC Rebound capital projects.

The proposed budget for fiscal year 2025 projects that operating expenses and transfers will exceed projected revenues by \$10.7 million. Funds are also allocated for a \$700,000 transfer for capital improvements. The proposed ending fund balance of \$33.9 million at year end 2025 will be 34 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 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.

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 2025

May 8, 2024	Budget Request forms distributed to departments with guidelines for annual submission.
June 3, 2024	Completed budget requests received by the Finance Department.
June 3 – June 24, 2024	Budget requests reviewed and compiled by Finance Department.
July 9 – July 25, 2024	Administrative review and meetings with departments to discuss and revise submitted budgets.
August 15, 2024	Budgets distributed to Lake Charles City Council members.
August 27, 2024	Public hearing and budget presentation to City Council.
September 4, 2024	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.

In November 2023, voters approved two ballot propositions that will make way for an additional \$190 million of new projects in an initiative called LC Rebound. The projects seek to improve the quality of life and mobility of our citizens and visitors throughout the city. The first voter-approved ballot proposition authorizes the consolidation of the tax levy originally authorized in 1965 of one percent and the originally authorized 1986 tax levy of one percent into a two percent sales and use tax levy that will continue in perpetuity. The second voter-approved proposition consolidates the 1995 one-quarter of one percent sales tax levy and the 2015 one-quarter of one percent sales tax levy into a one-half of one percent sales and use tax levy to renew in 25 years.

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 remaining \$10 million will be issued in 2025. The principal and interest repayment for this debt is 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 are being 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, 2023. 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 thirteen 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 administration 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.

AGENDA ITEM FACT SHEET

FILING NO. _____
ACTION _____
RECORD _____

ITEM:

An ordinance adopting the Operating and Capital Budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

EXPLANATION OF PROPOSAL:

Under Sec. 6-03 of the City Charter, the Mayor is responsible for the preparation of the operating budget showing all estimated revenues for each fund, a statement showing the fiscal condition of each fund and estimate of the total revenues and expenditures from that fund, and the budget requests from the various departments together with the expenditure level of the prior year and the expenditures and revenues of the current fiscal year. The budget is to be delivered to the City Council on or before August 15 together with a budget message and budget recommendations of the Mayor. The budget must be approved by September 15 of each year.

COST/BUDGET DATA:

None

TIME DEADLINES:

Placed on agenda: 08/13/2024
Introduction: 08/21/2024
Public Hearing: 08/27/2024 at Agenda Meeting
Final Action: 09/04/2024 but could be deferred to special meeting on 9/10/2024

APPROVED/RECOMMEND BY:

Emily K. McDaniel, Director of Finance



COUNCIL DISTRICT AFFECTED:

All

REMARKS:

The budget will be distributed to the City Council members by August 15, 2024.

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BUDGET SUMMARY

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 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	\$ 12,141,084	\$ 1,511,583	\$ -	\$ -	\$ -	\$ -	\$ 13,652,667
Sales tax	56,278,625	9,161,375	-	8,218,000	-	-	73,658,000
Franchise, license and gaming taxes	8,695,000	11,500,000	-	-	-	-	20,195,000
License and permits	1,136,000	-	-	-	-	-	1,136,000
Intergovernmental	4,111,800	49,034,808	186,000	27,792,693	4,749,220	-	85,874,521
Charges for services	922,250	13,565,500	-	-	19,575,088	19,079,200	53,142,038
Internal services	2,870,000	-	-	-	-	-	2,870,000
Fines and forfeitures	179,500	-	-	-	75,000	-	254,500
Use of money and property	1,740,500	1,582,191	160,000	25,000	770,000	2,280,000	6,557,691
Total operating revenues	<u>88,074,759</u>	<u>86,355,457</u>	<u>346,000</u>	<u>36,035,693</u>	<u>25,169,308</u>	<u>21,359,200</u>	<u>257,340,417</u>
Expenditures:							
Current operating:							
General Government	5,234,718	-	-	-	-	-	5,234,718
Finance	2,362,932	-	-	-	1,755,610	-	4,118,542
Human Resources	510,320	-	-	-	-	-	510,320
Fire Department	23,630,032	377,108	-	-	-	-	24,007,140
Police Department	25,825,726	128,400	-	-	-	-	25,954,126
Public Works	23,581,759	16,089,423	-	-	20,279,800	-	59,950,982
Planning & Development	3,791,230	177,500	-	-	-	-	3,968,730
Community Services	-	53,276,272	-	-	6,667,410	-	59,943,682
General Services	8,661,713	3,000,000	-	-	-	23,909,080	35,570,793
Capital projects:							
Fire Department	-	-	-	4,500,000	-	-	4,500,000
Police Department	-	-	-	125,000	-	-	125,000
Public Works	-	-	-	37,623,530	1,750,000	-	39,373,530
Community Services	-	-	-	3,744,663	2,260,000	-	6,004,663
General Services	-	-	-	1,800,000	-	-	1,800,000
Debt Principal and Interest	-	-	8,281,038	-	1,723,500	-	10,004,538
Total operating & capital expenditures	<u>93,598,430</u>	<u>73,048,703</u>	<u>8,281,038</u>	<u>47,793,193</u>	<u>34,436,320</u>	<u>23,909,080</u>	<u>281,066,764</u>
Other financing sources:							
Transfers from other funds	-	7,139,920	-	-	3,138,848	-	10,278,768
Operating transfers to other funds	(3,832,772)	(1,411,713)	-	-	-	-	(5,244,485)
Transfer Sales tax revenue for salaries	(760,000)	410,000	-	-	350,000	-	-
Transfer to Debt Service accounts	(552,091)	(5,161,359)	8,000,583	(2,287,133)	-	-	-
Capital transfer - 2016 sales tax reserves	-	(2,100,000)	-	2,100,000	-	-	-
Capital transfers-General Capital Projects	(700,000)	(2,165,500)	-	2,165,500	-	-	(700,000)
Capital transfers-Disaster Capital Projects	-	(5,500,000)	-	500,000	-	-	(5,000,000)
Capital transfers-Enterprise Funds	-	(1,010,000)	-	-	1,010,000	-	-
Capital transfers-Waste Water	-	(3,000,000)	-	3,700,000	-	-	700,000
Total transfers	<u>(5,844,863)</u>	<u>(12,798,652)</u>	<u>8,000,583</u>	<u>6,178,367</u>	<u>4,498,848</u>	<u>-</u>	<u>34,283</u>
Issuance of Debt	-	-	-	5,000,000	-	-	5,000,000
Net Income (loss)	<u>\$ (11,368,534)</u>	<u>\$ 508,102</u>	<u>\$ 65,545</u>	<u>\$ (579,133)</u>	<u>\$ (4,768,164)</u>	<u>\$ (2,549,880)</u>	<u>\$ (18,692,064)</u>
Projected Beginning fund balance							
Projected Beginning fund balance	\$ 45,266,043	\$ 29,536,979	\$ 4,505,562				
Total fund balance (used) added	<u>(11,368,534)</u>	<u>508,102</u>	<u>65,545</u>				
Ending fund balance	<u>\$ 33,897,509</u>	<u>\$ 30,045,081</u>	<u>\$ 4,571,107</u>				

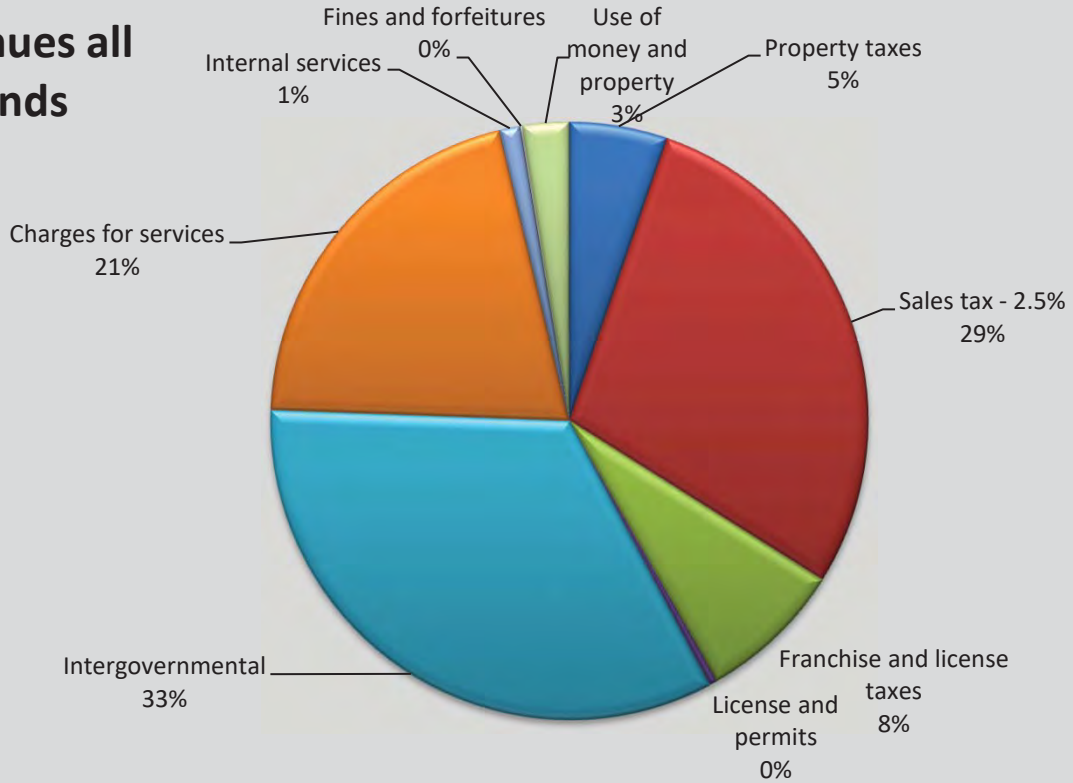
* Capital Project expenditures do not include previously authorized projects.

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

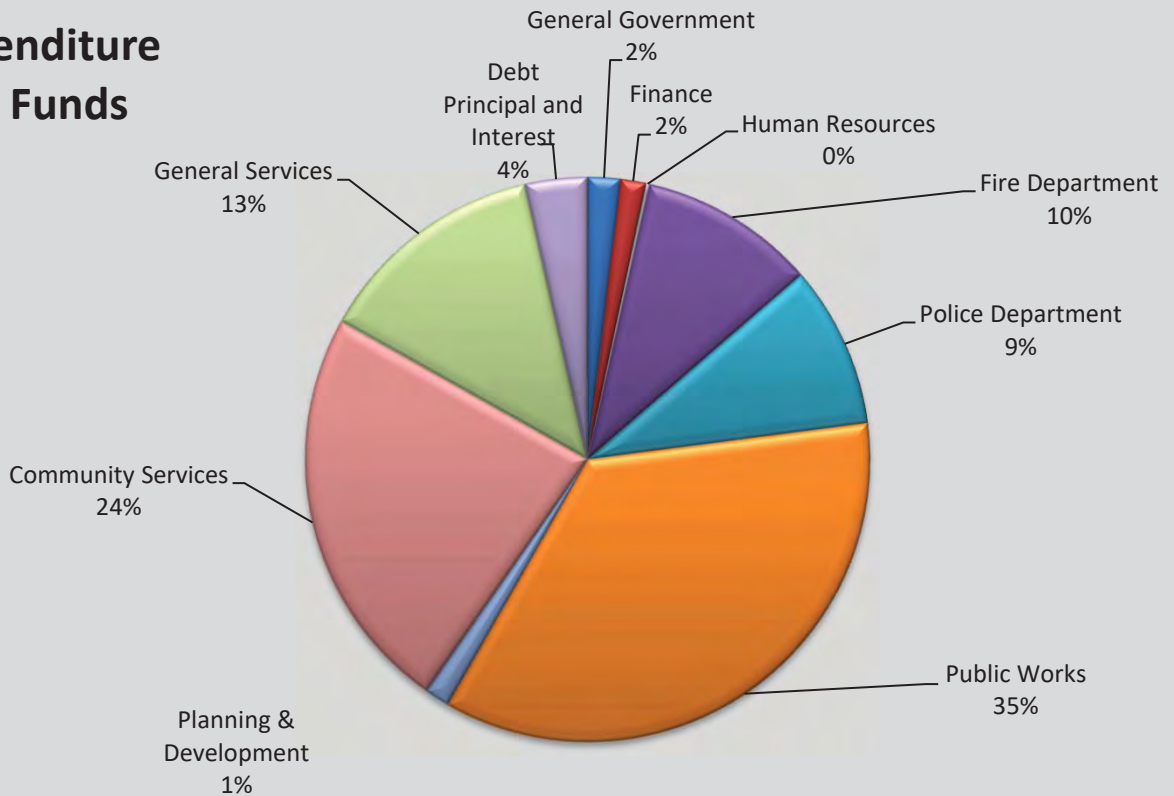
**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

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 2024 - 2025 ANNUAL BUDGET**

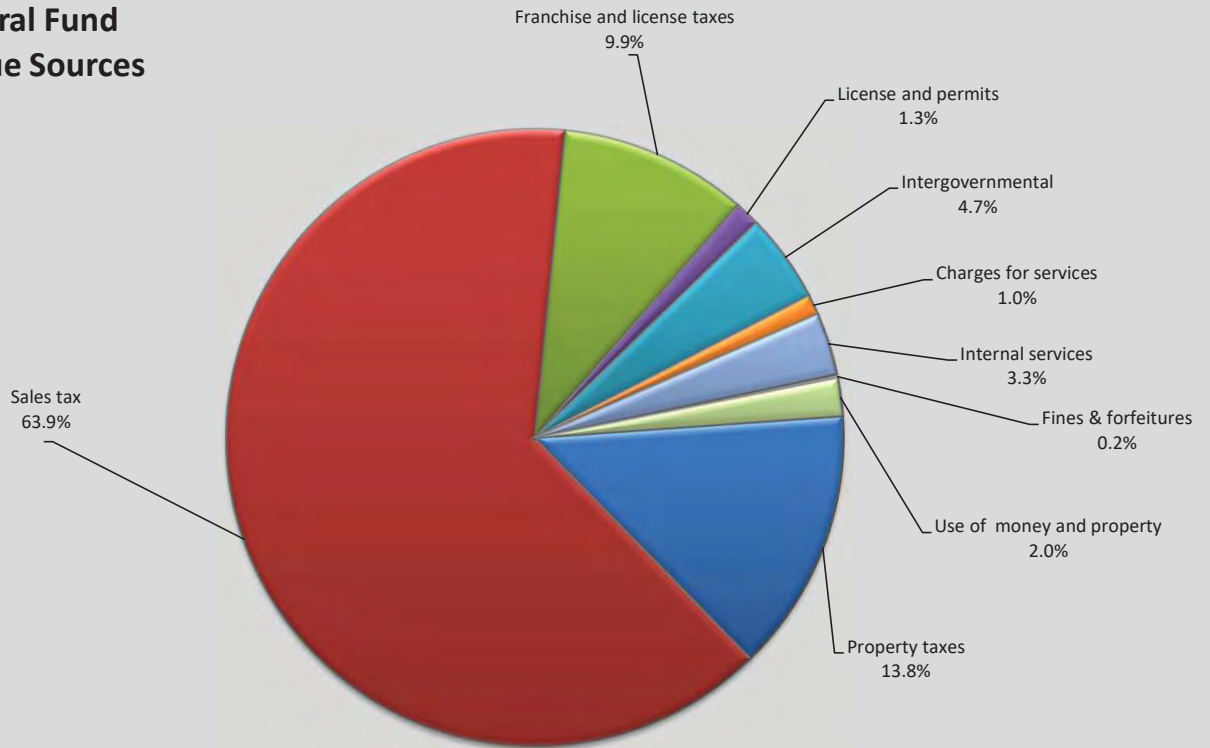
GENERAL FUND SUMMARY

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected FY 2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
Revenues:								
Property taxes	\$ 11,353,325	\$ 11,419,588	\$ 11,419,588	\$ 11,789,436	\$ 11,815,436	0.6%	\$ 12,141,084	6.3%
Sales tax - 1%	31,995,079	29,750,000	29,750,000	22,717,826	30,017,826	-7.0%	29,350,000	-1.3%
Additional sales tax levy portions	23,356,408	21,717,500	21,717,500	16,584,013	21,913,013	-7.0%	21,425,500	-1.3%
Additional sales tax levy 2016	5,888,714	5,578,125	5,578,125	4,256,521	5,628,342	-5.3%	5,503,125	-1.3%
Franchise and license taxes	10,357,153	8,670,000	8,670,000	8,629,778	9,214,455	-16.3%	8,695,000	0.3%
License and permits	1,068,655	1,107,600	1,107,600	1,172,691	1,243,811	3.6%	1,136,000	2.6%
Intergovernmental	3,777,515	3,730,790	3,730,790	3,619,039	4,017,037	-1.2%	4,111,800	10.2%
Charges for services	948,195	599,400	599,400	857,070	1,022,520	-36.8%	922,250	53.9%
Internal services	2,853,589	2,640,000	2,640,000	1,980,000	2,640,000	-7.5%	2,870,000	8.7%
Fines and forfeitures	167,577	171,600	171,600	154,541	185,241	2.4%	179,500	4.6%
Use of money and property	3,329,186	1,629,600	1,629,600	2,634,892	3,093,992	-51.1%	1,740,500	6.8%
Total operating revenues	95,095,396	87,014,203	87,014,203	74,395,807	90,791,673	-8.5%	88,074,759	1.2%
Expenditures by department:								
General Government	4,448,098	4,802,238	4,802,238	3,669,357	4,735,533	8.0%	5,234,718	9.0%
Finance	2,032,467	2,341,792	2,341,792	1,722,827	2,138,511	15.2%	2,362,932	0.9%
Human Resources	440,786	490,700	490,700	330,766	424,772	11.3%	510,320	4.0%
Fire Department	19,766,223	22,824,207	22,824,207	16,566,716	20,915,667	15.5%	23,630,032	3.5%
Police Department	22,864,809	24,704,126	24,704,126	18,311,892	23,795,532	8.0%	25,825,726	4.5%
Public Works	18,461,923	22,227,544	22,227,544	15,535,603	21,424,202	20.4%	23,581,759	6.1%
Planning & Development	3,287,956	3,493,630	4,118,630	2,826,094	3,979,054	6.3%	3,791,230	8.5%
General Services	7,090,404	7,857,188	7,857,188	4,794,405	7,551,159	10.8%	8,661,713	10.2%
Total operating exp by dept	78,392,666	88,741,425	89,366,425	63,757,660	84,964,430	13.2%	93,598,430	5.5%
Expenditures by category:								
Salaries, wages overtime	34,249,096	37,479,608	37,270,755	28,342,727	35,774,144	9.4%	39,195,830	4.6%
Fringe benefits	14,541,879	18,148,835	17,625,977	12,476,042	15,743,918	24.8%	19,208,965	5.8%
Insurance - AL, GL, WC	4,664,669	4,658,992	4,657,883	3,502,389	4,651,387	-0.1%	4,662,342	0.1%
Other operational expenses	21,027,934	24,396,090	25,241,528	16,465,714	23,904,291	16.0%	26,167,593	7.3%
Capital Expenditures	3,909,088	4,057,900	4,570,282	2,970,788	4,890,690	3.8%	4,363,700	7.5%
Total operating exp by category	78,392,666	88,741,425	89,366,425	63,757,660	84,964,430	13.2%	93,598,430	5.5%
Excess(deficiency) revenues/exp	16,702,730	(1,727,222)	(2,352,222)	10,638,147	5,827,243	-110.3%	(5,523,671)	-219.8%
Other financing uses:								
Operating transfers to other funds	2,472,761	3,166,040	3,166,040	2,361,008	3,166,040	28.0%	3,832,772	21.1%
Trsfr sales tax rev to WW and Water	715,000	740,000	740,000	555,000	740,000	3.5%	760,000	2.7%
Transfer to Debt Service accounts	552,630	552,069	552,069	552,069	552,069	-0.1%	552,091	0.0%
Transfer to Disaster or Hurricane Funds	500,000	-	-	-	-	-100.0%	-	N/A
Total operating trsfr to other funds	4,240,391	4,458,109	4,458,109	3,468,077	4,458,109	5.1%	5,144,863	15.4%
GF Operating Exp and transfers	82,633,057	93,199,534	93,824,534	67,225,737	89,422,539	12.8%	98,743,293	5.9%
Excess(def) of revenues/exp/trsfr	12,462,339	(6,185,331)	(6,810,331)	7,170,070	1,369,134	-149.6%	(10,668,534)	-72.5%
Other uses of fund balance:								
Capital transfer-Wastewater	1,800,000	1,800,000	1,800,000	1,350,000	1,800,000	0.0%	-	-100.0%
Capital transfer - Misc	-	2,950,000	2,950,000	2,212,500	2,950,000	N/A	700,000	-76.3%
Capital transfer - Disaster Capital	3,000,000	-	-	-	-	-100.0%	-	N/A
Capital transfer - LC Rebound	-	-	6,500,000	-	6,500,000	N/A	-	N/A
Total capital transfers to other funds	4,800,000	4,750,000	11,250,000	3,562,500	11,250,000	-1.0%	700,000	-85.3%
Net Income (loss)	\$ 7,662,339	\$ (10,935,331)	\$ (18,060,331)	\$ 3,607,570	\$ (9,880,866)	-242.7%	\$ (11,368,534)	-4.0%
Beginning fund balance	\$ 47,487,565	\$ 55,149,904	\$ 55,149,904		\$ 55,149,904		\$ 45,269,038	
Total fund balance (used) added	7,662,339	(10,935,331)	(18,060,331)		(9,880,866)		(11,368,534)	
Ending fund balance	\$ 55,149,904	\$ 44,214,573	\$ 37,089,573		\$ 45,269,038		\$ 33,900,504	

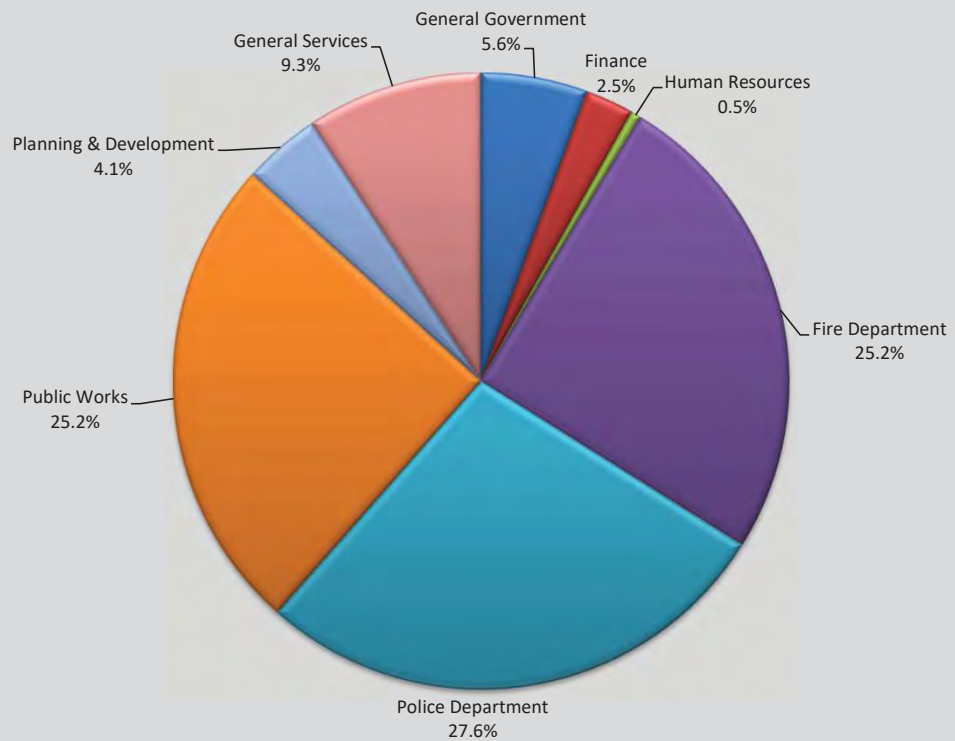
**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

GENERAL FUND SUMMARY

**General Fund
Revenue Sources**



**General Fund
Expenditures by Department**

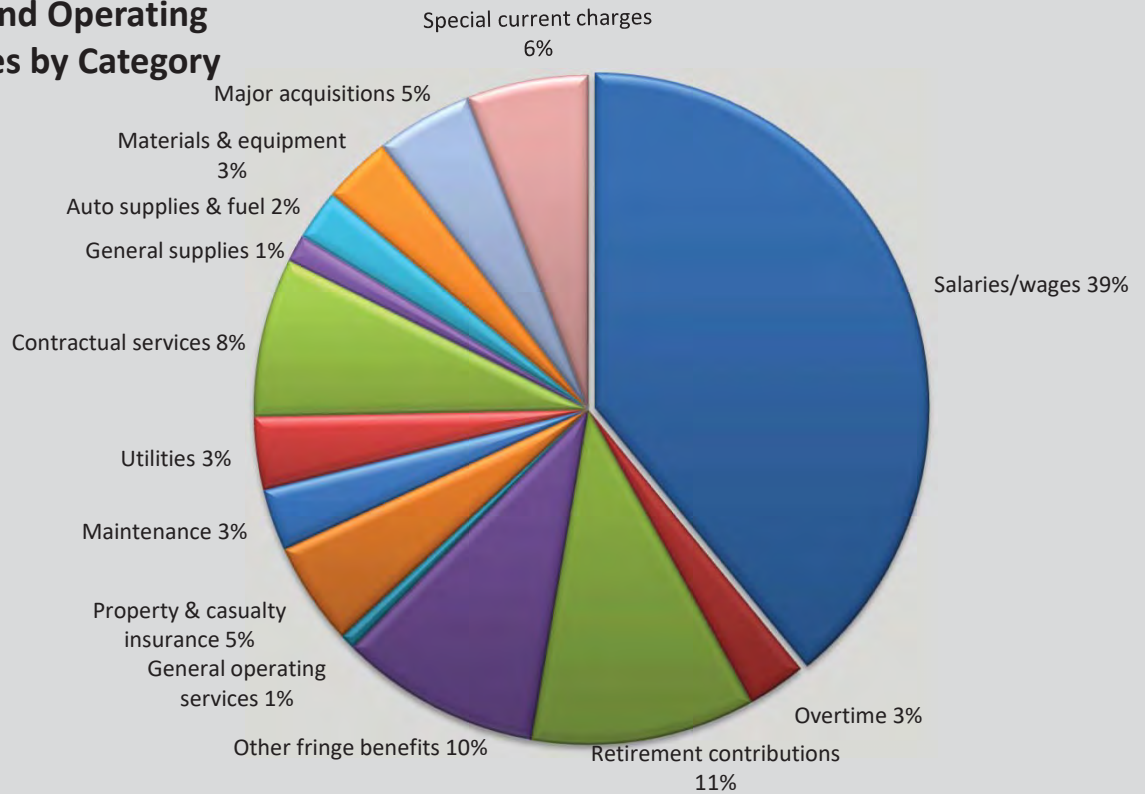


**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

GENERAL FUND SUMMARY

Category	Proposed 2024-2025	% of Budget
Salaries/wages	\$ 36,541,380	39%
Overtime	2,654,450	3%
Retirement contributions	10,149,120	11%
Other fringe benefits	9,059,845	10%
General operating services	694,525	1%
Property & casualty insurance	4,662,342	5%
Maintenance	2,803,930	3%
Utilities	3,294,900	4%
Contractual services	7,193,050	8%
General supplies	1,231,470	1%
Auto supplies & fuel	2,289,000	2%
Materials & equipment	3,120,685	3%
Major acquisitions	4,363,700	5%
Special current charges	5,505,750	6%
OPERATING EXPENSES	93,564,147	
Operating transfers not included in graph	5,179,146	
Capital transfers not included in graph	700,000	
TOTAL GENERAL FUND EXPENSES	\$ 99,443,293	

**General Fund Operating
Expenditures by Category**



GENERAL FUND

SCHEDULE OF REVENUES

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

REVENUES	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Revenue 2023 - 2024	% Change Adopted '24 to Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND:								
PRIOR YEAR	\$ 23,929	\$ 12,000	\$ 12,000	\$ 8,668	\$ 12,168	-49.9%	\$ 12,000	0.0%
* PROPERTY TAXES	23,929	12,000	12,000	8,668	12,168	-49.9%	12,000	0.0%
2.31 MILL STREET IMPROVEMENT	1,921,886	1,935,216	1,935,216	1,998,523	2,003,523	0.7%	2,057,938	6.3%
5.27 MILL EMPLOYEE SALARY	4,391,653	4,422,138	4,422,138	4,566,801	4,574,301	0.7%	4,698,654	6.3%
6.07 MILL GENERAL ALIMONY	5,015,857	5,050,234	5,050,234	5,215,444	5,225,444	0.7%	5,372,492	6.4%
* DEDICATED TAXES	11,329,396	11,407,588	11,407,588	11,780,768	11,803,268	0.7%	12,129,084	6.3%
SALES TAX - 1%	31,995,079	29,750,000	29,750,000	22,717,826	30,017,826	-7.0%	29,350,000	-1.3%
TEN YEAR SALES TX - 0.48%	15,357,638	14,280,000	14,280,000	10,904,556	14,408,556	-7.0%	14,088,000	-1.3%
EMPLOYEE PAY STX PORTION - 0.25%	7,998,770	7,437,500	7,437,500	5,679,457	7,504,457	-7.0%	7,337,500	-1.3%
SALES TAX - 0.25% 2016 LEVY	5,888,714	5,578,125	5,578,125	4,256,521	5,628,342	-5.3%	5,503,125	-1.3%
* SALES TAX	61,240,201	57,045,625	57,045,625	43,558,360	57,559,181	-6.8%	56,278,625	-1.3%
OCCUPATIONAL LICENSES TAX	2,626,023	2,400,000	2,400,000	2,516,700	2,566,700	-8.6%	2,425,000	1.0%
INSURANCE LICENSES TAX	1,329,636	1,200,000	1,200,000	1,284,176	1,286,676	-9.7%	1,200,000	0.0%
* BUSINESS LICENSES TAXES	3,955,659	3,600,000	3,600,000	3,800,876	3,853,376	-9.0%	3,625,000	0.7%
GAS FRANCHISE	557,169	420,000	420,000	522,977	522,977	-24.6%	420,000	0.0%
ELECTRIC CO FRANCHISE	5,259,522	4,250,000	4,250,000	3,335,151	4,360,151	-19.2%	4,250,000	0.0%
CABLE TV FRANCHISE	536,016	400,000	400,000	362,951	477,951	-25.4%	400,000	0.0%
BELLSOUTH -ATT FRANCHISE	48,787	-	-	607,823	607,823	-100.0%	-	N/A
* FRANCHISE TAXES	6,401,494	5,070,000	5,070,000	4,828,902	5,361,079	-20.8%	5,070,000	0.0%
** TAXES AND SPECIAL ASSESSMENT	82,950,679	77,135,213	77,135,213	63,977,574	78,589,072	-7.0%	77,114,709	0.0%
TAXI PERMITS	-	-	-	-	-	N/A	-	N/A
ALCOHOLIC BEVERAGE APP FEE	1,750	1,800	1,800	1,350	1,450	2.9%	1,800	0.0%
LIQUOR PERMITS	133,500	130,000	130,000	145,000	147,500	-2.6%	130,000	0.0%
BEER PERMITS	19,575	20,000	20,000	20,965	21,215	2.2%	20,000	0.0%
RESTAURANT ENDORSEMENTS	8,600	9,000	9,000	8,850	9,050	4.7%	9,000	0.0%
SPECIAL PERMITS	4,600	1,000	1,000	2,700	2,900	-78.3%	2,000	100.0%
BINGO PERMITS	850	850	850	825	825	0.0%	850	0.0%
MISCELLANEOUS	802	300	300	1,560	1,660	-62.6%	1,500	400.0%
DOOR TO DOOR PERMITS	-	300	300	105	105	N/A	300	0.0%
ENTERTAINER/STREET PERFORMER	150	-	-	25	25	-100.0%	-	N/A
* OCCUPATIONAL PERMITS	169,827	163,250	163,250	181,380	184,730	-3.9%	165,450	1.3%
BUILDING PERMITS	632,879	700,000	700,000	646,771	686,771	10.6%	650,000	-7.1%
ELECTRICAL PERMITS	72,491	75,000	75,000	63,969	73,469	3.5%	75,000	0.0%
STREET CUTTING PERMITS	195	50	50	20	20	-74.4%	50	0.0%
CULVERT PERMIT	425	400	400	180	210	-5.9%	400	0.0%
REINSPECTION FEES - BLDG	3,276	5,500	5,500	1,550	2,050	67.9%	3,500	-36.4%
PLUMBING PERMITS	51,395	50,000	50,000	77,900	84,900	-2.7%	60,000	20.0%
MECHANICAL PERMITS	63,843	40,000	40,000	56,120	61,120	-37.3%	50,000	25.0%
WIRELESS TOWER PERMITS	960	700	700	640	680	-27.1%	600	-14.3%
* BLDG,STRCTR &EQUIP PERMIT	825,464	871,650	871,650	847,150	909,220	5.6%	839,550	-3.7%
ELECTRICAL LICENSES	16,730	17,000	17,000	15,540	16,240	1.6%	17,000	0.0%
GAS FITTERS LICENSES	4,060	4,000	4,000	4,160	4,260	-1.5%	4,000	0.0%
PLUMBING LICENSES	6,357	7,200	7,200	5,955	6,205	13.3%	6,000	-16.7%
MECHANICAL LICENSES	8,620	9,500	9,500	6,800	6,950	10.2%	9,000	-5.3%
PLAN CHECKING FEE	37,597	35,000	35,000	93,901	96,901	-6.9%	65,000	85.7%
UTILITY RIGHT OF WAY	-	-	-	17,805	19,305	N/A	30,000	N/A
* BUILDING LICENSES	73,364	72,700	72,700	144,161	149,861	-0.9%	131,000	80.2%
** LICENSES AND PERMITS	1,068,655	1,107,600	1,107,600	1,172,691	1,243,811	3.6%	1,136,000	2.6%
2% FIRE INSURANCE TAX	480,413	290,000	290,000	-	290,000	-39.6%	290,000	0.0%
BEER TAXES	114,314	125,000	125,000	108,503	108,503	9.3%	110,000	-12.0%
DEPT OF TRANSPORTATION	52,290	52,290	52,290	65,363	65,363	0.0%	65,300	24.9%
DEPT OF CULTURE & RECREATION	36,454	-	-	23,351	31,349	-100.0%	-	N/A
* STATE REVENUE	683,471	467,290	467,290	197,217	495,215	-31.6%	465,300	-0.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

REVENUES	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Revenue 2023 - 2024	% Change Adopted '24 to Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
WARD 3 CAL PAR FIRE PROT	2,847,769	3,000,000	3,000,000	3,243,927	3,273,927	5.3%	3,400,000	13.3%
HOUSING AUTHORITY LIEU TAX	17,065	30,000	30,000	4,487	16,487	75.8%	15,000	-50.0%
CAL PARISH POLICE JURY	229,210	230,000	230,000	171,908	229,908	0.3%	230,000	0.0%
SW DIST LAW ENFORCE PLANNING	-	3,500	3,500	1,500	1,500	N/A	1,500	-57.1%
* LOCAL REVENUE	<u>3,094,044</u>	<u>3,263,500</u>	<u>3,263,500</u>	<u>3,421,822</u>	<u>3,521,822</u>	5.5%	<u>3,646,500</u>	11.7%
** INTERGOVERNMENTAL	<u>3,777,515</u>	<u>3,730,790</u>	<u>3,730,790</u>	<u>3,619,039</u>	<u>4,017,037</u>	-1.2%	<u>4,111,800</u>	10.2%
COMPLIANCE FEES	21,295	24,000	24,000	17,905	21,905	12.7%	22,000	-8.3%
ZONING HEARINGS	55,991	45,000	45,000	39,396	47,396	-19.6%	45,000	0.0%
MISCELLANEOUS	10	-	-	-	-	-	-	-
STORMWATER GRADING PERMIT	1,000	1,000	1,000	925	1,025	0.0%	1,000	0.0%
* ZONING	<u>78,296</u>	<u>70,000</u>	<u>70,000</u>	<u>58,226</u>	<u>70,326</u>	-10.6%	<u>68,000</u>	-2.9%
ACCIDENT REPORT SALES	14,497	18,000	18,000	11,713	12,213	24.2%	13,000	-27.8%
POLICE PHOTOGRAPHIC SERVICE	-	600	600	-	-	N/A	-	-100.0%
MOTORCYCLE ESCORT FEES	-	1,000	1,000	650	650	N/A	1,000	0.0%
FALSE ALARM FEES	-	500	500	-	-	N/A	-	-100.0%
FIRE REPORT, INSPECTION & PERMITS	940	600	600	900	900	-36.2%	1,000	66.7%
SEX OFFENDER REGISTRATION	12,060	10,000	10,000	10,260	11,260	-17.1%	10,000	0.0%
SOUND SOURCE VARIANCE	860	700	700	605	755	-18.6%	750	7.1%
* PUBLIC SAFETY CHARGES	<u>28,357</u>	<u>31,400</u>	<u>31,400</u>	<u>24,128</u>	<u>25,778</u>	10.7%	<u>25,750</u>	-18.0%
INSPECTION EXAMINATION FEE	-	-	-	25	25	-	-	N/A
GENERAL INSPECTION FEES	25	-	-	125	125	-100.0%	-	N/A
* INSPECTION FEES	<u>25</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>	-100.0%	<u>-</u>	N/A
GRASS CUTTING	460,908	325,000	325,000	619,192	694,192	-29.5%	600,000	84.6%
* GRASS CUTTING & CLEANING	<u>460,908</u>	<u>325,000</u>	<u>325,000</u>	<u>619,192</u>	<u>694,192</u>	-29.5%	<u>600,000</u>	84.6%
DEMOLITION CHARGES	306,217	150,000	150,000	135,570	210,570	-51.0%	200,000	33.3%
INCINERATOR FEES	7,447	8,000	8,000	11,084	11,284	7.4%	8,500	6.3%
ADMINISTRATIVE HEARING CITATIONS	66,945	15,000	15,000	8,720	10,220	-77.6%	20,000	33.3%
* PHYS ENV-CHG FOR SERVICE	<u>380,609</u>	<u>173,000</u>	<u>173,000</u>	<u>155,374</u>	<u>232,074</u>	-54.5%	<u>228,500</u>	32.1%
INDIRECT COST COMMUNITY DEVLPMNT	15,000	15,000	15,000	11,250	15,000	0.0%	15,000	0.0%
INDIRECT COST TRANSIT	1,075,110	895,000	895,000	671,250	895,000	-16.8%	1,100,000	22.9%
INDIRECT COST EVENT CENTER	63,211	75,000	75,000	56,250	75,000	18.7%	50,000	-33.3%
INDIRECT COST GOLF COURSE	-	-	-	-	-	N/A	20,000	N/A
INDIRECT COST WATER UTILITY	857,018	860,000	860,000	645,000	860,000	0.3%	860,000	0.0%
INDIRECT COST WASTE WATER	843,250	795,000	795,000	596,250	795,000	-5.7%	825,000	3.8%
* INDIRECT COSTS	<u>2,853,589</u>	<u>2,640,000</u>	<u>2,640,000</u>	<u>1,980,000</u>	<u>2,640,000</u>	-7.5%	<u>2,870,000</u>	8.7%
** CHARGES FOR SERVICES	<u>3,801,784</u>	<u>3,239,400</u>	<u>3,239,400</u>	<u>2,837,070</u>	<u>3,662,520</u>	-14.8%	<u>3,792,250</u>	17.1%
CITY COURT FINES	158,731	160,000	160,000	150,014	180,014	0.8%	170,000	6.3%
* CITY COURT FINES	<u>158,731</u>	<u>160,000</u>	<u>160,000</u>	<u>150,014</u>	<u>180,014</u>	0.8%	<u>170,000</u>	6.3%
PARKING VIOLATION - \$10.00	3,020	3,000	3,000	1,620	1,820	-0.7%	2,000	-33.3%
HANDICAP - \$275.00	3,750	3,500	3,500	2,275	2,775	-6.7%	3,000	-14.3%
* PARKING VIOLATIONS	<u>6,770</u>	<u>6,500</u>	<u>6,500</u>	<u>3,895</u>	<u>4,595</u>	-4.0%	<u>5,000</u>	-23.1%
RESTITUTION	-	600	600	-	-	N/A	-	-100.0%
DWI ANALYSIS FEE	126	-	-	32	32	-100.0%	-	N/A
PRE-TRIAL DIVERSIONS DWI	1,200	1,500	1,500	600	600	25.0%	1,500	0.0%
MISC CODE VIOLATION FEE	750	2,000	2,000	-	-	166.7%	2,000	0.0%
SALE OF ALCOHOL TO MINOR	-	1,000	1,000	-	-	N/A	1,000	0.0%
* MISC FINES FORFEITURES	<u>2,076</u>	<u>5,100</u>	<u>5,100</u>	<u>632</u>	<u>632</u>	145.7%	<u>4,500</u>	-11.8%
** FINES AND FORFEITURES	<u>167,577</u>	<u>171,600</u>	<u>171,600</u>	<u>154,541</u>	<u>185,241</u>	2.4%	<u>179,500</u>	4.6%
INTEREST ON INVESTMENTS	1,022,013	500,000	500,000	932,432	1,132,432	-51.1%	600,000	20.0%
DEMAND DEPOSIT ACCOUNTS	987,897	500,000	500,000	861,641	1,021,641	-49.4%	500,000	0.0%
INTEREST-PROPERTY TAXES	26,579	20,000	20,000	27,057	32,057	-24.8%	20,000	0.0%
INTEREST-OCCUPATIONAL LICENSES	49,607	15,000	15,000	23,085	26,085	-69.8%	15,000	0.0%
INTEREST-SALES TAX	363,890	225,000	225,000	204,209	214,209	-38.2%	225,000	0.0%
UNREALIZED GAIN/LOSS INVEST	97,489	-	-	-	-	-100.0%	-	N/A
INTEREST-GRASS ASSESSMENT	16,150	12,000	12,000	21,387	22,987	-25.7%	25,000	108.3%
INTEREST -DEMOLITIONS	-	600	600	-	-	N/A	-	-100.0%
* INTEREST	<u>2,563,625</u>	<u>1,272,600</u>	<u>1,272,600</u>	<u>2,069,811</u>	<u>2,449,411</u>	-50.4%	<u>1,385,000</u>	8.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

REVENUES	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Revenue 2023 - 2024	% Change Adopted '24 to Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
PENALTY-OCCUPATION LICENSE	80,789	36,000	36,000	50,065	55,065	-55.4%	30,000	-16.7%
PENALTY-SALES TAX	194,565	130,000	130,000	142,954	162,954	-33.2%	130,000	0.0%
PENALTY-GRASS ASSESSMENTS	9,829	8,000	8,000	17,604	18,604	-18.6%	15,000	87.5%
* PENALTIES	<u>285,183</u>	<u>174,000</u>	<u>174,000</u>	<u>210,623</u>	<u>236,623</u>	-39.0%	<u>175,000</u>	0.6%
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	135,910	70,000	70,000	84,976	134,976	-48.5%	70,000	0.0%
GARBAGE CANS	6,450	6,000	6,000	8,400	9,400	-7.0%	6,000	0.0%
* SALE OF FIXED ASSETS	<u>142,360</u>	<u>76,000</u>	<u>76,000</u>	<u>93,376</u>	<u>144,376</u>	-46.6%	<u>76,000</u>	0.0%
MISCELLANEOUS DONATIONS	180,000	1,000	1,000	-	-	-99.4%	500	-50.0%
FIRE DEPARTMENT DONATIONS	5,000	2,000	2,000	-	-	-60.0%	-	-100.0%
* DONATIONS	<u>185,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	-98.4%	<u>500</u>	-83.3%
GENERAL REVENUES	38,624	23,000	23,000	29,623	32,123	-40.5%	23,000	0.0%
ATTORNEY FEES	80	-	-	100	100	-100.0%	-	N/A
PUBLIC WORKS	7,874	6,000	6,000	2,035	2,035	-23.8%	6,000	0.0%
SPECIAL EVENT REVENUE	19,880	15,000	15,000	15,375	15,375	-24.5%	15,000	0.0%
* MISCELLANEOUS REVENUE	<u>66,458</u>	<u>44,000</u>	<u>44,000</u>	<u>47,133</u>	<u>49,633</u>	-33.8%	<u>44,000</u>	0.0%
MISC INSURANCE CLAIMS	86,410	60,000	60,000	213,799	213,799	-30.6%	60,000	0.0%
* INSURANCE REVENUES	<u>86,410</u>	<u>60,000</u>	<u>60,000</u>	<u>213,799</u>	<u>213,799</u>	-30.6%	<u>60,000</u>	0.0%
** USE OF MONEY & PROPERTY	<u>3,329,186</u>	<u>1,629,600</u>	<u>1,629,600</u>	<u>2,634,892</u>	<u>3,093,992</u>	-51.1%	<u>1,740,500</u>	6.8%
TOTAL OPERATING REVENUES	<u>95,095,396</u>	<u>87,014,203</u>	<u>87,014,203</u>	<u>74,395,807</u>	<u>90,791,673</u>	-8.5%	<u>88,074,759</u>	1.2%
EXCESS OF REV OVER/UNDER EXP	(7,662,338)	10,935,331	10,935,331	-	9,880,866	242.7%	11,368,534	4.0%
** NON-OPERATING REVENUE	<u>(7,662,338)</u>	<u>10,935,331</u>	<u>10,935,331</u>	<u>-</u>	<u>9,880,866</u>	242.7%	<u>11,368,534</u>	4.0%
TOTAL GENERAL FUND	<u>\$ 87,433,058</u>	<u>\$ 97,949,534</u>	<u>\$ 97,949,534</u>	<u>\$ 74,395,807</u>	<u>\$ 100,672,539</u>	12.0%	<u>\$ 99,443,293</u>	1.5%

GENERAL FUND

OPERATING EXPENDITURES AND TRANSFERS

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	41	41	41	42
Part-Time	11	11	11	11

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Expenditures FY 2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND								
DEPT: 01 GENERAL GOVERNMENT								
Salaries/ Wages/ OT	\$ 2,250,513	\$ 2,408,430	\$ 2,408,430	\$ 1,807,300	\$ 2,264,923	7.0%	\$ 2,515,950	4.5%
Fringe Benefits	1,015,013	1,110,100	1,104,100	803,486	1,006,811	9.4%	1,140,800	2.8%
General Operating Services	105,061	129,400	133,937	91,503	129,389	23.2%	140,510	8.6%
Insurance - Property, AL, GL, WC	206,824	207,258	206,149	155,497	206,149	0.2%	206,608	-0.3%
Maintenance & Rentals	77,494	94,550	94,924	70,641	90,614	22.0%	84,250	-10.9%
Utilities	69,366	89,300	89,300	45,454	67,069	28.7%	80,100	-10.3%
Contractual Services & Projects	89,890	135,900	129,489	100,617	118,262	51.2%	175,900	29.4%
General Supplies	50,934	58,850	58,220	21,126	39,455	15.5%	62,300	5.9%
Automotive Supplies & Gasoline	57,728	61,700	61,700	42,540	54,975	6.9%	66,900	8.4%
Materials & Equipment	43,162	83,450	90,914	108,757	140,868	93.3%	86,200	3.3%
Major Acquisitions & Improvements	-	-	-	-	-	N/A	21,900	N/A
Special Current Charges	482,113	423,300	425,075	422,436	617,018	-12.2%	653,300	54.3%
GENERAL GOVERNMENT DEPT	\$ 4,448,098	\$ 4,802,238	\$ 4,802,238	\$ 3,669,357	\$ 4,735,533	8.0%	\$ 5,234,718	9.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 – 2025 Estimated
Mayor’s Action Line	800	1,000	1,200
Mayor’s Initiatives	5	5	6
Mayor’s Commissions	6	6	6

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 01 MAYOR'S OFFICE							
Salaries/ Wages/ OT	\$ 469,305	\$ 530,680	\$ 530,680	\$ 398,696	13.1%	\$ 543,280	2.4%
Fringe Benefits	137,786	163,600	163,600	117,045	18.7%	164,000	0.2%
General Operating Services Insurance	1,197	13,500	15,650	4,091	1027.8%	12,550	-7.0%
- Property, AL, GL, WC Maintenance	3,777	3,884	3,884	2,163	2.8%	3,884	0.0%
& Rentals	1,594	6,050	6,050	978	279.5%	5,050	-16.5%
Utilities	6,919	9,000	9,000	5,054	30.1%	8,000	-11.1%
Contractual Services & Projects	-	10,000	7,880	-	N/A	10,000	0.0%
General Supplies	9,340	12,950	12,920	4,859	38.7%	12,450	-3.9%
Automotive Supplies & Gasoline	911	1,700	1,700	917	86.6%	1,900	11.8%
Materials & Equipment	315	20,800	20,800	-	6503.2%	20,800	0.0%
Special Current Charges	-	200	200	-	N/A	200	0.0%
MAYOR'S OFFICE	<u>\$ 631,144</u>	<u>\$ 772,364</u>	<u>\$ 772,364</u>	<u>\$ 533,803</u>	22.4%	<u>\$ 782,114</u>	1.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 – 2025 Estimated
Agenda Factsheets	686	1,100	1,200
Ordinances adopted	324	450	500
Resolutions adopted	350	500	550
Request to Appear Forms	0	0	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	1	1	1	1
Part-Time	7	7	7	7

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 02 CITY COUNCIL							
Salaries/ Wages/ OT	\$ 256,417	\$ 221,750	\$ 221,750	\$ 181,134	-13.5%	\$ 224,950	1.4%
Fringe Benefits	88,929	105,400	99,400	69,217	18.5%	99,800	-5.3%
General Operating Services	28,698	38,100	38,600	21,915	32.8%	38,100	0.0%
Insurance - Property, AL, GL, WC	1,395	1,208	1,208	906	-13.4%	1,208	0.0%
Maintenance & Rentals	13,475	14,000	14,100	13,482	3.9%	1,800	-87.1%
Utilities	5,964	7,800	7,800	3,574	30.8%	6,000	-23.1%
Contractual Services & Projects	6,400	20,000	25,000	14,400	212.5%	35,000	75.0%
General Supplies	5,621	5,000	5,500	3,247	-11.0%	6,000	20.0%
Materials & Equipment	(183)	3,700	3,600	383	2121.9%	4,700	27.0%
Major Acquisitions & Improvements	-	-	-	-	N/A	6,000	
CITY COUNCIL	<u>\$ 406,716</u>	<u>\$ 416,958</u>	<u>\$ 416,958</u>	<u>\$ 308,258</u>	2.5%	<u>\$ 423,558</u>	1.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 – 2025 Estimated
Warrants cleared	3,488	4,608	4,838
Papers served	6,825	6,775	7,114
Garnishments processed	2,058	2,356	2,474

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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	12	12	12	13

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT 01: GENERAL GOVERNMENT							
DIV: 03 CITY MARSHAL							
Salaries/ Wages/ OT	\$ 533,533	\$ 583,900	\$ 583,900	\$ 432,815	9.4%	\$ 648,720	11.1%
Fringe Benefits	293,210	292,600	292,600	225,936	-0.2%	322,400	10.2%
General Operating Services	10,160	8,300	6,187	5,016	-18.3%	11,000	32.5%
Insurance - Property, AL, GL, WC	137,131	137,186	136,536	102,402	0.0%	136,536	-0.5%
Maintenance & Rentals	21,535	26,400	26,674	18,057	22.6%	28,400	7.6%
Utilities	338	500	500	283	47.9%	500	0.0%
Contractual Services & Projects	30,490	42,800	37,050	37,050	40.4%	43,000	0.5%
General Supplies	-	1,000	-	-	N/A	1,000	0.0%
Automotive Supplies & Gasoline	56,817	60,000	60,000	41,623	5.6%	65,000	8.3%
Materials & Equipment	32,910	42,950	50,664	104,749	30.5%	44,700	4.1%
Major Acquisitions & Improvements	-	-	-	-	N/A	15,900	N/A
Special Current Charges	17,830	23,000	24,525	4,791	29.0%	23,000	0.0%
CITY MARSHAL	<u>\$ 1,133,954</u>	<u>\$ 1,218,636</u>	<u>\$ 1,218,636</u>	<u>\$ 972,722</u>	7.5%	<u>\$ 1,340,156</u>	10.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 – 2025 Estimated
Civil cases filed/disposed	2,656/2,120	2,949/2,244	3,400/2,800
Criminal cases filed/disposed	1,765/3,465	1,836/2,248	639/1,500
Traffic cases filed/disposed	6,070/6,229	5,913/5,341	7,758/7,300
Juvenile cases filed/disposed	133/65	133/82	150/90

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	16	16	16	16
Part-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 04 CITY COURT							
Salaries/ Wages/ OT	\$ 614,104	\$ 680,500	\$ 680,500	\$ 493,488	10.8%	\$ 703,500	3.4%
Fringe Benefits	335,141	377,700	377,700	265,980	12.7%	384,100	1.7%
General Operating Services	29,746	31,100	35,100	29,473	4.6%	40,460	30.1%
Insurance - Property, AL, GL, WC	61,449	61,908	61,449	47,722	0.7%	61,908	0.0%
Maintenance & Rentals	38,772	45,100	45,100	35,981	16.3%	46,000	2.0%
Utilities	53,605	69,300	69,300	34,793	29.3%	62,800	-9.4%
Contractual Services & Projects	53,000	63,100	59,559	49,167	19.1%	87,900	39.3%
General Supplies	30,842	33,800	33,700	10,043	9.6%	36,800	8.9%
Materials & Equipment	8,993	13,000	13,000	3,625	44.6%	13,000	0.0%
Special Current Charges	27,283	27,600	27,700	412	1.2%	32,600	18.1%
CITY COURT	<u>\$ 1,252,935</u>	<u>\$ 1,403,108</u>	<u>\$ 1,403,108</u>	<u>\$ 970,684</u>	12.0%	<u>\$ 1,469,068</u>	4.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 – 2025 Estimated
Requests for legal action	N/A	N/A	N/A
Administrative Hearing Cases	222	400	400
Public Records Requests *	1,101	1,201	1,201

* 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	7	7	7	7
Part-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 01 GENERAL GOVERNMENT							
DIV: 05 LEGAL SERVICES							
Salaries/ Wages/ OT	\$ 377,154	\$ 391,600	\$ 391,600	\$ 301,167	3.8%	\$ 395,500	1.0%
Fringe Benefits	159,947	170,800	170,800	125,308	6.8%	170,500	-0.2%
General Operating Services	35,260	38,400	38,400	31,008	8.9%	38,400	0.0%
Insurance - Property, AL, GL, WC	3,072	3,072	3,072	2,304	0.0%	3,072	0.0%
Maintenance & Rentals	2,118	3,000	3,000	2,143	41.6%	3,000	0.0%
Utilities	2,540	2,700	2,700	1,750	6.3%	2,800	3.7%
General Supplies	5,131	6,100	6,100	2,977	18.9%	6,050	-0.8%
Materials & Equipment	1,124	3,000	2,850	-	166.9%	3,000	0.0%
Special Current Charges	437,000	372,500	372,650	417,233	-14.8%	597,500	60.4%
LEGAL SERVICES	<u>1,023,346</u>	<u>991,172</u>	<u>991,172</u>	<u>\$ 883,890</u>	-3.1%	<u>\$ 1,219,822</u>	23.1%
GENERAL GOVERNMENT	<u>\$ 4,448,095</u>	<u>\$ 4,802,238</u>	<u>\$ 4,802,238</u>	<u>\$ 3,669,357</u>	8.0%	<u>\$ 5,234,718</u>	9.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 38 years and has received the Association’s Distinguished Budget Presentation Award for the past 13 years.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	18	19	19	19

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Amended Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>Projected Expenditures FY 2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND								
DEPT: 02 FINANCE								
Salaries/ Wages/ OT	\$ 973,280	\$ 1,079,700	\$ 1,079,700	\$ 810,924	\$ 1,017,143	10.9%	\$ 1,087,200	0.7%
Fringe Benefits	386,330	455,680	455,680	330,326	412,944	18.0%	438,120	-3.9%
General Operating Services	29,182	44,150	44,200	21,223	29,243	51.3%	42,200	-4.4%
Insurance - Property, AL, GL, WC	25,632	18,482	18,482	13,949	18,482	-27.9%	18,482	0.0%
Maintenance & Rentals	5,532	10,250	10,250	4,680	6,120	85.3%	10,250	0.0%
Utilities	6,318	7,300	7,300	4,952	5,926	15.5%	7,200	-1.4%
Contractual Services & Projects	61,758	75,500	74,450	55,162	70,762	22.3%	78,500	4.0%
General Supplies	17,989	19,930	21,330	14,113	19,243	10.8%	20,180	1.3%
Materials & Equipment	2,387	9,600	9,200	3,936	4,936	302.2%	9,600	0.0%
Special Current Charges	524,059	621,200	621,200	463,562	553,712	18.5%	651,200	4.8%
FINANCE DEPARTMENT	\$ 2,032,467	\$ 2,341,792	\$ 2,341,792	\$ 1,722,827	\$ 2,138,511	15.2%	\$ 2,362,932	0.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Annual budget	1	1	1
Budget amendments	1	2	1
ACFR (annual financial statements)	1	1	1
Bond issues	0	1	1

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 – 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 02 FINANCE							
DIV: 01 ADMINISTRATION SERVICES							
Salaries/ Wages/ OT	\$ 283,327	\$ 287,800	\$ 287,800	\$ 220,766	1.6%	\$ 281,400	-2.2%
Fringe Benefits	92,884	112,900	112,900	78,232	21.5%	103,160	-8.6%
General Operating Services	5,130	7,500	7,500	3,053	46.2%	7,500	0.0%
Insurance - Property, AL, GL, WC	1,818	1,818	1,818	1,451	0.0%	1,818	0.0%
Maintenance & Rentals	1,123	1,800	1,800	965	60.3%	1,800	0.0%
Utilities	1,981	2,500	2,500	1,295	26.2%	2,700	8.0%
Contractual Services & Projects	58,319	65,000	65,000	43,389	11.5%	65,000	0.0%
General Supplies	295	900	900	231	205.1%	900	0.0%
Materials & Equipment	175	2,000	2,000	475	1042.9%	2,000	0.0%
Special Current Charges	3,117	10,200	10,200	1,750	227.2%	10,200	0.0%
ADMINISTRATION SERVICES	<u>\$ 448,169</u>	<u>\$ 492,418</u>	<u>\$ 492,418</u>	<u>\$ 351,607</u>	9.9%	<u>\$ 476,478</u>	-3.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 – 2025 Estimated
Accounts payable checks issued	10,509	10,800	12,000
Payroll checks issued/direct deposits	266/21,066	155/21,311	160/21,400
Occupational licenses processed	5,116	5,000	5,500
Accounts Receivable invoices processed	1,296	1,800	2,000
Capital Projects managed	109	80	108
Number of New Applicants for Alcohol Licenses	35	37	40

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	11	11	11	11

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 02 FINANCE							
DIV: 02 ACCOUNTING							
Salaries/ Wages/ OT	\$ 486,416	\$ 575,700	\$ 575,700	\$ 418,721	18.4%	\$ 581,200	1.0%
Fringe Benefits	194,499	235,860	235,860	167,508	21.3%	226,060	-4.2%
General Operating Services	21,187	33,000	33,000	15,734	55.8%	31,000	-6.1%
Insurance - Property, AL, GL, WC	9,966	2,816	2,816	2,112	-71.7%	2,816	0.0%
Maintenance & Rentals	2,459	5,800	5,800	2,459	135.9%	5,800	0.0%
Utilities	3,003	3,600	3,600	2,534	19.9%	3,300	-8.3%
Contractual Services & Projects	3,439	7,500	7,500	3,943	118.1%	7,500	0.0%
General Supplies	15,879	15,350	16,750	12,389	5.5%	15,600	1.6%
Materials & Equipment	886	5,500	4,100	1,612	362.8%	5,500	0.0%
Special Current Charges	520,942	611,000	611,000	461,812	17.3%	641,000	4.9%
ACCOUNTING	<u>\$ 1,258,676</u>	<u>\$ 1,496,126</u>	<u>\$ 1,496,126</u>	<u>\$ 1,088,824</u>	18.9%	<u>\$ 1,519,776</u>	1.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 – 2025 Estimated
Purchase orders processed	2,723	2,700	2,800
Processed requisitions	2,911	2,500	2,600
Sent out RFP*/public/in house bids	72	50	40

* In 2022 - 2023 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 2022 - 2023	Adopted Budget 2023 – 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 02 FINANCE							
DIV: 03 PURCHASING							
Salaries/ Wages/ OT	\$ 203,537	\$ 216,200	\$ 216,200	\$ 171,437	6.2%	\$ 224,600	3.9%
Fringe Benefits	98,947	106,920	106,920	84,586	8.1%	108,900	1.9%
General Operating Services	2,865	3,650	3,700	2,436	29.1%	3,700	1.4%
Insurance - Property, AL, GL, WC	13,848	13,848	13,848	10,386	0.0%	13,848	0.0%
Maintenance & Rentals	1,950	2,650	2,650	1,256	35.9%	2,650	0.0%
Utilities	1,334	1,200	1,200	1,123	-10.0%	1,200	0.0%
Contractual Services & Projects	-	3,000	1,950	7,830	N/A	6,000	100.0%
General Supplies	1,815	3,680	3,680	1,493	102.8%	3,680	0.0%
Materials & Equipment	1,327	2,100	3,100	1,849	133.6%	2,100	0.0%
PURCHASING	325,623	353,248	353,248	\$ 282,396	8.5%	\$ 366,678	3.8%
FINANCE DEPARTMENT	\$ 2,032,468	\$ 2,341,792	\$ 2,341,792	\$ 1,722,827	15.2%	\$ 2,362,932	0.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Applications received	585	580	600
New hires	132	233	230

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	4	4	4	4
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 03 HUMAN RESOURCES							
Salaries/ Wages/ OT	\$ 298,647	\$ 298,400	\$ 298,400	\$ 227,164	-0.1%	\$ 307,000	2.9%
Fringe Benefits	86,633	107,900	107,900	83,004	24.5%	112,500	4.3%
General Operating Services	7,047	14,200	14,200	3,474	101.5%	13,700	-3.5%
Insurance - Property, AL, GL, WC	1,480	1,480	1,480	1,110	0.0%	1,480	0.0%
Maintenance & Rentals	939	2,320	4,320	2,101	360.1%	3,240	39.7%
Utilities	1,362	2,000	2,000	751	46.8%	1,500	-25.0%
Contractual Services & Projects	22,325	30,000	28,000	5,715	25.4%	30,000	0.0%
General Supplies	12,682	18,500	18,500	4,036	45.9%	23,500	27.0%
Automotive Supplies & Gasoline	2,868	2,300	2,300	1,278	-19.8%	2,300	0.0%
Materials & Equipment	917	3,500	3,500	2,133	281.7%	5,000	42.9%
Special Current Charges	5,888	10,100	10,100	-	71.5%	10,100	0.0%
HUMAN RESOURCES DEPT	<u>\$ 440,788</u>	<u>\$ 490,700</u>	<u>\$ 490,700</u>	<u>\$ 330,766</u>	11.3%	<u>\$ 510,320</u>	4.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	182	182	182	182

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Expenditures FY 2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND								
DEPT: 04 FIRE DEPARTMENT								
Salaries/ Wages	\$ 8,280,787	\$ 10,427,498	\$ 10,442,498	\$ 6,657,795	\$ 8,137,929	25.9%	\$ 10,897,800	4.5%
Overtime	2,832,079	1,265,500	1,265,500	2,544,429	3,097,931	-55.3%	1,276,500	0.9%
Retirement Contributions	2,927,241	3,750,000	3,750,000	2,507,831	3,059,070	28.1%	3,951,000	5.4%
Other Fringe Benefits	1,839,281	2,386,325	2,022,627	1,560,726	1,903,655	29.7%	2,500,195	4.8%
General Operating Services	18,932	25,600	27,810	13,097	20,322	35.2%	27,870	8.9%
Insurance - Property, AL, GL, WC	981,626	985,584	985,584	748,459	983,605	0.4%	989,584	0.4%
Maintenance & Rentals	703,045	855,700	871,505	540,095	817,102	21.7%	877,000	2.5%
Utilities	493,966	570,000	553,000	177,034	224,078	15.4%	316,000	-44.6%
Contractual Services & Projects	897,668	573,400	815,312	700,537	780,152	-36.1%	707,050	23.3%
General Supplies	95,185	147,500	146,780	57,870	106,582	55.0%	151,950	3.0%
Automotive Supplies & Gasoline	307,182	389,300	348,773	217,181	315,833	26.7%	392,000	0.7%
Materials & Equipment	223,149	499,100	676,084	443,319	556,132	123.7%	722,600	44.8%
Major Acquisitions & Improvements	136,125	922,500	892,234	382,537	892,234	577.7%	760,000	-17.6%
Special Current Charges	29,957	26,200	26,500	15,806	21,042	-12.5%	26,200	0.0%
Interfund Transfers	-	-	-	-	-	N/A	34,283	N/A
FIRE DEPARTMENT	\$ 19,766,223	\$ 22,824,207	\$ 22,824,207	\$ 16,566,716	\$ 20,915,667	15.5%	\$ 23,630,032	3.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Fire reports	4,108	4,250	4,375

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 259,508	\$ 276,700	\$ 291,700	\$ 238,157	12.4%	\$ 287,600	3.9%
Fringe Benefits	128,988	144,700	143,960	114,452	11.6%	152,100	5.1%
General Operating Services	14,779	17,700	18,440	8,325	24.8%	18,870	6.6%
Insurance - Property, AL, GL, WC	70,392	70,392	70,392	52,794	0.0%	70,392	0.0%
Maintenance & Rentals	2,111	6,200	6,200	2,687	193.7%	6,500	4.8%
Utilities	438,334	504,000	484,000	154,715	10.4%	242,200	-51.9%
Contractual Services & Projects	17,474	23,000	18,400	12,823	5.3%	4,000	-82.6%
General Supplies	918	2,500	4,080	2,858	344.4%	5,450	118.0%
Auto Supplies & Gasoline	822	2,000	4,500	1,759	0.0%	4,500	125.0%
Materials & Equipment	2,902	7,200	6,120	2,506	0.0%	7,700	6.9%
Special Current Charges	571	700	1,000	914	0.0%	700	0.0%
FIRE ADMINISTRATION	<u>\$ 936,799</u>	<u>\$ 1,055,092</u>	<u>\$ 1,048,792</u>	<u>\$ 591,990</u>	12.0%	<u>\$ 800,012</u>	-24.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Calls for service	4,845	5,455	5,850

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	161	161	161	161

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 02 FIRE SUPPRESSION							
Salaries/ Wages	\$ 5,871,945	\$ 8,184,398	\$ 8,184,398	\$ 4,989,004	39.4%	\$ 8,510,800	4.0%
Overtime	2,673,739	1,000,000	1,000,000	2,131,139	-62.6%	1,000,000	0.0%
Fringe Benefits	3,650,558	4,870,400	4,533,512	3,106,511	24.2%	5,074,520	4.2%
General Operating Services	2,423	3,700	5,200	2,323	114.6%	4,000	8.1%
Insurance - Property, AL, GL, WC	733,568	736,156	736,156	556,563	0.4%	736,156	0.0%
Maintenance & Rentals	675,619	803,000	737,060	468,393	9.1%	803,000	0.0%
Utilities	32,962	35,000	35,000	1,476	6.2%	28,500	-18.6%
Contractual Services & Projects	825,376	486,800	708,675	614,863	-14.1%	622,950	28.0%
General Supplies	85,118	128,000	122,700	50,197	44.2%	128,000	0.0%
Automotive Supplies & Gasoline	252,480	318,500	276,000	175,550	9.3%	318,200	-0.1%
Materials & Equipment	206,110	446,500	618,804	411,962	200.2%	602,000	34.8%
Major Acquisitions & Improvements	136,125	922,500	892,234	382,537	555.5%	510,000	-44.7%
Special Current Charges	28,112	25,000	25,000	14,695	-11.1%	25,000	0.0%
Interfund Transfers	-	-	-	-	N/A	34,283	N/A
FIRE SUPPRESSION	<u>\$ 15,174,135</u>	<u>\$ 17,959,954</u>	<u>\$ 17,874,739</u>	<u>\$ 12,905,213</u>	17.8%	<u>\$ 18,397,409</u>	2.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Fire Reports	773	802	845
Calls for service	728	815	856

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 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 03 CAJUN COUNTRY							
Salaries/ Wages	\$ 782,646	\$ 739,200	\$ 739,200	\$ 632,935	-5.6%	\$ 815,200	10.3%
Overtime	429,265	200,000	200,000	341,897	-53.4%	200,000	0.0%
Fringe Benefits	439,904	418,000	418,000	393,843	-5.0%	509,750	21.9%
Insurance - Property, AL, GL, WC	99,942	101,312	101,312	80,809	1.4%	105,312	3.9%
Maintenance & Rentals	22,389	39,500	105,500	58,868	371.2%	42,000	6.3%
Utilities	20,715	29,000	27,000	15,245	30.3%	35,500	22.4%
Contractual Services & Projects	11,251	15,600	17,115	7,840	52.1%	12,100	-22.4%
General Supplies	1,709	5,000	5,000	2,162	192.6%	5,000	0.0%
Automotive Supplies & Gasoline	26,794	34,800	34,800	21,590	29.9%	35,300	1.4%
Materials & Equipment	2,028	14,700	14,700	4,007	624.9%	42,700	190.5%
CAJUN COUNTRY	<u>\$ 1,836,643</u>	<u>\$ 1,597,112</u>	<u>\$ 1,662,627</u>	<u>\$ 1,559,196</u>	-9.5%	<u>\$ 1,802,862</u>	12.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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, Accelerant Detection K9 Division and the Planning and Research Division.

DEMAND PERFORMANCE INDICATORS:

Description	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Code inspections	1350	2033	2500
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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	16	16	16	16

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 04 FIRE DEPARTMENT							
DIV: 04 FIRE SUPPORT							
Salaries/ Wages	\$ 986,970	\$ 1,232,700	\$ 1,232,700	\$ 802,405	24.9%	\$ 1,285,700	4.3%
Overtime	108,793	60,000	60,000	66,687	-44.8%	75,000	25.0%
Fringe Benefits	547,072	703,225	677,155	453,751	23.8%	714,825	1.6%
General Operating Services	1,730	4,200	4,170	2,449	141.0%	5,000	19.0%
Insurance - Property, AL, GL, WC	77,724	77,724	77,724	58,293	0.0%	77,724	0.0%
Maintenance & Rentals	2,926	7,000	22,745	10,147	677.3%	25,500	264.3%
Utilities	1,955	2,000	7,000	5,598	258.1%	9,800	390.0%
Contractual Services & Projects	43,567	48,000	71,122	65,011	63.2%	68,000	41.7%
General Supplies	7,440	12,000	15,000	2,653	101.6%	13,500	12.5%
Automotive Supplies & Gasoline	27,086	34,000	33,473	18,282	23.6%	34,000	0.0%
Materials & Equipment	12,113	30,700	36,460	24,844	201.0%	70,200	128.7%
Major Acquisitions & Improvements	-	-	-	-	N/A	250,000	N/A
Special Current Charges	1,274	500	500	197	-60.8%	500	0.0%
FIRE SUPPORT	<u>1,818,650</u>	<u>2,212,049</u>	<u>2,238,049</u>	<u>\$ 1,510,317</u>	23.1%	<u>\$ 2,629,749</u>	18.9%
FIRE DEPARTMENT	<u>\$ 19,766,227</u>	<u>\$ 22,824,207</u>	<u>\$ 22,824,207</u>	<u>\$ 16,566,716</u>	15.5%	<u>\$ 23,630,032</u>	3.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	188	188	188	188

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Expenditures FY 2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND								
DEPT: 05 POLICE								
Salaries/ Wages	\$ 9,406,028	\$ 10,936,900	\$ 10,936,900	\$ 7,291,975	\$ 9,346,323	16.3%	\$ 11,624,400	6.3%
Overtime	1,926,207	975,500	975,500	1,872,377	2,418,627	-49.4%	975,500	0.0%
Retirement contributions	2,908,503	3,655,000	3,655,000	2,675,389	3,444,674	25.7%	4,317,000	18.1%
Other Fringe Benefits	2,155,838	2,327,500	2,271,080	1,696,849	2,230,314	8.0%	2,441,700	4.9%
General Operating Services	38,809	70,150	62,150	32,933	49,783	80.8%	63,650	-9.3%
Insurance - Property, AL, GL, WC	1,465,130	1,467,076	1,467,076	1,099,555	1,465,074	0.1%	1,467,076	0.0%
Maintenance & Rentals	657,277	637,500	754,050	586,033	752,039	-3.0%	678,300	6.4%
Utilities	638,445	648,000	528,810	101,688	143,549	1.5%	343,800	-46.9%
Contractual Services & Projects	378,753	339,200	446,400	389,496	446,400	-10.4%	331,900	-2.2%
General Supplies	85,788	99,500	103,700	61,308	95,948	16.0%	101,200	1.7%
Automotive Supplies & Gasoline	542,697	656,100	606,100	423,296	557,357	20.9%	631,100	-3.8%
Materials & Equipment	863,145	1,432,400	1,272,788	937,507	1,260,559	66.0%	1,202,800	-16.0%
Major Acquisitions & Improvements	1,409,126	887,000	1,042,272	811,891	1,042,272	-37.1%	1,069,000	20.5%
Special Current Charges	389,063	572,300	582,300	331,595	542,613	47.1%	578,300	1.0%
POLICE DEPARTMENT	\$ 22,864,809	\$ 24,704,126	\$ 24,704,126	\$ 18,311,892	\$ 23,795,532	8.0%	\$ 25,825,726	4.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Calls for service	106,511	102,000	105,000
Administrative Investigations	75	62	70
Crime Clearance Rate (Rape & Homicide only)	16%	6%	10%
Homicide	89%	85%	85%
Rape	75%	70%	70%

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 05 POLICE							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 495,418	\$ 522,400	\$ 522,400	\$ 469,430	5.4%	\$ 546,900	4.7%
Fringe Benefits	228,495	244,500	244,500	201,649	7.0%	284,300	16.3%
General Operating Services	19,097	37,650	34,650	18,020	97.2%	36,650	-2.7%
Insurance - Property, AL, GL, WC	255,692	255,692	255,692	191,769	0.0%	255,692	0.0%
Maintenance & Rentals	23,634	20,300	74,850	20,975	-14.1%	25,300	24.6%
Utilities	622,531	630,000	509,510	89,127	1.2%	148,500	-76.4%
Contractual Services & Projects	18,250	18,000	34,900	34,837	-1.4%	20,000	11.1%
General Supplies	18,902	20,000	18,200	10,742	5.8%	20,700	3.5%
Materials & Equipment	1,856	1,800	2,600	800	-3.0%	1,800	0.0%
Special Current Charges	317	300	300	-	-5.4%	300	0.0%
ADMINISTRATION	<u>\$ 1,684,192</u>	<u>\$ 1,750,642</u>	<u>\$ 1,697,602</u>	<u>\$ 1,037,349</u>	3.9%	<u>\$ 1,340,142</u>	-23.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Calls for service	106,511	102,000	105,000
Arrests	1,489	1,700	1,650
Citations	4,763	4,000	4,300

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	183	183	183	183

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 05 POLICE							
DIV: 02 POLICE SERVICE							
Salaries/ Wages	\$ 8,911,803	\$ 10,415,000	\$ 10,415,000	\$ 6,822,545	16.9%	\$ 11,078,000	6.4%
Overtime	1,925,014	975,000	975,000	1,872,377	-49.4%	975,000	0.0%
Retirement	2,897,855	3,464,000	3,464,000	2,527,848	19.5%	4,112,000	18.7%
Fringe Benefits	1,937,991	2,274,000	2,217,580	1,642,741	17.3%	2,362,400	3.9%
General Operating Services	19,712	32,500	27,500	14,913	64.9%	27,000	-16.9%
Insurance - Property, AL, GL, WC	1,209,438	1,211,384	1,211,384	907,786	0.2%	1,211,384	0.0%
Maintenance & Rentals	633,643	617,200	679,200	565,058	-2.6%	653,000	5.8%
Utilities	15,914	18,000	19,300	12,561	13.1%	195,300	985.0%
Contractual Services & Projects	360,503	321,200	411,500	354,659	-10.9%	311,900	-2.9%
General Supplies	66,886	79,500	85,500	50,566	18.9%	80,500	1.3%
Automotive Supplies & Gasoline	542,697	656,100	606,100	423,296	20.9%	631,100	-3.8%
Materials & Equipment	861,287	1,430,600	1,270,188	936,707	66.1%	1,201,000	-16.0%
Major Acquisitions & Improvements	1,409,126	887,000	1,042,272	811,891	-37.1%	1,069,000	20.5%
Special Current Charges	388,746	572,000	582,000	331,595	47.1%	578,000	1.0%
POLICE SERVICE	<u>21,180,615</u>	<u>22,953,484</u>	<u>23,006,524</u>	<u>\$ 17,274,543</u>	8.4%	<u>\$ 24,485,584</u>	6.7%
POLICE DEPARTMENT	<u>\$ 22,864,807</u>	<u>\$ 24,704,126</u>	<u>\$ 24,704,126</u>	<u>\$ 18,311,892</u>	8.0%	<u>\$ 25,825,726</u>	4.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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
Streets
Solid Waste-Trash Collection
Solid Waste General
Engineering

Vehicle Maintenance
Building Maintenance
Communication & Traffic
Grounds Maintenance

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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	157	159	159	160
Part-Time	17	17	18	18

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Expenditures FY 2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
Salaries/ Wages	\$ 5,140,938	\$ 6,651,500	\$ 6,427,647	\$ 4,363,368	\$ 5,623,178	29.4%	\$ 6,946,600	4.4%
Overtime	462,714	305,500	305,500	535,074	708,437	-34.0%	339,700	11.2%
Retirement contributions	749,093	991,800	991,800	645,383	816,848	32.4%	902,300	-9.0%
Other Fringe Benefits	1,552,792	2,207,630	2,114,390	1,382,342	1,764,812	42.2%	2,262,120	2.5%
General Operating Services	17,109	58,440	57,072	20,300	36,045	241.6%	69,895	19.6%
Insurance - Property, AL, GL, WC	1,650,859	1,643,324	1,643,324	1,232,493	1,643,324	-0.5%	1,643,324	0.0%
Maintenance & Rentals	548,147	568,825	584,820	380,636	517,208	3.8%	593,905	4.4%
Utilities	2,007,905	2,043,900	2,046,900	1,666,648	2,022,463	1.8%	2,174,100	6.4%
Contractual Services & Projects	2,113,581	2,995,450	2,846,260	1,838,371	2,816,144	41.7%	3,368,350	12.4%
General Supplies	357,551	633,215	625,370	390,798	584,403	77.1%	712,465	12.5%
Automotive Supplies & Gasoline	1,175,466	1,118,250	1,182,750	924,420	1,240,224	-4.9%	1,156,500	3.4%
Materials & Equipment	424,663	598,860	736,890	435,507	717,698	41.0%	756,450	26.3%
Major Acquisitions & Improvements	2,177,634	2,248,400	2,503,976	1,644,560	2,774,384	3.2%	2,512,800	11.8%
Special Current Charges	83,471	162,450	160,845	75,703	159,034	94.6%	143,250	-11.8%
PUBLIC WORKS DEPARTMENT	\$ 18,461,923	\$ 22,227,544	\$ 22,227,544	\$ 15,535,603	\$ 21,424,202	20.4%	\$ 23,581,759	6.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Work orders completed*	73,741	75,222	76,706

*Includes all Divisions

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 – 2025
Full-Time	11	12	12	12
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 584,683	\$ 697,780	\$ 697,780	\$ 559,467	19.3%	\$ 744,500	6.7%
Fringe Benefits	228,392	287,500	287,500	222,638	25.9%	285,300	-0.8%
General Operating Services	2,334	16,900	14,900	2,045	624.1%	28,300	67.5%
Insurance - Property, AL, GL, WC	211,656	211,656	211,656	158,742	0.0%	211,656	0.0%
Maintenance & Rentals	19,159	26,800	18,375	14,300	39.9%	20,325	-24.2%
Utilities	13,826	18,900	18,900	10,691	36.7%	26,100	38.1%
Contractual Services & Projects	31,992	33,300	39,350	34,638	4.1%	74,600	124.0%
General Supplies	7,126	17,300	17,300	10,685	142.8%	18,100	4.6%
Automotive Supplies & Gasoline	9,668	10,000	10,000	8,035	3.4%	10,500	5.0%
Materials & Equipment	5,130	9,900	53,750	15,068	93.0%	27,200	174.7%
Major Acquisitions & Improvements	7,900	15,000	8,525	8,525	89.9%	-	-100.0%
Special Current Charges	35,618	27,300	16,500	8,809	-23.4%	19,500	-28.6%
ADMINISTRATION	<u>\$ 1,157,484</u>	<u>\$ 1,372,336</u>	<u>\$ 1,394,536</u>	<u>\$ 1,053,643</u>	18.6%	<u>\$ 1,466,081</u>	6.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Work orders completed (includes Trees/Limbs)	1,425	350	400
Work orders completed-drainage	1,150	1,700	1,750
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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	25	25	25	25
Part-Time	3	3	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 02 STREETS							
Salaries/ Wages/ OT	\$ 903,283	\$ 1,096,600	\$ 1,036,600	\$ 784,803	21.4%	\$ 1,114,000	1.6%
Fringe Benefits	392,423	496,200	480,055	340,480	26.4%	485,400	-2.2%
General Operating Services	775	2,725	2,725	890	251.6%	1,475	-45.9%
Insurance - Property, AL, GL, WC	295,540	295,540	295,540	221,655	0.0%	295,540	0.0%
Maintenance & Rentals	30,374	51,325	48,575	14,282	69.0%	53,850	4.9%
Utilities	1,886,073	1,905,000	1,905,000	1,569,263	1.0%	2,008,000	5.4%
Contractual Services & Projects	361,240	504,800	495,800	270,621	39.7%	629,800	24.8%
General Supplies	217,281	314,350	323,350	198,234	44.7%	409,650	30.3%
Automotive Supplies & Gasoline	49,095	49,800	49,800	38,840	1.4%	51,800	4.0%
Materials & Equipment	32,456	54,800	54,799	29,866	68.8%	62,400	13.9%
Major Acquisitions & Improvements	337,959	450,200	546,346	495,126	33.2%	364,500	-19.0%
Special Current Charges	3,852	25,000	5,000	1,409	549.0%	2,500	-90.0%
STREETS	<u>\$ 4,510,351</u>	<u>\$ 5,246,340</u>	<u>\$ 5,243,590</u>	<u>\$ 3,965,469</u>	16.3%	<u>\$ 5,478,915</u>	4.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Tons incinerated	1,745	3,000	3,400
Tons trash collected	7,394	10,000	11,000
Team Green Recycling Tons	257	300	350

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	28	28	28	28
Part-Time	9	9	8	8

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 03 TRASH COLLECTION							
Salaries/ Wages/ OT	\$ 803,043	\$ 1,214,480	\$ 1,070,627	\$ 667,397	51.2%	\$ 1,225,500	0.9%
Fringe Benefits	303,165	586,480	510,480	281,000	93.5%	569,620	-2.9%
General Operating Services	1,200	2,140	2,140	-	78.3%	2,140	0.0%
Insurance - Property, AL, GL, WC	317,984	317,984	317,984	238,488	0.0%	317,984	0.0%
Maintenance & Rentals	49,850	73,000	67,850	45,741	46.4%	70,750	-3.1%
Utilities	10,598	14,400	14,400	8,512	35.9%	14,700	2.1%
Contractual Services & Projects	295,495	468,200	398,575	305,977	58.4%	516,500	10.3%
General Supplies	2,557	4,990	9,990	6,829	95.2%	9,990	100.2%
Automotive Supplies & Gasoline	191,157	181,000	206,500	144,063	-5.3%	203,500	12.4%
Materials & Equipment	21,017	37,560	40,060	24,518	78.7%	42,360	12.8%
Major Acquisitions & Improvements	309,557	100,000	354,878	354,878	-67.7%	490,000	390.0%
Special Current Charges	9,786	43,000	47,000	14,793	339.4%	45,800	6.5%
TRASH COLLECTION	<u>\$ 2,315,409</u>	<u>\$ 3,043,234</u>	<u>\$ 3,040,484</u>	<u>\$ 2,092,196</u>	31.4%	<u>\$ 3,508,844</u>	15.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Tons garbage collected	22,860	25,000	26,500
Work orders completed	5,037	7,000	7,300

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	14	14	14	14

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 04 SOLID WASTE-GENERAL							
Salaries/ Wages/ OT	\$ 577,289	\$ 635,300	\$ 635,300	\$ 554,221	10.0%	\$ 681,200	7.2%
Fringe Benefits	227,590	276,450	276,450	201,123	21.5%	286,700	3.7%
General Operating Services	1,912	1,590	1,590	937	-16.8%	1,400	-11.9%
Insurance - Property, AL, GL, WC	249,144	249,144	249,144	186,858	0.0%	249,144	0.0%
Maintenance & Rentals	211,780	150,550	147,800	114,088	-28.9%	148,200	-1.6%
Utilities	7,768	7,800	7,800	5,634	0.4%	9,500	21.8%
Contractual Services & Projects	1,226,517	1,550,200	1,504,000	1,038,984	26.4%	1,550,200	0.0%
General Supplies	19,276	26,725	25,725	4,608	38.6%	25,525	-4.5%
Automotive Supplies & Gasoline	395,886	382,000	430,500	355,991	-3.5%	388,000	1.6%
Materials & Equipment	168,889	311,700	312,451	155,017	84.6%	360,050	15.5%
Major Acquisitions & Improvements	801,279	618,000	615,754	-	-22.9%	647,000	4.7%
Special Current Charges	1,750	1,200	1,395	1,395	-31.4%	1,500	25.0%
SOLID WASTE-GENERAL	<u>\$ 3,889,080</u>	<u>\$ 4,210,659</u>	<u>\$ 4,207,909</u>	<u>\$ 2,618,856</u>	8.3%	<u>\$ 4,348,419</u>	3.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Work orders	4,815	3,800	3,800
Vehicle/Equipment Intakes	67	68	56

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	24	24	24	24
Part-Time	0	0	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 05 VEHICLE MAINTENANCE							
Salaries/ Wages/ OT	\$ 938,966	\$ 1,072,800	\$ 1,072,800	\$ 793,000	14.3%	\$ 1,121,000	4.5%
Fringe Benefits	377,259	465,500	465,500	324,001	23.4%	477,700	2.6%
General Operating Services	8,212	21,000	21,000	10,731	155.7%	21,000	0.0%
Insurance - Property, AL, GL, WC	119,908	119,908	119,908	89,931	0.0%	119,908	0.0%
Maintenance & Rentals	40,090	74,130	65,380	32,601	84.9%	66,530	-10.3%
Utilities	37,768	40,500	40,500	26,690	7.2%	42,000	3.7%
Contractual Services & Projects	9,593	14,200	16,438	12,447	48.0%	34,200	140.8%
General Supplies	16,614	32,700	31,462	14,554	96.8%	32,700	0.0%
Automotive Supplies & Gasoline	90,121	82,250	83,450	58,694	-8.7%	83,750	1.8%
Materials & Equipment	50,107	64,300	65,150	38,038	28.3%	73,250	13.9%
Major Acquisitions & Improvements	80,240	150,000	150,000	42,862	86.9%	50,000	-66.7%
Special Current Charges	2,441	2,500	2,500	961	2.4%	2,500	0.0%
VEHICLE MAINTENANCE	<u>\$ 1,771,319</u>	<u>\$ 2,139,788</u>	<u>\$ 2,134,088</u>	<u>\$ 1,444,510</u>	20.8%	<u>\$ 2,124,538</u>	-0.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Work orders completed	636	700	825

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	14	14	14	14
Part-Time	0	0	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 06 BUILDING MAINTENANCE							
Salaries/ Wages/ OT	\$ 443,503	\$ 606,040	\$ 606,040	\$ 334,960	36.6%	\$ 639,000	5.4%
Fringe Benefits	178,410	282,500	282,500	142,321	58.3%	253,600	-10.2%
General Operating Services	63	450	2,250	1,873	614.3%	2,950	555.6%
Insurance - Property, AL, GL, WC	69,846	62,696	62,696	47,022	-10.2%	62,696	0.0%
Maintenance & Rentals	5,757	15,350	13,550	5,640	166.6%	13,460	-12.3%
Utilities	9,472	10,100	10,100	6,014	6.6%	11,900	17.8%
Contractual Services & Projects	233	500	500	-	114.6%	500	0.0%
General Supplies	6,079	26,100	15,750	4,196	329.3%	18,550	-28.9%
Automotive Supplies & Gasoline	17,689	22,500	22,500	12,167	27.2%	19,000	-15.6%
Materials & Equipment	16,070	23,100	29,700	23,232	43.7%	26,100	13.0%
Major Acquisitions & Improvements	28,018	-	-	-	-100.0%	-	N/A
Special Current Charges	523	500	1,500	927	-4.4%	1,500	200.0%
BUILDING MAINTENANCE	<u>\$ 775,663</u>	<u>\$ 1,049,836</u>	<u>\$ 1,047,086</u>	<u>\$ 578,352</u>	35.3%	<u>\$ 1,049,256</u>	-0.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Communications/work orders completed	208	160	102
Traffic/sign work completed	4,462	3,267	4,761
Traffic/signal work completed	421	602	507

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	8	9	9	10
Part-Time	0	0	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 07 COMMUNICATION & TRAFFIC							
Salaries/ Wages/ OT	\$ 344,485	\$ 375,100	\$ 375,100	\$ 303,091	8.9%	\$ 463,200	23.5%
Fringe Benefits	150,201	180,700	180,700	134,056	20.3%	221,200	22.4%
General Operating Services	946	4,000	4,000	381	322.8%	4,000	0.0%
Insurance - Property, AL, GL, WC	287,728	287,728	287,728	215,796	0.0%	287,728	0.0%
Maintenance & Rentals	16,960	29,600	34,470	6,602	74.5%	32,200	8.8%
Utilities	35,491	40,800	40,800	33,660	15.0%	49,500	21.3%
Contractual Services & Projects	16,984	18,600	35,250	25,192	9.5%	38,900	109.1%
General Supplies	60,122	150,800	140,080	108,785	150.8%	137,300	-9.0%
Automotive Supplies & Gasoline	31,582	32,100	32,100	22,324	1.6%	32,350	0.8%
Materials & Equipment	69,788	24,600	97,777	93,014	-64.8%	69,140	181.1%
Major Acquisitions & Improvements	142,216	260,000	173,273	277,206	82.8%	215,000	-17.3%
Special Current Charges	738	10,700	10,700	2,602	1349.9%	5,700	-46.7%
COMMUNICATION & TRAFFIC	<u>\$ 1,157,241</u>	<u>\$ 1,414,728</u>	<u>\$ 1,411,978</u>	<u>\$ 1,222,709</u>	22.3%	<u>\$ 1,556,218</u>	10.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Work orders completed	1,200	1,200	1,250
Letter Abatement Program		1,900	3,900

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	30	30	30	30
Part-Time	4	4	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 14 GROUNDS MAINTENANCE							
Salaries/ Wages/ OT	\$ 826,090	\$ 1,071,300	\$ 1,071,300	\$ 811,971	29.7%	\$ 1,120,000	4.5%
Fringe Benefits	378,394	551,900	551,900	347,014	45.9%	525,300	-4.8%
General Operating Services	533	1,550	1,550	474	190.8%	1,550	0.0%
Insurance - Property, AL, GL, WC	98,181	97,796	97,796	73,347	-0.4%	97,796	0.0%
Maintenance & Rentals	154,518	144,870	185,920	146,312	-6.2%	185,740	28.2%
Utilities	6,264	5,600	8,200	5,651	-10.6%	10,100	80.4%
Contractual Services & Projects	171,527	405,650	356,347	150,512	136.5%	510,650	25.9%
General Supplies	26,075	57,000	58,400	42,174	118.6%	57,400	0.7%
Automotive Supplies & Gasoline	382,232	352,000	341,000	280,147	-7.9%	361,000	2.6%
Materials & Equipment	60,788	67,200	77,903	56,506	10.5%	88,400	31.5%
Major Acquisitions & Improvements	406,387	655,200	655,200	465,963	61.2%	706,300	7.8%
Special Current Charges	2,559	2,000	3,800	2,638	-21.8%	2,000	0.0%
<u>GROUNDS MAINTENANCE</u>	<u>\$ 2,513,548</u>	<u>\$ 3,412,066</u>	<u>\$ 3,409,316</u>	<u>\$ 2,382,709</u>	35.7%	<u>\$ 3,666,236</u>	7.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 – 2024 Estimated	2024 - 2025 Estimated
Projects Completed	43	31 (22 are disaster related)	33
Active A&E's* / Task Orders	189	104 (14 are disaster related)	41 (8 are disaster related)

* Architectural and Engineering Agreements

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 15 ENGINEERING							
Salaries/ Wages/ OT	\$ 182,310	\$ 187,600	\$ 167,600	\$ 89,532	2.9%	\$ 177,900	-5.2%
Fringe Benefits	66,051	72,200	71,105	35,092	9.3%	59,600	-17.5%
General Operating Services	1,134	8,085	6,917	2,969	613.0%	7,080	-12.4%
Insurance - Property, AL, GL, WC	872	872	872	654	0.0%	872	0.0%
Maintenance & Rentals	19,659	3,200	2,900	1,070	-83.7%	2,850	-10.9%
Utilities	645	800	1,200	533	24.0%	2,300	187.5%
Contractual Services & Projects	-	-	-	-	N/A	13,000	N/A
General Supplies	2,421	3,250	3,313	733	34.2%	3,250	0.0%
Automotive Supplies & Gasoline	8,036	6,600	6,900	4,159	-17.9%	6,600	0.0%
Materials & Equipment	418	5,700	5,300	248	1263.6%	7,550	32.5%
Major Acquisitions & Improvements	64,078	-	-	-	-100.0%	40,000	N/A
Special Current Charges	26,204	50,250	72,450	42,169	91.8%	62,250	23.9%
ENGINEERING	<u>\$ 371,828</u>	<u>\$ 338,557</u>	<u>\$ 338,557</u>	<u>\$ 177,159</u>	-8.9%	<u>\$ 383,252</u>	13.2%
PUBLIC WORKS DEPARTMENT	<u>\$ 18,461,923</u>	<u>\$ 22,227,544</u>	<u>\$ 22,227,544</u>	<u>\$ 15,535,603</u>	20.4%	<u>\$ 23,581,759</u>	6.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Full-Time	27	27	27	27
Part-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Expenditures FY 2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 FUND: 001 GENERAL FUND								
DEPT: 07 PLANNING & DEVELOPMENT								
Salaries/ Wages/ OT	\$ 1,442,631	\$ 1,598,780	\$ 1,598,780	\$ 1,229,090	\$ 1,560,390	10.8%	\$ 1,661,480	3.9%
Fringe Benefits	533,367	621,600	619,100	483,606	604,789	16.5%	636,500	2.4%
General Operating Services	151,148	187,300	212,847	108,058	161,779	23.9%	182,150	-2.7%
Insurance - Property, AL, GL, WC	71,300	71,300	71,300	53,475	71,300	0.0%	71,300	0.0%
Maintenance & Rentals	32,069	37,900	39,030	15,352	23,362	18.2%	37,750	-0.4%
Utilities	25,283	26,300	26,300	17,629	21,354	4.0%	22,800	-13.3%
Contractual Services & Projects	887,374	795,000	1,344,000	789,178	1,345,155	-10.4%	1,000,000	25.8%
General Supplies	25,649	21,800	27,123	18,905	23,681	-15.0%	24,800	13.8%
Automotive Supplies & Gasoline	26,069	25,150	25,150	22,663	28,563	-3.5%	27,850	10.7%
Materials & Equipment	7,576	15,500	12,000	3,400	7,760	104.6%	13,600	-12.3%
Special Current Charges	85,490	93,000	143,000	84,738	130,921	8.8%	113,000	21.5%
PLANNING & DEVELOPMENT DEPT	\$ 3,287,956	\$ 3,493,630	\$ 4,118,630	\$ 2,826,094	\$ 3,979,054	6.3%	\$ 3,791,230	8.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Annexations	3	3	5
Subdivisions	49	24	20
Planning Commission			
Major Conditional Use Permits	27	10	25
Minor Conditional Use Permits	44	29	20
Special Exception or Variance Permits	70	47	50
Rezoning	7	6	5
Special Districts Planner			
Development reviews	9	10	10
Historic Preservation Projects	13	10	8

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	6	8	9	9

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 07 PLANNING & DEVELOPMENT							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 427,947	\$ 586,480	\$ 586,480	\$ 505,875	37.0%	\$ 667,580	13.8%
Fringe Benefits	152,727	217,300	217,889	195,919	42.3%	250,100	15.1%
General Operating Services	57,551	98,800	99,160	33,488	71.7%	94,600	-4.3%
Insurance - Property, AL, GL, WC	41,080	41,680	41,680	31,260	1.5%	41,680	0.0%
Maintenance & Rentals	2,199	6,100	5,730	2,017	177.4%	6,250	2.5%
Utilities	3,595	4,300	4,300	3,225	19.6%	4,300	0.0%
Contractual Services & Projects	4,250	5,000	5,000	4,250	17.6%	5,000	0.0%
General Supplies	3,853	4,800	4,810	2,472	24.6%	4,800	0.0%
Automotive Supplies & Gasoline	2,217	2,850	2,850	1,750	28.6%	2,850	0.0%
Materials & Equipment	3,960	6,900	6,900	1,860	74.2%	5,000	-27.5%
Special Current Charges	41,716	60,500	60,500	46,192	45.0%	60,500	0.0%
ADMINISTRATION	<u>\$ 741,095</u>	<u>\$ 1,034,710</u>	<u>\$ 1,035,299</u>	<u>\$ 828,308</u>	39.6%	<u>\$ 1,142,660</u>	10.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Building permits	1,524	1,273	1,200
Electrical permits	1,560	1,466	1,400
Mechanical permits	438	415	350
Plumbing permits	905	1,853	1,700
Total Inspections	4,064	12,250	12,000
Property Standards Inspections	22,642	21,500	23,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	19	19	18	18
Part-Time	3	3	3	3

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 07 PLANNING & DEVELOPMENT							
DIV: 02 PERMIT CENTER							
Salaries/ Wages/ OT	\$ 860,577	\$ 1,012,300	\$ 1,012,300	\$ 723,215	17.6%	\$ 993,900	-1.8%
Fringe Benefits	337,867	404,300	401,211	287,687	19.7%	386,400	-4.4%
General Operating Services	92,627	88,500	113,687	74,570	-4.5%	87,550	-1.1%
Insurance - Property, AL, GL, WC	29,620	29,620	29,620	22,215	0.0%	29,620	0.0%
Maintenance & Rentals	29,870	31,800	33,300	13,335	6.5%	31,500	-0.9%
Utilities	21,469	22,000	22,000	14,404	2.5%	18,500	-15.9%
Contractual Services & Projects	883,124	790,000	1,339,000	784,928	-10.5%	995,000	25.9%
General Supplies	20,977	17,000	22,313	16,433	-19.0%	20,000	17.6%
Automotive Supplies & Gasoline	23,852	22,300	22,300	20,913	-6.5%	25,000	12.1%
Materials & Equipment	3,544	8,600	5,100	1,540	142.8%	8,600	0.0%
Special Current Charges	43,724	32,500	82,500	38,546	-25.7%	52,500	61.5%
PERMIT CENTER	<u>\$ 2,347,251</u>	<u>\$ 2,458,920</u>	<u>\$ 3,083,331</u>	<u>\$ 1,997,786</u>	4.8%	<u>\$ 2,648,570</u>	7.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Development reviews			
Historic Preservation Projects			

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	2	0	0	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 07 PLANNING & DEVELOPMENT							
DIV: 13 DOWNTOWN/LAKEFRONT DEVLPMNT							
Salaries/ Wages/ OT	\$ 154,107	\$ -	\$ -	\$ -	-100.0%	\$ -	N/A
Fringe Benefits	42,773	-	-	-	-100.0%	-	N/A
General Operating Services	970	-	-	-	-100.0%	-	N/A
Insurance - Property, AL, GL, WC	600	-	-	-	-100.0%	-	N/A
Utilities	219	-	-	-	-100.0%	-	N/A
General Supplies	819	-	-	-	-100.0%	-	N/A
Materials & Equipment	72	-	-	-	-100.0%	-	N/A
Special Current Charges	50	-	-	-	-100.0%	-	N/A
DOWNTOWN/LAKEFRONT PLAN	<u>\$ 199,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-100.0%	<u>\$ -</u>	N/A
PLANNING & DEVELOPMENT DEPT.	<u>\$ 3,287,956</u>	<u>\$ 3,493,630</u>	<u>\$ 4,118,630</u>	<u>\$ 2,826,094</u>	6.3%	<u>\$ 3,791,230</u>	8.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 – 2024	Budget 2024 - 2025
Total Personnel Count				
Full-Time	20	20	20	20
Part-Time	8	7	9	9

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Amended Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Expenditures FY 2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
Salaries/ Wages/ OT	\$ 1,235,272	\$ 1,531,900	\$ 1,531,900	\$ 1,003,231	\$ 1,318,168	24.0%	\$ 1,563,700	2.1%
Fringe Benefits	387,788	535,300	534,300	307,100	398,521	38.0%	506,730	-5.3%
General Operating Services	137,665	89,200	89,300	45,884	139,727	-35.2%	154,550	73.3%
Insurance - Property, AL, GL, WC	261,818	264,488	264,488	197,851	261,973	1.0%	264,488	0.0%
Maintenance & Rentals	353,634	474,750	471,272	295,105	433,324	34.2%	519,235	9.4%
Utilities	403,590	451,700	346,171	122,511	175,936	11.9%	349,400	-22.6%
Contractual Services & Projects	857,895	674,850	702,550	579,906	695,520	-21.3%	1,501,350	122.5%
General Supplies	73,277	95,925	115,517	80,120	113,055	30.9%	135,075	40.8%
Automotive Supplies & Gasoline	7,247	11,100	11,800	3,783	7,190	53.2%	12,350	11.3%
Materials & Equipment	740,104	876,075	846,529	596,380	842,461	18.4%	324,435	-63.0%
Major Acquisitions & Improvements	186,203	-	131,800	131,800	181,800	-100.0%	-	N/A
Special Current Charges	2,445,911	2,851,900	2,811,561	1,430,734	2,983,484	16.6%	3,330,400	16.8%
GENERAL SERVICES DEPARTMENT	\$ 7,090,404	\$ 7,857,188	\$ 7,857,188	\$ 4,794,405	\$ 7,551,159	10.8%	\$ 8,661,713	10.2%
OPERATING EXPENDITURES	\$ 78,392,666	\$ 88,741,425	\$ 89,366,425	\$ 63,757,660	\$ 84,964,430	13.2%	\$ 93,598,430	5.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Elections	0	1	4
CPPJ* agreements	6	7	10
Special Events	4	20	23

*Calcasieu Parish Police Jury

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	6	6	6	6
Part-Time	2	2	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 01 ADMINISTRATION							
Salaries/ Wages/ OT	\$ 313,416	\$ 401,000	\$ 401,000	\$ 197,853	27.9%	\$ 382,500	-4.6%
Fringe Benefits	121,840	174,900	174,900	79,179	43.5%	155,400	-11.1%
General Operating Services	123,743	74,800	74,800	37,644	-39.6%	139,800	86.9%
Insurance - Property, AL, GL, WC	9,884	9,884	9,884	7,413	0.0%	9,884	0.0%
Maintenance & Rentals	58,786	61,420	58,130	39,703	4.5%	48,085	-21.7%
Utilities	239,778	258,700	153,171	23,039	7.9%	34,700	-86.6%
Contractual Services & Projects	36,602	42,750	50,550	34,931	16.8%	51,750	21.1%
General Supplies	6,072	19,950	37,360	29,809	228.6%	28,150	41.1%
Automotive Supplies & Gasoline	3,582	5,700	5,700	1,688	59.1%	5,700	0.0%
Materials & Equipment	7,524	1,300	1,300	-	-82.7%	1,300	0.0%
Major Acquisitions & Improvements	134,390	-	125,105	125,105	-100.0%	-	N/A
Special Current Charges	2,438,883	2,850,700	2,809,204	1,429,223	16.9%	3,328,700	16.8%
GENERAL ADMINISTRATION	<u>\$ 3,494,500</u>	<u>\$ 3,901,104</u>	<u>\$ 3,901,104</u>	<u>\$ 2,005,587</u>	11.6%	<u>\$ 4,185,969</u>	7.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Floors to maintain	18	18	18
Work Orders Completed	500	257	300

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	3	3	3	3
Part-Time	3	3	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 02 BUILDING SERVICES							
Salaries/ Wages/ OT	\$ 203,272	\$ 297,700	\$ 297,700	\$ 212,069	46.5%	\$ 323,500	8.7%
Fringe Benefits	51,637	94,300	94,300	47,739	82.6%	89,800	-4.8%
General Operating Services	22	200	200	73	809.1%	300	50.0%
Insurance - Property, AL, GL, WC	186,056	186,056	186,056	139,542	0.0%	186,056	0.0%
Maintenance & Rentals	157,210	227,400	223,100	117,021	44.6%	246,500	8.4%
Utilities	111,484	137,500	137,500	67,463	23.3%	135,700	-1.3%
Contractual Services & Projects	339,899	91,500	91,500	32,506	-73.1%	171,000	86.9%
General Supplies	28,855	38,000	41,500	30,734	31.7%	43,000	13.2%
Automotive Supplies & Gasoline	1,880	3,050	3,050	737	62.2%	3,500	14.8%
Materials & Equipment	9,619	18,500	18,400	9,821	92.3%	17,000	-8.1%
Special Current Charges	6,415	500	1,400	822	-92.2%	1,000	100.0%
BUILDING SERVICES	\$ 1,096,349	\$ 1,094,706	\$ 1,094,706	\$ 658,527	-0.1%	\$ 1,217,356	11.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Pages printed	318,587	422,000	475,000
Mail metered	52,831	55,100	57,700

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 03 PRINTING SERVICES							
Salaries/ Wages/ OT	\$ 79,547	\$ 117,000	\$ 117,000	\$ 67,540	47.1%	\$ 120,000	2.6%
Fringe Benefits	34,430	53,100	53,100	29,366	54.2%	52,930	-0.3%
General Operating Services	12,282	11,500	11,500	7,550	-6.4%	11,900	3.5%
Insurance - Property, AL, GL, WC	556	556	556	417	0.0%	556	0.0%
Maintenance & Rentals	52,590	80,150	83,262	46,980	52.4%	90,150	12.5%
Utilities	762	1,000	1,000	646	31.2%	1,000	0.0%
General Supplies	1,432	2,000	1,388	227	39.7%	2,000	0.0%
Automotive Supplies & Gasoline	1,465	1,750	1,750	784	19.5%	1,800	2.9%
Materials & Equipment	3,220	5,000	2,500	-	55.3%	2,500	-50.0%
Special Current Charges	103	200	200	25	94.2%	200	0.0%
PRINTING SERVICES	<u>\$ 186,387</u>	<u>\$ 272,256</u>	<u>\$ 272,256</u>	<u>\$ 153,535</u>	46.1%	<u>\$ 283,036</u>	4.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Number of computers in use	680	685	700
Work orders completed	1,538	1,820	2,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	4	4	4	4
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 04 INFORMATION TECHNOLOGY							
Salaries/ Wages/ OT	\$ 327,603	\$ 365,000	\$ 365,000	\$ 249,934	11.4%	\$ 369,900	1.3%
Fringe Benefits	113,183	129,100	129,100	89,113	14.1%	128,200	-0.7%
General Operating Services	170	300	300	253	76.5%	300	0.0%
Insurance - Property, AL, GL, WC	17,612	17,612	17,612	13,209	0.0%	17,612	0.0%
Maintenance & Rentals	52,940	59,750	59,750	53,714	12.9%	76,450	27.9%
Utilities	9,205	10,000	10,000	7,978	8.6%	137,500	1275.0%
Contractual Services & Projects	460,198	531,600	551,600	507,028	15.5%	1,264,600	137.9%
General Supplies	26,551	24,700	23,900	12,049	-7.0%	24,700	0.0%
Automotive Supplies & Gasoline	248	400	1,100	381	61.3%	1,150	187.5%
Materials & Equipment	719,431	849,950	823,255	585,861	18.1%	300,750	-64.6%
Major Acquisitions & Improvements	51,813	-	6,695	6,695	-100.0%	-	N/A
Special Current Charges	202	200	300	207	-1.0%	200	0.0%
INFORMATION TECHNOLOGY	<u>\$ 1,779,156</u>	<u>\$ 1,988,612</u>	<u>\$ 1,988,612</u>	<u>\$ 1,526,422</u>	11.8%	<u>\$ 2,321,362</u>	16.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Part-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 09 1911 CITY HALL							
Salaries/ Wages/ OT	\$ 74,379	\$ 92,600	\$ 92,600	\$ 66,549	24.5%	\$ 98,000	5.8%
Fringe Benefits	10,741	15,800	15,800	11,887	47.1%	16,500	4.4%
General Operating Services	53	-	100	55	-100.0%	100	N/A
Insurance - Property, AL, GL, WC	46,682	49,352	49,352	36,499	5.7%	49,352	0.0%
Maintenance & Rentals	28,819	40,600	40,600	34,703	40.9%	52,600	29.6%
Utilities	39,808	41,500	41,500	21,176	4.3%	37,500	-9.6%
Contractual Services & Projects	21,196	9,000	8,900	5,441	-57.5%	14,000	55.6%
General Supplies	10,367	11,000	11,100	7,286	6.1%	36,850	235.0%
Materials & Equipment	-	1,000	749	698	N/A	1,000	0.0%
Special Current Charges	106	200	351	351	88.7%	200	0.0%
1911 CITY HALL	<u>\$ 232,151</u>	<u>\$ 261,052</u>	<u>\$ 261,052</u>	<u>\$ 184,645</u>	12.4%	<u>\$ 306,102</u>	17.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
DBE/SBOP Educational Outreach/Trainings	3	4	4
Number of DBE/SBOP Businesses Enrolled	180	130	140

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 - 2025
Full-Time	4	4	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>Department / Division</u>	<u>Actual Fiscal Year 2022 - 2023</u>	<u>Adopted Budget 2023 - 2024</u>	<u>Adjusted Budget 2023 - 2024</u>	<u>Y-T-D FY 2024 7/31/2024</u>	<u>% Change Adopted '24 from Actual '23</u>	<u>Budget 2024 - 2025</u>	<u>% Change Adopted '24 to '25 Budget</u>
FUND: 001 GENERAL FUND							
DEPT: 10 GENERAL SERVICES							
DIV: 11 COMMUNITY SERV GRANTS							
Salaries/ Wages/ OT	\$ 237,055	\$ 258,600	\$ 258,600	\$ 209,286	9.1%	\$ 269,800	4.3%
Fringe Benefits	55,957	68,100	67,100	49,816	21.7%	63,900	-6.2%
General Operating Services	1,395	2,400	2,400	309	72.0%	2,150	-10.4%
Insurance - Property, AL, GL, WC	1,028	1,028	1,028	771	0.0%	1,028	0.0%
Maintenance & Rentals	3,289	5,430	6,430	2,984	65.1%	5,450	0.4%
Utilities	2,553	3,000	3,000	2,209	17.5%	3,000	0.0%
General Supplies	-	275	269	15	N/A	375	36.4%
Automotive Supplies & Gasoline	72	200	200	193	177.8%	200	0.0%
Materials & Equipment	310	325	325	-	4.8%	1,885	480.0%
Special Current Charges	202	100	106	106	-50.5%	100	0.0%
COMMUNITY SERVICE/GRANTS	<u>\$ 301,861</u>	<u>\$ 339,458</u>	<u>\$ 339,458</u>	<u>\$ 265,689</u>	12.5%	<u>\$ 347,888</u>	2.5%
GENERAL SERVICES DEPARTMENT	<u>\$ 7,090,404</u>	<u>\$ 7,857,188</u>	<u>\$ 7,857,188</u>	<u>\$ 4,794,405</u>	10.8%	<u>\$ 8,661,713</u>	10.2%
GENERAL FUND OPERATING EXP	<u>\$ 78,392,661</u>	<u>\$ 88,741,425</u>	<u>\$ 89,366,425</u>	<u>\$ 63,757,660</u>	13.2%	<u>\$ 93,598,430</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 001 GENERAL FUND							
DEPT: 21 TRANSFERS							
DIV: 01 OPERATING TRANSFERS							
Interfund transfer Disaster Recovery	\$ 500,000	\$ -	\$ -	\$ -	-100.0%	\$ -	N/A
Interfund transfer HOME Program	5,197	85,437	85,437	50,555	1544.0%	93,924	9.9%
Interfund transfer Recreation	170,000	170,000	170,000	127,500	0.0%	600,000	252.9%
Interfund transfer Special Revenue	675,197	255,437	255,437	178,055	-62.2%	693,924	171.7%
Interfund transfer Drainage Bonds	552,630	552,069	552,069	552,069	-0.1%	552,091	0.0%
Interfund transfer - Debt Service	552,630	552,069	552,069	552,069	-0.1%	552,091	0.0%
Interfund transfer Transit Operations	1,269,584	1,523,191	1,523,191	1,142,393	20.0%	1,689,426	10.9%
Interfund transfer Event Center Operations	710,878	723,194	723,194	542,396	1.7%	911,832	26.1%
Interfund transfer Golf Course Operations	317,102	664,218	664,218	498,164	109.5%	537,590	-19.1%
Interfund transfer Proprietary Funds	2,297,564	2,910,603	2,910,603	2,182,953	26.7%	3,138,848	7.8%
Interfund transfer sales tax to Wastewater	375,000	390,000	390,000	292,500	4.0%	410,000	5.1%
Interfund transfer sales tax to Water	340,000	350,000	350,000	262,500	2.9%	350,000	0.0%
Interfund transfer sales tax for salaries	715,000	740,000	740,000	555,000	3.5%	760,000	2.7%
DIV: CAPITAL & OTHER TRANSFERS							
Interfund transfer Wastewater improvements	1,800,000	1,800,000	1,800,000	1,350,000	0.0%	-	-100.0%
Interfund transfer Capital projects	-	2,950,000	2,950,000	2,212,500	N/A	700,000	-76.3%
Interfund transfer Capital projects - Laura	3,000,000	-	-	-	-100.0%	-	N/A
Interfund transfer Capital projects - LC Rebound	-	-	6,500,000	-	N/A	-	N/A
Interfund transfer - Capital	4,800,000	4,750,000	11,250,000	3,562,500	-1.0%	700,000	-85.3%
Total transfers	\$ 9,040,391	\$ 9,208,109	\$ 15,708,109	\$ 7,030,577	1.9%	\$ 5,844,863	-36.5%
FUND: 001 GENERAL FUND	\$ 87,433,052	\$ 97,949,534	\$ 105,074,534	\$ 70,788,237	12.0%	\$ 99,443,293	1.5%

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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 **FOOD SERVICE**
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 2024 - 2025 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	\$ -	\$ -	\$ -	\$ 1,511,583	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax - 1%									
Additional sales tax levy portions	4,696,000	-	1,834,375	2,348,000	-	-	-	-	-
Franchise and license taxes	-	11,500,000	-	-	-	-	-	-	-
License and permits									
Intergovernmental	-	-	-	68,000	-	-	39,366,302	5,218,852	-
Charges for services	13,565,500	-	-	-	-	-	-	-	-
Internal services									
Fines and forfeitures									
Use of money and property	305,000	300,000	75,000	185,440	132,000	105,525	-	-	-
Total operating revenues	<u>18,566,500</u>	<u>11,800,000</u>	<u>1,909,375</u>	<u>4,113,023</u>	<u>132,000</u>	<u>105,525</u>	<u>39,366,302</u>	<u>5,218,852</u>	<u>-</u>
Operating transfers in	410,000	-	-	1,511,713	175,000	325,000	-	93,924	-
Expenditures:									
General Government	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Fire Department	-	-	-	-	-	-	-	-	-
Police Department	-	-	-	-	-	-	-	-	-
Public Works	16,089,423	-	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	6,214,190	323,574	445,525	39,366,302	5,312,776	-
General Services	-	-	-	-	-	-	-	-	-
Total operating expenditures	<u>16,089,423</u>	<u>-</u>	<u>-</u>	<u>6,214,190</u>	<u>323,574</u>	<u>445,525</u>	<u>39,366,302</u>	<u>5,312,776</u>	<u>-</u>
Other financing uses:									
Operating transfers out	-	1,411,713	-	-	-	-	-	-	-
Transfer to Debt Service accounts	1,425,000	3,736,359	-	-	-	-	-	-	-
Capital transfers-General Capital Projects	3,000,000	3,175,500	2,100,000	-	-	-	-	-	-
Total transfers	<u>4,425,000</u>	<u>8,323,572</u>	<u>2,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,514,423</u>	<u>8,323,572</u>	<u>2,100,000</u>	<u>6,214,190</u>	<u>323,574</u>	<u>445,525</u>	<u>39,366,302</u>	<u>5,312,776</u>	<u>-</u>
Net Income (loss)	<u>\$ (1,537,923)</u>	<u>\$ 3,476,428</u>	<u>\$ (190,625)</u>	<u>\$ (589,454)</u>	<u>\$ (16,574)</u>	<u>\$ (15,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Projected beginning fund balance	\$ 5,317,249	\$ 1,670,568	\$ 2,364,735	\$ 1,775,148	\$ 146,520	\$ 144,400	\$ -	\$ 210,259	\$ 123,427
Fund balance (used) added operations	1,462,077	6,651,928	1,909,375	(589,454)	(16,574)	(15,000)	-	-	-
Fund balance used for capital transfers	(3,000,000)	(3,175,500)	(2,100,000)	-	-	-	-	-	-
Total fund balance (used) added	<u>(1,537,923)</u>	<u>3,476,428</u>	<u>(190,625)</u>	<u>(589,454)</u>	<u>(16,574)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	\$ 3,779,326	\$ 5,146,996	\$ 2,174,110	\$ 1,185,694	\$ 129,946	\$ 129,400	\$ -	\$ 210,259	\$ 123,427

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,511,583
-	-	-	-	-	-	100,000	30,000	150,000	3,000	9,161,375
-	-	-	-	-	-	-	-	-	-	11,500,000
471,225	-	-	1,210,429	2,700,000	-	-	-	-	-	49,034,808
-	-	-	-	-	-	-	-	-	-	13,565,500
-	-	-	394,726	-	75,000	7,500	2,000	-	-	1,582,191
471,225	-	-	1,605,155	2,700,000	75,000	107,500	32,000	150,000	3,000	86,355,457
34,283	-	-	5,000,000	-	-	-	-	-	-	7,549,920
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
377,108	-	-	-	-	-	-	-	-	-	377,108
128,400	-	-	-	-	-	-	-	-	-	128,400
-	-	-	-	-	-	-	-	-	-	16,089,423
-	-	-	-	-	-	20,000	20,000	135,000	2,500	177,500
-	-	-	1,613,905	-	-	-	-	-	-	53,276,272
-	-	-	-	3,000,000	-	-	-	-	-	3,000,000
505,508	-	-	1,613,905	3,000,000	-	20,000	20,000	135,000	2,500	73,048,703
-	-	-	-	5,500,000	-	-	-	-	-	6,911,713
-	-	-	-	-	-	-	-	-	-	5,161,359
-	-	-	-	-	-	-	-	-	-	8,275,500
-	-	-	-	5,500,000	-	-	-	-	-	20,348,572
505,508	-	-	1,613,905	8,500,000	-	20,000	20,000	135,000	2,500	93,397,275
\$ -	\$ -	\$ -	\$ 4,991,250	\$ (5,800,000)	\$ 75,000	\$ 87,500	\$ 12,000	\$ 15,000	\$ 500	\$ 508,102
\$ 20,642	\$ 313,653	\$ 113,186	\$ 283,822	\$ 14,021,641	\$ 2,350,619	\$ 498,674	\$ 122,940	\$ 54,398	\$ 5,098	\$ 29,536,979
-	-	-	4,991,250	(5,800,000)	75,000	87,500	12,000	15,000	500	8,783,602
-	-	-	-	-	-	-	-	-	-	(8,275,500)
-	-	-	4,991,250	(5,800,000)	75,000	87,500	12,000	15,000	500	508,102
\$ 20,642	\$ 313,653	\$ 113,186	\$ 5,275,072	\$ 8,221,641	\$ 2,425,619	\$ 586,174	\$ 134,940	\$ 69,398	\$ 5,598	\$ 30,045,081

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 – 2024 Estimated	2024 - 2025 Estimated
Work orders completed (includes Dottie one-call)	21,500	22,655	22,979
Sanitary sewers (miles)	600	600	600
Maximum Daily 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	68	69	69	69
Full-Time Engineering	1	1	1	1
Part-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 117 WASTEWATER								
Revenues:								
Ten Year Sales Tax - 0.16%	\$ 5,119,213	\$ 4,760,000	\$ 4,760,000	\$ 3,634,852	\$ 4,802,852	-7.0%	\$ 4,696,000	-1.3%
Taxes and special assessments	5,119,213	4,760,000	4,760,000	3,634,852	4,802,852	-7.0%	4,696,000	-1.3%
Physical Environment - Charges for Services	6,840	5,500	5,500	5,657	6,157	-19.6%	5,500	0.0%
Sewer extension charges	94,148	60,000	60,000	84,944	89,944	-36.3%	60,000	0.0%
Sewer user charges	12,337,939	11,900,000	11,900,000	10,535,710	12,485,710	-3.5%	13,500,000	13.4%
Charges for services	12,438,927	11,965,500	11,965,500	10,626,311	12,581,811	-3.8%	13,565,500	13.4%
Interest earnings	175,153	100,000	100,000	213,152	259,152	-42.9%	150,000	50.0%
Penalties	179,327	150,000	150,000	164,779	194,779	-16.4%	150,000	0.0%
Sale of Fixed Assets	17,460	5,000	5,000	10,080	10,080	-71.4%	5,000	0.0%
Use of money and property	371,940	255,000	255,000	388,011	464,011	-31.4%	305,000	19.6%
Total operating revenues	17,930,080	16,980,500	16,980,500	14,649,174	17,848,674	-5.3%	18,566,500	9.3%
Expenditures:								
FUND: 117 WASTEWATER FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 08 WASTEWATER								
Salaries/ Wages/ OT	3,095,816	3,517,200	3,517,200	2,560,920	3,277,008	13.6%	3,658,500	4.0%
Fringe Benefits	1,199,416	1,427,800	1,427,800	987,581	1,242,030	19.0%	1,425,000	-0.2%
General Operating Services	8,781	14,650	14,650	8,873	10,193	66.8%	14,650	0.0%
Insurance - Property, AL, GL, WC	917,580	928,420	928,420	695,376	920,481	1.2%	925,420	-0.3%
Maintenance & Rentals	1,680,211	1,951,500	2,193,297	1,369,814	2,179,175	16.1%	2,035,500	4.3%
Utilities	1,106,163	1,268,600	1,268,600	949,702	1,161,582	14.7%	1,282,000	1.1%
Contractual Services & Projects	1,396,822	1,860,500	1,855,145	1,299,523	1,639,691	33.2%	1,334,000	-28.3%
General Supplies	635,149	816,065	790,773	435,135	666,932	28.5%	959,350	17.6%
Automotive Supplies & Gasoline	212,375	207,350	215,350	122,870	175,730	-2.4%	207,100	-0.1%
Materials & Equipment	448,843	896,500	677,350	158,514	412,972	99.7%	899,000	0.3%
Major Acquisitions & Improvements	731,544	1,255,000	1,255,000	787,403	1,587,403	71.6%	1,313,363	4.7%
Special Current Charges	1,822,623	1,758,000	1,758,000	1,181,854	1,816,838	-3.5%	1,925,000	9.5%
Wastewater operating expenditures	13,255,323	15,901,585	15,901,585	10,557,565	15,090,035	20.0%	15,978,883	0.5%
FUND: 117 WASTEWATER FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 15 ENGINEERING								
Salaries/ Wages/ OT	-	62,000	62,000	49,467	62,707	N/A	83,000	33.9%
Fringe Benefits	-	23,000	23,000	16,780	21,293	N/A	27,100	17.8%
General Operating Services	-	-	-	-	-	N/A	-	N/A
Insurance - Property, AL, GL, WC	440	440	440	330	440	0.0%	440	0.0%
Wastewater engineering expenditures	440	85,440	85,440	66,577	84,440	19318.2%	110,540	29.4%
Wastewater operating expenditures	13,255,763	15,987,025	15,987,025	10,624,142	15,174,475	20.6%	16,089,423	0.6%
Interfund transfer-sales tax rev from General Fur	375,000	390,000	390,000	292,500	390,000	4.0%	410,000	5.1%
Interfund transfer Capital Projects	1,000,000	2,500,000	2,500,000	1,875,000	2,500,000	150.0%	3,000,000	20.0%
Interfund transfers - Debt Service	1,325,000	1,325,000	1,325,000	1,325,000	1,325,000	0.0%	1,425,000	7.5%
Wastewater transfers to other funds	2,325,000	3,825,000	3,825,000	3,200,000	3,825,000	64.5%	4,425,000	15.7%
Total expenditures	15,580,763	19,812,025	19,812,025	13,824,142	18,999,475	27.2%	20,514,423	3.5%
Net change in fund balance	2,724,317	(2,441,525)	(2,441,525)		(760,801)	-189.6%	(1,537,923)	37.0%
Beginning fund balance	3,353,733	6,078,050	6,078,050		6,078,050	81.2%	5,317,249	-12.5%
Ending fund balance	\$ 6,078,050	\$ 3,636,525	\$ 3,636,525		\$ 5,317,249	-40.2%	\$ 3,779,326	3.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 119 RIVERBOAT GAMING FUND								
Revenues:								
Riverboat Admission Taxes	\$ 12,179,035	\$ 11,500,000	\$ 11,500,000	\$ 9,418,484	\$ 10,518,484	-5.6%	\$ 11,500,000	0.0%
Taxes and special assessments	12,179,035	11,500,000	11,500,000	9,418,484	10,518,484	-5.6%	11,500,000	0.0%
Interest earnings	211,418	300,000	300,000	226,879	247,879	41.9%	300,000	0.0%
Use of money and property	211,418	300,000	300,000	226,879	247,879	41.9%	300,000	0.0%
Total operating revenues	12,390,453	11,800,000	11,800,000	9,645,363	10,766,363	-4.8%	11,800,000	0.0%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer Arts/Special Events Fund	225,000	225,000	225,000	168,750	225,000	0.0%	325,000	44.4%
Interfund transfer Central School fund	225,000	165,000	165,000	123,750	165,000	-26.7%	175,000	6.1%
Interfund transfer Recreation Fund	448,230	762,588	762,588	571,941	762,588	70.1%	911,713	19.6%
Interfund transfer - Special Revenue Funds	898,230	1,152,588	1,152,588	864,441	1,152,588	28.3%	1,411,713	22.5%
Interfund transfer 2014 Refunding Bonds PI	206,370	1,333,592	1,333,592	1,333,592	1,333,592	546.2%	1,339,087	0.4%
Interfund transfer 2017 Refunding Bonds PI	3,164,850	1,841,855	1,841,855	1,841,855	1,841,855	-41.8%	1,845,180	0.2%
Interfund transfer 2021 Drainage Bonds	552,630	552,069	552,069	552,069	552,069	-0.1%	552,092	0.0%
Interfund transfer - Debt Service	3,923,850	3,727,516	3,727,516	3,727,516	3,727,516	-5.0%	3,736,359	0.2%
Interfund transfer Capital Projects	4,850,000	3,835,000	3,835,000	2,876,250	3,835,000	-20.9%	2,165,500	-43.5%
Interfund transfer Golf Course	250,000	-	-	-	-	-100.0%	-	N/A
Interfund transfer Event Center Capital	-	-	-	-	-	N/A	500,000	N/A
Interfund transfer Water Capital	200,000	3,665,000	3,665,000	2,748,750	3,665,000	1732.5%	475,000	-87.0%
Interfund transfer Transit Capital	667,050	73,000	73,000	54,750	73,000	-89.1%	35,000	-52.1%
Interfund transfers - Capital	5,967,050	7,573,000	7,573,000	5,679,750	7,573,000	26.9%	3,175,500	-58.1%
Total transfers to other funds	10,789,130	12,453,104	12,453,104	10,271,707	12,453,104	15.4%	8,323,572	-33.2%
Net change in fund balance	1,601,323	(653,104)	(653,104)		(1,686,741)	-140.8%	3,476,428	632.3%
Beginning fund balance	1,755,986	3,357,309	3,357,309		3,357,309	91.2%	1,670,568	-50.2%
Ending fund balance	\$ 3,357,309	\$ 2,704,205	\$ 2,704,205		\$ 1,670,568	-19.5%	\$ 5,146,996	90.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 105 RESERVE FUND - 2016 SALES TAX 1/4% LEVY								
Revenues:								
Sales tax	\$ 1,962,904	\$ 1,859,375	\$ 1,859,375	\$ 1,398,770	\$ 1,855,020	-5.3%	\$ 1,834,375	-1.3%
Taxes and special assessments	1,962,904	1,859,375	1,859,375	1,398,770	1,855,020	-5.3%	1,834,375	-1.3%
Interest earnings	107,864	75,000	75,000	85,978	100,978	-30.5%	75,000	0.0%
Use of money and property	107,864	75,000	75,000	85,978	100,978	-30.5%	75,000	0.0%
Total operating revenues	2,070,768	1,934,375	1,934,375	1,484,748	1,955,998	-6.6%	1,909,375	-1.3%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer Capital Projects	2,000,000	2,000,000	2,000,000	1,500,000	2,000,000	0.0%	2,100,000	5.0%
Total transfers to other funds	2,000,000	2,000,000	2,000,000	1,500,000	2,000,000	0.0%	2,100,000	5.0%
Net change in fund balance	70,768	(65,625)	(65,625)		(44,002)	-192.7%	(190,625)	-190.5%
Beginning fund balance	2,337,969	2,408,737	2,408,737		2,408,737	3.0%	2,364,735	-1.8%
Ending fund balance	\$ 2,408,737	\$ 2,343,112	\$ 2,343,112		\$ 2,364,735	-2.7%	\$ 2,174,110	-7.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	31	30	30	30
Part-Time	15	14	14	14

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 127 RECREATION FUND								
Revenues:								
1.69 Mills Property Tax Special Rec District	\$ 1,416,151	\$ 1,425,948	\$ 1,425,948	\$ 1,472,596	\$ 1,475,096	0.7%	\$ 1,511,583	6.0%
Ten Year Sales Tax - 0.08%	2,559,606	2,380,000	2,380,000	1,817,426	2,401,426	-7.0%	2,348,000	-1.3%
Tax revenue	<u>3,975,757</u>	<u>3,805,948</u>	<u>3,805,948</u>	<u>3,290,022</u>	<u>3,876,522</u>	-4.3%	<u>3,859,583</u>	1.4%
Miscellaneous Reimbursement	69,179	66,000	66,000	69,973	69,973	-4.6%	68,000	3.0%
Intergovernmental revenue	<u>69,179</u>	<u>66,000</u>	<u>66,000</u>	<u>69,973</u>	<u>69,973</u>	-4.6%	<u>68,000</u>	3.0%
Interest Earnings	101,409	50,000	50,000	65,600	77,300	-50.7%	50,000	0.0%
Rentals and Leases	-	-	-	6,722	7,842	N/A	13,440	
Recreation Program revenues	140,476	100,000	100,000	135,088	142,588	-28.8%	116,000	16.0%
Promenade Revenues	9,715	5,000	5,000	13,932	14,432	-48.5%	5,000	0.0%
Recreation Donations	2,834	1,000	1,000	5,730	5,730	-64.7%	1,000	0.0%
Miscellaneous revenues	1,830	-	-	-	-	-100.0%	-	N/A
Miscellaneous insurance revenues	3,850	-	-	2,307	2,307	-100.0%	-	N/A
Use of money and property	<u>260,114</u>	<u>156,000</u>	<u>156,000</u>	<u>229,379</u>	<u>250,199</u>	-40.0%	<u>185,440</u>	18.9%
Total operating revenues	<u>4,305,050</u>	<u>4,027,948</u>	<u>4,027,948</u>	<u>3,589,374</u>	<u>4,196,694</u>	-6.4%	<u>4,113,023</u>	2.1%
Recreation Fund total expenditures	<u>5,186,295</u>	<u>5,630,465</u>	<u>5,630,465</u>	<u>3,959,273</u>	<u>5,426,581</u>	8.6%	<u>6,214,190</u>	10.4%
* details on following pages								
Other financing sources (uses)								
Interfund transfer from General Fund	170,000	170,000	170,000	127,500	170,000	0.0%	600,000	252.9%
Interfund transfer from Riverboat Gaming Fund	448,230	762,588	762,588	571,941	762,588	70.1%	911,713	19.6%
Total transfers from other funds	<u>618,230</u>	<u>932,588</u>	<u>932,588</u>	<u>699,441</u>	<u>932,588</u>	50.8%	<u>1,511,713</u>	62.1%
Net change in fund balance	(263,015)	(669,929)	(669,929)		(297,299)	-154.7%	(589,454)	12.0%
Beginning fund balance	2,335,462	2,072,447	2,072,447		2,072,447	-11.3%	1,775,148	-14.3%
Ending fund balance	<u>\$ 2,072,447</u>	<u>\$ 1,402,518</u>	<u>\$ 1,402,518</u>		<u>\$ 1,775,148</u>	-32.3%	<u>\$ 1,185,694</u>	-15.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 an 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	2022 - 2023 Actual	2023 – 2024 Estimated	2024 - 2025 Estimated
Total athletic teams (youth and adult)	11	35	45
Total participants in athletic teams	120	525	675
Total summer paid day camp attendance	180	230	250
Total summer attendance at recreation centers	500	1,500	2,500
Keep Greater Lake Charles Beautiful – Team Green Events	2	7	10

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	29	29	29	29
Part-Time	10	10	10	10

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 127 RECREATION FUND								
DEPT: 09 COMMUNITY SERVICES								
DIV: 01 RECREATION								
Salaries/ Wages/ OT	\$ 1,494,397	\$ 1,660,900	\$ 1,660,900	\$ 1,379,553	\$ 1,759,891	11.1%	\$ 1,845,000	11.1%
Fringe Benefits	477,649	630,700	630,700	435,337	544,022	32.0%	646,060	2.4%
General Operating Services	2,990	5,800	5,800	2,993	4,358	94.0%	6,100	5.2%
Insurance - Property, AL, GL, WC	502,701	503,192	503,192	375,582	498,815	0.1%	503,192	0.0%
Maintenance & Rentals	650,510	628,800	697,300	479,340	729,414	-3.3%	781,000	24.2%
Utilities	244,106	255,600	255,600	205,177	259,697	4.7%	273,100	6.8%
Contractual Services & Projects	202,689	246,935	246,935	167,836	240,557	21.8%	414,175	67.7%
General Supplies	154,112	321,550	323,750	200,960	261,923	108.6%	351,550	9.3%
Automotive Supplies & Gasoline	110,113	94,100	94,100	95,610	118,010	-14.5%	119,500	27.0%
Materials & Equipment	189,236	218,000	165,300	42,703	67,392	15.2%	107,800	-50.6%
Major Acquisitions & Improvements	117,805	289,500	271,500	121,789	253,300	145.7%	242,500	-16.2%
Special Current Charges	16,760	12,800	12,800	8,150	18,450	-23.6%	12,500	-2.3%
Recreation Division	<u>\$ 4,163,068</u>	<u>\$ 4,867,877</u>	<u>\$ 4,867,877</u>	<u>\$ 3,515,030</u>	<u>\$ 4,755,829</u>	16.9%	<u>\$ 5,302,477</u>	8.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Promenade vendor rentals	8	10	12
Marina Boat Slip rentals	485	550	700

*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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	1	1	1	1
Part-Time	4	4	4	4

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 127 RECREATION FUND								
DEPT: 09 COMMUNITY SERVICES								
DIV: 31 LAKEFRONT/DOWNTOWN								
Salaries/ Wages/ OT	\$ 32,631	\$ 152,500	\$ 152,500	\$ 69,574	\$ 86,817	367.3%	\$ 184,800	21.2%
Fringe Benefits	10,558	51,000	51,000	25,574	31,350	383.0%	58,700	15.1%
General Operating Services	-	-	-	93	93	N/A	100	N/A
Insurance - Property, AL, GL, WC	132,684	132,788	132,788	100,188	132,936	0.1%	132,788	0.0%
Maintenance & Rentals	133,299	139,000	143,400	113,657	187,401	4.3%	220,500	58.6%
Utilities	68,577	75,300	76,100	57,652	78,912	9.8%	106,150	41.0%
Contractual Services & Projects	34,886	55,000	54,200	6,606	26,606	57.7%	60,025	9.1%
General Supplies	21,203	90,700	90,700	36,508	74,171	327.8%	86,200	-5.0%
Automotive Supplies & Gasoline	8,407	7,800	7,800	8,041	11,816	-7.2%	12,800	64.1%
Materials & Equipment	5,929	24,500	20,100	5,155	19,405	313.2%	23,650	-3.5%
Major Acquisitions & Improvements	-	31,000	31,000	21,170	21,170	N/A	23,000	-25.8%
Special Current Charges	53	3,000	3,000	25	75	5560.4%	3,000	0.0%
Lakefront/Downtown Maintenance	448,227	762,588	762,588	444,243	670,752	70.1%	911,713	19.6%
Recreation Fund total operating expenditures	4,611,295	5,630,465	5,630,465	3,959,273	5,426,581	22.1%	6,214,190	10.4%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfers - Capital Project Fund	575,000	-	-	-	-	-100.0%	-	N/A
Total transfers to other funds	575,000	-	-	-	-	-100.0%	-	N/A
Recreation Fund total expenditures	\$ 5,186,295	\$ 5,630,465	\$ 5,630,465	\$ 3,959,273	\$ 5,426,581	8.6%	\$ 6,214,190	10.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Alcove (reception area adjacent to Theatre) Rentals*	0	0	7
Theatre Rentals*	0	0	12
Room 106 (Meeting Space) Rentals**	0	12	20
Room 108 (Meeting Space) Rentals	0	15	20

*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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 107 CENTRAL SCHOOL FUND								
Revenues:								
Interest earnings	\$ 3,036	\$ 1,500	\$ 1,500	\$ 2,482	\$ 700	-50.6%	\$ 2,000	33.3%
Rents and royalties	43,984	80,000	80,000	116,805	160,805	81.9%	130,000	62.5%
Use of money and property	47,020	81,500	81,500	119,287	161,505	73.3%	132,000	62.0%
						N/A		N/A
Total operating revenue	47,020	81,500	81,500	119,287	161,505	73.3%	132,000	62.0%
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 07 CENTRAL SCHOOL								
Insurance - Property, AL, GL, WC	107,324	107,324	107,324	80,493	107,324	0.0%	107,324	0.0%
Maintenance & Rentals	65,664	35,500	37,300	34,731	37,300	-45.9%	100,500	183.1%
Utilities	38,565	32,300	32,300	22,849	34,549	-16.2%	39,500	22.3%
Contractual Services & Projects	64,060	15,000	19,000	12,781	18,353	-76.6%	21,000	40.0%
General Supplies	18,396	18,500	12,700	9,435	11,448	0.6%	29,250	58.1%
Materials & Equipment	-	1,000	1,000	365	1,000	N/A	1,000	0.0%
Special Current Charges	18,000	32,000	32,000	12,075	18,075	77.8%	25,000	-21.9%
Total operating expenditures	312,009	241,624	241,624	172,729	228,049	-22.6%	323,574	33.9%
Transfer from Riverboat Gaming Fund	225,000	165,000	165,000	123,750	165,000	-26.7%	175,000	6.1%
Net change in fund balance	(39,989)	4,876	4,876		98,456	112.2%	(16,574)	-439.9%
Beginning fund balance	88,053	48,064	48,064		48,064	-45.4%	146,520	204.8%
Ending fund balance	\$ 48,064	\$ 52,940	\$ 52,940		\$ 146,520	10.1%	\$ 129,946	145.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 Event Center Christmas lights, and concert (December).

DEMAND PERFORMANCE INDICATORS:

Description	2022 - 2023 Actual	2023 – 2024 Estimated	2024 - 2025 Estimated
Traveling and local exhibits in gallery	15	15	18
Concerts/events	16	15	20
Art-related Cooperative Endeavor Agreements	9	9	10

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 104 SPECIAL EVENTS FUND								
Revenues:								
Rents and Royalties	\$ 1,200	\$ 1,500	\$ 1,500	\$ 600	\$ 900	25.0%	\$ 1,500	0.0%
Interest earnings	3,398	1,200	1,200	2,694	2,894	-64.7%	2,000	66.7%
Miscellaneous Donations	46,650	35,000	35,000	41,000	44,000	-25.0%	35,000	0.0%
Donations - LMA Convention	-	-	-	-	-	N/A	66,000	N/A
Special Event Revenue	975	900	900	2,775	2,775	-7.7%	1,025	13.9%
Total operating revenue	52,223	38,600	38,600	47,069	50,569	-26.1%	105,525	173.4%
Expenditures:								
DIV: 22 ARTS/SPECIAL EVENTS								
General Operating Services	18,282	24,325	24,325	15,096	19,576	33.1%	24,325	0.0%
Insurance - Property, AL, GL, WC	25,000	26,000	26,000	18,750	25,000	4.0%	26,000	0.0%
Maintenance & Rentals	3,430	3,500	3,900	2,055	3,930	2.0%	8,000	128.6%
Contractual Services & Projects	153,310	166,500	166,100	141,215	164,850	8.6%	182,000	9.3%
General Supplies	7,356	9,700	9,700	2,850	6,830	31.9%	30,200	211.3%
Materials & Equipment	5,484	10,000	10,000	729	10,000	82.3%	5,000	-50.0%
Special Current Charges	47,500	60,500	60,500	51,000	58,500	27.4%	62,000	2.5%
LMA Convention	-	-	-	-	-	N/A	108,000	N/A
Total operating expenditures	260,362	300,525	300,525	231,695	288,686	15.4%	445,525	48.2%
Transfer from Riverboat Gaming Fund	225,000	225,000	225,000	168,750	225,000	0.0%	325,000	44.4%
Net change in fund balance	16,861	(36,925)	(36,925)		(13,117)	-319.0%	(15,000)	59.4%
Beginning fund balance	140,656	157,517	157,517		157,517	12.0%	144,400	-8.3%
Ending fund balance	\$ 157,517	\$ 120,592	\$ 120,592		\$ 144,400	-23.4%	\$ 129,400	7.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To administer the Community Development Block Grant (CDBG), Coronavirus Grant (CDBG-CV), the Declared Disaster Recovery Grant (CDBG-DDR), the Disaster Recovery Grant (CDGB–DRGR), and the Hometown Revitalization Programs and Resilient Communities Infrastructure Program (CDBG-OCD), throughout the City of Lake Charles

FUNCTION DESCRIPTION:

This division is responsible for the day-to-day operations and all federal and state funds received through the Community Development Block Grant Programs, 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 Programs, capital infrastructural projects, capital park projects, public service, home buyer assistance programs, and home rehabilitation programs for homes still being affected by 2020 hurricanes.

DEMAND PERFORMANCE INDICATORS:

Description	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Home buyer assistance	1	5	5
Capital Projects	2	0	0
Public Service Projects	3	4	3
Home Rehabilitations	0	15	47

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	2	2	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 110 COMMUNITY DEVELOPMENT FUND								
Revenues:								
Community Development	\$ 171,474	\$ 678,911	\$ 1,414,193	\$ 324,298	\$ 657,707	295.9%	\$ 286,180	-57.8%
CARES Act	5,000	626,929	626,929	-	-	12438.6%	-	-100.0%
Community Development - Disaster Recovery	4,993,547	-	1,233,031	406,261	653,213	-100.0%	10,525,681	N/A
Office of Community Development (OCD)	-	-	250,000	-	66,885	N/A	28,554,441	N/A
Louisiana Housing Corporation	-	4,000,000	-	-	-	N/A	-	-100.0%
Intergovernmental Revenues	5,170,021	5,305,840	3,524,153	730,559	1,377,805	2.6%	39,366,302	641.9%
General	23,835	-	-	7,855	7,855	-100.0%	-	N/A
Use of money and property	23,835	-	-	7,855	7,855	-100.0%	-	N/A
Total operating revenues	5,193,856	5,305,840	3,524,153	738,414	1,385,660	2.2%	39,366,302	641.9%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 04 COMMUNITY DEVELOPMENT								
Salaries/ Wages/ OT	72,940	91,000	91,000	74,956	95,656	24.8%	97,500	7.1%
Fringe Benefits	24,193	31,000	30,500	23,587	29,802	28.1%	30,600	-1.3%
General Operating Services	5,648	8,905	8,905	5,741	9,013	57.7%	9,650	8.4%
Insurance - Property, AL, GL, WC	764	764	764	573	764	0.0%	764	0.0%
Maintenance & Rentals	-	600	400	-	-	N/A	700	16.7%
Utilities	219	300	300	185	245	37.0%	300	0.0%
General Supplies	1,970	2,600	2,600	1,829	2,548	32.0%	2,900	11.5%
Automotive Supplies & Gasoline	168	550	1,250	709	1,314	227.4%	1,600	190.9%
Special Current Charges	69,645	543,192	1,278,474	324,479	526,220	679.9%	142,166	-73.8%
Total Community Development	175,547	678,911	1,414,193	432,059	665,562	286.7%	286,180	-57.8%
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 15 CORONAVIRUS (CV)								
Special Current Charges	5,000	626,929	626,929	-	-	12438.6%	-	-100.0%
Total Community Development CV	5,000	626,929	626,929	-	-	12438.6%	-	-100.0%
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 16 Declared Disaster Recovery (DDR)								
Salaries/ Wages/ OT	29,073	-	-	-	-	-100.0%	-	N/A
Fringe Benefits	5,841	-	-	-	-	-100.0%	-	N/A
Contractual Services & Projects	3,734,671	4,000,000	392,166	387,764	419,786	7.1%	-	-100.0%
Special Current Charges	1,167,486	-	26,352	26,352	26,352	-100.0%	-	N/A
Total Community Development DDR	4,937,071	4,000,000	418,518	414,116	446,138	-19.0%	-	-100.0%
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 17 Disaster Recovery (DRGR)								
Salaries/ Wages/ OT	-	-	33,530	13,530	33,828	N/A	94,000	N/A
Fringe Benefits	-	-	14,720	5,857	13,648	N/A	37,900	N/A
Contractual Services & Projects	-	-	646,130	1,817	3,317	N/A	8,136,294	N/A
Special Current Charges	76,238	-	120,133	120,282	156,282	-100.0%	2,257,487	N/A
Total Community Development CV	76,238	-	814,513	141,486	207,075	-100.0%	10,525,681	N/A
DEPT: 15 PLANNING & DEVELOPMENT								
DIV: 01 OCD RESILIENT COMMUNITIES								
Contractual Services & Projects	-	-	-	-	-	N/A	27,874,326	N/A
Special Current Charges	-	-	250,000	62,085	66,885	N/A	680,115	N/A
Total Community Development OCD	-	-	250,000	62,085	66,885	N/A	28,554,441	N/A
Planning and Development operating exp	5,193,856	5,305,840	3,524,153	1,049,746	1,385,660	2.2%	39,366,302	641.9%
Total operating expenditures	5,193,856	5,305,840	3,524,153	1,049,746	1,385,660	2.2%	39,366,302	641.9%
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 2024 – 2025 ANNUAL BUDGET**

FUND: 126 HUD-HOUSING PROGRAMS
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: HUD HOUSING PROGRAMS

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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
CHDO	2	2	2
Reconstruction	2	5	17
Rehabilitation	88	0	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 126 HUD-HOUSING PROGRAMS								
Revenues:								
Home Program - Federal Funds	\$ 102,337	\$ 459,829	\$ 459,829	\$ 414,256	\$ 653,135	349.3%	\$ 327,041	-28.9%
Louisiana Housing Corporation LHC	-	-	4,000,000	401,063	524,400	N/A	3,475,600	N/A
America Rescue Plan Act of 2021 (ARPA) Intergovernmental revenues	-	-	-	-	-	N/A	1,416,211	N/A
	<u>102,337</u>	<u>459,829</u>	<u>4,459,829</u>	<u>815,319</u>	<u>1,177,535</u>	349.3%	<u>5,218,852</u>	1035.0%
Miscellaneous Revenue	1,695	-	-	1,440	1,860	-100.0%	-	N/A
Total operating revenues	<u>104,032</u>	<u>459,829</u>	<u>4,459,829</u>	<u>816,759</u>	<u>1,179,395</u>	342.0%	<u>5,218,852</u>	1035.0%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 06 HOME OWNER GRANTS								
Salaries/ Wages/ OT	48,194	49,500	49,500	35,581	49,081	2.7%	54,000	9.1%
Fringe Benefits	10,997	14,100	12,100	12,648	18,633	28.2%	25,300	79.4%
Utilities	109	200	22,700	23,769	29,299	83.5%	200	0.0%
Contractual Services & Projects	48,234	402,639	382,139	421,042	636,497	734.8%	285,401	-29.1%
Special Current Charges	-	-	-	53	53	N/A	-	N/A
Home Owner Grants	<u>107,534</u>	<u>466,439</u>	<u>466,439</u>	<u>493,093</u>	<u>733,563</u>	333.8%	<u>364,901</u>	-21.8%
DIV: 07 HOME/CHDOS GRANTS								
Contractual Services & Projects	-	78,827	78,827	-	-	N/A	56,064	-28.9%
DIV: 08 LOUISIANA HOUSING GRANTS								
Contractual Services & Projects	-	-	4,000,000	429,568	524,400	N/A	3,475,600	N/A
DIV: 18 HOME INVESTMENT PARTNERSHIPS								
Contractual Services & Projects	-	-	-	-	-	N/A	1,416,211	N/A
Total operating expenditures	<u>107,534</u>	<u>545,266</u>	<u>4,545,266</u>	<u>922,661</u>	<u>1,257,963</u>	407.1%	<u>5,312,776</u>	874.3%
Other financing sources								
Interfund transfer from General Fund	5,197	85,437	85,437	50,555	80,428	1544.0%	93,924	9.9%
Total transfers from other funds	<u>5,197</u>	<u>85,437</u>	<u>85,437</u>	<u>50,555</u>	<u>80,428</u>	1544.0%	<u>93,924</u>	9.9%
Net change in fund balance	1,695	-	-	-	1,860	-100.0%	-	N/A
Beginning fund balance	206,704	208,399	208,399		208,399	0.8%	210,259	0.9%
Ending fund balance	<u>\$ 208,399</u>	<u>\$ 208,399</u>	<u>\$ 208,399</u>		<u>\$ 210,259</u>	0.0%	<u>\$ 210,259</u>	0.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Feeding locations	0	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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 122 SUMMER FOOD SERVICE PROGRAM								
Revenues:								
Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Intergovernmental revenues	-	-	-	-	-	N/A	-	N/A
Miscellaneous revenue	262	-	-	-	-	-100.0%	-	N/A
Total operating revenues	262	-	-	-	-	-100.0%	-	N/A
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 09 SUMMER FOOD SERVICE PROGRAM								
Contractual Services & Projects	-	10,000	10,000	-	-	N/A	-	-100.0%
Total operating expenditures	-	10,000	10,000	-	-	N/A	-	-100.0%
Net change in fund balance	262	(10,000)	(10,000)		-	-3916.8%	-	100.0%
Beginning fund balance	123,165	123,165	123,427		123,427	0.0%	123,427	0.2%
Ending fund balance	\$ 123,427	\$ 113,165	\$ 113,427		\$ 123,427	-8.3%	\$ 123,427	9.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 ANNUAL BUDGET**

**FUND: PUBLIC SAFETY GRANTS
DEPARTMENT: FIRE & POLICE
DIVISION: PUBLIC SAFETY 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 Fire grants due to the uncertain frequency, size, and terms of potential grant awards. The City has applied to FEMA for the Assistance to Firefighters Grant for vehicle acquisition assistance such as a High Water Vehicle and a Draft Commander to help assist residents when Natural Disasters hit unexpectedly.

A combined budget total is proposed for these Police 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
PUBLIC SAFETY GRANTS								
Revenues:								
US Dept Justice (Formula Grant)	\$ 68,592	\$ 49,452	\$ 49,452	\$ 49,512	\$ 52,012	-27.9%	\$ 15,000	-69.7%
Dept of Treasury - Homeland Security	-	-	-	-	-	N/A	342,825	N/A
Miscellaneous Reimbursement Federal Programs	5,461	-	-	-	-	-100.0%	-	N/A
	<u>74,053</u>	<u>49,452</u>	<u>49,452</u>	<u>49,512</u>	<u>52,012</u>	<u>-33.2%</u>	<u>357,825</u>	<u>623.6%</u>
Miscellaneous Reimbursement	73,699	68,400	68,400	51,729	74,829	-7.2%	68,400	0.0%
Highway Safety Commission	13,847	45,000	45,000	2,942	4,157	225.0%	45,000	0.0%
State Revenue	87,546	113,400	113,400	54,671	78,986	29.5%	113,400	0.0%
Total operating revenues	<u>161,599</u>	<u>162,852</u>	<u>162,852</u>	<u>104,183</u>	<u>130,998</u>	<u>0.8%</u>	<u>471,225</u>	<u>189.4%</u>
Expenditures:								
DEPT: 04 FIRE								
DIV: FIRE GRANTS								
Major Acquisitions & Improvements	-	-	-	-	-	N/A	377,108	N/A
Total Fire Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>377,108</u>	<u>N/A</u>
Expenditures:								
DEPT: 05 POLICE								
DIV: POLICE GRANTS								
Salaries/ Wages/ OT	108,943	120,000	120,000	63,431	88,146	10.1%	120,000	0.0%
Automotive Supplies & Gasoline	7,167	8,400	8,400	6,300	8,400	17.2%	8,400	0.0%
Materials & Equipment	45,489	34,452	34,452	34,452	34,452	-24.3%	-	-100.0%
Total Police Grants	<u>161,599</u>	<u>162,852</u>	<u>162,852</u>	<u>104,183</u>	<u>130,998</u>	<u>0.8%</u>	<u>128,400</u>	<u>-21.2%</u>
Total operating expenditures	<u>161,599</u>	<u>162,852</u>	<u>162,852</u>	<u>104,183</u>	<u>130,998</u>	<u>0.8%</u>	<u>505,508</u>	<u>210.4%</u>
Other financing sources								
Interfund transfer from General Fund	-	-	-	-	-	N/A	34,283	N/A
Total transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>34,283</u>	<u>N/A</u>
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	<u>\$ 20,642</u>	<u>\$ 20,642</u>	<u>\$ 20,642</u>		<u>\$ 20,642</u>	<u>0.0%</u>	<u>\$ 20,642</u>	<u>0.0%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 131 D.A.R.E. GRANT								
Revenues:								
Miscellaneous Local Revenue	\$ 6,516	\$ -	\$ -	\$ 4,754	\$ 6,254	-100.0%	\$ -	N/A
Intergovernmental revenue	6,516	-	-	4,754	6,254	-100.0%	-	N/A
Interest earnings	11,197	-	-	9,509	11,509	-100.0%	-	N/A
Use of money and property	11,197	-	-	9,509	11,509	-100.0%	-	N/A
Total operating revenues	17,713	-	-	14,263	17,763	-100.0%	-	N/A
Net change in fund balance	17,713	-	-		17,763	-100.0%	-	N/A
Beginning fund balance	278,177	295,890	295,890		295,890	6.4%	313,653	6.0%
Ending fund balance	<u>\$ 295,890</u>	<u>\$ 295,890</u>	<u>\$ 295,890</u>		<u>\$ 313,653</u>	0.0%	<u>\$ 313,653</u>	6.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	7	0	0	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 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	68,818	-	-	-	-	-100.0%	-	N/A
Fringe Benefits	13,624	-	-	-	-	-100.0%	-	N/A
Special Current Charges	16,973	-	-	-	-	-100.0%	-	N/A
Cops Hiring Grant 2014	99,415	-	-	-	-	-100.0%	-	N/A
Total operating expenditures	99,415	-	-	-	-	-100.0%	-	N/A
Net change in fund balance	(99,415)	-	-	-	-	100.0%	-	N/A
Beginning fund balance	212,601	113,186	113,186		113,186	-46.8%	113,186	0.0%
Ending fund balance	\$ 113,186	\$ 113,186	\$ 113,186		\$ 113,186	0.0%	\$ 113,186	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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.

In 2024, the City received an award for Building Resilient Infrastructure & Communities Grant (BRIC 2021) to update the City's hydraulic study of our open ditches. This award was confined to the study. The City will apply in future years to enact some of the findings of the study.

AUTHORIZED PERSONNEL:

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

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
Fund: DISASTER RECOVERY FUNDS								
Revenues:								
Dept of Treasury - Homeland Security	\$ 136,486	\$ -	\$ -	\$ 14	\$ 14	-100.0%	\$ -	N/A
Dept of Military Affairs Hazard Mitigation	-	1,184,179	1,184,179	-	48,750	N/A	1,210,429	2.2%
Intergovernmental revenue	136,486	1,184,179	1,184,179	14	48,764	767.6%	1,210,429	2.2%
Miscellaneous revenue	-	394,726	394,726	-	-	N/A	394,726	0.0%
Use of money and property	-	394,726	394,726	-	-	N/A	394,726	0.0%
Total operating revenue	136,486	1,578,905	1,578,905	14	48,764	1056.8%	1,605,155	1.7%
Expenditures:								
FUND: 109								
DEPT/DIV: DISASTER RECOVERY								
Maintenance & Rentals	-	-	-	4,685	35,455	N/A	-	N/A
Contractual Services & Projects	30,243	-	-	267,515	457,270	-100.0%	-	N/A
General Supplies	-	-	-	-	19,534	N/A	-	N/A
Special Current Charges	-	-	-	26,921	26,921	N/A	-	N/A
Disaster Recovery	30,243	-	-	299,121	539,180	-100.0%	-	N/A
FUND: 124								
DEPT/DIV: HAZARD MITIGATION PROGRAM								
Contractual Services & Projects	-	1,578,905	1,578,905	24,721	65,000	N/A	1,578,905	0.0%
Special Current Charges	-	-	-	-	-	N/A	35,000	N/A
Hazard Mitigation Program	-	1,578,905	1,578,905	24,721	65,000	N/A	1,613,905	2.2%
FUND: 152								
DEPT/DIV: HURRICANE DELTA								
Special Current Charges	-	-	-	1,770,474	1,770,474	N/A	-	N/A
Total operating expenditures	-	-	-	1,770,474	1,770,474	N/A	-	N/A
FUND: 153								
DEPT/DIV: EMERGENCY CITY CLOSURE								
Salaries/ Wages/ OT	-	-	-	4,954	4,954	N/A	-	N/A
Total operating expenditures	-	-	-	4,954	4,954	N/A	-	N/A
Total operating expenditures	30,243	1,578,905	1,578,905	2,099,270	2,379,608	5120.7%	1,613,905	2.2%
Other financing sources (uses)								
Interfund transfer from Hurricane Laura Fund	-	-	-	-	-	N/A	5,000,000	N/A
Interfund transfer from Risk Management Fund	-	-	-	1,700,000	1,700,000	N/A	-	N/A
Total transfers from other funds	-	-	-	1,700,000	1,700,000	N/A	5,000,000	N/A
Net change in fund balance	106,243	-	-	-	(630,844)	-100.0%	4,991,250	N/A
Beginning fund balance	808,423	914,666	914,666	-	914,666	13.1%	283,822	-69.0%
Ending fund balance	\$ 914,666	\$ 914,666	\$ 914,666	-	\$ 283,822	0.0%	\$ 5,275,072	476.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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). 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 150 DISASTER RECOVERY HURRICANE LAURA								
Revenues:								
Dept of Military Affairs	\$ 14,336,850	\$ 2,700,000	\$ 2,700,000	\$ -	\$ 4,113,080	-81.2%	\$ 2,700,000	0.0%
Intergovernmental revenue	14,336,850	2,700,000	2,700,000	-	4,113,080	-81.2%	2,700,000	0.0%
Miscellaneous Donations	-	-	-	-	-	N/A	-	N/A
General Revenue	6,194	-	-	-	-	-	-	-
Use of money and property	6,194	-	-	-	-	-100.0%	-	N/A
Total operating revenues	14,343,044	2,700,000	2,700,000	-	4,113,080	-81.2%	2,700,000	0.0%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: HURRICANE LAURA								
General Operating Services	6,446	-	533	486	486	-100.0%	-	N/A
Maintenance & Rentals	376,992	-	221,669	169,678	186,308	-100.0%	-	N/A
Contractual Services & Projects	6,851,857	-	1,396,451	948,653	1,199,385	-100.0%	-	N/A
General Supplies	432	-	-	-	-	-100.0%	-	N/A
Major Acquisitions & Improvements	5,131,010	-	26,902	26,902	26,902	-100.0%	-	N/A
Special Current Charges	4,996,061	3,000,000	1,354,445	2,485,372	3,485,372	-40.0%	3,000,000	0.0%
Total operating expenditures	17,362,798	3,000,000	3,000,000	3,631,091	4,898,453	-82.7%	3,000,000	0.0%
Other financing sources (uses)								
Interfund transfer from General Fund	500,000	-	-	-	-	-100.0%	-	N/A
Total transfers from other funds	500,000	-	-	-	-	-100.0%	-	N/A
Interfund transfer to Capital - Laura Recovery	8,000,000	3,500,000	3,500,000	2,625,000	3,500,000	-56.3%	500,000	-85.7%
Interfund transfer to Disaster Recovery Fund	-	-	-	-	-	N/A	5,000,000	N/A
	8,000,000	3,500,000	3,500,000	2,625,000	3,500,000		5,500,000	57.1%
Net change in fund balance	(10,519,754)	(3,800,000)	(3,800,000)		(4,285,373)	63.9%	(5,800,000)	-52.6%
Beginning fund balance	28,826,768	18,307,014	18,307,014		18,307,014	-36.5%	14,021,641	-23.4%
Ending fund balance	\$ 18,307,014	\$ 14,507,014	\$ 14,507,014		\$ 14,021,641	-20.8%	\$ 8,221,641	-43.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 120 FACILITY RENEWAL FUND								
Revenues:								
Interest earnings	\$ 92,648	\$ 60,000	\$ 60,000	\$ 80,355	\$ 96,355	-35.2%	\$ 75,000	25.0%
Use of money and property	92,648	60,000	60,000	80,355	96,355	-35.2%	75,000	25.0%
Total operating revenues	92,648	60,000	60,000	80,355	96,355	-35.2%	75,000	25.0%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfers - Capital Project Fund	-	-	-	-	-	N/A	-	N/A
Total transfers to other funds	-	-	-	-	-	N/A	-	N/A
Net change in fund balance	92,648	60,000	60,000		96,355	-35.2%	75,000	25.0%
Beginning fund balance	2,161,616	2,254,264	2,254,264		2,254,264	4.3%	2,350,619	4.3%
Ending fund balance	\$ 2,254,264	\$ 2,314,264	\$ 2,314,264		\$ 2,350,619	2.7%	\$ 2,425,619	4.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 141 MORGANFIELD ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 121,893	\$ 100,000	\$ 100,000	\$ 110,577	\$ 118,577	-18.0%	\$ 100,000	0.0%
Taxes and special assessments	121,893	100,000	100,000	110,577	118,577	-18.0%	100,000	0.0%
Interest earnings	11,783	5,000	5,000	12,814	15,214	-57.6%	7,500	50.0%
Use of money and property	11,783	5,000	5,000	12,814	15,214	-57.6%	7,500	50.0%
Total operating revenues	133,676	105,000	105,000	123,391	133,791	-21.5%	107,500	2.4%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	681	1,700	1,700	1,249	31,949	149.6%	20,000	1076.5%
Total operating expenditures	681	1,700	1,700	1,249	31,949	149.6%	20,000	1076.5%
Net change in fund balance	132,995	103,300	103,300		101,842	-22.3%	87,500	-15.3%
Beginning fund balance	263,837	396,832	396,832		396,832	50.4%	498,674	25.7%
Ending fund balance	\$ 396,832	\$ 500,132	\$ 500,132		\$ 498,674	26.0%	\$ 586,174	17.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 142 LAKEFRONT ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 31,249	\$ 28,000	\$ 28,000	\$ 40,477	\$ 42,477	-10.4%	\$ 30,000	7.1%
Taxes and special assessments	31,249	28,000	28,000	40,477	42,477	-10.4%	30,000	7.1%
Interest earnings	3,007	-	-	3,076	3,726	-100.0%	2,000	N/A
Use of money and property	3,007	-	-	3,076	3,726	-100.0%	2,000	N/A
Total operating revenues	34,256	28,000	28,000	43,553	46,203	-18.3%	32,000	14.3%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	12,661	20,000	20,000	13,667	16,267	58.0%	20,000	0.0%
Total operating expenditures	12,661	20,000	20,000	13,667	16,267	58.0%	20,000	0.0%
Net change in fund balance	21,595	8,000	8,000		29,936	-63.0%	12,000	50.0%
Beginning fund balance	71,409	93,004	93,004		93,004	30.2%	122,940	32.2%
Ending fund balance	<u>\$ 93,004</u>	<u>\$ 101,004</u>	<u>\$ 101,004</u>		<u>\$ 122,940</u>	8.6%	<u>\$ 134,940</u>	33.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 143 NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 174,330	\$ 150,000	\$ 150,000	\$ 144,623	\$ 164,623	-14.0%	\$ 150,000	0.0%
Taxes and special assessments	<u>174,330</u>	<u>150,000</u>	<u>150,000</u>	<u>144,623</u>	<u>164,623</u>	-14.0%	<u>150,000</u>	0.0%
Interest earnings	<u>12</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>12</u>	-100.0%	<u>-</u>	N/A
Use of money and property	<u>12</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>12</u>	-100.0%	<u>-</u>	N/A
Total operating revenues	<u>174,342</u>	<u>150,000</u>	<u>150,000</u>	<u>144,635</u>	<u>164,635</u>	-14.0%	<u>150,000</u>	0.0%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	<u>218,332</u>	<u>90,000</u>	<u>90,000</u>	<u>211,217</u>	<u>292,917</u>	-58.8%	<u>135,000</u>	50.0%
Total operating expenditures	<u>218,332</u>	<u>90,000</u>	<u>90,000</u>	<u>211,217</u>	<u>292,917</u>	-58.8%	<u>135,000</u>	50.0%
Net change in fund balance	(43,990)	60,000	60,000		(128,282)	236.4%	15,000	-75.0%
Beginning fund balance	226,670	182,680	182,680		182,680	-19.4%	54,398	-70.2%
Ending fund balance	<u>\$ 182,680</u>	<u>\$ 242,680</u>	<u>\$ 242,680</u>		<u>\$ 54,398</u>	32.8%	<u>\$ 69,398</u>	-71.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	Projected Actual Results EOY	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 144 ENTERPRISE BLVD ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 5,098	\$ 3,000	\$ 3,000	\$ -	\$ -	-41.2%	\$ 3,000	0.0%
Taxes and special assessments	5,098	3,000	3,000	-	-	-41.2%	3,000	0.0%
Interest earnings	-	-	-	-	-	N/A	-	N/A
Use of money and property	-	-	-	-	-	N/A	-	N/A
Total operating revenues	5,098	3,000	3,000	-	-	-41.2%	3,000	0.0%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
General Operating Service	-	-	-	-	-	N/A	-	N/A
Special Current Charges	-	2,500	2,500	-	-	N/A	2,500	0.0%
Total operating expenditures	-	2,500	2,500	-	-	N/A	2,500	0.0%
Net change in fund balance	5,098	500	500		-	-90.2%	500	0.0%
Beginning fund balance	-	5,098	5,098		5,098	N/A	5,098	0.0%
Ending fund balance	\$ 5,098	\$ 5,598	\$ 5,598		\$ 5,098	9.8%	\$ 5,598	0.0%

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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 2024 - 2025 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	30,000	75,000	15,000
Total operating revenues	<u>30,000</u>	<u>75,000</u>	<u>15,000</u>
Expenditures:			
Debt service principal	2,320,000	2,735,000	955,000
Debt service interest & fiscal charge	205,900	435,500	149,183
Total operating expenditures	<u>2,525,900</u>	<u>3,170,500</u>	<u>1,104,183</u>
Other financing sources:			
Transfers from other funds	2,525,900	3,170,500	1,104,183
Total transfers	<u>2,525,900</u>	<u>3,170,500</u>	<u>1,104,183</u>
Net Income (loss)	<u>\$ 30,000</u>	<u>\$ 75,000</u>	<u>\$ 15,000</u>
Projected ending fund balance	\$ 956,895	\$ 1,581,163	\$ 41,749
Fund balance (used) added operations	<u>30,000</u>	<u>75,000</u>	<u>15,000</u>
Ending fund balance	<u>\$ 986,895</u>	<u>\$ 1,656,163</u>	<u>\$ 56,749</u>

2011 \$21M Wastewater DEQ Loan	2011 \$3M City Court CPPTA	Total
\$ -	\$ 186,000	\$ 186,000
40,000	-	160,000
<u>40,000</u>	<u>186,000</u>	<u>346,000</u>
1,200,000	170,000	7,380,000
94,316	16,139	901,038
<u>1,294,316</u>	<u>186,139</u>	<u>8,281,038</u>
1,200,000	-	8,000,583
<u>1,200,000</u>	<u>-</u>	<u>8,000,583</u>
<u>\$ (54,316)</u>	<u>\$ (139)</u>	<u>\$ 65,545</u>
\$ 1,763,688	\$ 162,067	\$ 4,505,562
<u>(54,316)</u>	<u>(139)</u>	<u>65,545</u>
<u>\$ 1,709,372</u>	<u>\$ 161,928</u>	<u>\$ 4,571,107</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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, 2024 is \$7,150,000 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted ' 24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 213 2014 \$15.825M REFUNDING PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 26,784	\$ 15,000	\$ 50,330	-44.0%	\$ 30,000	100.0%
Total operating revenues	<u>26,784</u>	<u>15,000</u>	<u>50,330</u>	-44.0%	<u>30,000</u>	100.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	175,000	2,230,000	2,230,000	1174.3%	2,320,000	4.0%
Interest payment	296,825	291,575	291,575	-1.8%	202,900	-30.4%
Fiscal agent fees	<u>2,750</u>	<u>3,000</u>	<u>2,750</u>	9.1%	<u>3,000</u>	0.0%
Total expenditures	<u>474,575</u>	<u>2,524,575</u>	<u>2,524,325</u>	432.0%	<u>2,525,900</u>	0.1%
Other financing sources:						
Interfund transfers from Wastewater Fund	125,000	250,000	225,000	100.0%	225,000	-10.0%
Interfund transfers from Riverboat Fund	206,370	1,319,092	1,333,592	539.2%	1,339,087	1.5%
Interfund transfers from Capital Project Fund	<u>144,455</u>	<u>955,483</u>	<u>965,983</u>	561.4%	<u>961,813</u>	0.7%
Total transfers from other funds	<u>475,825</u>	<u>2,524,575</u>	<u>2,524,575</u>	430.6%	<u>2,525,900</u>	0.1%
Net change in fund balance	28,034	15,000			30,000	100.0%
Beginning fund balance	913,861	941,895			956,895	1.6%
Ending fund balance	<u>\$ 941,895</u>	<u>\$ 956,895</u>			<u>\$ 986,895</u>	3.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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, 2024 is \$8,630,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted ' 24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 215 2017 \$24M REFUNDING PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on investments	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Interest on demand deposit accounts	90,185	75,000	937	-16.8%	75,000	0.0%
Total operating revenues	<u>90,185</u>	<u>75,000</u>	<u>937</u>	-16.8%	<u>75,000</u>	0.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	4,585,000	2,610,000	2,610,000	-43.1%	2,735,000	4.8%
Interest payment	791,250	562,000	562,000	-29.0%	431,500	-23.2%
Fiscal agent fees	4,000	4,000	4,000	0.0%	4,000	0.0%
Total expenditures	<u>5,380,250</u>	<u>3,176,000</u>	<u>3,176,000</u>	-41.0%	<u>3,170,500</u>	-0.2%
Other financing sources:						
Interfund transfers from Riverboat Fund	3,164,850	1,841,855	1,841,855	-41.8%	1,845,180	0.2%
Interfund transfers from Capital Project Fund	2,215,400	1,334,145	1,334,145	-39.8%	1,325,320	-0.7%
Total transfers from other funds	<u>5,380,250</u>	<u>3,176,000</u>	<u>3,176,000</u>	-41.0%	<u>3,170,500</u>	-0.2%
Net change in fund balance	90,185	75,000			75,000	0.0%
Beginning fund balance	<u>1,415,978</u>	<u>1,506,163</u>			<u>1,581,163</u>	5.0%
Ending fund balance	<u>\$ 1,506,163</u>	<u>\$ 1,581,163</u>			<u>\$ 1,656,163</u>	4.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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, 2024 is \$8,145,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted ' 24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 217 2021 \$10M DRAINAGE BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 19,947	\$ 10,000	\$ 18,951	-49.9%	\$ 15,000	50.0%
Total operating revenues	<u>19,947</u>	<u>10,000</u>	<u>18,951</u>	-49.9%	<u>15,000</u>	50.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	920,000	935,000	935,000	1.6%	955,000	2.1%
Interest payment	181,260	165,638	163,638	-8.6%	145,683	-12.0%
Administrative fee	<u>3,422</u>	<u>3,500</u>	<u>3,500</u>	2.3%	<u>3,500</u>	0.0%
Total expenditures	<u>1,104,682</u>	<u>1,104,138</u>	<u>1,102,138</u>	0.0%	<u>1,104,183</u>	0.0%
Other financing sources:						
Interfund transfers from Riverboat Fund	552,630	552,069	552,069	-0.1%	552,092	0.0%
Interfund transfers from General Fund	<u>552,630</u>	<u>552,069</u>	<u>552,069</u>	-0.1%	<u>552,091</u>	0.0%
Total transfers from other funds	<u>1,105,260</u>	<u>1,104,138</u>	<u>1,104,138</u>	-0.1%	<u>1,104,183</u>	0.0%
Net change in fund balance	20,525	10,000			15,000	50.0%
Beginning fund balance	<u>11,224</u>	<u>31,749</u>			<u>41,749</u>	31.5%
Ending fund balance	<u>\$ 31,749</u>	<u>\$ 41,749</u>			<u>\$ 56,749</u>	35.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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, 2024 is \$9,928,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted ' 24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 216 2011 \$21M WASTEWATER DEQ LOAN						
Revenues:						
Interest on demand deposit accounts	\$ 61,889	\$ 40,000	\$ 48,765	-35.4%	\$ 40,000	0.0%
Total operating revenues	<u>61,889</u>	<u>40,000</u>	<u>48,765</u>	-35.4%	<u>40,000</u>	0.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	1,178,000	1,178,000	1,189,000	0.0%	1,200,000	1.9%
Interest payment	55,327	50,027	50,027	-9.6%	44,676	-10.7%
Administrative fee	61,475	55,585	55,585	-9.6%	49,640	-10.7%
Total expenditures	<u>1,294,802</u>	<u>1,283,612</u>	<u>1,294,612</u>	-0.9%	<u>1,294,316</u>	0.8%
Other financing sources:						
Interfund transfers from Wastewater Fund	1,200,000	1,100,000	1,100,000	-8.3%	1,200,000	9.1%
Total transfers from other funds	<u>1,200,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	-8.3%	<u>1,200,000</u>	9.1%
Net change in fund balance	(32,913)	(143,612)			(54,316)	62.2%
Beginning fund balance	1,940,213	1,907,300			1,763,688	-7.5%
Ending fund balance	<u>\$ 1,907,300</u>	<u>\$ 1,763,688</u>			<u>\$ 1,709,372</u>	-3.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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, 2024 is \$360,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted ' 24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 232 2011 \$3M CITY COURT CPPTA						
Revenues:						
City Court building fund	\$ 182,387	\$ 179,000	\$ -	-1.9%	\$ 186,000	3.9%
Intergovernmental revenue	<u>182,387</u>	<u>179,000</u>	<u>-</u>	-1.9%	<u>186,000</u>	3.9%
Interest on demand deposit accounts	3,536	-	3,444	-100.0%	-	N/A
Total operating revenues	<u>185,923</u>	<u>179,000</u>	<u>3,444</u>	-3.7%	<u>186,000</u>	3.9%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	155,000	160,000	160,000	3.2%	170,000	6.3%
Interest payment	22,603	16,646	16,645	-26.4%	13,619	-18.2%
Fiscal agent fees	<u>2,500</u>	<u>2,520</u>	<u>2,083</u>	0.8%	<u>2,520</u>	0.0%
Total expenditures	<u>180,103</u>	<u>179,166</u>	<u>178,728</u>	-0.5%	<u>186,139</u>	3.9%
Net change in fund balance	5,820	(166)			(139)	
Beginning fund balance	156,413	162,233			162,067	-0.1%
Ending fund balance	<u>\$ 162,233</u>	<u>\$ 162,067</u>			<u>\$ 161,928</u>	-0.1%

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ENTERPRISE FUNDS

TRANSIT

WATER UTILITY

EVENT 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 2024 - 2025 ANNUAL BUDGET**

ENTERPRISE FUNDS SUMMARY

	<u>Transit</u>	<u>Water</u>	<u>Event Center</u>	<u>Golf Course</u>	<u>Total</u>
Revenues:					
Intergovernmental	\$ 2,689,220	\$ 100,000	\$ 1,600,000	\$ 360,000	\$ 4,749,220
Charges for services	155,500	15,816,600	1,835,488	1,767,500	19,575,088
Internal services	-	-	-	-	-
Fines and forfeitures	-	75,000	-	-	75,000
Use of money and property	-	755,000	-	15,000	770,000
Total operating revenues	<u>2,844,720</u>	<u>16,746,600</u>	<u>3,435,488</u>	<u>2,142,500</u>	<u>25,169,308</u>
Operating Expenditures:					
Finance	-	1,755,610	-	-	1,755,610
Public Works	4,394,146	15,885,654	-	-	20,279,800
Community Services	-	-	4,347,320	2,320,090	6,667,410
Total operating expenditures	<u>4,394,146</u>	<u>17,641,264</u>	<u>4,347,320</u>	<u>2,320,090</u>	<u>28,702,820</u>
Capital Expenditures:					
Public Works	175,000	1,575,000	-	-	1,750,000
Community Services	-	-	1,900,000	360,000	2,260,000
Total capital expenditures	<u>175,000</u>	<u>1,575,000</u>	<u>1,900,000</u>	<u>360,000</u>	<u>4,010,000</u>
Total expenditures	<u>4,569,146</u>	<u>19,216,264</u>	<u>6,247,320</u>	<u>2,680,090</u>	<u>32,712,820</u>
Debt Service:					
Debt service principal	-	1,062,000	-	-	1,062,000
Debt service interest & fiscal charge	-	661,500	-	-	661,500
Total debt expenditures	<u>-</u>	<u>1,723,500</u>	<u>-</u>	<u>-</u>	<u>1,723,500</u>
Other financing sources:					
Operating transfers from other funds	1,689,426	-	911,832	537,590	3,138,848
Operating transfers sales tax for salaries	-	350,000	-	-	350,000
Transfer to Debt Service accounts	-	-	-	-	-
Capital transfers from other funds	35,000	475,000	500,000	-	1,010,000
Total transfers	<u>1,724,426</u>	<u>825,000</u>	<u>1,411,832</u>	<u>537,590</u>	<u>4,498,848</u>
Issuance of debt	-	-	-	-	-
Net Income (loss)	<u>\$ -</u>	<u>\$ (3,368,164)</u>	<u>\$ (1,400,000)</u>	<u>\$ -</u>	<u>\$ (4,768,164)</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 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Bus riders	147,044	147,850	182,454
Number of Special Needs Passengers Served	2,484	2,740	2,798

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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Number of Public Buses	9	9	10
Number of Para-Transit Buses	4	4	4
Number of Trolley Buses	1	1	1

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	19	19	19	20
Part-Time	1	1	1	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 401 TRANSIT FUND REVENUES						
FEDERAL TRANSIT-OPERATION	\$ 1,333,465	\$ 1,338,286	\$ 206,901	0.4%	\$ 1,436,161	7.3%
FEDERAL TRANSIT-PLAN/MAIN	865,931	739,619	182,234	-14.6%	1,013,059	37.0%
FEDERAL PROGRAMS	<u>2,199,396</u>	<u>2,077,905</u>	<u>389,135</u>	-5.5%	<u>2,449,220</u>	17.9%
DEPT OF TRANSPORTATION	156,397	100,000	115,547	-36.1%	100,000	0.0%
STATE REVENUE	<u>156,397</u>	<u>100,000</u>	<u>115,547</u>	-36.1%	<u>100,000</u>	0.0%
INTERGOVERNMENTAL	2,355,793	2,177,905	504,682	-7.6%	2,549,220	17.0%
RENTALS/LEASES	<u>66,702</u>	<u>66,000</u>	<u>20,218</u>	-1.1%	<u>66,000</u>	0.0%
SALE OF OLD EQUIPMENT	11,880	-	-	-100.0%	-	N/A
BUS FARES	43,705	36,000	49,624	-17.6%	38,000	5.6%
TRANSIT ADVERTISING	54,279	48,000	42,158	-11.6%	48,000	0.0%
PARA-TRANSIT FARES	4,317	3,000	4,008	-30.5%	3,500	16.7%
TRANSIT	<u>114,181</u>	<u>87,000</u>	<u>95,790</u>	-23.8%	<u>89,500</u>	2.9%
MISC INSURANCE CLAIMS	4,988	-	15,639	-100.0%	-	N/A
INSURANCE REVENUES	<u>4,988</u>	<u>-</u>	<u>15,639</u>	-100.0%	<u>-</u>	N/A
NON-EMPLOYER PENSION CONTRIBUTIONS	24,149	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	<u>24,149</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
USE OF MONEY & PROPERTY	210,020	153,000	131,647	-27.1%	155,500	1.6%
IF TRSF GENERAL FUND	1,269,584	1,523,191	1,142,393	20.0%	1,689,426	10.9%
INTERFUND TRSF - GENERAL FUND	<u>1,269,584</u>	<u>1,523,191</u>	<u>1,142,393</u>	20.0%	<u>1,689,426</u>	10.9%
NONREVENUE RECEIPTS	<u>1,269,584</u>	<u>1,523,191</u>	<u>1,142,393</u>	20.0%	<u>1,689,426</u>	10.9%
EXCESS OF REV OVER/UNDER EXP	433,664	-	-	-100.0%	-	N/A
NON-OPERATING REVENUE	<u>433,664</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
TRANSIT FUND	<u>\$ 4,269,061</u>	<u>\$ 3,854,096</u>	<u>\$ 1,778,722</u>	-9.7%	<u>\$ 4,394,146</u>	14.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 401 TRANSIT						
DEPT: 06 PUBLIC WORKS						
DIV: 09 TRANSIT-OPERATION						
Salaries/ Wages/ OT	\$ 876,599	\$ 926,700	\$ 797,362	5.7%	\$ 1,039,300	12.2%
Fringe Benefits	317,921	435,500	271,394	37.0%	465,850	7.0%
General Operating Services	6,855	10,100	7,503	47.3%	8,400	-16.8%
Insurance - Property, AL, GL, WC	728,573	733,672	553,405	0.7%	737,172	0.5%
Maintenance & Rentals	89,628	106,300	46,367	18.6%	107,550	1.2%
Utilities	69,418	80,500	50,091	16.0%	80,800	0.4%
Contractual Services & Projects	12,320	13,850	9,498	12.4%	61,250	342.2%
General Supplies	17,702	25,550	12,870	44.3%	25,500	-0.2%
Automotive Supplies	207,080	231,000	129,460	11.6%	215,500	-6.7%
Materials & Equipment	16,495	16,400	20,268	-0.6%	25,500	55.5%
Special Current Charges	878,021	350,000	271,556	-60.1%	361,000	3.1%
TRANSIT OPERATIONS	<u>3,220,612</u>	<u>2,929,572</u>	<u>2,169,774</u>	-9.0%	<u>3,127,822</u>	6.8%
DIV: 10 TRANST-PLANNING/MAINTENANCE						
Salaries/ Wages/ OT	49,339	52,700	40,509	6.8%	54,900	4.2%
Fringe Benefits	11,481	16,300	10,293	42.0%	15,900	-2.5%
Insurance - Property, AL, GL, WC	424	424	318	0.0%	424	0.0%
Maintenance & Rentals	161,365	150,000	125,923	-7.0%	175,000	16.7%
Automotive Supplies	127,821	150,000	70,296	17.4%	150,000	0.0%
Special Current Charges	216,636	555,100	412,500	156.2%	870,100	56.7%
TRANSIT PLANNING/MAINTENANCE	<u>567,066</u>	<u>924,524</u>	<u>659,839</u>	63.0%	<u>1,266,324</u>	37.0%
TRANSIT OPERATIONS & PLAN & MAINT	<u>3,787,678</u>	<u>3,854,096</u>	<u>2,829,613</u>	1.8%	<u>4,394,146</u>	14.0%
Capitalization of Fixed Assets	(33,965)	-	-	100.0%	-	N/A
Depreciation Expense	515,348	-	-	-100.0%	-	N/A
TRANSIT OPERATING FUND	<u>\$ 4,269,061</u>	<u>\$ 3,854,096</u>	<u>\$ 2,829,613</u>	-9.7%	<u>\$ 4,394,146</u>	14.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 411 TRANSIT - CAPITAL REVENUES						
FEDERAL TRANSIT-CAPITAL	\$ 74,365	\$ 292,000	\$ -	292.7%	\$ 140,000	-100.0%
FEDERAL PROGRAMS	74,365	292,000	-	292.7%	140,000	-52.1%
INTERGOVERNMENTAL	74,365	292,000	-	292.7%	140,000	-52.1%
INTEREST ON INVESTMENTS	1,992	-	1,205	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	15,409	-	15,422	-100.0%	-	N/A
INTEREST	17,401	-	16,627	-100.0%	-	N/A
USE OF MONEY & PROPERTY	17,401	-	16,627	-100.0%	-	N/A
IF TRSF RIVERBOAT GAMING FUND	667,050	73,000	-	-89.1%	35,000	-52.1%
NONREVENUE RECEIPTS	667,050	73,000	-	-89.1%	35,000	-52.1%
EXCESS OF REV OVER/UNDER EXP	(643,912)	-	-	100.0%	-	N/A
NON-OPERATING REVENUE	(643,912)	-	-	100.0%	-	N/A
TRANSIT - CAPITAL	<u>\$ 114,904</u>	<u>\$ 365,000</u>	<u>\$ 16,627</u>	217.7%	<u>\$ 175,000</u>	-52.1%
FUND: 411 TRANSIT - CAPITAL EXPENDITURES						
DEPT: 15 CAPITAL-GENERAL GOVERNMENT						
DIV: 05 TRANSIT CAPITAL GRANTS						
Materials & Equipment	\$ 80,938	\$ 175,000	\$ 8,890	116.2%	\$ 175,000	0.0%
Major Acquisitions & Improvements	33,966	190,000	2,905,439	459.4%	-	-100.0%
TRANSIT CAPITAL	<u>\$ 114,904</u>	<u>\$ 365,000</u>	<u>\$ 2,914,329</u>	217.7%	<u>\$ 175,000</u>	-52.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Water customers	31,327	31,706	31,225

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	12	11	11	11

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Work Orders/Service Orders completed	37,000	37,400	38,000
Water mains (miles)	575	575	575
Fire hydrants	3,450	3,450	3,450
Maximum Daily Capacity (million gallons per day)	22	22	22

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	55	55	55	56
Full-Time Engineering	1	1	1	1
Part-Time	7	7	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 405 WATER UTILITY FUND REVENUES						
VENDOR'S COMPENSATION	\$ 824	\$ 600	\$ 727	-27.2%	\$ 600	0.0%
DEPARTMENT OF MILITARY AFFAIRS (FEMA)	-	750,000	168,020	N/A	100,000	N/A
** INTERGOVERNMENTAL	-	750,000	168,020	N/A	100,000	N/A
WATER SERVICE	11,981,911	11,500,000	10,961,745	-4.0%	13,500,000	17.4%
TAPPING FEES	170,051	165,000	167,081	-3.0%	165,000	0.0%
RECONNECT FEES	4,545	5,500	21,275	21.0%	6,000	9.1%
SERVICE CHARGES	88,055	90,000	107,656	2.2%	90,000	0.0%
WATER MAIN EXTENSIONS	8,980	10,000	-	11.4%	10,000	0.0%
MISCELLANEOUS	18,638	15,000	29,368	-19.5%	15,000	0.0%
SAFE DRINKING WATER ADMIN FEE	372,939	360,000	313,615	-3.5%	360,000	0.0%
LATE FEES	290,550	220,000	332,765	-24.3%	220,000	0.0%
CAPITAL IMPROVEMENT FEES	332,825	500,000	477,035	50.2%	1,000,000	100.0%
CHARGES FOR SERVICES	13,268,494	12,865,500	12,410,540	-3.0%	15,366,000	19.4%
WATER VIOLATIONS-BACKFLOW	-	5,000	189,600	N/A	75,000	1400.0%
DAMAGED WATER METER FEE	380	-	1,900	-100.0%	-	N/A
MISC FINES & FORFEITURES	380	5,000	191,500	1215.8%	75,000	1400.0%
SERVICES PROVIDED BILLING SERVICES	450,000	450,000	450,000	0.0%	450,000	0.0%
INTEREST ON INVESTMENTS	478,008	250,000	433,644	-47.7%	250,000	0.0%
DEMAND DEPOSIT ACCOUNTS	579,166	350,000	362,765	-39.6%	350,000	0.0%
INTEREST	1,057,174	600,000	796,409	-43.2%	600,000	0.0%
PENALTY-WATER UTILITY	156,460	120,000	155,446	-23.3%	120,000	0.0%
GENERAL MISCELLANEOUS REVENUE	80,249	45,000	145,319	-43.9%	25,000	-44.4%
MISC INSURANCE CLAIMS	2,308	-	926	-100.0%	-	N/A
SALE OF OLD EQUIPMENT	21,420	10,000	15,750	-53.3%	10,000	0.0%
MISCELLANEOUS REVENUE	260,437	175,000	317,441	-32.8%	155,000	-11.4%
				N/A		
NON-EMPLOYER PENSION CONTRIBUTIONS	86,199	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	86,199	-	-	-100.0%	-	N/A
USE OF MONEY & PROPERTY	1,403,810	775,000	1,113,850	-44.8%	755,000	-2.6%
IF TRSF GENERAL FUND	340,000	350,000	262,500	2.9%	350,000	0.0%
IF TRSF CAPITAL PROJECT FUND	7,000,000	-	-	-100.0%	-	N/A
IF TRSF CAPITAL DISASTER RECOVERY FUND	-	-	1,937,575			
IF TRSF RIVERBOAT GAMING FUND	200,000	3,665,000	2,748,750	1732.5%	475,000	-87.0%
TRANSFERS FROM OTHER FUNDS	7,540,000	4,015,000	4,948,825	-46.8%	825,000	-79.5%
ISSUANCE OF DEBT - DHH LOAN	2,264,383	10,000,000	381,323	341.6%	-	-100.0%
NONREVENUE RECEIPTS	9,804,383	14,015,000	5,330,148	42.9%	825,000	-94.1%
EXCESS OF REV OVER/UNDER EXP	(8,887,619)	2,626,348	-	129.6%	3,368,164	28.2%
** NON-OPERATING REVENUE	(8,887,619)	2,626,348	-	129.6%	3,368,164	28.2%
FUND 405 WATER UTILITY FUND	\$ 16,040,272	\$ 31,487,448	\$ 19,664,785	96.3%	\$ 20,939,764	-33.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 405 WATER FUND						
DEPT: 02 FINANCE						
DIV: 04 WATER BUSINESS OFFICE						
Salaries/ Wages/ OT	\$ 404,934	\$ 486,900	\$ 366,257	20.2%	\$ 513,200	5.4%
Fringe Benefits	167,835	207,500	148,367	23.6%	196,200	-5.4%
General Operating Services	283,296	295,450	218,287	4.3%	308,450	4.4%
Insurance - Property, AL, GL, WC	2,960	2,960	2,220	0.0%	2,960	0.0%
Maintenance & Rentals	44,621	50,500	1,955	13.2%	50,500	0.0%
Utilities	12,204	13,000	9,802	6.5%	12,500	-3.8%
Contractual Services & Projects	316,445	292,000	272,604	-7.7%	332,000	13.7%
General Supplies	6,022	8,300	4,672	37.8%	8,800	6.0%
Materials & Equipment	5,360	20,500	1,275	282.5%	20,500	0.0%
Special Current Charges	460,565	310,500	74,676	-32.6%	310,500	0.0%
WATER BUSINESS OFFICE	<u>1,704,242</u>	<u>1,687,610</u>	<u>1,100,115</u>	<u>-1.0%</u>	<u>1,755,610</u>	<u>4.0%</u>
FUND: 405 WATER FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 11 WATER PRODUCTION&DIST						
Salaries/ Wages/ OT	2,300,236	2,641,160	2,056,450	14.8%	2,737,660	3.7%
Fringe Benefits	888,158	1,450,700	836,953	63.3%	1,455,000	0.3%
General Operating Services	23,808	26,574	18,251	11.6%	26,450	-0.5%
Insurance - Property, AL, GL, WC	1,429,888	1,431,740	1,074,750	0.1%	1,431,240	0.0%
Maintenance & Rentals	952,478	1,266,510	600,118	33.0%	1,341,000	5.9%
Utilities	1,358,003	1,603,000	797,579	18.0%	1,231,000	-23.2%
Contractual Services & Projects	1,580,762	2,070,000	1,265,059	30.9%	2,622,000	26.7%
General Supplies	1,569,827	1,396,500	1,503,166	-11.0%	2,008,000	43.8%
Automotive Supplies & Gasoline	222,966	196,350	200,784	-11.9%	246,500	25.5%
Materials & Equipment	246,367	746,000	106,982	202.8%	763,500	2.3%
Major Acquisitions & Improvements	-	538,000	478,762	N/A	736,500	36.9%
Special Current Charges	905,914	1,070,000	741,350	18.1%	1,145,000	7.0%
WATER PRODUCTION&DISTRIBUTION	<u>11,478,407</u>	<u>14,436,534</u>	<u>9,680,204</u>	<u>25.8%</u>	<u>15,743,850</u>	<u>9.1%</u>
DEPT: 06 PUBLIC WORKS						
DIV: 15 ENGINEERING						
Salaries/ Wages/ OT	105,456	110,200	91,478	4.5%	114,600	4.0%
Fringe Benefits	32,430	34,100	28,096	5.1%	25,800	-24.3%
Insurance - Property, AL, GL, WC	904	904	678	0.0%	904	0.0%
Utilities	353	600	292	70.0%	500	-16.7%
ENGINEERING	<u>139,143</u>	<u>145,804</u>	<u>120,544</u>	<u>4.8%</u>	<u>141,804</u>	<u>-2.7%</u>
WATER OPERATIONS	<u>13,321,792</u>	<u>16,269,948</u>	<u>10,900,863</u>	<u>22.1%</u>	<u>17,641,264</u>	<u>8.4%</u>
CAPITAL EXPENDITURES						
Capital Project Expenses	16,548,460	15,065,000	9,565,171	-9.0%	1,575,000	-89.5%
Capitalization of Fixed Assets	(16,414,691)	-	-	100.0%	-	N/A
Depreciation Expense	2,584,711	-	-	-100.0%	-	N/A
	<u>2,718,480</u>	<u>15,065,000</u>	<u>9,565,171</u>		<u>1,575,000</u>	
DEBT SERVICE						
2022 DHH Principal Payment	-	-	-	N/A	1,062,000	N/A
2022 DHH Interest & Administrative	-	152,500	-		661,500	333.8%
Total Debt Service	<u>-</u>	<u>152,500</u>	<u>-</u>	<u>N/A</u>	<u>1,723,500</u>	<u>1030.2%</u>
TOTAL WATER FUND	<u>\$ 16,040,272</u>	<u>\$ 31,487,448</u>	<u>\$ 20,466,034</u>	<u>96.3%</u>	<u>\$ 20,939,764</u>	<u>-33.5%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 ANNUAL BUDGET**

FUND: 402 LAKE CHARLES EVENT CENTER
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 02 LAKE CHARLES EVENT 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 Event 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 Event 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 Event Center Fund.

DEMAND PERFORMANCE INDICATORS:

Description	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Rentals	\$431,702	\$462,141	\$533,283
Events	216	264	277
Event Days	395	420	425

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	21	21	15	15
Part-Time	8	8	0	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 402 EVENT CENTER FUND REVENUES						
VENDOR'S COMPENSATION	\$ 442	\$ -	\$ 100	-100.0%	\$ -	N/A
VENDOR'S COMPENSATION	442	-	100	-100.0%	-	N/A
GEN APPR-SALES TAX DED TO LCCC-STATE	1,640,863	2,400,000	1,552,912	46.3%	1,600,000	-33.3%
INTERGOVERNMENTAL	1,640,863	2,400,000	1,552,912	46.3%	1,600,000	-33.3%
EVENT CENTER OPERATING REVENUES:						
RENTAL INCOME	431,703	300,000	261,752	-30.5%	533,283	77.8%
FOOD CONCESSIONS	46,204	57,000	51,334	23.4%	60,550	6.2%
EQUIPMENT RENTALS	45,780	40,000	54,757	-12.6%	46,720	16.8%
FOOD CATERER	14,172	15,000	95,564	5.8%	79,205	428.0%
SOUVENIRS - NON FOOD ITEM	2,371	1,500	9,155	-36.7%	45,985	2965.7%
COMMISSIONS	1,804	1,000	8,456	-44.6%	-	-100.0%
TICKET SALES COMMISSIONS	6,962	7,000	8,135	0.5%	-	-100.0%
BEER CONCESSIONS	55,496	60,000	91,175	8.1%	339,625	466.0%
LIQUOR CONCESSIONS	101,775	110,000	112,045	8.1%	295,020	168.2%
SOFT DRINK CONCESSIONS	46,686	55,000	52,692	17.8%	83,935	52.6%
CORKAGE FEE	71,242	65,000	3,975	-8.8%	57,650	-11.3%
FREE-POUR LABOR	7,992	6,500	3,863	-18.7%	-	-100.0%
MISCELLANEOUS	1,162	1,500	1,985	29.1%	-	-100.0%
FACILITY FEE-TICKET SALES	12,499	15,000	45,045	20.0%	293,515	1856.8%
EVENT CENTER	845,848	734,500	799,933	-13.2%	1,835,488	149.9%
MISC INSURANCE CLAIMS	585	-	-	-100.0%	-	N/A
* INSURANCE REVENUES	585	-	-	-100.0%	-	N/A
NON-EMPLOYER PENSION CONTRIBUTIONS	30,033	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	30,033	-	-	-100.0%	-	N/A
INTEREST ON INVESTMENTS	-	-	-	N/A	-	N/A
DEMAND DEPOSIT ACCOUNTS	56,144	50,000	20,299	-10.9%	-	-100.0%
INTEREST	56,144	50,000	20,299	-10.9%	-	-100.0%
USE OF MONEY & PROPERTY	932,610	784,500	820,232	-15.9%	1,835,488	134.0%
IF TRSF GENERAL FUND	710,878	723,194	542,396	1.7%	911,832	26.1%
IF TRSF EVENT CENTER CAPITAL FUND	-	-	-	N/A	-	N/A
NONREVENUE RECEIPTS	710,878	723,194	542,396	1.7%	911,832	26.1%
EXCESS OF REV OVER/UNDER EXP	(5,185,982)	-	-	100.0%	-	N/A
NON-OPERATING REVENUE	(5,185,982)	-	-	100.0%	-	N/A
EVENT CENTER FUND	<u>\$ (1,901,189)</u>	<u>\$ 3,907,694</u>	<u>\$ 2,915,640</u>	305.5%	<u>\$ 4,347,320</u>	11.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 402 EVENT CENTER						
DEPT: 09 COMMUNITY SERVICES						
DIV: 02 EVENT CENTER						
Salaries/ Wages/ OT	\$ 842,128	\$ 1,138,300	\$ 778,146	35.2%	\$ 1,496,766	31.5%
Fringe Benefits	315,803	558,300	251,959	76.8%	347,200	-37.8%
General Operating Services	5,462	7,050	32,333	29.1%	32,260	357.6%
Insurance - Property, AL, GL, WC	527,607	529,944	400,847	0.4%	529,944	0.0%
Maintenance & Rentals	663,156	420,300	816,832	-36.6%	306,555	-27.1%
Utilities	410,635	473,000	327,852	15.2%	473,720	0.2%
Contractual Services & Projects	64,124	86,100	104,826	34.3%	211,635	145.8%
General Supplies	83,090	90,100	54,025	8.4%	122,800	36.3%
Automotive Supplies & Gasoline	5,593	5,550	4,879	-0.8%	5,000	-9.9%
Materials & Equipment	114,273	184,050	103,516	61.1%	295,440	60.5%
Major Acquisitions & Improvements	127,483	151,000	197,161	18.4%	315,000	108.6%
Special Current Charges	66,095	264,000	136,358	299.4%	211,000	-20.1%
Event Center Operations Paid by City	<u>3,225,449</u>	<u>3,907,694</u>	<u>3,208,734</u>	21.2%	<u>4,347,320</u>	11.3%
Capitalization of Fixed Assets	(6,559,456)	-	-	100.0%	-	N/A
Depreciation Expense	<u>1,432,818</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
EVENT CENTER FUND	<u>\$ (1,901,189)</u>	<u>\$ 3,907,694</u>	<u>\$ 3,208,734</u>	305.5%	<u>\$ 4,347,320</u>	11.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 ANNUAL BUDGET**

FUND: 410 LAKE CHARLES EVENT CENTER CAPITAL
DEPARTMENT: 15 CAPITAL-GENERAL GOVERNMENT
DIVISION:

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

Lake Charles Event Center Capital is utilized for budget control purposes to account for Event 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 Lake Charles Event Center and promenade.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 410 EVENT CENTER CAPITAL FUND REVENUES						
STATE GEN APPR STX DED TO LCCC	\$ -	\$ 500,000	\$ -	N/A	\$ -	-100.0%
DEPARTMENT OF MILITARY AFFAIRS (FEMA)	-	-	942,622	N/A	-	N/A
INTERGOVERNMENTAL REVENUE	-	500,000	942,622	N/A	-	-100.0%
INTEREST ON INVESTMENTS	104,617	-	84,467	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	123,697	-	23,828	-100.0%	-	N/A
INTEREST	228,314	-	108,295	-100.0%	-	N/A
GENERAL	11,152	-	-	-100.0%	-	N/A
MISCELLANEOUS REVENUE	11,152	-	-	-100.0%	-	N/A
USE OF MONEY & PROPERTY	239,466	-	108,295	-100.0%	-	N/A
IF TRSF CAPITAL PROJECTS	-	-	-	N/A	-	#REF!
IF TRSF DISASTER RECOVERY CAPITAL	3,815,000	-	-	-100.0%	-	N/A
INTERFUND TRSF	3,815,000	-	-	-100.0%	-	N/A
RIVERBOAT GAMING FUND	-	-	-	N/A	500,000	N/A
INTERFUND TRSF - SPECIAL REVENUE	-	-	-	N/A	500,000	N/A
NONREVENUE RECEIPTS	3,815,000	-	-	-100.0%	500,000	N/A
EXCESS OF REV OVER/UNDER EXP	2,542,991	-	-	-100.0%	1,400,000	N/A
NON-OPERATING REVENUE	2,542,991	-	-	-100.0%	1,400,000	N/A
EVENT CENTER CAPITAL PROJECTS	\$ 6,597,457	\$ 500,000	\$ 1,050,917	-92.4%	\$ 1,900,000	280.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 410 EVENT CENTER CAPITAL EXPENDITURES						
DEPT: 15 CAPITAL-GENERAL GOVERNMENT						
Contractual Services & Projects	\$ 5,944,590	\$ 500,000	\$ 2,568,177	-91.6%	\$ 1,900,000	280.0%
Major Acquisitions & Improvements	193,009	-	-	-100.0%	-	N/A
Special Current Charges	459,858	-	85,341	-100.0%	-	N/A
Capital expenses	<u>6,597,457</u>	<u>500,000</u>	<u>2,653,518</u>	-92.4%	<u>1,900,000</u>	280.0%
Interfund transfers - Event Center operations	-	-	-	N/A	-	N/A
EVENT CENTER CAPITAL	<u>\$ 6,597,457</u>	<u>\$ 500,000</u>	<u>\$ 2,653,518</u>	-92.4%	<u>\$ 1,900,000</u>	280.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Rounds of golf	28,738	40,000	42,000
Rounds of glove (by revenue)	1,326,369.23	1,850,000	1,938,462

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	2	2	2	2
Part-Time	0	0	0	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 403 GOLF COURSE REVENUES						
VENDOR'S COMPENSATION	\$ 790	\$ -	\$ 778	-100.0%	\$ -	N/A
CHENNAULT INT'L AIRPORT	1,330,000	360,000	300,000	-72.9%	360,000	0.0%
LOCAL REVENUE	1,330,000	360,000	300,000	-72.9%	360,000	0.0%
** INTERGOVERNMENTAL	1,330,000	360,000	300,000	-72.9%	360,000	0.0%
DEMAND DEPOSIT ACCOUNTS	38,269	15,000	33,112	-60.8%	15,000	0.0%
INTEREST EARNINGS	38,269	15,000	33,112	-60.8%	15,000	0.0%
GREEN FEES	716,978	806,400	476,555	12.5%	750,000	-7.0%
CART RENTALS	18,678	18,000	26,900	-3.6%	36,000	100.0%
FOOD - BEVERAGES	74,172	240,000	117,926	223.6%	200,000	-16.7%
BEER	114,060	168,000	85,386	47.3%	150,000	-10.7%
ANNUAL MEMBERSHIP FEE	114,231	126,000	141,491	10.3%	216,000	71.4%
DRIVING RANGE	106,125	144,000	65,058	35.7%	152,000	5.6%
GOLF ACCESSORIES	140,411	138,000	123,524	-1.7%	156,000	13.0%
TOURNAMENT FEES	-	-	12,047	N/A	-	N/A
CITY CHAMPIONSHIP TOURNAMENT	2,000	2,000	-	0.0%	-	-100.0%
MISCELLANEOUS	13,115	15,000	9,027	14.4%	17,500	16.7%
LIQUOR	2,224	24,000	55,698	979.1%	90,000	275.0%
* GOLF COURSE	1,301,994	1,681,400	1,113,612	29.1%	1,767,500	5.1%
MISCELLANEOUS REVENUE	5,854	-	-	-100.0%	-	N/A
* MISCELLANEOUS REVENUES	5,854	-	-	-100.0%	-	N/A
GOLF COURSE REVENUES	1,346,117	1,696,400	1,146,724	26.0%	1,782,500	5.1%
NON-EMPLOYER PENSION CONTRIBUTIONS	13,888	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	13,888	-	-	-100.0%	-	N/A
IF TRSF GENERAL FUND - OPERATIONS	317,102	664,218	498,164	109.5%	537,590	-19.1%
IF TRSF RIVERBOAT FUND - CAPITAL	250,000	-	-	-100.0%	-	N/A
IF TRSF CAPITAL PROJECT FUND	-	-	-	N/A	-	N/A
TOTAL TRANSFERS	567,102	664,218	498,164	17.1%	537,590	-19.1%
NONREVENUE RECEIPTS	567,102	664,218	498,164	17.1%	537,590	-19.1%
EXCESS OF REV OVER/UNDER EXP	(873,151)	-	-	100.0%	-	N/A
NON-OPERATING REVENUE	(873,151)	-	-	100.0%	-	N/A
GOLF COURSE FUND	\$ 2,384,746	\$ 2,720,618	\$ 1,945,666	14.1%	\$ 2,680,090	-1.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY 2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 403 MALLARD COVE						
DEPT: 09 COMMUNITY SERVICES						
DIV: 03 GOLF COURSE						
Salaries/ Wages/ OT	\$ 618,390	\$ 964,200	\$ 581,796	55.9%	\$ 985,700	2.2%
Fringe Benefits	33,287	43,300	34,937	30.1%	50,400	16.4%
General Operating Services	5,317	3,750	10,585	-29.5%	12,000	220.0%
Insurance - Property, AL, GL, WC	119,330	122,468	62,495	2.6%	22,500	-81.6%
Maintenance & Rentals	221,412	379,500	242,316	71.4%	319,000	-15.9%
Utilities	66,789	76,800	57,598	15.0%	81,700	6.4%
Contractual Services & Projects	52,662	53,000	78,527	0.6%	84,000	58.5%
General Supplies	184,017	291,050	201,688	58.2%	254,850	-12.4%
Automotive Supplies & Gasoline	23,817	21,500	11,663	-9.7%	20,700	-3.7%
Materials & Equipment	162,270	278,400	213,129	71.6%	328,000	17.8%
Major Acquisitions & Improvements	-	25,000	-	N/A	155,000	520.0%
Special Current Charges	164,244	101,650	92,663	-38.1%	6,240	-93.9%
Total operating expenses	<u>1,651,535</u>	<u>2,360,618</u>	<u>1,587,397</u>	42.9%	<u>2,320,090</u>	-1.7%
Capital Expenses	1,995,834	360,000	-	-82.0%	360,000	0.0%
Capitalization of Fixed Assets	(1,738,534)	-	-	100.0%	-	N/A
Depreciation Expense	475,911	-	-	-100.0%	-	N/A
	<u>733,211</u>	<u>360,000</u>	<u>-</u>	-50.9%	<u>360,000</u>	0.0%
 MALLARD COVE	 <u>\$ 2,384,746</u>	 <u>\$ 2,720,618</u>	 <u>\$ 1,587,397</u>	 14.1%	 <u>\$ 2,680,090</u>	 -1.5%

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 2024 - 2025 ANNUAL BUDGET**

INTERNAL SERVICE FUND SUMMARY

	Risk Management	Employee Health	Total
Revenues:			
Charges for services	\$ 8,920,000	\$ 10,159,200	\$ 19,079,200
Use of money and property	1,100,000	1,180,000	2,280,000
Total operating revenues	10,020,000	11,339,200	21,359,200
Expenditures:			
General Services	12,426,200	11,482,880	23,909,080
Total operating expenditures	12,426,200	11,482,880	23,909,080
Net Income (loss)	\$ (2,406,200)	\$ (143,680)	\$ (2,549,880)

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Accident reports/investigations	244	250	245
Claims	126	130	120

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Full-Time	6	6	6	6
Part-Time	0	0	0	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 501 RISK MANAGEMENT FUND						
Operating Revenues:						
Services Provided	\$ 8,920,000	\$ 8,920,000	\$ 6,690,000	0.0%	\$ 8,920,000	0.0%
Internal Services	8,920,000	8,920,000	6,690,000	0.0%	8,920,000	0.0%
Miscellaneous revenue	175	-	-	-100.0%	-	N/A
Insurance Claims	-	-	5,165		-	N/A
Litigation Settlement	20,577,403	-	-		-	
Subrogation	350	-	-	-100.0%	-	N/A
Insurance revenue	20,577,928	-	5,165	-100.0%	-	N/A
Total Use of Money and Property	20,577,928	-	5,165	-100.0%	-	N/A
Total Operating Revenue	29,497,928	8,920,000	6,695,165	-69.8%	8,920,000	0.0%
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 06 RISK MANAGEMENT						
Salaries/ Wages/ OT	537,648	563,150	451,670	4.7%	587,850	4.4%
Fringe Benefits	180,942	253,100	152,505	39.9%	224,000	-11.5%
General Operating Services	2,168	5,100	2,011	135.2%	4,800	-5.9%
Insurance - Property, AL, GL, WC	4,664,943	6,905,000	5,215,888	48.0%	6,505,000	-5.8%
Maintenance & Rentals	28	2,250	85	7935.7%	2,250	0.0%
Utilities	2,626	4,500	1,719	71.4%	4,500	0.0%
Contractual Services	-	250	7,830	N/A	250	0.0%
General Supplies	2,066	4,550	749	120.2%	4,550	0.0%
Automotive Supplies & Gasoline	1,180	2,850	426	141.5%	1,850	-35.1%
Materials & Equipment	387	3,000	1,129	675.2%	6,000	100.0%
Special Current Charges	2,787,250	5,095,150	847,124	82.8%	5,085,150	-0.2%
Total operating expenses	8,179,238	12,838,900	6,681,136	57.0%	12,426,200	-3.2%
Operating income	21,318,690	(3,918,900)	14,029	-118.4%	(3,506,200)	10.5%
Nonoperating Revenues:						
Interest on Investments	105,283	30,000	245,428	-71.5%	125,000	316.7%
Demand Deposit Accounts	1,265,481	100,000	1,014,898	-92.1%	975,000	875.0%
Interest earnings	1,370,764	130,000	1,260,326	-90.5%	1,100,000	746.2%
Non-employer pension contributions	16,009	-	-	-100.0%	-	N/A
Non-employer revenues	16,009	-	-	-100.0%	-	N/A
Interfund transfers - Disaster Recovery	-	-	(1,770,000)	N/A	-	N/A
Total transfers	-	-	(1,770,000)	N/A	-	N/A
Change in net assets	22,705,463	(3,788,900)		-116.7%	(2,406,200)	36.5%
Net assets - beginning of fiscal year	13,057,757	35,763,220		173.9%	31,974,320	-10.6%
Net assets - ending of fiscal year	\$ 35,763,220	\$ 31,974,320		-10.6%	\$ 29,568,120	-7.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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	2022 - 2023 Actual	2023 - 2024 Estimated	2024 - 2025 Estimated
Employee health fair participation	105	100	100
Health Seminars Held (2x per month)	6	8	6
Wellness Program	120	125	118
Health Insurance- Avg. # of Member Enrollment	800	835	815

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Adjusted Budget 2023 - 2024	Budget 2024 – 2025
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

	Actual Fiscal Year 2022 - 2023	Adopted Budget 2023 - 2024	Y-T-D FY2024 7/31/2024	% Change Adopted '24 from Actual '23	Budget 2024 - 2025	% Change Adopted '24 to '25 Budget
FUND: 503 EMPLOYEE GROUP INSURANCE FUND						
Operating Revenues:						
Employee Share - Group Health	\$ 1,743,193	\$ 1,800,000	\$ 1,497,283	3.3%	\$ 1,836,000	2.0%
Employer Share - Group Health	7,209,057	7,500,000	6,320,956	4.0%	7,650,000	2.0%
Retiree Share - Group Health	583,314	600,000	510,581	2.9%	612,000	2.0%
COBRA Share - Group Health	64,018	60,000	18,428	-6.3%	61,200	2.0%
Internal Service Charges	<u>9,599,582</u>	<u>9,960,000</u>	<u>8,347,248</u>	3.8%	<u>10,159,200</u>	2.0%
Misc Insurance Refunds	950,166	675,000	1,130,707	-29.0%	900,000	33.3%
Total operating Revenue	<u>10,549,748</u>	<u>10,635,000</u>	<u>9,477,955</u>	0.8%	<u>11,059,200</u>	4.0%
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 08 EMPLOYEE GROUP INSURANCE						
Salaries/ Wages/ OT	-	27,540	-	N/A	27,540	0.0%
Fringe Benefits	19,283	35,500	19,231	84.1%	36,300	2.3%
General Operating Services	-	400	-	N/A	400	0.0%
Insurance - Stop Loss Coverage	887,303	980,000	824,510	10.4%	980,000	0.0%
Maintenance & Rentals	2,153	4,000	1,615	85.8%	4,000	0.0%
Utilities	219	240	185	9.6%	240	0.0%
Contractual Services	-	10,000	-	N/A	10,000	0.0%
General Supplies	-	4,400	2,954	N/A	4,400	0.0%
Material & Supplies	21,400	10,000	-	-53.3%	5,000	-50.0%
Special Current Charges	10,045,952	10,415,000	6,575,499	3.7%	10,415,000	0.0%
Total operating expenses	<u>10,976,310</u>	<u>11,487,080</u>	<u>7,423,994</u>	4.7%	<u>11,482,880</u>	0.0%
Operating income	<u>(426,562)</u>	<u>(852,080)</u>	<u>2,053,961</u>	-99.8%	<u>(423,680)</u>	50.3%
Nonoperating Revenues/Expenses:						
Interest on Investments	104,393	50,000	94,704	-52.1%	95,000	90.0%
Demand Deposit Accounts	226,123	135,000	180,541	-40.3%	185,000	37.0%
Interest earnings	<u>330,516</u>	<u>185,000</u>	<u>275,245</u>	-44.0%	<u>280,000</u>	51.4%
Change in net assets	(96,046)	(667,080)		-594.5%	(143,680)	78.5%
Net assets - beginning of fiscal year	6,034,372	5,938,326		-1.6%	5,271,246	-11.2%
Net assets - ending of fiscal year	<u>\$ 5,938,326</u>	<u>\$ 5,271,246</u>		-11.2%	<u>\$ 5,127,566</u>	-2.7%

CAPITAL BUDGET

SCHEDULE OF CAPITAL PROJECTS
AUTHORIZATIONS

SCHEDULE OF FINANCING SOURCES

SCHEDULE OF HURRICANE LAURA RECOVERY
CAPITAL PROJECTS AUTHORIZATIONS

SCHEDULE OF LC REBOUND 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 2024 – 2025 ANNUAL BUDGET**

CAPITAL BUDGET

The City of Lake Charles Capital Budget section includes the fiscal year 2025 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 2024 – 2025 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 Department of Health and Hospital's Drinking Water Revolving loan of \$30,000,000 is funding the construction of the Southeast Water Treatment Plant. A contract for the plant construction was issued in May 2023 for \$38 million. Work is ongoing, and the estimated completion of the new water plant is December 2025. Principal repayment will begin fiscal year 2025. The current year's debt payment is \$1,062,000 with an interest rate of 2.45% and is shown in the Water Fund.

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.

The City provides two additional Capital Budget Schedules. One dedicated to the many disaster recovery projects needed in the aftermath of Hurricane Laura. These projects are funded through a combination of FEMA, Insurance proceeds, City Funds, and other federal and state sources. The second is the LC Rebound Capital Budget Schedule. These projects were identified through community initiative to fund generational projects that will improve the quality of life and mobility for our citizens and visitors throughout the City.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**CAPITAL BUDGET AUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2024 - 2025	CUMULATIVE TOTAL	REMARKS
<u>STREETS</u>				
Enterprise Blvd Extension	\$ 300,000	\$ 303,000	\$ 603,000	Continuing accumulation
Goos Blvd (Harless Street to Fitzenreiter Road)	303,000	(303,000)	-	Reallocate authorizations
Sallier Street	14,075,000	2,064,030 *	16,139,030	Continuing accumulation
I-10 Service Road - Ann St Connector	40,000	(40,000)	-	Reallocate authorizations
River Road	-	50,000	50,000	New authorization
18th Street Reconstruction	280,000	350,000	630,000	Continuing accumulation
Infrastructure Investment-Choice Neighborhoods Initiative	-	5,500,000 *	5,500,000	New authorization
Asphalt Overlay Program	280,000	250,000	530,000	Continuing program
2025 Asphalt Overlay	-	900,000	900,000	New authorization
Asphalt Overlay Pavement Preservation Program	100,000	100,000	200,000	Continuing accumulation
City Wide Striping	260,000	1,000,000	1,260,000	Continuing program
City wide striping - bike paths	60,000	(60,000)	-	Reallocate authorizations
Sidewalk Repair	-	150,000	150,000	Continuing program
Sidewalk Construction	-	150,000	150,000	Continuing program
2023 Sidewalks	100,000	(100,000)	-	Reallocate authorizations
2025 Sidewalks	-	350,000	350,000	New authorization
Bridge Replacement/Repairs	140,000	250,000	390,000	Continuing accumulation
18th St Bridge	350,000	(350,000)	-	Reallocate authorizations
LA Ave Bridge	540,000	(200,000)	340,000	Reallocate authorizations
Subtotal Streets		10,364,030		
<u>DRAINAGE AND STORMWATER</u>				
Miscellaneous Drainage Improvements	1,170,000	5,900,000	7,070,000	Continuing program
Drainage Rehabilitation (Enterprise-5th-12th-Prien)	2,120,000	(900,000)	1,220,000	Reallocate authorizations
Drainage Rehabilitation (College-McNeese-LA Ave-5th)	2,400,000	(800,000)	1,600,000	Reallocate authorizations
Muirfield Drainage Phase II	-	800,000	800,000	New authorization
Roosevelt Drainage Investigation	-	50,000	50,000	New authorization
McNeese Street Drainage Improvements	-	50,000	50,000	New authorization
Southpark Drainage	-	388,800 *	388,800	New authorization
Subtotal Drainage and Stormwater		5,488,800		
<u>WASTEWATER SYSTEMS</u>				
Sewer Collection System Rehabilitation	355,000	500,000	855,000	Continuing program
Wastewater System Improvement	1,355,000	400,000	1,755,000	Continuing program
Wastewater Plant A Basins	215,000	15,200,000 *	15,415,000	Continuing accumulation
University Place Line & Basin Rehabilitation	625,000	1,000,000	1,625,000	Continuing accumulation
WWTP A Replacement	990,000	500,000	1,490,000	Continuing accumulation
WWTP BC Sludge Processing Improvements	5,665,510	1,460,000 *	7,125,510	Continuing accumulation
18th Street Line Rehabilitation (Sewer Plant East)	685,000	750,000	1,435,000	Continuing accumulation
Lake Street Sewer Rehabilitation (College Street north)	500,000	(500,000)	-	Reallocate authorizations
Country Club Road Sewer Extensions	230,000	(230,000)	-	Reallocate authorizations

* Indicates that authorization includes funds from one or more outside funding sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**CAPITAL BUDGET AUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2024 - 2025	CUMULATIVE TOTAL	REMARKS
<u>WASTEWATER SYSTEMS CONTINUED</u>				
Graywood Parkway Sewer Extension	-	800,000	800,000	New authorization
Extend Sewer Services	225,000	75,000	300,000	Continuing program
W. Prien Lake Rd Sewer Loop (Nelson to Cove Ln)	790,000	100,000	890,000	Continuing accumulation
Upgrade liftstation electrical equipment	335,000	(100,000)	235,000	Reallocate authorizations
Asphalt Overlays - Wastewater rehab	-	150,000	150,000	Continuing program
UV Retrofit for Wastewater Plants	4,659,490	545,500	5,204,990	Continuing accumulation
Hollyhill Liftstation Improvements	130,000	205,100 *	335,100	Continuing accumulation
Sarver St. Liftstation Improvements	130,000	205,100 *	335,100	Continuing accumulation
Liftstation Generators	2,120,000	210,000 *	2,330,000	Continuing accumulation
Subtotal Wastewater Systems		21,270,700		
<u>WATER SYSTEMS</u>				
Water System Improvements	65,000	1,475,000	1,540,000	Continuing program
Extend Water Services	135,000	100,000	235,000	Continuing program
Chennault Water Upgrades & Extension	50,000	250,000	300,000	Continuing accumulation
Southwest Plant Generator & Auto Transfer Switch	1,450,000	100,000 *	1,550,000	Continuing accumulation
Water Consolidation Project	485,000	(350,000)	135,000	Reallocate authorizations
Subtotal Water Systems		1,575,000		
<u>COMMUNITY SERVICES AND RECREATION</u>				
Improvements of Various Recreation Sites	355,000	435,000	790,000	Continuing program
Lakefront/Downtown Improvements	430,000	600,000	1,030,000	Continuing program
Port Wonder - Museum & Educational Complex	-	425,000 *	425,000	Continuing accumulation
Parking Garage Renovations & Area Improvements	325,000	150,000	475,000	Continuing accumulation
Civic Center Plaza and Other Improvements	1,600,000	(1,400,000)	200,000	Reallocate authorizations
Lake Charles Event Center Green Rooms	-	1,500,000	1,500,000	New authorization
Lake Charles Event Center Major Improvements	525,000	400,000	925,000	Continuing program
Downtown Streetscape	25,000	300,000	325,000	Continuing accumulation
Downtown Street Improvements	95,000	200,000	295,000	Continuing accumulation
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
Promenade Renovations	105,000	50,000	155,000	Continuing accumulation
Lagrange Soccer Lighting	700,000	(700,000)	-	Reallocate authorizations
Riverside Park	-	400,000	400,000	New authorization
JD Clifton	-	726,929 *	726,929	New authorization
Vietnam Memorial Monument	-	115,000 *	115,000	New authorization
Huber Park Community Center	-	467,734 *	467,734	New authorization
Goosport Pool	-	575,000 *	575,000	New authorization
Mallard Golf Improvements	1,300,000	360,000	1,660,000	Continuing accumulation
Subtotal Community Services and Recreation		4,779,663		

* Indicates that authorization includes funds from one or more outside funding sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**CAPITAL BUDGET AUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2024 - 2025	CUMULATIVE TOTAL	REMARKS
<u>GENERAL GOVERNMENT AND OTHER</u>				
Fire Truck Acquisition	15,000	4,500,000	4,515,000	Continuing program
Citywide Alarm System Improvements	365,000	300,000	665,000	Continuing program
Infrastructure Improvements-Economic Develop & Tourism	3,725,000	765,000	4,490,000	Continuing program
Technology Upgrades	2,430,000	100,000	2,530,000	Continuing program
City Hall Improvements	500,000	125,000	625,000	Continuing accumulation
Police Evidence Building	-	125,000	125,000	New authorization
Christmas Lighting	110,000	10,000	120,000	Continuing accumulation
Redevelopment Area Infrastructure Improvements	500,000	500,000	1,000,000	Continuing program
Subtotal General Government and Others		<u>6,425,000</u>		
Total all Projects		<u>49,903,193</u>		
<u>DEBT SERVICE REQUIREMENTS</u>				
2014 Bond Refunding of portions of 2007 issue		961,813		
2017 Bond Refunding of 2007 & portions of 2010 issue		1,325,320		
Total all Debt Service Requirements		<u>2,287,133</u>		
Total 2024-2025 authorization		<u><u>\$ 52,190,326</u></u>		

* Indicates that authorization includes funds from one or more outside funding sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**CAPITAL BUDGET SCHEDULE OF FINANCING SOURCES
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND FINANCING SOURCE	TOTAL 2024-2025 AUTHORIZATIONS
<u>Streets</u>	
Transfer from Riverboat Gaming Fund:	
General Capital Projects	
Ten-Year Sales Tax - 0.28%	\$ 2,800,000
Federal Highway Administration	2,064,030
Office of Community Development - Louisiana Recovery Programs	5,500,000
Subtotal	10,364,030
<u>Drainage and Stormwater</u>	
2016 Sales Tax Levy - 1/4% Transfer	100,000
Calcasieu Parish Road and Drainage Trust Fund	388,800
Drainage Initiative - Bonds	5,000,000
Subtotal	5,488,800
<u>Wastewater Systems</u>	
Transfer from Riverboat Gaming Fund:	
General Capital Projects	690,500
General Fund Transfer	700,000
Transfer from Waste Water Fund	3,000,000
Capital Project Fund Balance	300,000
Office of Community Development - Louisiana Recovery Programs	14,500,000
Department of Military Affairs - FEMA	1,870,200
FEMA Hazard Mitigation Grant Program	210,000
Subtotal	21,270,700
<u>Water Systems</u>	
Transfer from Riverboat Gaming Fund:	
Water Projects	475,000
Capital Improvement Fee - Water	1,000,000
FEMA Hazard Mitigation Grant Program	100,000
Subtotal	1,575,000
<u>Community Services and Recreation</u>	
Transfer from Riverboat Gaming Fund:	
Event Center Capital contribution	500,000
Transit Capital contribution	35,000
General Capital Projects	750,000
2016 Sales Tax Levy - 1/4% Transfer	475,000
Community Development Block Grant	1,594,663
Chennault International Airport	360,000
Federal Transit Administration	140,000
Ward 3 Recreation District	200,000
Donations	25,000
Louisiana Department of Wildlife & Fisheries	100,000
State revenue - video poker taxes	600,000
Subtotal	4,779,663

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**CAPITAL BUDGET SCHEDULE OF FINANCING SOURCES
CAPITAL PROJECTS FUNDS AND RELATED SOURCES**

PROJECT TYPE AND FINANCING SOURCE	TOTAL 2024-2025 AUTHORIZATIONS
<u>General Government and Other</u>	
Transfer from Riverboat Gaming Fund	
General Capital Projects	725,000
Ten-Year Sales Tax - 0.28%	3,130,867
2016 Sales Tax Levy - 1/4% Transfer	1,525,000
Capital Project Fund Balance	279,133
Hotel Occupancy Tax	765,000
Subtotal	6,425,000
<u>Debt Service Requirements</u>	
Ten-Year Sales Tax - 0.28%	2,287,133
Subtotal	2,287,133
TOTAL FINANCING SOURCES	\$ 52,190,326

SUMMARIZED TOTAL FINANCING SOURCES

Ten-Year Sales Tax - 0.28%	\$ 8,218,000
2016 Sales Tax Levy - 1/4% Transfer	2,100,000
Riverboat Gaming transfers Capital	2,165,500
Riverboat Gaming transfers Event Center	500,000
Riverboat Gaming transfers Transit	35,000
Riverboat Gaming transfers Water	475,000
Capital Project Fund Balance	579,133
General Fund Transfer	700,000
Wastewater Transfer	3,000,000
Office of Community Development - Louisiana Recovery Programs	20,000,000
Capital Improvement Fee - Water	1,000,000
Hotel Occupancy Tax	765,000
Federal Highway Administration	2,064,030
Federal Transit Administration	140,000
Community Development Block Grant	1,594,663
State Revenue - video poker	600,000
Drainage Initiative - Bonds	5,000,000
Calcasieu Parish Road and Drainage Trust Fund	388,800
Ward 3 Recreation District	200,000
Chennault International Airport Authority Reimbursement	360,000
Federal Emergency Management Agency Hazard Mitigation Grant Program	310,000
Federal Emergency Management Agency 428 Program	1,870,200
Louisiana Department of Wildlife & Fisheries	100,000
Donations	25,000
TOTAL FINANCING SOURCES	\$ 52,190,326

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

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	\$ 6,160,000	\$ 4,113,640	\$ -	\$ -	\$ 2,046,360
Police Facilities - SWAT & Training	4,620,000	3,370,000	-	-	1,250,000
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	\$ 79,431,480	\$ 34,919,057	\$ 12,009,007	\$ 7,500,000	\$ 25,003,416

Prior Fiscal Year Authorizations	\$ 78,931,480	\$ 34,919,057	\$ 12,009,007	\$ 7,500,000	\$ 24,503,416
Fiscal Year 2025 Authorizations:					
<i>Disaster Recovery Fund Transfer</i>	500,000	-	-	-	500,000
Subtotal Fiscal Year 2025 Authorizations	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
TOTAL Authorizations	\$ 79,431,480	\$ 34,919,057	\$ 12,009,007	\$ 7,500,000	\$ 25,003,416

*Previously authorized capital funds will remain available for projects above until expended.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**CAPITAL BUDGET ADDITIONAL SCHEDULES AND EXHIBITS
LC REBOUND BOND CAPITAL PROJECTS AUTHORIZATION SCHEDULE**

These projects were identified through community initiative and approved by voters to fund generational projects that will improve the quality of life and mobility for our citizens and visitors throughout the City. The City has committed city funds and will seek \$140 million bond funds to continue design and construction of the projects. Authorizations below include transfers of \$6.5 million from the General Fund.

Project Type and Description	Balance of Authorizations as of 7/31/2024
Local Roads:	\$ 2,400,000
Enterprise Boulevard Extension	
Prien Lake Beautification	
Mid-City Enterprise Blvd. Beautification	
Mid-City 5th Ave Beautification	
LA Ave/Enterprise Blvd Intersection	
Nellie Lutcher Parkway Streetscapes	
Sidewalk & Street Median Repair (Citywide)	
State Routes:	322,000
Ryan Street Beautification	
Hwy 14 Beautification	
Sen J. Bennett Johnson	
Community Development:	3,778,000
JD Clifton Putting Green & Botanical Garden	
Veteran's Memorial & 911 Park repairs	
Mary Belle Williams	
College Oaks	
Huber Park Upgrades	
Great Lawn - Prejean Drive	
Riverside to Prien Lake Bike Trail	
3D Projection Mapping	
Total Available Authorizations	\$ 6,500,000

**Previously authorized capital funds will remain available for projects above until expended.*

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024-2025 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, Fitzenreiter Road Widening, Sale Road, Rosteet Street, Legendre Street, Sally Mae Street, Gill Street Extension, North Lyons Street, Nelson Road Extension, CDBG Infrastructure, Ham Reid Rd – Common St. Connector Road, Ford Street, 18th Street Reconstruction, South Park Roundabout, Safe Streets for All)
- 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, Lisle Peters Sidewalks)
- Pedestrian Trails, Enhancements & Beautification (Safe Routes to School, Lake Charles Memorial Hospital Crosswalk, University Area Beautification, 5th Avenue Beautification, Interstate Corridor Beautification, Lakefront Boardwalk)
- Various Drainage Improvements (unexpended balances including Project Management, 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, Legendre Street, Ryan Street & Hwy 14, Lake Street & Ryan Street, Enterprise Blvd, Kirkman Street, Barbe Street, Ryan Street, Citywide Ancillary Improvements)
- Bridge Replacement/Repairs (unexpended balances including Kirkman Street, 18th Street, Sale Road, 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, Capital Improvement Fee, Pipebursting, Southern Loop, Plant A Operational Reliability Improvements, Plant A Liftstations)
- City Park Improvements (Various Recreation Site Improvements, College Oaks Park, General Moore Park Parking, Millennium Park, Huber Park, North Beach, Nelson Road Park, Goosport Recreation Center Parking, Partners in Parks, Kayak & Walking Park, Anita Park, Drew Park Walking Trail, Mary Belle Williams Park, Hillcrest Restrooms, Recreation Maintenance Staff Area, Grace Medora Pavilions, Retree LC Corridor)
- Transit Bus Storage Facility
- Public Works Yard Improvements
- Incinerator Repairs
- New Fire Station and Station Renovations
- Central School and Historic 1911 City Hall
- Economic Development Districts
- McNeese LNG Center for Excellence
- Mardi Gras Museum

Enterprise Fund Capital Projects

Previously authorized capital contributions to the Transit, Golf Course and Event 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 2024 – 2025 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 Event 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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 ANNUAL BUDGET**

WASTEWATER TRANSFERS

Funds provided by the Wastewater Special Revenue Fund for specified wastewater system improvement projects in the Capital Budget.

OFFICE OF COMMUNITY DEVELOPMENT – LOUISIANA RECOVERY PROGRAMS

The programs are designed to provide disaster resilience by enhancing infrastructure and improving mitigation efforts, as well as implementing economic revitalization programs for a more resilient communities.

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.

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.

FEDERAL HIGHWAY ADMINISTRATION – TIP

This consists of plans developed by the Metropolitan Planning Organization with federal funding by the Federal Highway Administration Transportation Improvement Program. The TIP must be developed in cooperation with state and public transit providers.

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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 ANNUAL BUDGET**

2021 BOND ISSUE – DRAINAGE INITIATIVE

The City Council authorized the City to issue bonds for the purpose of financing City of Lake Charles public improvement projects that will include funding for drainage & drainage improvements. The issuance amount is not to exceed \$20,000,000 for a 20-year period. The City borrowed \$10 million in December 2021, authorized to borrow \$5 million in FY2023 and plans to borrow an additional \$5 million in the upcoming budget year.

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.

FEDERAL EMERGENCY MANAGEMENT AGENCY - SECTION 428

Section 428 authorizes FEMA to implement alternative procedures for the Public Assistance permanent works projects. It authorizes FEMA to award Public Assistance funding based on fixed estimates.

COMMUNITY DEVELOPMENT BLOCK GRANT

This funding provides annual grants on a formula basis to states and cities to develop viable urban communities by providing housing and suitable living environment and expanding economic opportunities for low- and moderate-income persons.

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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 is authorizing an additional \$5 million in the current upcoming budget year. This will show full authorization of the original issue. The City has been following a comprehensive drainage plan since January 2022.

- 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 \$700,000 and a \$14.5 million authorization from Louisiana OCD for the basin rehabilitation program.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 ANNUAL BUDGET

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 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 is underway. This project will 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. The loan qualified for \$3 million in loan principal forgiveness from LDH as part of the Bipartisan Infrastructure Law. American Rescue Plan Act (ARPA) grant funds and accumulated City funds will provide additional funding for the project. Operational cost will increase when the new plant is operational. These additional costs are in this budget.

Federal Emergency Management Agency (FEMA) through the Hazard Mitigation Grant Program (HMGP) awarded \$3.1 million for generators at identified lift stations and a water plant. HMGP funds are intended to implement long-term hazard mitigation measures to reduce future loss. 90% of this award was authorized in FY24.

- **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 Event 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 Event Center property. The City is in early stages of design and impact is being determined. A major project expected in this year's budget is the construction of Green Rooms that will provide privacy and security for performing acts. This is expected to entice more acts to perform at the Event Center.

The Mallard Golf Club clubhouse and new course have been operational since October 2021. Operational costs are included in the Mallard Golf Course Enterprise Fund.

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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.

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FIVE YEAR
CAPITAL
IMPROVEMENT
PLAN

CITY OF LAKE CHARLES



CAPITAL IMPROVEMENT PLAN FY 24-25 THROUGH FY 28-29

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
PROJECTED AVAILABLE FUNDS**

Description	Current	Subsequent Years				
	Fiscal Year	Projections				
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Sales tax .28% revenue	\$ 7,560,000	\$ 8,260,000	\$ 7,560,000	\$ 7,560,000	\$ 7,560,000	\$ 7,560,000
2016 Sales tax .25% revenue	1,687,500	1,843,750	1,812,500	1,750,000	1,750,000	1,750,000
Hotel Occupancy Tax	816,000	832,200	848,844	865,821	883,137	900,800
Riverboat gaming tax available for Capital Projects	5,406,000	5,300,000	5,512,000	5,594,680	5,678,600	5,763,779
Interest earnings	125,000	150,000	125,000	150,000	175,000	200,000
Wastewater Fund transfer	2,000,000	3,000,000	2,000,000	3,000,000	2,000,000	3,000,000
General Fund transfer	1,250,000	2,000,000	1,500,000	2,000,000	2,000,000	2,500,000
Capital Improvement Fee - water/wastewater fee	1,060,900	1,092,727	1,125,509	1,159,274	1,194,052	1,241,814
Water Fund	750,000	-	500,000	1,000,000	1,500,000	2,000,000
Civic Center Capital Fund	250,000	-	250,000	-	250,000	-
Recreation Fund Transfer	150,000	200,000	200,000	-	-	-
Community Development Block Grant Funds	325,000	325,000	325,000	325,000	325,000	325,000
LA - Video Poker revenue	500,000	500,000	500,000	500,000	500,000	500,000
American Rescue Plan Act	-	8,320,491	-	-	-	-
Transit Fund Balance	73,500	-	-	-	-	-
LA Capital Outlay Funds	3,715,000	11,775,000	-	-	-	-
Safe Routes to School Grant	-	-	-	-	-	-
Parish Transportation Fund	1,555,200	1,555,200	-	-	1,166,400	-
Calcasieu Parish Police Jury	1,000,000	-	-	-	-	-
Donations and other miscellaneous revenue	180,000	-	-	-	-	-
HMGP	2,800,000	6,750,000				
Office of Community Development DR Grant	5,000,000	5,000,000				
Federal HUD Disaster Grant	7,600,000	7,600,000				
Water Sector Fund	15,000,000	10,000,000	5,000,000			
Loan Proceeds Department of Health & Hospitals	10,000,000	5,000,000	5,000,000	-	-	-
LC Rebound - Bond	2,500,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Loan Proceeds-Dept Environment Quality loan	5,000,000	9,000,000	8,000,000	-	10,000,000	10,000,000
Loan Proceeds - Drainage Initiative	5,000,000	10,000,000	5,000,000	-	-	-
Total	\$ 81,304,100	\$ 108,504,368	\$ 55,258,853	\$ 33,904,775	\$ 44,982,190	\$ 45,741,394

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**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY24-25 through FY28-29 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	\$250,000	Pujo	Lakeshore	Louisiana Ave
A	\$360,000	North Railroad Avenue	1st Avenue	Bilbo
A	\$256,000	N. Grace	Opelousas Street	S. to Dead End
A	\$250,000	Preventive maintenance of asphalt streets		
A	\$168,000	North Railroad Avenue	Kirkman Street	Hodges Street
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	\$102,560	Clarinda Street	I-10 Service Road	North Cherry Street
A	\$84,000	Donateil Street	Carney Street	South to Dead End
A	\$84,000	South Pack Road	Dead End	Dead End
A	\$80,800	St. Dizier Street	North Bilbo Street	East to Dead End
A	\$77,600	Maynard Street	I-10 Service Road	North Cherry Street
A	\$68,000	Bayou Road	Sale Road	Orchard Drive
A	\$66,000	North Lincoln Street	Channel Street	North to Dead End
A	\$56,000	Sally Mae Street	Cessford Street	Commercial Street
A	\$54,880	Spencer Street	Clarinda Street	Jackson Street
A	\$52,400	Jackson Street	North Booker Street	North Cherry Street
A	\$42,000	Mayo Street	Griffin Street	Dead End
A	\$42,000	Wendell Street	Griffin Street	Dead End
A	\$40,950	Macy Street	N. Ford Street	Kirkman 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
A	\$40,950	Macy Street	N. Hodges Street	N. Moss Street
A	\$36,000	N. Railroad Avenue	Kirkman Street	N. Franklin Street
A	\$32,000	Guinn Street	Cathy Street	Carney Street
A	\$30,800	Bryant Court	3rd Avenue	West to Dead End
A	\$28,000	Carney Street	Guinn Street	Donateil Street
A	\$26,400	Dewey Street	North Junior Street	North Booker Street
A	\$18,000	North Booker Street	Ray Street	Theriot Street
A	\$12,000	Junior Street	Commercial Street	North to Dead End
B	\$2,000,000	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	\$107,600	Benoit Road (Parish Participation)	South Prien Lake Road	Ogea Road
B	\$85,000	Marine Street	Shell Beach Drive	Sallier Street
B	\$85,000	Gill	Lakeshore	Ryan Street
B	\$64,320	9th Avenue	3rd Street North	Dead End
B	\$62,400	Rogers Street	Country Club	Dead End
B	\$48,720	N. Lincoln Street	Channel Street	Dead End
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	\$70,240	Booker Street	Opelousas Street	Jackson Street
C	\$55,000	Plant B/C WW - parking for employees		
C	\$34,000	Powell Lane	City Limits	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

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
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
FY24-25 through FY28-29 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	Overlay
Ongoing	\$30,000,000	Enterprise Blvd Extension	Katherine	Hwy 171	x	x	x		x	x	x	x	
Ongoing	\$30,000,000	W. Prien Lake Road (Parish Participation) *	Cove Lane	Ihles Road	x				x		x	x	
Ongoing	\$25,000,000	Reconstruction - Arteries and Collectors *	Citywide		x		x		x	x	x	x	
Ongoing	\$17,000,000	Sallier Street *	Marine Street	Lake Street			x		x	x	x	x	
Ongoing	\$8,900,000	Enterprise Boulevard Overlay *	Broad Street	12th Street			x		x		x		
Ongoing	\$2,500,000	Reconstruction - 18th Street	Lake Street	Creole Street			x						
Ongoing	\$2,400,000	Bridge: Kirkman Street Rebuild	Contraband Bayou				x						
Ongoing	\$2,000,000	Bridge: 18th Street Rebuild *	Lake Street	Creole Street			x						
Ongoing	\$1,740,000	6th Avenue	Broad Street	6th Street			x		x		x		
Ongoing	\$1,250,000	Ongoing: Citywide street striping											
Ongoing	\$750,000	Ongoing: Citywide misc. Intersection Improvements			x		x			x			
Ongoing	\$400,000	Sally Mae Street (Phase II - East Side)	Medora	Dead End				x	x				x
Ongoing	\$120,000	Install left turn lane (WB) on Power Centre Parkway at Highway 14								x			
Ongoing	\$75,000	Ongoing: Citywide striping - bike paths									x		
Ongoing	\$75,000	Intersection Improvement Study								x			
A	\$1,750,000	Bridge: Shell Beach Drive Rebuild											
A	\$1,500,000	Reconstruction - Ford Street	Division	Pine			x						
A	\$750,000	Install right-turn lane on Southpark Drive			x					x		x	
A	\$675,000	Clement Street	Reid	Louisiana Avenue			x						
A	\$502,500	West Common	7th Street	East Street			x						
A	\$500,000	Church Street Bridge Repairs											

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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	Overlay
A	\$500,000	Opelousas Street @ Bank Street								x			
A	\$300,000	Misc. Bridge Replacements and Repairs					x						
AD	\$4,000,000	Southpark Roundabout @ Red Davis McCollister								x			
AD	\$4,000,000	Ryan Street at Sallier/12th Street								x		x	
AD	\$2,500,000	Bridge: Louisiana Avenue Rebuild					x						
AD	\$2,400,000	Bridge: Henderson Bayou Road Rebuild					x						
B	\$4,125,000	Shell Beach Drive	Lake Street	Marine				x	x				
B	\$3,500,000	Sale Road	Ryan	Common Street			x						
B	\$2,400,000	Barbe Street	Sallier	Shellbeach Drive			x		x				x
B	\$2,100,000	Hodges Street	12th Street	Alamo Street			x		x				
B	\$1,516,275	Orchid Street	Ryan Street	1st Ave			x						
B	\$1,512,000	North Adams Street	North Woodard Street	Medora Street				x	x		x		x
B	\$1,008,000	North Lyons Street	St John	Jackson				x	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						
B	\$800,000	Opelousas Street	Kirkman Street	Bank Street			x		x				
B	\$800,000	Reid Street	Kirby Street	Clarence Street									
B	\$792,000	Mary Street	Graham Street	Hwy 171				x	x		x		x
B	\$765,063	1st Avenue	See Street	Dead End			x						
B	\$755,550	14th Street	5th Avenue	7th Avenue			x						
B	\$750,000	Lakeshore Drive @ Broad Intersection Improvements								x			
B	\$738,875	18th Street	4th Avenue	7th Avenue			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	Overlay
B	\$721,240	Hagan Street	Hwy 171	Graham Street	x			x	x				
B	\$715,000	Install street lights on Nelson Road extension bridge	Nelson Road	Sallier Street									
B	\$685,975	10th Street	Common St	Bilbo St			x		x				
B	\$540,000	North Grace Street	Medora St	Moss St				x	x		x		
B	\$508,875	Drew Street	Kirkman Street	Moss St			x						
B	\$500,000	Install right-turn lane on Sale Road at Nelson	Intersection							x			
B	\$433,800	N. Grace Street	Medora St	Pine St				x	x				
B	\$403,800	Commercial Street	Lincoln St	N. Malcolm St				x	x				
B	\$316,250	10th Street	Hodges St	Bilbo St			x		x				
B	\$134,000	Ann St connection to I-10 service road	Intersection			x				x			
BD	\$15,000,000	Reconstruction - Kirkman Street	Prien Lake Rd	McNeese St			x		x				
BD	\$14,010,450	E. Prien Lake	Ryan Street	Hwy 14			x		x	x	x		
BD	\$12,000,000	W. Prien Lake Road Widening	Cove Lane	Nelson	x		x	x	x	x	x		
BD	\$12,000,000	Ihles Road (Parish Participation)	W. Prien Street	Country Club Road	x	x			x	x	x		
BD	\$6,348,000	Enterprise Boulevard Reconstruction	12th Street	Prien Lake Road			x		x		x		
BD	\$6,075,000	Ernest Street	Sale Rd	18th St			x		x				
BD	\$2,512,750	Lakeshore Drive	Clarence Street	Broad Street			x		x		x		
BD	\$2,010,000	4th Avenue	6th St	Broad Street			x						
BD	\$1,000,000	Bridge: W. Sale Road Rehabilitation					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	Enterprise Blvd			x		x		x		
C	\$8,372,000	Reconstruction - Prien Lake Road	Hwy 14	Ryan Street			x		x		x		
C	\$6,060,000	Reconstruction - Common Street	Prien Lake Road	12th Street			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	Overlay
C	\$1,800,000	Reconstruction - 18th Street	Creole Street	Ryan Street			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
FY24-25 through FY28-29 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	\$2,000,000	Ongoing: Citywide Water System Improvements
Ongoing	\$1,300,000	SW WTP - Replace backup generator and ATS *
Ongoing	\$1,100,000	Water - Ham Reid Waterline
Ongoing	\$1,000,000	GW - Chemical feed system improvements*
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	\$500,000	Ongoing - Extend Water Services
Ongoing	\$300,000	Repair water main at Hwy 14 and Prien Lake Road
Ongoing	\$200,000	Upgrade Water Systems' SCADA System
A	\$1,500,000	GW - Transmission Lines Phase II
A	\$1,250,000	SW - Replace water well
A	\$1,000,000	CW - Overhaul filter media beds
A	\$1,000,000	McN - Overhaul filter media beds
A	\$400,000	GW - Install new Distribution office building and facilities
A	\$200,000	Water - Country Club Waterline
AD	\$570,000	Extend water to parish area along Big Lake Road, Lafanette Area, and Nelson
B	\$2,000,000	Corb - New Corbina Plant Waterlines
B	\$1,650,000	CH - Install new Water Tower
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)

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	\$600,000	GW - Backwash recovery system improvements
B	\$600,000	SW - Backwash recovery system improvements
B	\$450,000	GW - Demolition of abandoned clearwell and HSPS
BD	\$16,030,000	Corb - New Corbina Road Water Plant
BD	\$5,000,000	Water - Assume Port of LC Water Tower
BD	\$3,300,000	Water - New Tower on Ham Reid Road
BD	\$2,590,000	McN - Install Water Tower
BD	\$2,000,000	Chennault Water Extension
BD	\$1,500,000	W. Prien Lake and Sallier Water Loop
BD	\$700,000	Water - Big Lake Waterline
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	\$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 Southwest Water Treatment Plant from 20 MGD to 27 MGD
Wastewater Projects		
Ongoing	\$28,000,000	Install Southern Loop WW extension *
Ongoing	\$11,000,000	Plant A Service Area - Trunk line Lining *
Ongoing	\$8,000,000	Plant B/C - Solids Processing Facility *
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: 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	\$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	\$1,500,000	18th Street - Line sewerage trunk lining
Ongoing	\$1,400,000	Esplanade LS: re-build/expand
Ongoing	\$1,000,000	Ongoing: Citywide sewer collection rehab
Ongoing	\$500,000	Ongoing: Extend Sewer Services
A	\$1,340,000	Lake Street - Line sewerage trunk
A	\$1,000,000	Event Center Sewer Upgrades
A	\$790,000	Graywood Parkway Sanitary Sewer Extension
AD	\$85,000,000	Plant A - Rebuild Plant to new standards
B	\$5,000,000	Chennault Sewage Diversion
B	\$5,000,000	Reroute Chennault and Broad Street lift stations to Southern Loop
B	\$3,000,000	East Prien Lake Road: Upgrade
B	\$1,000,000	Install sewerage: along Country Club Road
B	\$250,000	Plant B/C - Equipment Storage Building
BD	\$750,000	Timberly Terrace sewage improvements
C	\$1,000,000	Install sewerage in Westridge Subdivision
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
C	\$150,000	Install sewerage in Turnberry, Fairway Lane area
CD	\$35,000,000	Plant D - Expansion
CD	\$10,000,000	Sewerage transport line extensions and capacity increases
CD	\$1,500,000	Reroute force main from Ryan Street to Front Street
Water/Wastewater Projects		

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
AD	\$1,100,000	W. Prien Lake Road Lift Station and Wastewater/Water Extension
B	\$2,500,000	Extend water and sewerage to LNG area
BD	\$1,100,000	Chennault Infrastructure Contribution
C	\$260,000	Adrienne Lane - Install water and sewerage

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
FY24-25 through FY28-29 Drainage Improvement Projects**

CIP Category	Estimated Project Cost	Project
Ongoing	\$1,000,000	Ongoing: Citywide CCTV work on stormwater drains
Ongoing	\$3,125,000	6th Street Drainage, Morgan, Shaw, and Grien
Ongoing	\$7,500,000	Drainage Rehabilitation
Ongoing	\$1,000,000	Ongoing: Citywide misc. drainage improvements
Ongoing	\$750,000	Meadow Lane and Summerdale Alley Drainage Study
Ongoing	\$650,240	Inspection and Cleaning of Drainage Lines - Priority Zones
Ongoing	\$500,000	Ongoing: Citywide Ditch and Drainage Lateral Maintenance
Ongoing	\$500,000	Ongoing: Detention Ponds, Drainage Initiatives
Ongoing	\$500,000	Ongoing - Detention Pond Maintenance
Ongoing	\$458,800	Drainage rehab - E. Prien Lake Road and 5th Avenue Area
Ongoing	\$450,000	Legendre Street Drainage Phase 3
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	\$300,000	Goos Blvd and Mill Street Drainage Study
Ongoing	\$275,000	Improve drainage on River Lane
Ongoing	\$259,000	Drainage rehab - Sale and Hodges Street Area
Ongoing	\$223,700	Drainage rehab - Miscellaneous Outfalls
Ongoing	\$213,100	Drainage rehab - Ford at 6th Street Outfalls
Ongoing	\$150,000	Outfall Improvements for Henderson Bayou near Prien Lake Road (\$50k City)
Ongoing	\$126,200	Drainage rehab - Terrace Subdivision
Ongoing	\$125,000	Drainage rehab - Belden Street South of Broad
Ongoing	\$100,000	BRIC Drainage Study
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
A	\$250,000	Rose and Tulip Drainage
A	\$890,600	Drainage rehab - Ford at 6th Street
A	\$400,000	Kirkman Street Drainage Outfall Study and Repairs
A	\$400,000	Opelousas Outfall
A	\$400,000	W. Oak Lane Drainage Phase 2
A	\$371,800	Enterprise Blvd Drainage - Phase 2

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
A	\$200,000	Barbe Street Drainage Rehabilitation
A	\$21,500	Drainage rehab - Liles Peters Road
AD	\$870,000	Muirfield Drive Drainage Phase 2
B	\$750,000	Prien Lake Road Drainage Improvements
B	\$750,000	E and W Roosevelt Drainage Improvements
B	\$750,000	Legendre Street Drainage Improvements
B	\$750,000	Cactus Drive
B	\$350,000	Michael Debakey Drive at Griffith Coulee lateral crossing
B	\$321,100	Enterprise Blvd Drainage - Phase 3
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	\$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**

FY24-25 through FY28-29 Downtown, Event Center, Lakefront, Beautification, Quality of Life Projects

CIP Category	Estimated Project Cost	Project
Ongoing	\$2,600,000	Lakefront Boardwalk Phase 2 *
Ongoing	\$4,500,000	Downtown Streetscaping - Broad Street
Ongoing	\$2,000,000	Event Center Improvements
Ongoing	\$2,000,000	Lakefront and Downtown Improvements
Ongoing	\$1,000,000	Promenade
A	\$1,687,500	Arena 1st Floor Locker Rooms with Shower
A	\$1,500,000	Arena 1st Floor Green Room
A	\$400,000	Extend fiber along Lakefront Boardwalk (North Beach Area)
A	\$350,000	Christmas lighting for Downtown
A	\$350,000	Lakefront Signage
A	\$250,000	Upgrade Rosa Hart Theatre lighting to LED
A	\$250,000	Streetscape around City Hall
A	\$250,000	Downtown Streetscaping - Bollards
AD	\$4,000,000	Lakefront Boardwalk Phase 3
B	\$4,000,000	Additional Downtown Streetscaping Projects
B	\$3,300,000	Event Center Westside Festival Plaza -Bord du Lac Blvd.
B	\$750,000	Lakeshore Drive Traffic Calming (Phase 1): Re-striping, signals
B	\$100,000	Landscaping - Median at University streets
BD	\$25,000,000	Bayou Greenbelt
BD	\$8,500,000	Event Center - Exterior Improvements
BD	\$4,950,000	Exhibit Hall - Renovated Meeting Spaces/Storage
BD	\$4,500,000	Downtown Streetscaping - Ryan 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
BD	\$3,960,000	Arena 1st Floor Renovated Concourse with Food/Beverage
BD	\$3,780,000	Arena 2nd Floor Renovated Concourse with Food/Beverage
BD	\$3,300,000	Exhibit Hall - Renovated Hall Entrance and Lobby
BD	\$3,000,000	Downtown Streetscaping - Kirby Street
BD	\$2,835,000	Exhibit Hall - Renovated Administrative Offices/Storage
BD	\$1,500,000	Raise Elevation on Pinnacle Tract
BD	\$750,000	Marina at Parking Garage
BD	\$400,000	Community Incubator in NLC
C	\$2,200,000	Lakeshore Drive Traffic Calming (Phase 2): Beautification - medians, turn lanes, lights
C	\$500,000	Event Center Eastside Entrance - lighting, landscaping, fountain upgrade, irrigation
CD	\$30,000,000	Multipurposed Parking Garages Downtown
CD	\$20,000,000	New 3 Story Façade with Lakeside Arena Entrance and Lobby
CD	\$20,000,000	New 3 Story Façade with Streetside Arena Entrance and Lobby

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
FY24-25 through FY28-29 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	\$600,000	Lisle Peters Road sidewalks - Phase 2	E. St. Charles	west to end of road
Ongoing	\$500,000	Power Center Sidewalks	Hwy 14	E. Prien
Ongoing	\$400,000	Ongoing: Sidewalk repairs - citywide		
Ongoing	\$350,000	Safe Routes Program - Barbe Elementary	Barbe Elementary	Creole Street
Ongoing	\$350,000	E. McNeese Street (North Side)		
Ongoing	\$321,480	Kirkman St West Side	Prien Lake	Walters St
Ongoing	\$308,595	Lake Street	Country Club Road South (east side)	Windsor Court
Ongoing	\$50,000	Ongoing: Install, restripe street pedestrian crossings		
AD	\$5,000,000	W. Prien Lake Road Pedestrian Bridge	Lake	Contraband Parkway
A	\$200,000	Pedestrian Crossings - Kirkman, Misc Streets		
A	\$138,150	Alamo Street North Side	Common Street	Enterprise Boulevard
A	\$130,050	Crestwood Street East Side	Overhill Drive	Avalon Street
A	\$90,000	Barbe Street West Side	Sallier Street	Barbe Court
A	\$87,750	Charvais Drive East Side	Sallier Street	Dead End
A	\$84,375	Beauregard Street West Side	Greenway Street	Overhill Drive
A	\$83,250	Weaver Road West Side	Sale Road	Stoneybrook Lane
A	\$52,650	12th Street South Side	Gerstner Memorial Drive	Russell Street
A	\$50,400	Hillcrest Drive South Side	Russell Street	Dead End
A	\$35,325	Overhill Drive North Side	Beauregard Street	East Central Parkway
A	\$35,100	Western Street West Side	Michael Debakey Drive	Sallier Street
A	\$30,375	Lee Street West Side	Vanessa Avenue	Jefferson Drive

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
A	\$22,947	Fruge St. South Side	Malcolm St	Hwy 14
A	\$20,250	Contour Street North Side	East Parkway	Common Street
A	\$13,578	VE Washington Ave West Side	I-10 Service Road	Belden St
A	\$13,500	Avalon Street East Side	Archwood Street	Greenway Street
B	\$800,000	W. McNeese Street Drainage and Sidewalks - S. Side	Weaver	Nelson
B	\$160,200	1st Avenue West Side	Oak Park Boulevard	12th Street
B	\$120,150	Vanessa Avenue North Side	Crestwood Street	Dead End
B	\$112,500	East Central Parkway East Side	University Drive	University Park
B	\$105,750	Locke Lane East Side	Henderson Bayou Road	West Prien Lake Road
B	\$105,750	Common Street West Side	12th Street	17th Street
B	\$67,500	Barbe Street East Side	Shell Beach Drive	Sallier Street
B	\$55,125	Henderson Bayou Road North Side	Henderson Bayou Bridge	West Prien Lake Road
B	\$50,850	Texas Street West Side	Arkansas Street	Buddy Prejean Park
B	\$46,125	Mignonette Lane South Side	Nelson Road	Alma Lane
B	\$44,100	Henderson Bayou Road South Side	Locke Lane	Henderson Bayou Bridge
B	\$36,000	Kennedy Street West Side	Michael Debakey Drive	Sallier Street
B	\$33,750	Dolby Street North Side	Jefferson Drive	East Parkway
B	\$32,400	Clooney Street West Side	Louie Street	Rosalie Street
B	\$31,050	Brentwood Avenue East Side	Illinois Street	Dead End
B	\$31,050	Briarfield Lane West Side	Illinois Street	Dead End
B	\$31,050	West Walton Street East Side	Illinois Street	South Walton Street
B	\$29,700	Ohio Street North Side	Arkansas Street	Texas Street
B	\$12,375	Blossom Lane East Side	East Greenway Street	Dead End
BD	\$31,050	Fourden Lane West Side	Illinois Street	South Walton Street
C	\$175,500	Greenway Street South Side	East Central Parkway	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

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
C	\$120,600	West Parkway West Side	McNeese Street	Dolby Street
C	\$72,000	Morningside Drive North Side	East Central Parkway	Jefferson Drive
C	\$47,700	Heather Street North Side	Crestwood Street	East Central Parkway
C	\$44,550	Petticoat Lane East Side	Jefferson Drive	Dolby Street
C	\$44,100	Alma Lane West Side	Sale Road	Mignonette Lane
C	\$31,050	East Walton Street West Side	Illinois Street	South Walton Street
C	\$24,750	Briartrail Drive West Side	Hillcrest Drive	Dead End
CD	\$45,000	East Parkway East Side	McNeese Street	Contour Street
CD	\$23,400	South Walton Street North Side	East Walton Street	West Walton Street
Misc. Projects				
Ongoing	\$100,000	Transit Passenger Shelters		
CD	\$100,000,000	Phased Underground Infrastructure Plan		
CD	\$5,000,000	Upgrade Street Network to Create Campus Environment at Sowela		

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY24-25 through FY28-29 Recreation Projects**

CIP Category	Estimated Project Cost	Project
Ongoing	\$3,050,000	Purple Heart Gym Repair
Ongoing	\$1,400,000	North Beach - Replace Restrooms and Lighting
Ongoing	\$600,000	New park near Anita Drive, partner with Ward 3 and Housing Authority *
Ongoing	\$550,000	Lock Park Restrooms
Ongoing	\$500,000	Riverside Park Erosion
Ongoing	\$450,000	Ongoing: Recreation facility renovations & improvements
Ongoing	\$83,000	Partners in Parks
AD	\$1,500,000	New Park - Lake @ 18th
A	\$1,180,000	North Beach Walking Path and Sand Regrade
A	\$1,080,000	North Beach Lights/Parking Lot Improvements
A	\$800,000	OD Johnson Complex Land Purchase for Parking Expansion
A	\$350,000	Mallard Golf 12 Bay Hitting Area
A	\$300,000	Central School Auditorium Improvements
A	\$300,000	Buddy Prejean Concession Stand Redesign
A	\$250,000	Goosport Splash Pad Redesign
A	\$250,000	Drew Park Walking Path Resurfacing and Parking
A	\$150,000	Buddy Prejean Decorative Fencing Around Fields
A	\$100,000	Mallard Golf Club Cart Barn Extension
A	\$90,000	Goosport Parking Improvements/Additions
A	\$60,000	Drew Park Parking Expansion
A	\$60,000	College Oaks Parking Lot Expansion and Redesign
A	\$45,000	Mallard Courtyard Expansion
AD	\$1,500,000	Ballfield Fencing, Canopies, Lighting

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
AD	\$750,000	Anita Park - Community Center Expansion
B	\$950,000	North Beach Improvements (sand)
B	\$500,000	Bord du Lac Enhancements
B	\$500,000	Buddy Prejean Concrete Removal and Flat Field
B	\$450,000	Mallard Golf Club Coaching Facility
B	\$300,000	Hillcrest Football Field and Parking Lot Expansion
B	\$200,000	Veteran's Memorial Park - Brick Pavers
B	\$200,000	Buddy Prejean Bike Park Path
B	\$100,000	Central School Parking Expansion
B	\$100,000	Veteran's Memorial Park Grounds Upgrades
B	\$100,000	Lock Park Parking Lot Expansion
B	\$75,000	General Moore Park - Install new restrooms
B	\$42,400	Tuten Park - overlay parking lot
BD	\$500,000	North Beach Amenities
BD	\$100,000	Penn Street Kayak Launch
C	\$1,500,000	Riverside Bird Observatory Path
C	\$650,000	Goosport Swimming Pool
C	\$620,000	Tuten Park Walking Path Upgrades and Pond Expansion
C	\$400,000	OD Johnson Complex Playground Build
C	\$360,000	Henry Heights Concession Stand and Bathroom Redesign
C	\$270,000	Penn/Lake HUD Kayak Launch
C	\$250,000	Riverside Rec Center - outdoor deck
C	\$240,000	Nellie Lutcher Annex Community Pavillion
C	\$120,000	Columbus Circle Basketball Court and Pavillion
C	\$120,000	Grace Medora Basketball Pavillion

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
C	\$100,000	OD Johnson Complex Overhead Safety Netting

FY23-24 through FY27-28 City Buildings, Fire, Police

CIP Category	Estimated Project Cost	Project
Ongoing	\$25,000,000	Public Works Complex Rebuild and Relocation *
Ongoing	\$16,000,000	New Fire Training Facility *
Ongoing	\$5,200,500	Police Annex *
Ongoing	\$3,100,400	Police Swat Building *
Ongoing	\$1,500,000	Ongoing: Fire equipment purchases
Ongoing	\$1,500,000	Repair Warning Sirens *
Ongoing	\$1,000,000	Ongoing City technology upgrades
Ongoing	\$1,000,000	Office Furniture - Annex, SWAT, Public Works, Fire Training
Ongoing	\$250,000	Misc. Fire Station Improvements
Ongoing	\$250,000	Misc. City Hall Improvements
Ongoing	\$250,000	Ongoing: Public Works complex improvements
A	\$2,250,000	Fire Station - Morganfield
A	\$150,000	Transit Surveillance and Security Equipment
B	\$2,250,000	Fire Station - Ham Reid Road
B	\$1,700,000	Fire Station Expansion - Enterprise Blvd
B	\$750,000	Replace City Hall Elevators
B	\$450,000	Records Storage Facility - Police
C	\$2,500,000	Fire station - NLC + Land
C	\$2,250,000	Fire station - Southpark area
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
 270

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY24-25 through FY28-29 Bond Projects**

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$145,000,000	LC Rebound Projects	Citywide	
Ongoing	\$50,000,000	Country Club Road (City \$15M)*	Ihles Road	Lake Street
Ongoing	\$30,000,000	Enterprise Boulevard (complete extension)		
Ongoing	\$26,000,000	Lakefront Amphitheatre and Millennium Park Upgrades *		
Ongoing	\$26,000,000	W. Sallier and 12th Street Reconstruction*	Lake	Enterprise
Ongoing	\$14,000,000	Highway 14 Beautification (City 4M) *	Power Center Parkway	Hwy 90
Ongoing	\$12,000,000	Sale Road Reconstruction *	Lake	Ryan
Ongoing	\$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) *		
Ongoing	\$10,000,000	Nellie Lutcher Parkway Streetscape*	Broad	Pryce
Ongoing	\$5,000,000	Riverside Park Connection to Prien Lake Park *	Riverside Park	Downtown LC
Ongoing	\$4,000,000	Ryan Street Beautification *	Sallier Street	I-210
Ongoing	\$4,000,000	Prien Lake Road Streetscape*	Ryan	Hwy 14
Ongoing	\$3,000,000	Flight School at Sowela *		
Ongoing	\$2,750,000	Two Youth Centers *		
Ongoing	\$2,500,000	Upgrades to Region 5 STEM Center *		
Ongoing	\$2,500,000	Citywide Sidewalk and Median Repairs *	Citywide	
Ongoing	\$2,000,000	Dormitory for unhoused population *		
Ongoing	\$1,000,000	Mid-City Enterprise Beautification *	W. Prien	12th Street
Ongoing	\$1,000,000	Mid-City 5th Avenue Beautification*	W. Prien	12th Street
Ongoing	\$1,000,000	Louisiana Avenue / Enterprise Boulevard Intersection Improvements *		
Ongoing	\$500,000	3D Projection Mapping *		
Ongoing	\$250,000	Kayak and Walking Park	Hollyhill Road	S. of Sale Road

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**

FY24-25 through FY28-29 Major Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$50,000,000	Country Club Road (City \$15M)*	Ihles Road	Lake Street
Ongoing	\$40,000,000	Enterprise Boulevard (complete extension)		
Ongoing	\$40,000,000	SE - New 6.0 MGD Water Plant *		
Ongoing	\$30,000,000	W. Prien Lake Road (Parish Participation) *	Cove Lane	Ihles Road
Ongoing	\$28,000,000	Install Southern Loop WW extension *		
Ongoing	\$26,000,000	Lakefront Amphitheatre and Millennium Park Upgrades *		
Ongoing	\$26,000,000	W. Sallier and 12th Street Reconstruction*	Lake	Enterprise
Ongoing	\$25,000,000	Reconstruction - Arteries and Collectors *	Citywide	
Ongoing	\$25,000,000	Public Works Complex Rebuild and Relocation *		
Ongoing	\$17,000,000	Sallier Street *	Broad	12th
Ongoing	\$16,000,000	New Fire Training Facility *		
Ongoing	\$14,000,000	Highway 14 Beautification (City 4M) *	Power Center Parkway	Hwy 90
Ongoing	\$12,000,000	SE - New 6.0 MGD Water Plant Distribution Lines *		
Ongoing	\$12,000,000	Sale Road Reconstruction *	Lake	Ryan
Ongoing	\$11,000,000	Plant A Service Area - Trunk line Lining *		
Ongoing	\$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) *		
Ongoing	\$10,000,000	Nellie Lutcher Parkway Streetscape*	Broad	Pryce
Ongoing	\$8,900,000	Enterprise Boulevard Overlay *	Kirkman Street on Contraband Bayou	
Ongoing	\$8,000,000	Plant B/C - Solids Processing Facility *		
Ongoing	\$7,500,000	Drainage Rehabilitation		
Ongoing	\$5,200,500	Police Annex *		
Ongoing	\$5,000,000	GW - Convert to 480 volt power		
Ongoing	\$5,000,000	Riverside Park Connection to Prien Lake Park *	Riverside Park	Downtown LC
Ongoing	\$4,500,000	Downtown Streetscaping - Broad 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
Ongoing	\$4,000,000	Ryan Street Beautification *	Sallier Street	I-210
Ongoing	\$4,000,000	Prien Lake Road Streetscape*	Ryan	Hwy 14
Ongoing	\$3,300,000	Sarver Street LS: rebuild/expand *		
Ongoing	\$3,125,000	6th Street Drainage, Morgan, Shaw, and Grien		
Ongoing	\$3,100,400	Police Swat Building *		
Ongoing	\$3,050,000	Purple Heart Gym Repair		
Ongoing	\$3,000,000	Plant A Service Area - Upgrade electrical service to lift stations *		
Ongoing	\$3,000,000	Flight School at Sowela *		
Ongoing	\$2,750,000	Two Youth Centers *		
Ongoing	\$2,600,000	Plant D - Chlorine Retrofit *		
Ongoing	\$2,600,000	Lakefront Boardwalk Phase 2 *		
Ongoing	\$2,500,000	Reconstruction - 18th Street	Lake Street	Creole Street
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	\$2,500,000	Upgrades to Region 5 STEM Center *		
Ongoing	\$2,500,000	Citywide Sidewalk and Median Repairs *	Citywide	
Ongoing	\$2,400,000	Bridge: Kirkman Street Rebuild	Citywide	
Ongoing	\$2,200,000	Morganfield lift station upgrade		
Ongoing	\$2,000,000	Bridge: 18th Street Rebuild *	Citywide	
Ongoing	\$2,000,000	Ongoing: Citywide Water System Improvements		
Ongoing	\$2,000,000	Event Center Improvements		
Ongoing	\$2,000,000	Lakefront and Downtown Improvements		
Ongoing	\$2,000,000	Dormitory for unhoused population *		
A	\$5,000,000	W. Prien Lake Road Pedestrian Bridge	Lake	Contraband Parkway
A	\$2,250,000	Fire Station - Morganfield		
AD	\$4,000,000	Southpark Roundabout @ Red Davis McCollister		

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	\$4,000,000	Ryan Street at Sallier/12th Street	Intersection	
AD	\$4,000,000	Lakefront Boardwalk Phase 3		
AD	\$2,500,000	Bridge: Louisiana Avenue Rebuild	Louisiana Avenue @ Contraband Bayou	
AD	\$2,400,000	Bridge: Henderson Bayou Road Rebuild	Henderson Bayou Bridge	
B	\$5,000,000	Chennault Sewage Diversion		
B	\$5,000,000	Reroute Chennault and Broad Street lift stations to Southern Loop		
B	\$4,125,000	Shell Beach Drive	Lake Street	West to Dead End
B	\$4,000,000	Additional Downtown Streetscaping Projects		
B	\$3,500,000	Sale Road	Ryan	Common Street
B	\$3,300,000	Event Center Westside Festival Plaza -Bord du Lac Blvd.		
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	River Road - Phase 2	Phase 1	End
B	\$2,000,000	Corb - New Corbina Plant Waterlines		
BD	\$85,000,000	Plant A - Rebuild Plant to new standards		
BD	\$25,000,000	Bayou Greenbelt		
BD	\$16,030,000	Corb - New Corbina Road Water Plant		
BD	\$15,000,000	Reconstruction - Kirkman Street	Prien Lake Road	Broad Street
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	Ihles Road (Parish Participation)		
BD	\$8,500,000	Event Center - Exterior Improvements		
BD	\$6,348,000	Enterprise Boulevard Reconstruction	12th Street	Prien Lake Road
BD	\$6,075,000	Ernest Street	Sale Road	18th 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
BD	\$5,000,000	Water - Assume Port of LC Water Tower		
BD	\$4,950,000	Exhibit Hall - Renovated Meeting Spaces/Storage		
BD	\$4,500,000	Downtown Streetscaping - Ryan Street		
BD	\$3,960,000	Arena 1st Floor Renovated Concourse with Food/Beverage		
BD	\$3,780,000	Arena 2nd Floor Renovated Concourse with Food/Beverage		
BD	\$3,300,000	Water - New Tower on Ham Reid Road		
BD	\$3,300,000	Exhibit Hall - Renovated Hall Entrance and Lobby		
BD	\$3,000,000	Downtown Streetscaping - Kirby Street		
BD	\$2,835,000	Exhibit Hall - Renovated Administrative Offices/Storage		
BD	\$2,590,000	McN - Install Water Tower		
BD	\$2,512,750	Lakeshore Drive	Clarence Street	Broad Street
BD	\$2,010,000	4th Avenue	6th Street	Broad Street
BD	\$2,000,000	Chennault Water Extension		
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	\$6,060,000	Reconstruction - Common Street	Prien Lake	Kirby
C	\$2,500,000	Fire station - NLC + Land		
C	\$2,357,500	3rd Avenue and 2nd Street - 11th Street		
C	\$2,250,000	Fire station - Southpark area		
C	\$2,200,000	Lakeshore Drive Traffic Calming (Phase 2): Beautification - medians, turn lanes, lights		
C	\$2,000,000	SW - Relocate Elevated Storage Tank		
CD	\$100,000,000	Phased Underground Infrastructure Plan		
CD	\$35,000,000	Plant D - Expansion		
CD	\$30,000,000	Multipurposed Parking Garages Downtown		
CD	\$20,000,000	New 3 Story Façade with Lakeside Arena Entrance and Lobby		
CD	\$20,000,000	New 3 Story Façade with Streetside Arena Entrance and Lobby		

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
CD	\$15,000,000	Expansion of Southwest Water Treatment Plant from 20 MGD to 27 MGD		
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	\$5,000,000	Upgrade Street Network to Create Campus Environment at Sowela		
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
CD	\$2,500,000	Recreation Facility for Southwest Lake Charles		
CD	\$2,407,500	Bank Street	7th Street	Broad 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

EXHIBITS

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

SUMMARY OF BUDGETED PERSONNEL AND
POSITION TOTALS

GLOSSARY OF TERMS

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 2024-2025 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	Budgeted Amount
GENERAL FUND	
<u>CITY COUNCIL</u>	
Copy Machine	\$ 6,000
Total City Council	6,000
<u>MARSHAL'S OFFICE</u>	
Portable Radios	15,900
Total Marshal's Office	15,900
<u>FIRE DEPARTMENT</u>	
2 Mid Size SUV	80,000
Shower Trailer	45,000
Gear Lockers	30,000
Mattress & Platforms	30,000
2 SCBA Decontaminator	40,000
Fire Training (Lanza) Parking Lot Upgrades	125,000
Reseal Engine Room Floors	60,000
Fire Station 2 Flooring	25,000
Fire Station 3 Upgrades	175,000
Fire Station 6 Gym Restrooms	150,000
Total Fire Department	760,000
<u>POLICE DEPARTMENT</u>	
1 1/2 Ton Pursuit Truck	50,000
12 Full Size Pursuit SUV	600,000
3 Mid Size SUV	129,000
Bathroom Trailer	40,000
Portable Radios	200,000
Parking Lot Upgrades	50,000
Total Police Department	1,069,000
<u>PUBLIC WORKS - General Fund Divisions</u>	
Streets:	
1 3-Wheel Sweeper	265,500
1 Skid Steer w/ Attachments	99,000
Total Streets	364,500
Trash Collection:	
1 1/2 Ton Extended Cab Truck	45,000
1 Follow Me Truck	145,000
Incinerator Repairs	300,000
Total Solid Waste-Trash	490,000
Solid Waste-General:	
1 16' Utility Trailer w/ Cage	7,000
2 30 Yard Side Loader	640,000
Total Solid Waste-General	647,000

**CITY OF LAKE CHARLES
FISCAL YEAR 2024-2025 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

		Budgeted Amount
Vehicle Maintenance:		
1	1/2 Ton Extended Cab Truck	45,000
	GPS Installs	5,000
	Total Vehicle Maintenance	50,000
Communication and Traffic:		
1	3/4 Ton Crew Cab Truck	65,000
1	Single Cab Bucket Truck w/ Aerial Telescope	150,000
	Total Communication and Traffic	215,000
Grounds Maintenance:		
2	3/4 Ton Crew Cab Truck	112,000
1	1 Ton Truck w/ Herbicide Spray	175,000
1	4-Wheel Sweeper	358,000
3	Zero Turn Mower	48,300
1	Commerical Rotary Attachment	13,000
	Total Grounds Maintenance	706,300
Engineering		
1	Mid Size SUV	40,000
	Total Engineering	40,000
	Total Public Works	2,512,800
	TOTAL GENERAL FUND	\$ 4,363,700
 SPECIAL REVENUE FUNDS		
<u>WASTEWATER FUND</u>		
1	1/2 Ton Regular Cab Truck	\$ 37,000
1	1 Ton Truck w/ Dumpbed	100,000
1	Cargo Mini Van	46,000
1	Mini Excavator	100,363
	Miscellaneous Wastewater System Improvements	1,030,000
	Total Wastewater Fund	1,313,363
 <u>RECREATION FUND</u>		
Recreation Division:		
1	1/2 Ton Crew Cab Truck	40,000
1	Front End Loader Grapple Bucket	15,000
1	20' Enclosed Trailer	20,000
1	Hydraulic Trailer	35,000
1	Millenium Park Security Building	25,000
2	5 Rise Bleachers	70,000
3	Fabric Shade System	30,000
	Copy Machine	7,500
	Total Recreation	242,500

**CITY OF LAKE CHARLES
FISCAL YEAR 2024-2025 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	Budgeted Amount
Lakefront/Promenade Division:	
1 Four Passenger Cargo UTV	23,000
Total Lakefront/Promenade	23,000
Total Recreation Fund	265,500
 <u>PUBLIC SAFETY GRANT FUND</u>	
Fire Department:	
High Water Vehicle	219,249
Draft Commander	157,859
Total Public Safety Grant Fund	377,108
TOTAL SPECIAL REVENUE FUNDS	\$ 1,955,971
 ENTERPRISE FUNDS	
<u>TRANSIT FUND</u>	
18 Bus Stop Shelter	\$ 125,000
Total Transit Fund	125,000
 <u>WATER FUND</u>	
Water Production and Distribution:	
1 3/4 Ton Crew Cab Truck	56,000
1 1/2 Ton Regular Cab Truck	37,000
1 1 Ton Regular Cab Truck w/ Service Body	75,000
1 Utility Vehicle	13,500
1 3-Axle Pull Trailer	55,000
Tank Structural Repairs & Painting	300,000
Replace Pump & Motor Starters	200,000
Total Water Fund	736,500
 <u>EVENT CENTER FUND</u>	
Five Foot Stage	150,000
Floor Scrubber	25,000
Food & Beverage Cooler & Merchandise Stands	25,000
Dressing Room Upgrades	40,000
Exterior Lighting Upgrades	35,000
Total Civic Center Fund	275,000
 <u>GOLF COURSE FUND</u>	
Patio Upgrades	135,000
Patio Furniture	20,000
Total Golf Course Fund	155,000
TOTAL ENTERPRISE FUNDS	\$ 1,291,500
 TOTAL ALL FUNDS	 \$ 7,611,171

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BUDGETED
PERSONNEL
AND
POSITION TOTALS

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**SUMMARY BUDGETED PERSONNEL AND POSITION TOTALS
ALL DEPARTMENTS AND FUNDS**

	BUDGETED 2015-2016		BUDGETED 2016-2017		BUDGETED 2017-2018		BUDGETED 2018-2019		BUDGETED 2019-2020		BUDGETED 2020-2021		BUDGETED 2021-2022		BUDGETED 2022-2023		BUDGETED 2023-2024		PROPOSED 2024-2025	
	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	7	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	13	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	7	2	7	2	7	2	7	2	7	2	7	2
General Government	40	13	40	13	40	13	40	13	41	11	41	11	41	11	41	11	41	11	42	11
FINANCE																				
Administration Services	2	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Accounting	11	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	11	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	19	0	19	0
HUMAN RESOURCES	4	0	4	0	4	0	4	1	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	188	0	188	0	188	0	188	0	188	0	188	0	188	0
PUBLIC WORKS																				
Administration	14	0	14	0	14	0	11	0	11	0	11	0	10	0	12	1	12	1	12	1
Streets	25	3	25	3	25	3	25	3	25	3	25	3	25	3	25	3	25	3	25	2
Recycling/Trash Collection	29	9	29	9	29	9	29	9	29	9	29	9	29	9	28	9	28	9	28	8
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	1
Building Maintenance	13	0	13	0	13	0	13	0	13	0	13	0	13	0	14	0	14	0	14	1
Communication & Traffic	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	9	0	10	1
Grounds Maintenance	30	5	30	5	30	5	30	5	30	5	30	5	30	5	30	4	30	4	30	4
Engineering	0	0	0	0	0	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Public Works	157	17	157	17	157	17	157	17	157	17	157	17	156	17	158	17	159	17	160	18
PLANNING & DEVELOPMENT																				
Planning Administration	5	0	5	0	5	0	5	0	5	0	5	0	6	0	6	0	8	0	9	0
Permit Center	13	4	13	4	13	4	14	4	14	4	16	3	19	3	19	3	19	3	18	3
Downtown Development	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	0	0	0	0
Planning & Development	20	4	20	4	20	4	21	4	21	4	23	3	27	3	27	3	27	3	27	3

FT= Full-time PT = Regular Part-Time Positions

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**SUMMARY BUDGETED PERSONNEL AND POSITION TOTALS
ALL DEPARTMENTS AND FUNDS**

	BUDGETED 2015-2016		BUDGETED 2016-2017		BUDGETED 2017-2018		BUDGETED 2018-2019		BUDGETED 2019-2020		BUDGETED 2020-2021		BUDGETED 2021-2022		BUDGETED 2022-2023		BUDGETED 2023-2024		PROPOSED 2024-2025	
	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	6	0	6	0	6	0	6	1	6	1	6	1	6	1	6	2	6	1	6	1
Building Services	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5
Printing Services	3	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	1	0	1	0	1	0	1	0	1	0	1	0	1	0	2	0	2	0	2
Community Service Grants	3	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
General Services	19	5	20	5	20	5	20	6	20	6	20	6	20	6	20	8	20	7	20	9
SUBTOTAL-GENERAL FUND	627	39	628	39	628	39	630	41	631	39	633	38	636	38	638	40	640	39	642	42
OTHER FUNDS																				
Wastewater (Public Works)	65	1	65	1	65	1	68	1	68	1	68	1	68	1	68	1	69	1	69	1
Wastewater Engineering (Public Works)	0	0	0	0	0	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Recreation (Comm. Services)	37	14	37	14	37	14	36	14	32	11	31	11	30	11	29	10	29	10	29	10
Recreation (Lakefront/Downtown)	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4
Police Grants	9	0	9	0	9	0	7	0	7	0	7	0	7	0	2	0	0	0	0	0
Community Development (Planning)	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	5	0
AmeriCorps Grant (Comm. Services)	1	1	2	0	2	1	2	1	2	1	2	1	2	1	2	1	0	0	0	0
Transit (Public Works)	19	1	19	1	19	1	19	1	19	1	19	1	19	1	19	1	19	1	20	0
Event Center (Comm. Services)	21	8	21	8	21	8	21	8	21	8	21	8	21	8	21	8	21	8	21	8
Golf Course (Comm. Services)	10	6	10	6	10	6	10	6	10	6	10	6	10	6	2	0	2	0	2	0
Water Utility (Public Works)	55	7	55	7	55	7	55	7	55	7	55	7	55	7	55	7	55	7	56	4
Water Engineering (Public Works)	0	0	0	0	0	0	2	0	2	0	2	0	1	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	11	0	11	0
Risk Management (General Services)	7	1	7	1	7	1	6	1	7	0	7	0	6	0	6	0	6	0	6	0
Employee Group Ins (General Services)	0	0	0	0	0	0	0	1	0	1	0	1	0	1	0	1	0	1	0	1
SUBTOTAL - OTHER FUNDS	240	43	241	42	241	43	243	44	240	40	239	40	236	40	222	33	218	32	216	20
TOTAL	867	82	869	81	869	82	873	85	871	79	872	78	872	78	860	73	858	71	858	62

NOTE: Personnel counts exclude temporary and seasonal employees.
FT = Full-time PT = Regular Part-time Positions

**CITY OF LAKE CHARLES
FISCAL YEAR 2024-2025 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.

CDBG-DR: This is the Community Development Block Grant – Disaster Recovery program that is a source of federal funds used by the City for projects such as infrastructure improvements and housing rehabilitation.

CDBG-DDR: This is the Community Development Block Grant – Declared Disaster Recovery Program that is a source of federal funds used by the City of Lake Charles for projects such as infrastructure improvements and housing rehabilitation in areas that were impacted by the Hurricane Laura and Hurricane Delta.

CDBG-OCD: This is the Community Development Block Grant – Hometown Revitalization Program and Resilient Communities Infrastructure Programs that is a source of state funds from the Office of Community Development to help aide the City of Lake Charles with projects for infrastructure improvements and home rehabilitation.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024-2025 ANNUAL BUDGET**

GLOSSARY OF TERMS

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.

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)

**CITY OF LAKE CHARLES
FISCAL YEAR 2024-2025 ANNUAL BUDGET**

GLOSSARY OF TERMS

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

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

NHI: Neighborhood Home Incentive

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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2024-2025 ANNUAL BUDGET**

GLOSSARY OF TERMS

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

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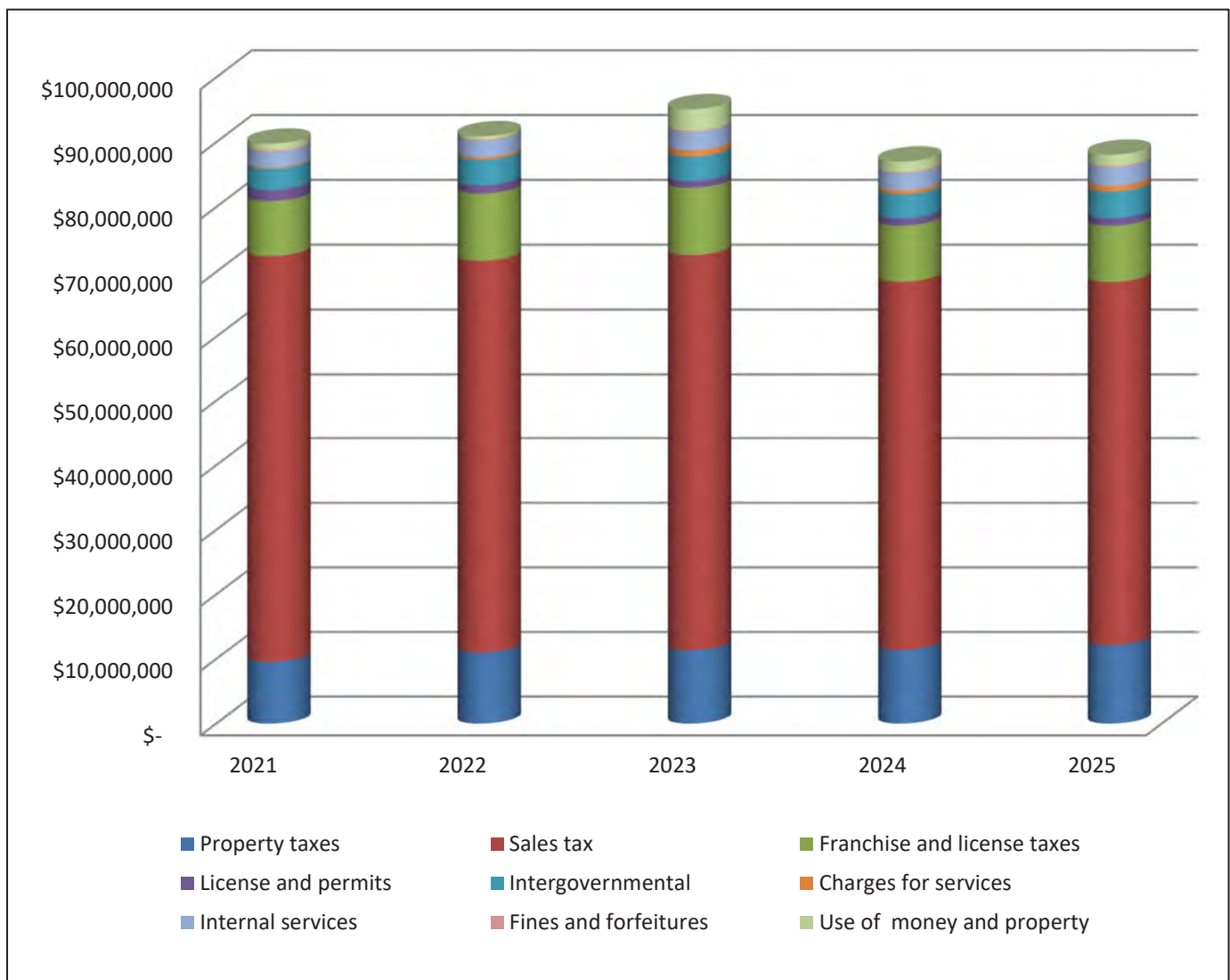


MISCELLANEOUS STATISTICS

CITY OF LAKE CHARLES FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

GENERAL FUND REVENUE COMPARISON

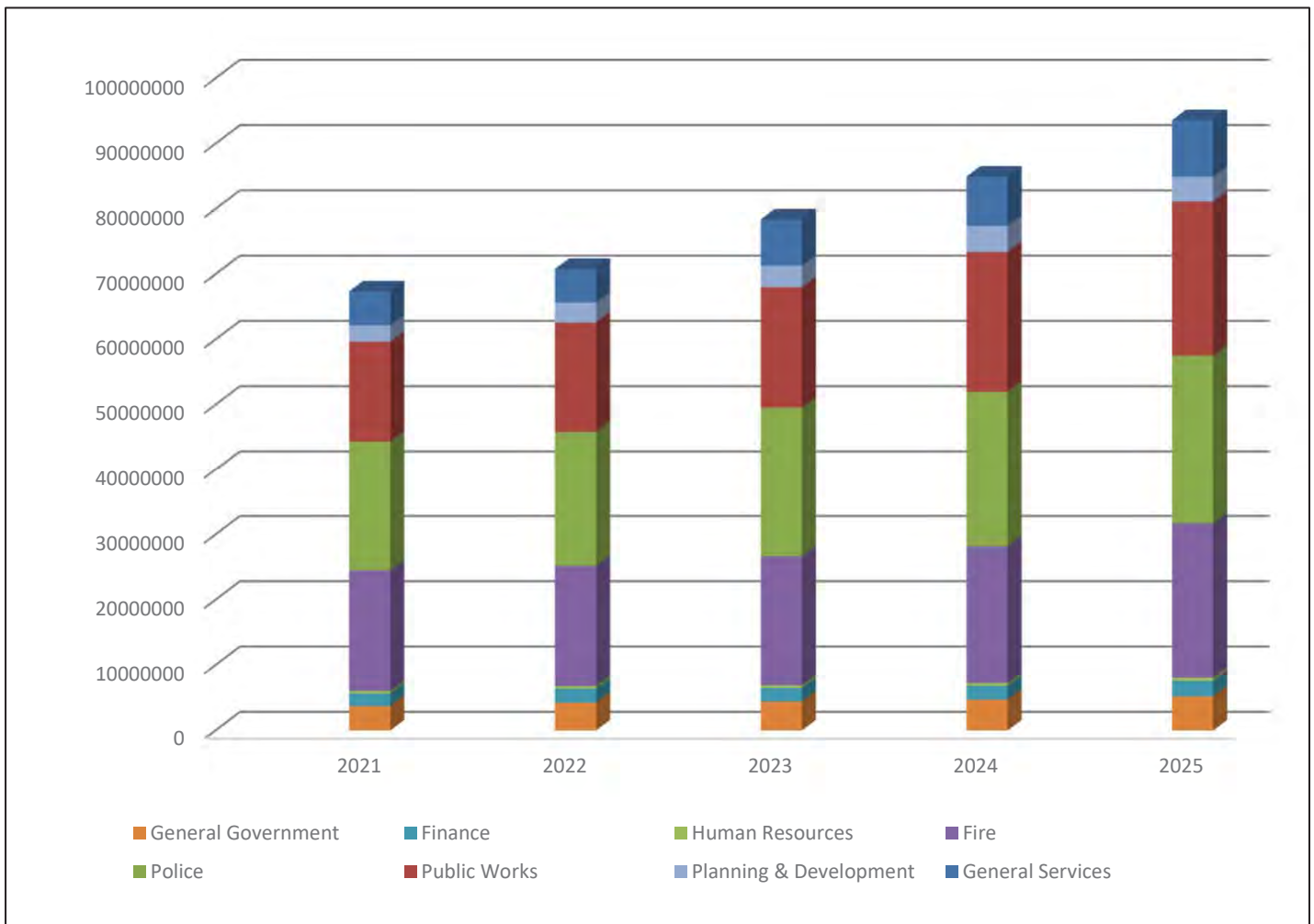
Revenue	Actual Fiscal Year 2020-2021	Actual Fiscal Year 2021-2022	Actual Fiscal Year 2022-2023	Adopted Budget 2023-2024	Budget 2024-2025
Property taxes	\$ 9,538,262	\$ 10,981,187	\$ 11,353,325	\$ 11,419,588	\$ 12,141,084
Sales tax	62,894,407	60,718,280	61,240,201	57,045,625	56,278,625
Franchise and license taxes	8,487,087	10,379,577	10,357,153	8,670,000	8,695,000
License and permits	1,700,071	1,261,640	1,068,655	1,107,600	1,136,000
Intergovernmental	3,288,964	3,940,861	3,777,515	3,730,790	4,111,800
Charges for services	173,817	385,501	948,195	599,400	922,250
Internal services	2,411,945	2,536,520	2,853,589	2,640,000	2,870,000
Fines and forfeitures	231,726	183,659	167,577	171,600	179,500
Use of money and property	1,054,685	527,295	3,329,186	1,629,600	1,740,500
Total operating revenues	<u>\$ 89,780,964</u>	<u>\$ 90,914,520</u>	<u>\$ 95,095,396</u>	<u>\$ 87,014,203</u>	<u>\$ 88,074,759</u>



CITY OF LAKE CHARLES FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY DEPARTMENT

Department	Actual Fiscal Year 2020-2021	Actual Fiscal Year 2021-2022	Actual Fiscal Year 2022-2023	Projected Results EOY 2023-2024	Budget 2024-2025
General Government	\$ 3,763,436	\$ 4,285,353	\$ 4,448,098	\$ 4,735,533	\$ 5,234,718
Finance	1,885,244	2,101,585	2,032,467	2,138,511	2,362,932
Human Resources	396,814	418,596	440,786	424,772	510,320
Fire	18,480,718	18,407,910	19,766,223	20,915,667	23,630,032
Police	19,843,401	20,635,906	22,864,809	23,795,532	25,825,726
Public Works	15,305,796	16,767,841	18,461,923	21,424,202	23,581,759
Planning & Development	2,487,412	3,055,758	3,287,956	3,979,054	3,791,230
General Services	5,203,721	5,140,752	7,090,404	7,551,159	8,661,713
Operating expenses	67,366,542	70,813,701	78,392,666	84,964,430	93,598,430
Transfers * not included below	14,923,432	10,461,394	9,040,391	15,708,109	5,844,863
Total expenditures	\$ 82,289,974	\$ 81,275,095	\$ 87,433,057	\$ 100,672,539	\$ 99,443,293

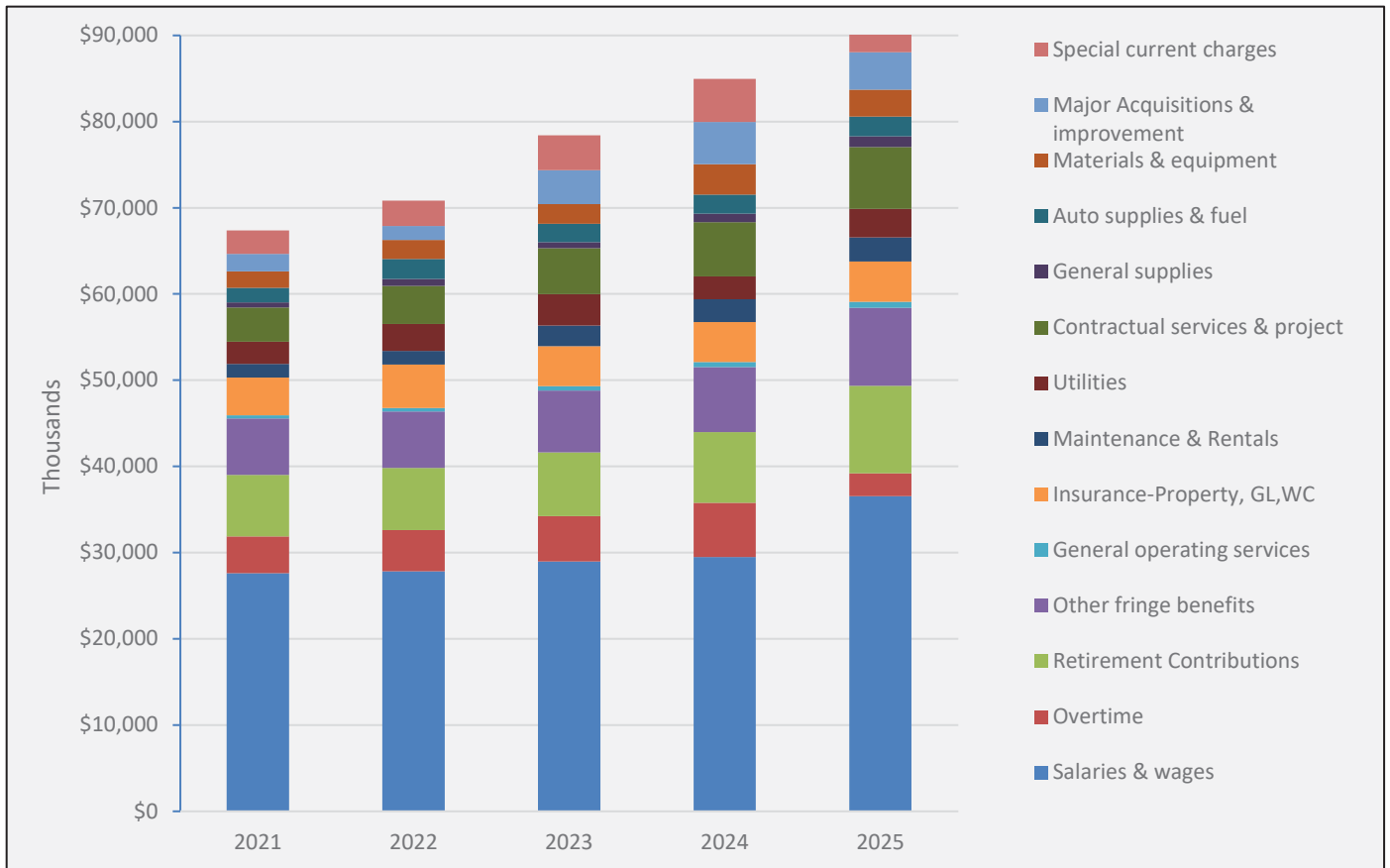


CITY OF LAKE CHARLES

FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

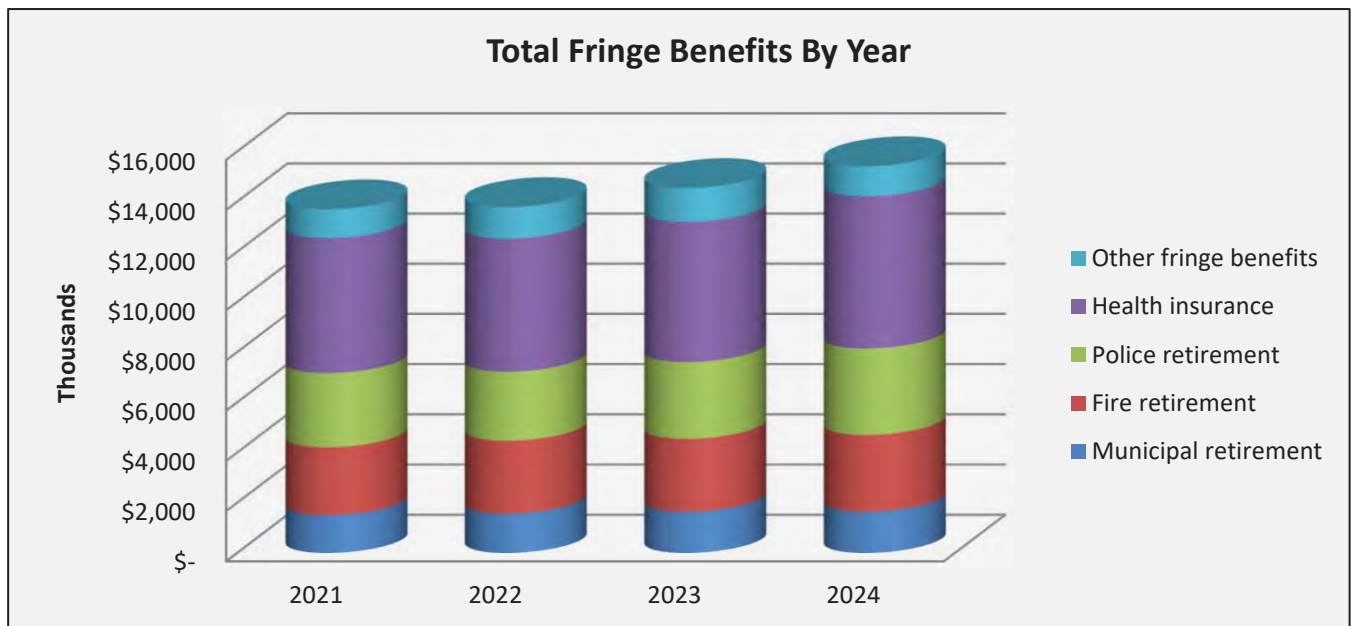
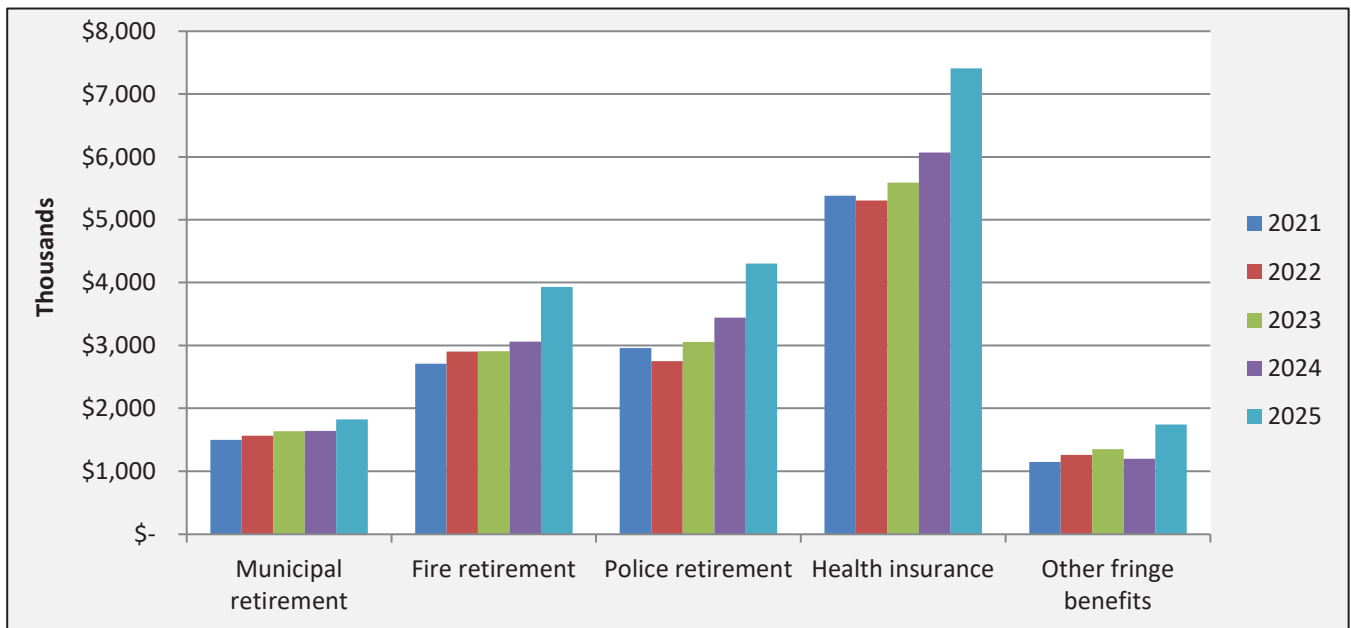
Expenditure Category	Actual Fiscal Year 2020-2021	Actual Fiscal Year 2021-2022	Actual Fiscal Year 2022-2023	Projected Results EOY 2023-2024	Budget 2024-2025
Salaries & wages	\$ 27,615,987	\$ 27,846,011	\$ 28,955,533	\$ 29,476,404	\$ 36,541,380
Overtime	4,264,682	4,755,483	5,293,563	6,297,740	2,654,450
Retirement Contributions	7,143,708	7,233,453	7,385,763	8,196,806	10,149,120
Other fringe benefits	6,548,998	6,548,990	7,156,116	7,547,112	9,059,845
General operating services	368,080	376,141	504,953	573,027	694,525
Insurance-Property, GL,WC	4,379,771	5,034,854	4,664,669	4,651,387	4,662,342
Maintenance & Rentals	1,571,404	1,589,890	2,378,137	2,642,203	2,803,930
Utilities	2,559,357	3,134,330	3,646,235	2,661,351	3,294,900
Contractual services & project	3,980,886	4,403,344	5,309,244	6,282,610	7,193,050
General supplies	576,395	819,672	719,055	992,801	1,231,470
Auto supplies & fuel	1,688,461	2,333,191	2,119,257	2,205,928	2,289,000
Materials & equipment	1,913,894	2,181,337	2,305,101	3,533,547	3,120,685
Major Acquisitions & improvement	2,033,184	1,631,467	3,909,088	4,890,690	4,363,700
Special current charges	2,721,735	2,925,538	4,045,952	5,012,824	5,505,750
Operating expenses	67,366,542	70,813,701	78,392,666	84,964,429	93,564,147
Transfers * not included below	14,923,432	10,461,394	9,040,391	15,708,109	5,879,146
Total expenditures	\$ 82,289,974	\$ 81,275,095	\$ 87,433,057	\$ 100,672,538	\$ 99,443,293



CITY OF LAKE CHARLES FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

GENERAL FUND EXPENDITURE FRINGE BENEFIT COSTS

Fringe Benefits	Actual	Actual	Actual	Projected	
	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	EOY Results 2023-2024	Budget 2024-2025
Municipal retirement	\$ 1,500,868	\$ 1,563,087	\$ 1,636,800	\$ 1,640,218	\$ 1,822,630
Fire retirement	2,707,634	2,905,205	2,907,517	3,059,070	3,929,500
Police retirement	2,958,436	2,750,324	3,054,564	3,444,674	4,305,000
Health insurance	5,379,629	5,304,850	5,592,279	6,068,860	7,407,700
Other fringe benefits	1,146,139	1,258,977	1,350,728	1,199,473	1,744,135
Total fringe benefit costs	\$ 13,692,706	\$ 13,782,443	\$ 14,541,888	\$ 15,412,294	\$ 19,208,965



**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

**CITY OF LAKE CHARLES, LOUISIANA
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities				
Net investment in capital assets	\$ 240,382	\$ 243,940	\$ 259,977	\$ 294,028
Restricted	22,757	24,596	31,273	33,409
Unrestricted	54,000	72,792	77,180	61,863
Total governmental activities net position	<u>\$ 317,139</u>	<u>\$ 341,328</u>	<u>\$ 368,430</u>	<u>\$ 389,300</u>
Business-Type activities				
Net investment in capital assets	\$ 70,785	\$ 69,095	\$ 68,622	\$ 69,202
Unrestricted	17,502	22,049	24,166	25,356
Total business-type activities net position	<u>\$ 88,287</u>	<u>\$ 91,144</u>	<u>\$ 92,788</u>	<u>\$ 94,558</u>
Primary Government				
Net investment in capital assets	\$ 311,167	\$ 313,035	\$ 328,599	\$ 363,230
Restricted	22,757	24,596	31,273	33,409
Unrestricted	71,502	94,841	101,346	87,219
Total net position	<u>\$ 405,426</u>	<u>\$ 432,472</u>	<u>\$ 461,218</u>	<u>\$ 483,858</u>

* GASB 68 adopted in 2015

* GASB 87 adopted in 2022

**CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET**

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 307,134	\$ 313,647	\$ 325,072	\$ 342,958	\$ 350,311	\$ 376,158
32,950	34,219	34,961	30,666	41,725	42,274
68,648	78,046	76,891	134,080	153,415	175,399
<u>\$ 408,732</u>	<u>\$ 425,912</u>	<u>\$ 436,924</u>	<u>\$ 507,704</u>	<u>\$ 545,451</u>	<u>\$ 593,831</u>
\$ 73,313	\$ 73,788	\$ 76,941	\$ 79,624	\$ 97,153	\$ 114,347
23,833	25,554	24,065	21,720	31,960	27,482
<u>\$ 97,146</u>	<u>\$ 99,342</u>	<u>\$ 101,006</u>	<u>\$ 101,344</u>	<u>\$ 129,113</u>	<u>\$ 141,829</u>
\$ 380,447	\$ 387,435	\$ 402,013	\$ 422,582	\$ 447,464	\$ 490,505
32,950	34,219	34,961	30,666	41,725	42,274
92,481	103,600	100,956	155,800	185,375	202,881
<u>\$ 505,878</u>	<u>\$ 525,254</u>	<u>\$ 537,930</u>	<u>\$ 609,048</u>	<u>\$ 674,564</u>	<u>\$ 735,660</u>

CITY OF LAKE CHARLES, LOUISIANA

Change in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General government	\$ 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	\$ 7,121,487
Public safety	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	44,856,154
Public works	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	48,970,447
Planning and development	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	11,052,094
General services	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	15,193,674
Community services	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	12,827,668
Interest in long-term debt	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	1,159,064
Total governmental activities	<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>	<u>141,180,588</u>
Business-type activities:										
Civic center	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	4,682,599
Golf course	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	2,383,458
Transit	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	4,366,206
Water	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	15,998,277
Total business-type activities	<u>17,041,449</u>	<u>17,822,222</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>	<u>27,430,540</u>
Total primary government	<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>	<u>\$ 168,611,128</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 7,546,837
Public works	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	12,650,041
Other activities	996,480	744,123	751,477	753,544	847,379	950,164	603,456	248,435	591,289	1,277,114
Operating grants and contributions	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	25,420,152
Capital grants and contributions	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	12,196,903
Total govmntl activity prgrm	<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>	<u>59,091,047</u>
Business-type activities:										
Charges for services:										
Civic center	968,322	1,000,078	1,138,735	971,360	1,033,378	1,021,589	513,434	194,362	625,188	888,060
Golf course	1,046,272	1,012,359	992,086	903,040	988,757	845,364	591,013	11,785	5,132,789	1,316,673
Transit	189,754	184,332	189,931	191,826	187,114	190,815	193,154	138,418	197,064	210,019
Water	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	14,066,333
Operating grants and contributions	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	3,996,656
Capital grants and contributions	7,795,194	801,268	266,752	261,931	982,009	179,704	1,819,470	2,680,279	11,220,260	3,672,784
Total busnss-type prgrm revens	<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>	<u>24,150,525</u>
Total primary government program	<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>	<u>\$ 83,241,572</u>

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (expense)/revenue										
Governmental activities	\$ (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)	\$ (82,089,541)
Business-type activities	6,672,369	167,505	(1,147,256)	(1,417,755)	(598,780)	(3,220,677)	(2,397,709)	(775,042)	6,798,734	(3,280,015)
Total primary government net expenses	<u>\$ (47,737,675)</u>	<u>\$ (59,903,996)</u>	<u>\$ (63,348,027)</u>	<u>\$ (75,261,869)</u>	<u>\$ (78,742,282)</u>	<u>\$ (83,744,717)</u>	<u>\$ (82,139,736)</u>	<u>\$ (38,677,835)</u>	<u>\$ (48,058,142)</u>	<u>\$ (85,369,556)</u>
General Revenues and Other Changes in Net Assets										
Governmental activities										
Taxes										
Property taxes	\$ 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	\$ 12,796,055
Sales taxes	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	80,731,571
Franchise taxes	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	6,401,494
Riverboat taxes	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	12,179,035
Grants and contributions not restricted to specific programs	185,172	180,867	194,470	227,691	230,435	238,919	219,227	206,307	160,856	131,379
Interest and investment earnings	671,283	965,038	834,331	1,162,105	2,206,510	4,569,271	2,157,325	624,185	1,054,921	9,678,990
Miscellaneous	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	23,149,586
Gain (loss) on sales of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	(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)	(14,598,837)
Total governmental activities	<u>75,003,937</u>	<u>84,260,277</u>	<u>89,303,435</u>	<u>94,714,202</u>	<u>97,420,863</u>	<u>97,704,407</u>	<u>90,753,540</u>	<u>108,682,633</u>	<u>92,607,954</u>	<u>130,469,273</u>
Business-type activities:										
Grants and contributions not restricted to specific programs										
Interest and investment earnings	81,712	227,141	133,929	251,993	405,633	738,783	357,382	79,068	260,444	1,397,300
Miscellaneous	-	113,376	141,451	-	-	-	-	-	-	-
Gain (loss) on sales of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	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	14,598,837
Total business type activities	<u>3,727,294</u>	<u>2,689,285</u>	<u>2,791,166</u>	<u>3,187,898</u>	<u>3,163,385</u>	<u>5,416,508</u>	<u>4,062,212</u>	<u>1,112,476</u>	<u>20,970,542</u>	<u>15,996,137</u>
Total primary government	<u>\$ 78,731,231</u>	<u>\$ 86,949,562</u>	<u>\$ 92,094,601</u>	<u>\$ 97,902,100</u>	<u>\$ 100,584,248</u>	<u>\$ 103,120,915</u>	<u>\$ 94,815,752</u>	<u>\$ 109,795,109</u>	<u>\$ 113,578,496</u>	<u>\$ 146,465,410</u>
Change in Net Assets										
Governmental activities	\$ 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	\$ 48,379,732
Business-type activities	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	12,716,122
Total primary government	<u>\$ 30,993,556</u>	<u>\$ 27,045,566</u>	<u>\$ 28,746,574</u>	<u>\$ 22,640,231</u>	<u>\$ 21,841,966</u>	<u>\$ 19,376,198</u>	<u>\$ 12,676,016</u>	<u>\$ 71,117,274</u>	<u>\$ 65,520,354</u>	<u>\$ 61,095,854</u>

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	Communication Utility Franchise	Charges for Services User Fees Wastewater
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
2023	12,796,055	31,995,079	31,995,079	7,998,770	7,851,618	332,572	12,179,035	5,259,521	557,169	536,016	48,787	12,337,939

* 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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
November	\$ 451,838	\$ 529,736	\$ 535,012	\$ 544,564	\$ 595,135	\$ 597,575	\$ 528,901	\$ 668,223	\$ 715,232	\$ 749,113
December	523,949	541,692	533,725	564,660	560,185	478,637	663,989	801,000	721,074	692,796
January	609,804	702,020	694,329	730,672	763,506	895,304	761,692	946,096	935,561	865,464
February	425,861	500,766	512,445	527,052	550,737	526,049	533,912	663,428	673,118	646,271
March	474,515	514,014	519,495	520,045	563,037	559,319	515,864	630,315	654,324	624,411
April	528,496	617,823	652,316	665,259	690,882	665,263	550,828	856,449	839,646	1,237,708
May	529,857	540,169	548,264	591,265	599,185	587,399	489,569	751,264	720,486	633,556
June	526,757	547,963	565,631	597,337	640,612	599,129	596,499	720,668	712,807	661,264
July	538,256	598,577	611,634	686,415	682,222	667,495	650,386	848,946	714,332	708,720
August	519,849	577,527	611,509	571,248	633,452	615,983	429,259	786,718	738,723	727,841
September	513,189	549,074	557,614	583,584	603,781	646,318	684,585	721,577	685,318	677,390
October	604,404	566,067	590,743	612,602	630,722	640,632	629,567	789,596	755,846	734,089
Total	\$ 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	\$ 8,958,623

CITY OF LAKE CHARLES, LOUISIANA

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

	<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>	<u>2023</u>
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	525,480	621,486	666,530	684,120	568,580	629,864	836,789	457,128	338,333	392,371
Committed	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	10,935,331
Unassigned	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	43,822,202
Total General Fund	<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>	<u>55,149,904</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	30,840	46,917	48,896	62,165	151,535	150,775	171,635	155,179	137,354	141,389
Restricted	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	42,273,906
Committed	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	130,868,423
Assigned	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	7,414,785
Total all other governmental funds	<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>	<u>180,698,503</u>
Total all governmental funds	<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>	<u>\$ 235,848,407</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)

Table with 11 columns (years 2014-2023) and 30 rows of financial data including Revenues, Expenditures, and financing sources. Totals for 2023 are shown in bold.

Governmental Activities Tax Revenues by Source

Last Ten Fiscal Years

(modified accrual basis of accounting)

Table with 13 columns (Fiscal Year, Property Tax, One Percent Sales Tax, etc.) and 12 rows (years 2014-2023) showing various tax revenue sources.

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		
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%
2023	2022	674,377,630	6,743,776,300	202,331,070	1,348,873,800	24,606,410	98,425,640	901,315,110	8,191,075,740	15.12	11.00%

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
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
2022	2023	15.12	15.12	17.00	20.65	37.65	37.36	3.83	5.71	7.42	11.38	8.45	14.33	88.48

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 2024 - 2025 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA

Principal Property Taxpayers

Tax Year December 31, 2023 and December 31, 2014

for Fiscal Year Ended September 30, 2023 and September 30, 2014

Taxpayer	Type of Business	2023		Percentage of Total Valuation	2014		Percentage of Total Valuation
		Assessed Valuation 2022	Rank		Assessed Valuation 2013	Rank	
GOLDEN NUGGET LAKE CHARLES LLC	Hotel/Casino	\$62,443,210	1	6.93 %			
PNK (LAKE CHARLES) LLC	Hotel/Casino	41,205,090	2	4.57 %	32,465,750	1	5.42 %
ARAMCO ASSOCIATED COMPANY	Oil/Energy	17,070,270	3	1.89 %			0.00 %
ENTERGY GULF STATES LOUISIANA LLC	Electric Utility	9,449,670	4	1.05 %	8,987,420	2	1.50 %
FIRST HORIZON BANK * IBERIA BANK IN 2020	Bank	7,792,110	5	0.86 %			
HANCOCK WHITNEY	Bank	6,065,260	6	0.67 %			
CARBOLINE CO	Petrochemical Mechanical	5,363,050	7	0.60 %	3,546,310	6	0.59 %
JP MORGAN CHASE BANK NA	Bank	5,340,770	8	0.59 %	4,043,690	5	0.68 %
WAL-MART REAL ESTATE BUSINESS TRUST	Retail	4,771,350	9	0.53 %	4,466,310	3	0.75 %
CAPITAL ONE NA * HIBERNIA IN 2002	Bank	4,337,070	10	0.48 %	3,153,840	8	0.53 %
BELL SOUTH TELECOMMUNICATIONS	Telephone				4,441,920	4	0.74 %
WOMEN'S & CHILDREN'S HOSPITAL	Hospital				3,265,370	7	0.55 %
SIMON DEBARTOLO GROUP	Bank				2,143,950	9	0.36 %
IBERIA BANK	Bank				1,830,480	10	0.31 %
		<u>163,837,850</u>		<u>18.17%</u>	<u>68,345,040</u>		<u>11.43%</u>

2023 Total city valuation: \$ 901,315,110

2014 Total city valuation: \$ 598,574,960

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	Capital Project	Employee's Pay	School Board		Law Enforcement	General	Tourism Promotion	Total	
			Public Safety	Public Works				General	Salaries					
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%
2022	2023	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 2024 - 2025 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA

Principal Sales Taxpayers

Tax Year June 30, 2023 and June 30, 2014

for Fiscal Year Ended September 30, 2023 and September 30, 2014

<u>Type of Business</u>	<u>2023</u>			<u>2014</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	8,056,011	1	9.94%	5,860,191	1	13.30%
Health Care	4,897,468	2	6.04%	533,530	10	1.21%
Government	\$4,305,559	3	5.31%	\$2,720,258	2	6.17%
Hotel and Casino	2,335,098	4	2.88%			
Building Supply	1,665,376	5	2.05%	779,158	4	1.77%
Grocery	1,500,675	6	1.85%	770,872	5	1.75%
Hotel and Casino	1,291,287	7	1.59%	1,388,833	3	3.15%
Health Care	1,104,514	8	1.36%			
Retail	1,030,595	9	1.27%	674,029	7	1.53%
Building Supply	1,023,017	10	1.26%			0.00%
Health Care				762,638	6	1.73%
Grocery				663,244	8	1.51%
Grocery				569,262	9	1.29%
	<u>\$27,209,600</u>		<u>33.57%</u>	<u>\$14,722,015</u>		<u>33.41%</u>

2023 Total sales tax: \$ 81,062,880

2014 Total sales tax: \$ 44,068,157

CITY OF LAKE CHARLES, LOUISIANA

Ratios of Outstanding Debt
Last Ten Fiscal Years

Fiscal Year	Bonded Debt												Loans				Other Debt			
	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 Refinancing Bonds	Deferred Amount LCDA Public Improvement Refinancing Bonds	2017 LCDA Public Improvement Refinancing Bonds	Deferred Amount LCDA Public Improvement Refinancing Bonds	2021 LCDA Public Improvement Bonds	Total Bonded Debt	DHH Loan Direct Placement	DEQ Loan Direct Placement	LC City Court Direct Placement	Total Direct Placement	Right-of-Use Obligation	Total of All Debt	Percentage of Personal Income	Per Capita
	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%
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	499,373	51,059,273	1.99%	623
2023	-	-	-	-	-	-	9,380,000	296,315	11,240,000	1,475,091	9,080,000	31,471,406	2,317,438	11,117,000	520,000	13,954,438	1,090,917	46,516,761	1.71%	588

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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 60,093	\$ 67,169	\$ 70,314	\$ 75,308	\$ 75,325	\$ 78,017	\$ 73,658	\$ 83,219	\$ 85,319	\$ 91,498
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	<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>	<u>\$ 91,498</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	\$ 901,315
Add back: exempt real property	13,665
Total assessed value	<u>\$ 914,980</u>
Debt limit (10% of total assessed value)	\$ 91,498
Total outstanding General Obligation Bonds of City of Lake Charles	<u>-</u>
Legal capacity of City of Lake Charles for General Obligation Bonds	<u>\$ 91,498</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 2024 - 2025 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar		Personal	Per		Public	Private	Total	Unemployment
Year	Population	Income	Capita	Median	City School	City School	City School	Percentage
		(amts in	Personal	Age	Enrollment	Enrollment	Enrollment	Rate
		thousands)	Income (1)		(K-12 Grades)	(K-12 Grades)	(K-12 Grades)	
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 %
2022	79,113	2,716,820	34,341	37.7	11,238	2,866	14,104	3.5 %

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 2024 - 2025 ANNUAL BUDGET**

CITY OF LAKE CHARLES, LOUISIANA

Principal Employers in the MSA

Calendar Year 2023 and 2014

<u>Employer</u>	<u>Type of Business</u>	<u>2023</u>		<u>2014</u>	
		<u>Number of Employees*</u>	<u>Rank</u>	<u>Number of Employees</u>	<u>Rank</u>
Calcasieu Parish School System	Education	4900+	1	4,840	1
Lake Charles Memorial Health System	Health Care	2600+	2	1,194	4
Turner Industries Group	Contractor	2100+	3	1,650	2
Westlake Chemical Corporation	Chemicals	2000+	4		
Golden Nugget	Casino/Hotel/Entertainment	1700+	5		
L'Auberge Du Lac	Casino/Hotel/Entertainment	1600+	6	1,308	3
Christus St. Patrick Hospital	Health Care	1000+	7	939	9
Citgo Petroleum	Oil Products	1000+	8	1,200	6
Calcasieu Parish Sheriff's Office	Government	930+	9	864	10
City of Lake Charles	Government	850+	10	1,093	8
Axiall Corporation (formerly PPG)	Basic Chemical			1,190	5
Isle of Capri Casino	Gaming			1,155	7
		<u>18680+</u>		<u>15,433</u>	

Source: SWLA Economic Development Alliance and Imperial Calcasieu Regional Planning and Development (Major 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 2024 - 2025 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government:										
Legal: Requests for Legal Action	102	103	87	75	69	82	106	41	103	101
Printing/Communication:										
Number of mail pieces metered	121,273	85,851	79,967	61,347	60,135	63,037	58,242	52,116	53,107	53,824
Risk Management:										
Accident reports/investigations	457	503	553	558	558	425	397	349	244	505
Claims	226	249	273	322	322	207	222	191	126	219
Finance/includes Water Business:										
Checks issued	12,025	11,652	13,520	11,412	11,408	11,616	10,066	9,729	10,667	10,509
Occupational licenses processed	5,134	5,193	5,206	5,230	5,263	5,273	4,327	4,230	4,326	5,116
Purchase Orders processed	2,653	2,694	2,938	2,840	2,606	2,820	2,447	2,744	2,658	2,723
Water: Number of customers	30,042	29,980	30,226	30,862	30,993	32,104	30,051	31,288	30,753	31,286
Water: Average daily consumption (millions of gallons per day)	8.42	8.75	8.68	10.73	9.65	9.26	8.52	9.72	7.87	8.17
Human Resources:										
Applications received	1,100	971	1,011	956	825	1,016	500	532	585	610
New hires	325	416	412	417	438	385	80	122	132	227
Employee Health Fair participants	450	530	450	405	289	265	N/A	125	105	150
Public Safety:										
Fire: Calls for service	2,996	3,299	3,619	3,979	4,543	4,327	5,533	4,754	3,979	4,108
Fire: Code inspections	2,929	2,929	2,929	2,929	2,929	3,613	1,086	2,722	1,992	2,351
Police: Calls for service	121,384	106,110	130,060	128,351	132,455	136,471	84,227	81,833	65,972	86,528
Public Works:										
Solid Waste:										
Tons garbage collected	25,563	25,855	26,782	27,048	27,283	26,613	29,002	32,266	33,204	22,861
Tons incinerated	8,343	4,920	4,761	4,351	4,787	4,160	3,729	355	2,334	1,744
Tons trash collected	7,053	7,032	7,295	7,557	7,214	8,184	7,752	10,328	10,318	7,393
Streets: Work Orders	1,734	1,556	2,054	2,054	2,054	1,822	1,550	678	801	997
Transit: Bus riders	267,126	265,459	258,442	262,603	261,964	289,645	95,627	77,763	147,044	181,289
Vehicle Maintenance: Work Orders	5,498	6,078	6,598	6,444	5,660	5,386	4,367	4,871	5,038	4,815
Wastewater: Work Orders	11,898	11,787	13,823	11,195	20,199	24,567	28,325	37,522	32,663	29,912
Planning and Development:										
Building permits issued	4,122	4,603	4,840	4,331	3,983	4,981	5,973	4,415	3,099	4,427
Community Development:										
Down Payment Assistance	14	17	11	3	4	3	0	1	1	1
Rehab/Reconstruction	8	5	3	6	5	9	1	5	5	84
Street Projects	1	0	0	2	2	3	2	1	1	0
Community Services:										
Recreation and Parks										
Athletic teams	913 ⁺	823	808	751	654	751	N/A	N/A	N/A	N/A
Summer camp attendance	430	355	355	261	788	780	N/A	N/A	N/A	N/A
Event Center: Events	340	356	344	332	347	329	148	83	177	216
Golf Course: Rounds of golf	36,641	33,000	32,780	30,439	33,070	27,508	20,407	N/A	N/A	N/A
Art Center/Museum										
Art exhibits	15	16	15	16	16	15	5	12	15	22
Concerts/events	19	28	26	16	15	16	2	13	16	47

Source: Various city departments

+ Includes tournament teams

CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA
 Capital Assets Statistics by Function
 Last Ten Fiscal Years

	Fiscal Year											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fire Stations in City limits	8	8	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	2	2
Police:												
Stations	4	4	4	3	4	7	7	7	7	2	1	1
Patrol units	98	94	111	87	114	154	179	158	158	161	148	118
Solid Waste/Recycling:												
Collection trucks	32	32	33	33	33	33	32	29	29	31	34	34
Streets:												
Streets (miles)	503	534	534	535	549	553	562	562	562	562	550	550
Streetlights	14,000	10,000	10,000	11,000	11,000	11,000	11,000	11,000	9,318	9,318	10,000	10,000
Traffic signals	68	66	62	64	66	64	66	63	62	60	66	66
Transit:												
Public buses	4	5	4	4	5	5	5	6	8	9	9	9
Para-transit buses	2	2	2	2	2	2	2	4	4	4	4	4
Trolley	1	1	1	1	1	1	1	1	1	1	1	1
Wastewater:												
Sanitary sewers (miles)	600	600	600	600	600	600	600	600	600	600	600	600
Storm sewers (miles)	425	425	425	425	425	425	425	425	425	425	425	425
Maximum daily treatment capacity (millions of gallons per day)	18	18	18	18	18	18	20	20	20	20	19.65	19.65
Water Utility:												
Water mains (miles)	465	430	470	473	480	480	490	495	495	525	550	550
Fire hydrants	2,954	3,000	3,000	3,050	3,100	3,150	3,300	3,350	3,350	3,350	4,000	4,000
Maximum daily capacity (millions of gallons per day)	22	22	22	22	22	22	22	22	22	22	22	22
Recreation and Parks:												
Park acreage	465	502	502	502	502	502	502	502	502	502	502	502
Parks	33	33	33	33	33	33	33	33	33	33	33	33
Swimming pools	2	2	2	2	2	2	2	2	2	2	2	2
Spray parks	2	2	2	2	2	2	2	2	2	2	2	2
Tennis courts	15	11	11	11	11	11	11	11	11	11	11	11
Community Centers	12	13	13	13	13	13	13	13	13	13	13	13
Event Center	1	1	1	1	1	1	1	1	1	1	1	1
Golf Course	1	1	1	1	1	1	1	1	1	1	1	1
Art Center/Museum	2	2	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.

