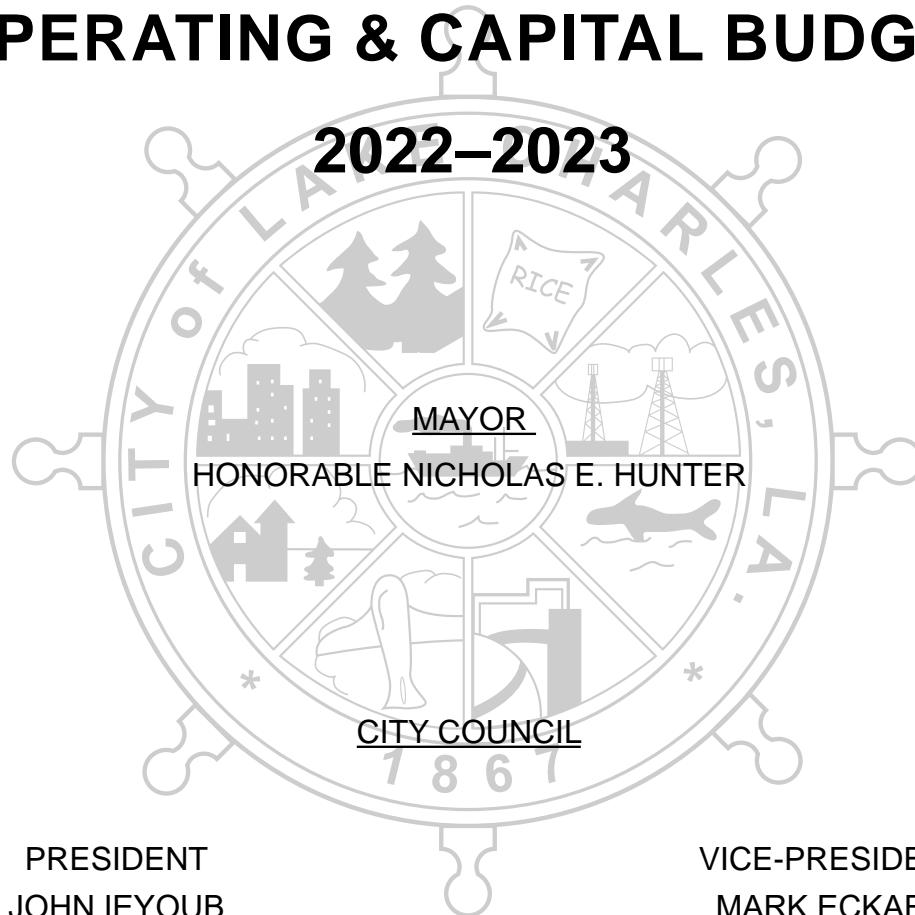


CITY OF LAKE CHARLES, LOUISIANA

ADOPTED OPERATING & CAPITAL BUDGET



PRESIDENT
JOHN IEYOUB
District D

VICE-PRESIDENT
MARK ECKARD
District G

RONNIE HARVEY, JR.
District A

LUVERTHA AUGUST
District B

RODNEY GEYEN
District C

STUART WEATHERFORD
District E

CRAIG MARKS
District F

Prepared By: Finance Administration
Emily K. McDaniel, Director of Finance
August 2022

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**CITY OF LAKE CHARLES
2022-2023 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> | | | |
| John Ieyoub, President | July 1, 2021 | June 30, 2025 | July 2009 |
| Mark Eckard, Vice President | July 1, 2021 | June 30, 2025 | July 2009 |
| Luvertha August | July 1, 2021 | June 30, 2025 | January 2008 |
| Rodney Geyen | July 1, 2021 | June 30, 2025 | July 1997 |
| Ronnie Harvey, Jr. | July 1, 2022 | June 30, 2025 | July 2022 |
| Craig Marks | July 1, 2021 | June 30, 2025 | July 2021 |
| 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 |

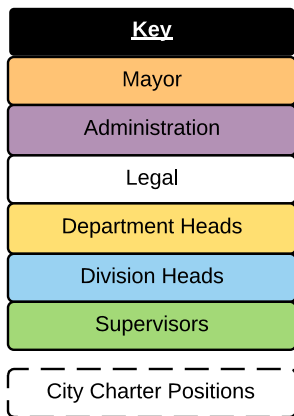
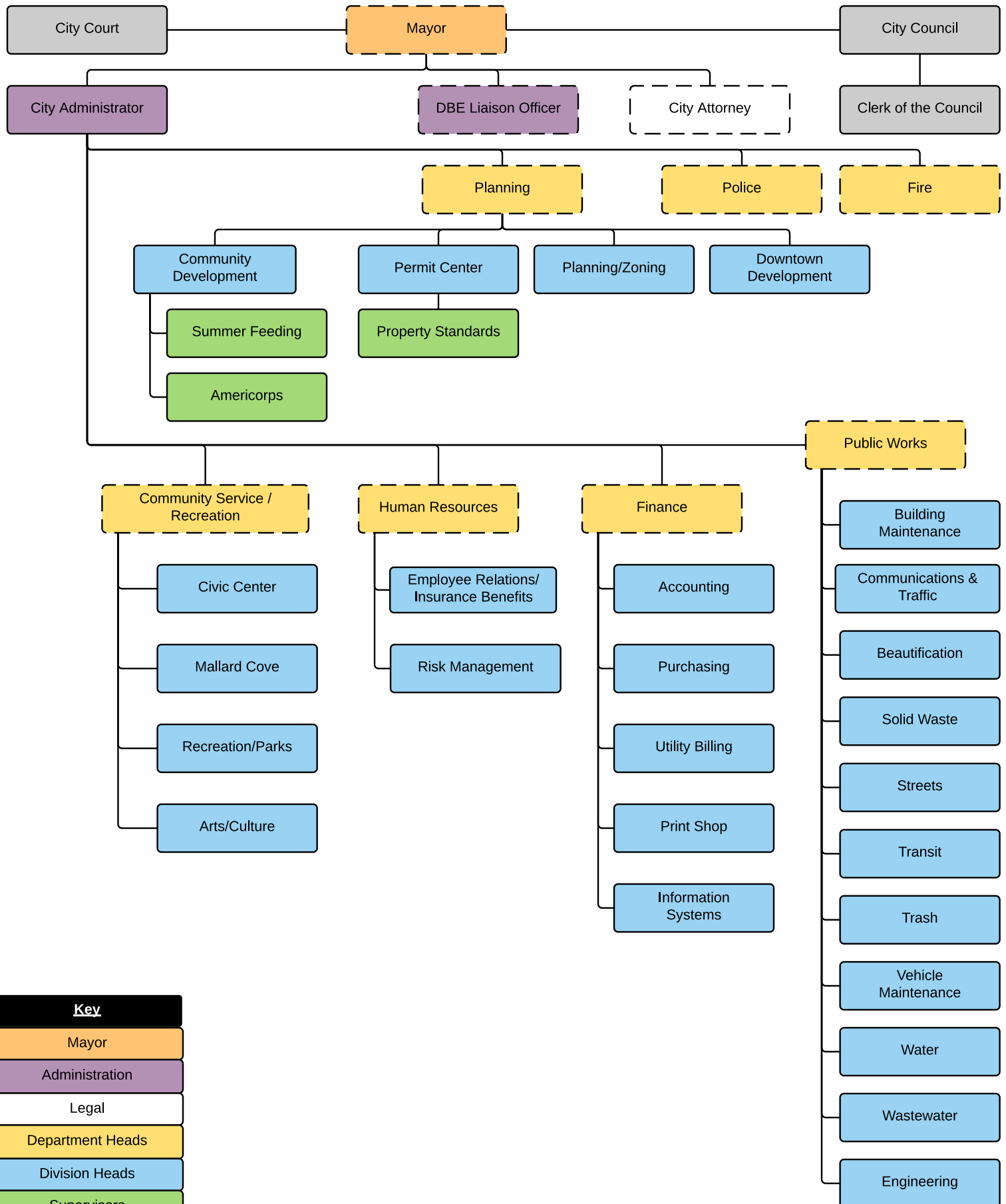
| | | | |
|------------------------------|-----------------|-------------------|--------------|
| <u>WARD 3 MARSHAL</u> | | | |
| Nathan Keller | January 1, 2021 | December 31, 2026 | January 2021 |

**CITY OF LAKE CHARLES
2022-2023 ANNUAL BUDGET**

DEPARTMENT HEADS

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

City of Lake Charles Organization Chart





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Charles
Louisiana**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

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INTRODUCTORY SECTION

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CITY OF LAKE CHARLES

NICHOLAS E. HUNTER
MAYOR

326 Pujo 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 12, 2022

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

RE: Fiscal Year 2022 – 2023 Operating and Capital Budget

Dear City Council Members:

Attached is the City's proposed Operating and Capital Budget for the 2022 - 2023 fiscal year, which is submitted for your review and consideration as provided under Article VI, Section 6-03 of our Home Rule Charter.

This budget was prepared just weeks prior to the two year anniversary of the landfall of Hurricane Laura, a storm of historic proportion. Unfortunately, Laura was just the precursor that ushered in possibly the most tumultuous nine months the City has ever experienced in its 155 years with three additional major weather events (Hurricane Delta, Winter Storm Uri, and a 1,000 year historic rainfall event). All of these events received emergency declarations. Dealing with the aftermath of these major weather events, along with the ongoing effects of the coronavirus global pandemic, has been challenging and will continue to challenge the City.

The ongoing financial impact of these disasters is reflected within this budget document. The long-term recovery costs to repair and rebuild City buildings and infrastructure, as well as assist our citizens and businesses in their recovery, will continue years into the future.

Repairs to some large buildings, such as the Civic Center, will take a few years to complete. No less than eight City buildings are considered completely destroyed by Hurricane Laura. New construction for buildings will cross over into multiple years. All costs associated with the disasters is anticipated to total hundreds of millions of dollars.

Careful consideration continues to be given to ensure the best use of funds provided for the rebuilding of structures. The City and our consultants are working closely with FEMA to determine eligibility, maximize funding and ensure proper reimbursement. The City has reached the maximum \$50 million limit of our insurance reimbursement and those funds have been received in the Hurricane Laura Recovery Fund. Unspent funds will be disbursed as needed to cover repair and rebuilding capital project costs. There is an expected \$16.8 million included in the Capital Budget including insurance proceeds, FEMA reimbursement, City reserves, and state capital outlay appropriations to be used in

United for Progress and Prosperity

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

funding these projects. The City will continue to seek other various revenue sources and grants to aid in the recovery efforts.

In June 2021, the City Council approved a drainage initiative to issue up to \$20 million in bonds to address the drainage problem within the City boundaries, of which, \$10 million was issued in December 2021. The City has had a very aggressive drainage program since 2017; but the May floods and subsequent minor rain events demonstrated that drainage issues have been exacerbated by these events and the problems will not be solved by annual funding allocations.

The City is leading the charge, working with local, state and national representatives to push for Federal allocations beyond FEMA Public Assistance. Many areas with less severe disasters have received federal funds to help all aspects of a community rebuild, recover and come back more resilient than ever.

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 endure these types of natural disasters that can adversely affect a community located so near the Gulf of Mexico. So far, we believe our financial future is stable. Total costs of repair and replacing all parts of our city have become clearer during the past year. The resources to fund the projects have become increasingly known and reliable as well. With an eye on long term recovery, the following budget has been prepared.

Economic Climate

Day-to-day operations continue to transition back to pre-storm activities. This normalcy has spurred the quest to resume the major economic projects that were set in motion before the set-back of the disasters. The Port Wonder lakefront development project, funded by state and local funds, and generous private pledges, has begun the initial construction phase. This includes building the infrastructure to support the development. Port Wonder will house the Children's Museum of Lake Charles and the Louisiana Department of Wildlife and Fisheries' Science Center.

Crying Eagle Lakefront Restaurant and Micro Brewery will be opening a family-friendly, full-service restaurant. Lake Area Adventures is also committed to developing a fixed structure featuring boat and kayak rentals, water tours, pier fishing, food, and activities for families to enjoy. Additionally, the parking garage repairs and renovations are underway to bring new life to the Lakefront.

Economic development continues to be a major goal of the City. Much of the economic development will stem from several major capital improvement projects in water and drainage infrastructure. A new 6 MGD water treatment plant is under design that will expand the City's water producing capabilities throughout the city. The drainage system is being cleaned and overhauled to improve storm water collection and create a more resilient city. These infrastructure investments show the commitment of the City to support its citizens and businesses.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

Lake Charles has a diverse economy which includes gaming, aviation, shipping, education, and tourism. These drivers 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 2022-2023 projects revenues of \$81.9 million. Operational expenses and subsidies to other funds total \$92.8 million. General Fund is budgeted to use \$10.8 million of fund balance to cover all expenses. \$1.8 million is needed for capital improvements to the City's wastewater system and \$3 million for disaster recovery.

The total combined budget of \$257.3 million includes a Capital Budget of \$84.3 million in projects that will be combined with funds authorized in previous years for numerous large projects, ongoing rehabilitation of existing infrastructure, and long term disaster recovery projects.

Sales tax is the City's largest revenue source, accounting for 33 percent of all proposed revenues. The total collections projected for FY 2022 is \$77.2 million, a decrease of 6.5 percent from FY 2021 collections of \$82 million. A decrease such as this is typical following a storm and reflects the leveling of sales tax collections on material and supplies needed to rebuild the community. The City experienced a similar correction in the years following previous natural disasters.

The proposed fiscal year 2023 sales tax revenues of \$70 million is a reduction of 10 percent from FY 2022 projected revenues. Sales tax forecasting is difficult because of the uncertainty of the long-term consequences of the pandemic and especially the natural disasters. The General Fund receives \$53.7 million or 76.7 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.

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

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

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

The City operates two internal service funds: 1) Risk Management Fund which includes coverage for property, auto, general liability and workmen's 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 City amended the FY 2022 budget to allow for a transfer of \$2.95 million of reserves to cover additional costs of Hurricane Laura expenses as part of continued recovery and \$1.2 million use of fund balance to support a 3% across-the-board wage increase for all City employees. FY 2021 ended with fund balance reserves of \$37.8 million, which equaled 49 percent of expenditures and operational transfers.

The proposed General Fund budget forecasts revenues of \$81,909,000. Departmental expenditures and operating subsidies are budgeted at \$88,088,642. \$4.8 million will be transferred to the Capital Project Fund for wastewater basin work and Hurricane Laura long term projects, resulting in an estimated ending fund balance in the General Fund of \$28.7 million at fiscal year-end 2023. This projected ending balance is 33 percent of budgeted expenditures and non-capital transfers. While the City's policy is a minimum balance of 30 percent, we have normally maintained a level well above that target.

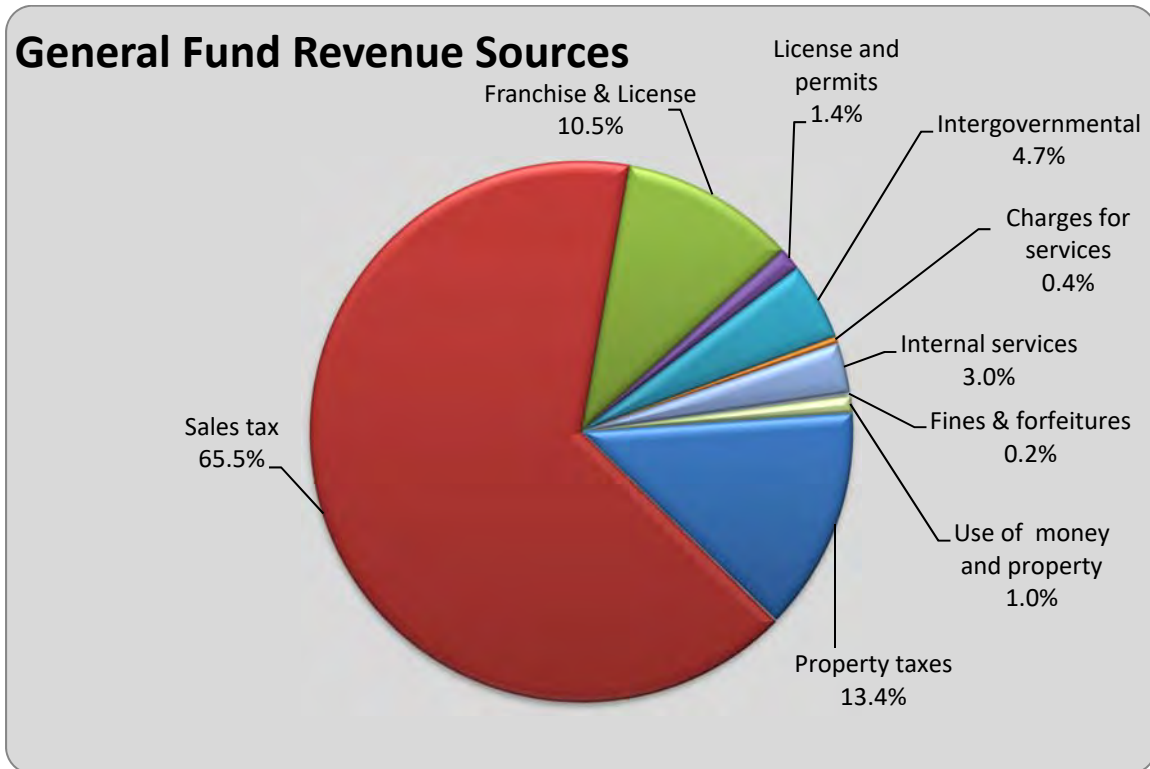
The Louisiana Local Government Budget Act (R.S. 39:1301-1315) requires that all governments include year-to-date revenues and expenditures as well as the projected fiscal year-end totals. This data is included in this document and will be discussed as a part of this budget letter. Additional annual revenue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

Discussion of General Fund Revenues

The proposed fiscal year 2023 General Fund revenues of \$81.9 million reflect an increase of 3.5 percent when compared to the adopted FY 2022 budget of \$79.1 million. Total revenue projections for fiscal year 2022 estimate \$88.3 million will be collected.

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

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE



Sales Tax

Proposed sales tax revenue of \$53.7 million accounts for 65.5 percent of all General Fund revenues and includes \$5.25 million from the sales tax levy that was implemented in 2016. The proposed revenue is a decrease of 9 percent over the projected 2022 amount of \$59 million. Actual sales tax collected in the General Fund in fiscal year 2021 was \$62.9 million. Projections are based on past history and current year trends, but are uncertain given the current economic climate.

Property Tax

Proposed property tax revenue of \$10.9 million will account for 13.4 percent of all General Fund revenues in fiscal year 2023. Property tax collections in fiscal year 2022 are projected to show an increase of 15 percent from the previous year due to a re-evaluation of taxable values for properties restored from storm damages. The recently adopted millage for 2023 will be 15.12 mils.

Franchise and License Taxes

Franchise and license taxes of \$8.6 million make up 10.5 percent of General Fund revenue. The electric franchise tax accounts for 50 percent of this category. Total franchise revenues are budgeted at \$5.1 million for FY 2023. Also included in this category is the occupational and insurance licenses tax, estimated at \$3.5 million. Annual license payment is based on the prior year sales of the business.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

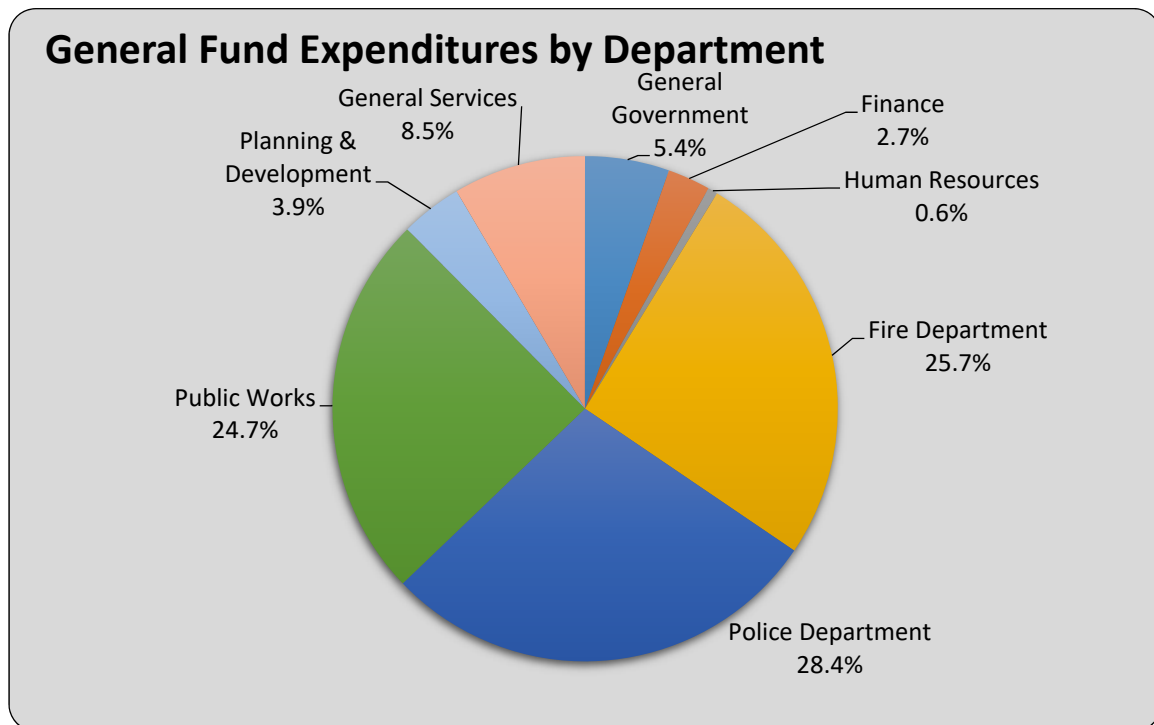
Internal Charges for Services

Each year the City records revenue in the General Fund from other funds to account for the indirect cost of providing support services to other departments within the City, such as the Transit, Water and Wastewater Divisions. Services provided to those departments include financial and technical support, such as purchasing, payroll and IT; maintenance support for all facilities and equipment from the Public Works Department; and administrative support from Human Resources and others. The City contracts annually with a consulting firm to formulate a Cost Allocation Plan, which is used to calculate the value of these services. The General fund should receive \$2.4 million in fiscal year 2023.

Discussion of General Fund Expenditures

The proposed General Fund departmental expenditures are projected to be \$83,545,619 and compares to the FY 2022 adopted budget of \$76,211,170. Operating subsidies annually transferred to special revenue, debt service and enterprise funds are proposed at \$4,543,023. That amount combined with a \$4,800,000 capital transfer brings the total proposed General Fund expenditures to \$92,888,642 for the fiscal year 2023 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 \$53.5 million account for 64 percent of departmental expenses. This is an increase of 7.4 percent due to the across-the-board increase in pay. Other operational expenses such as utilities and fuel increased by 22.8 percent.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

Departmental expenditures of \$83.5 million is a 9.6 percent increase from the \$76.2 million adopted in the FY 2022 budget. The Police Department's expenditures of \$23.6 million account for 28.4 percent of the City's departmental expenditures and are 7 percent above the FY 2022 adopted budget.

The Public Works Department expenditures of \$20.6 million account for 24.7 percent of General Fund departmental expenditures and is an increase of 7.7 percent over FY 2022.

Fire Department expenditures of \$21.5 million account for 25.7 percent of the General Fund and increased by 16.8 percent over the current year's adopted budget. Funding for one-time expenses for insurance rating inspection, PIAL, is included in FY 2023. A reduction will be anticipated next year.

The operating transfer from the General Fund is needed each year to help fund the operations of community service activities such as Recreation, Civic Center and Mallard Golf Course. General Fund revenues are also needed for the City's share of Transit operations as well as other intergovernmental grants that require city matches. Funds for disaster recovery have been transferred to the disaster recovery funds in amounts of \$3.9 million in fiscal year 2022, \$500,000 is budgeted amount for FY 2023.

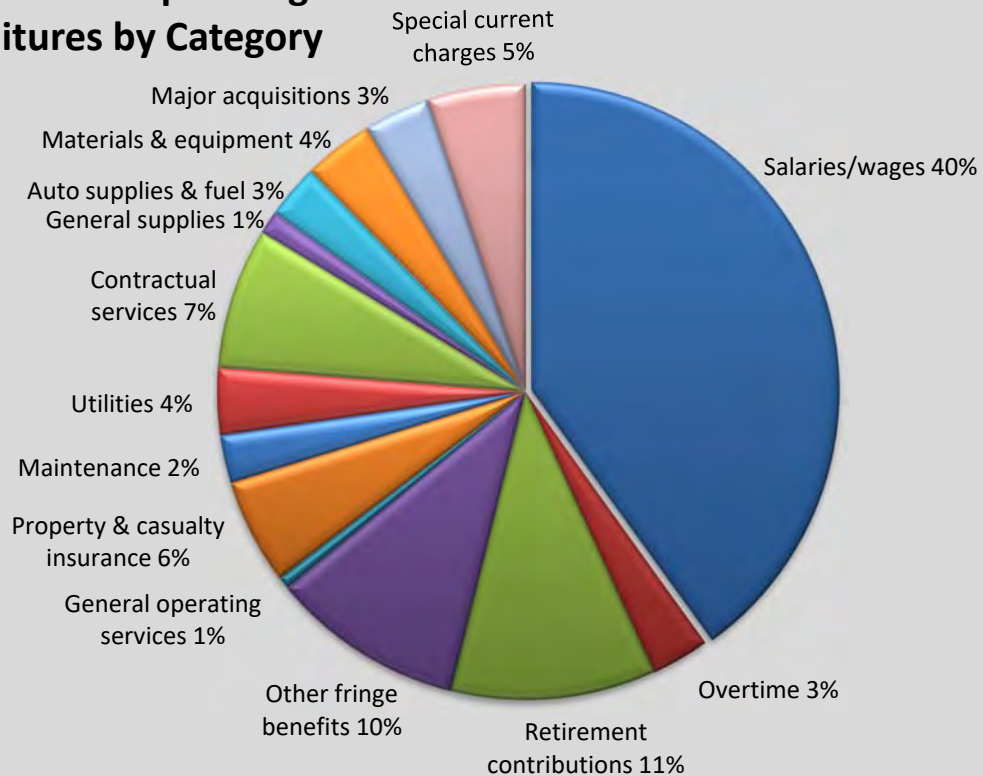
Included in the proposed budget is a transfer of \$715,000 to the Wastewater and Water funds from the 2016 sales tax levy, and will be used in those funds to offset the salary and fringe benefit cost related to the pay increases that were implemented in January 2016. Most all other funds are already subsidized by the General Fund and their increase in personnel cost are already included in their subsidy.

The fiscal year 2023 budget will include a transfer of \$4.8 million from the General Fund to the Capital Project Fund. These funds will be used to pay for wastewater rehabilitation programs and permanent Disaster Recovery projects.

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

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

**General Fund Operating
Expenditures by Category**



Personnel Summary

- The cost of salaries and fringe benefits accounts for 64 percent of the General Fund's operational expenses. Included in the proposed FY 2023 budget is the two percent longevity pay added every year for eligible employees as well as a 3 percent across-the-board pay increase for all employees, effective January 2022 and an additional increase proposed for January 2023.
- Various departments have requested additional personnel. The City eliminated 30 positions in 2011, and the personnel count has remained nearly the same since that time. There are 860 full time positons and 73 part-time positions in the proposed budget.
- Health insurance premiums increased by five percent in January 2022. Claims cost have risen significantly over the last several years. All part-time City employees receive the same health care insurance coverage as do full-time employees.
- The City implemented a limited health insurance premium subsidy for eligible retirees that took effect January 2019. The amount of the subsidy was increased in August 2022.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

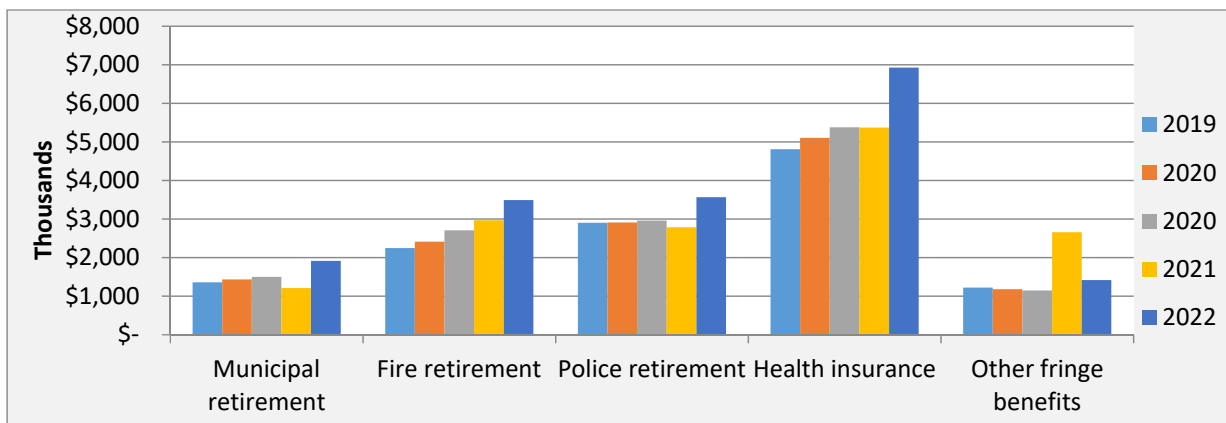
Salaries / Wages / Overtime

- The proposed \$36 million budgeted for salaries, wages and overtime is increased by 7.4 percent over the \$33.5 million adopted FY 2022 figures and includes the annual two percent longevity increase for eligible employees. A 3 percent across-the-board increase for all employees was approved for January 2022 and is not included in the adopted FY 2022 budget. State statute requires that most fire and police personnel receive an annual two percent longevity pay increase; therefore, a two percent longevity increase has been included in the proposed budget for all eligible employees, including non-public safety employees.
- Overtime is budgeted at over \$2.5 million in the proposed budgets (\$1,260,500 for Fire Department; \$975,500 for Police Department and the remaining for other departments). Actual overtime expenses in fiscal year 2021 of \$4 million are included; \$2.8 million for the Fire Department and \$1.2 million for the Police Department. The projected overtime expense in the current fiscal year in the General Fund is \$4.9 million.
- The Fire Department has averaged 21 vacant positions and the Police Department has averaged 26 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.

Retirement Contributions and Other Fringe Benefits

The fringe benefit category expense of \$17.5 million makes up 21 percent of all expenses and increased by 7.5 percent over FY 2022 adopted budget. Actual FY 2021 expenditures were \$13.7 million.

Retirement contributions make up 51 percent of the expenditures in this category, and 11 percent of all operating expenditures. Retirement contribution rates have continually increased for the last decade in all City retirement systems: Municipal Employee Retirement System (MERS), Firefighter Retirement System (FRS) and the Municipal Police Employee Retirement System (MPERS).



CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

- MERS contribution rates for all non-public safety employees had consistently increased over the last several years but has remained at 15.5 percent since 2020.
 - Retirement contributions were budgeted at \$1.7 million in FY2022 and \$1.9 million in FY 2023. 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 \$3.4 million in FY 2023.
- Retirement contribution rates for the Fire Department payments into FRS was enacted at a rate of 33.25 percent on July 1, 2022 reduced from FY 2022 of 33.75.
 - Retirement contributions are budgeted at \$3.5 million in the proposed budget compared to \$3.3 million in the adopted 2022 budget.
- The MPERS retirement contribution rate for the Police Department increased to a rate of 31.25 percent from 29.75 percent over the past two years.
 - The proposed retirement expense for the Police Department of \$3.6 million is an increase from \$3.2 million in the adopted FY 2022 budget.
- The City pays the retirement contributions for the Fire and Police personnel's State Supplemental pay. Eligible employees receive \$6,000 per year from the State. We are currently paying \$1,995 for each eligible fireman and \$1,875 for each eligible police officer, amounting to over \$700,000 for all authorized positions in additional retirement contributions, which the City must budget for these eligible employees.
- Medicare is paid at 1.45 percent of total payroll for most employees in all three retirement systems.
- The City is self-insured for employee health benefits. The premiums were increased by five percent in January 2022. The City anticipates, and therefore has budgeted, an additional premium increase of five percent in January 2023. All part-time employees are provided health insurance. The City's share of insurance premiums is budgeted at \$6.9 million in FY 2023 in the General Fund and \$9.1 million for all funds.

Insurance – Auto, General and Workman's 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 cost were \$4.4 million in fiscal year 2021. Due to increased insurance premiums for property insurance, there was a 10.9 percent increase in self-insurance charges across all city departments. Total cost in the General Fund will be \$4.6 million in fiscal year 2023.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023
BUDGET MESSAGE

- The City's cost of property insurance across all departments has increased over the past three years. The premium cost for FY 2021 was \$7.4 million, FY 2022 \$8.8 million, a 19% increase, and FY 2023 increased to \$9.7 million. This is a 30.7% increase from FY 2021 to FY 2023.

Other Operational Expenses

- Other operational expenses, such as utilities, maintenance, materials and supplies have increased 23 percent as compared to the adopted FY 2022 budget. Capital expenditures in the General Fund primarily include the purchase of automobiles and heavy equipment. The proposed budget includes \$2.9 million for new equipment and is a decrease of 4.3 percent from the adopted 2022 budget. Due to global supply chain shortages, it is anticipated that most vehicles and heavy equipment currently ordered will not be received in the current fiscal year and will have to be re-appropriated next year.

Operating Transfers from General Fund

- The actual operating transfers in fiscal year 2022 to subsidize special revenue funds and enterprise funds was \$10.4 million. This included \$8.2 million for Hurricane Laura. The amended 2022 budgeted transfers of \$7.6 million includes \$4 million for Hurricane Laura repairs. The proposed operating transfer of \$4.5 million in FY 2023 is a return to pre-storm and pre-pandemic levels
- The transfers from the General Fund to the Wastewater and Water Funds are included to fund the increase in salaries and fringe benefits related to the pay increases authorized by the sales tax referendum. Most other funds receive subsidies from the General Fund because the other funds do not have a separate funding source.

Capital Transfer from General Fund:

The General Fund transfers total \$4.8 million. This includes \$1.8 million for the rehabilitation of wastewater basins that flow into Wastewater Treatment Plant (WWTP) A. Also included is a \$3 million transfer to the Disaster Capital Projects Fund to repair or replace City buildings.

Summary of General Fund Balance Adjustments

It is the City's policy to have a minimum ending fund balance target of 30 to 35 percent of expenditures and non-capital transfers, but historically we 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.

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

CITY OF LAKE CHARLES
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When accumulated fund balance reserves are well above our target, such as the \$37 million balance in fiscal year 2021, \$2.7 million was transferred to the Capital Project Fund in FY 2022 for drainage, wastewater, roadways and transportation improvements.

An increase in sales tax revenue is a small consolation for challenges faced during the current fiscal year. This influx of revenue, although not sustainable, will help replenish the reserves needed during the initial phase of recovery. Based on the projected 2022 and proposed 2023 budget, the General Fund will have a fund balance reserve of \$28.7 million at the end of the 2022-2023 fiscal year. This total is 33 percent of budgeted expenditures and non-capital transfers.

| General Fund Fund Balance Projections | Actual Fiscal Year 2018-2019 | Actual Fiscal Year 2019-2020 | Actual Fiscal Year 2020-2021 | Projected Results EOY 2021-2022 | Proposed Budget 2022-2023 |
|--|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| Beginning fund balance | \$ 39,792,757 | \$ 37,092,202 | \$ 30,357,152 | \$ 37,848,141 | \$ 39,716,081 |
| Fund balance (used) added operations | 9,057,945 | 7,569,950 | 20,190,989 | \$ 4,637,940 | (5,679,642) |
| Fund balance used for capital transfers | (11,758,500) | (3,500,000) | (8,200,000) | \$ (2,770,000) | (1,800,000) |
| Fund balance used for disaster recovery | | (10,805,000) | (4,500,000) | \$ - | (3,500,000) |
| Prior year encumbrances | - | - | - | \$ - | - |
| Total fund balance (used) added | (2,700,555) | (6,735,050) | 7,490,989 | 1,867,940 | (10,979,642) |
| Ending fund balance | \$ 37,092,202 | \$ 30,357,152 | \$ 37,848,141 | \$ 39,716,081 | \$ 28,736,439 |
| | | | | | |

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 \$15.2 million for FY 2023, a 13 percent decrease from the adopted FY 2022 revenues. The Wastewater Fund receives 16 percent of a one percent sales tax levy, and is projected to increase by 3.7 percent from the adopted FY 2022 budget. Prior year's revenue collections were reduced because of the loss of the City's meter reading system during Hurricane Laura and again by the loss of unbilled water use caused by the February winter freeze. Projected and proposed revenues are unchanged from the storm-related levels. The City did not impose penalties during COVID-19 and the disasters. However, the City resumed enforcing penalties and late fees for our utility customers in March 2022. Additionally, the City has contracted to install an automatic meter reading system that will improve meter reading accuracy and improve. The installation of the meters is expected to begin during the last quarter of 2022.

Proposed operating expenditures are budgeted at \$13.8 million. Salaries, fringe benefits, insurance, and utility costs increased, but other costs were reduced where possible while still addressing needed maintenance programs for pumps and other equipment at the two older sewer plants.

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BUDGET MESSAGE

The Capital Budget includes \$30.4 million in wastewater projects which are partially funded in fiscal year 2023 by a transfer of \$1 million from the Wastewater Fund. A transfer to the Capital Project Fund is included each year, with the amount dependent on the current reserve in the fund, which must remain sufficient to cover operational needs.

Total debt service transfers from the Wastewater Fund are \$1.3 million to repay a portion of the Lake Charles Public Improvement Bonds and the 2011 LDEQ loan. This compares to \$3.1 million in 2021.

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. The casinos were completely closed for two months due to the Coronavirus in 2020. The gaming floors closed again in August 2020 due to the storms but the hotel rooms were needed to house essential workers during and immediately after Hurricanes Laura and Delta. The casinos have resumed full operations. Actual collections for FY 2021 were \$7.8 million compared to \$10.8 million projected to be received in fiscal year 2022. Transfers of gaming funds for capital projects will be \$5.9 million in the 2023 fiscal year.

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. \$3.9 million is needed in the FY 2023 budget for the annual debt service payment, which represents 37 percent of the gaming funds.

As in prior years, the Riverboat Fund includes a transfer of \$1 million to other special revenue funds to pay for utilities and maintenance costs associated with the lakefront promenade and other arts and cultural facilities and events.

Recreation Fund

The Recreation Fund receives both sales and property taxes that are dedicated to this program. Revenues are normally generated for services provided by the different activities. Actual 2021 revenues exceeded expenses, resulting in an increase of fund balance reserves. Fiscal year 2023 projected tax revenues of \$3.7 million will service the annual operating expenses. A subsidy from the General Fund of \$170,000 is included in the FY 2023 budget. Fund balance reserves will be used to fund \$575,000 for capital projects in fiscal year 2023 and to cover additional shortfall of revenue. It is anticipated that operations are returning to normal in the coming years.

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 \$561,438 is included in the transfer from the Riverboat Gaming Fund.

Grant Programs

Individual fund displays are included for Community Development Block Grant and HUD Housing Programs. Total proposed revenues in these grant funds are \$1.8 million for fiscal year 2023.

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The COPS Hiring grant is a federally funded program which covers the salary and fringe benefits for additional police officers. The City was awarded a COPS Hiring grant in 2014 to fund 75 percent of the personnel cost of 7 additional officers. The grant has expired and the proposed cost of \$161,900 will be paid from reserves in the fund. A cooperative endeavor agreement with the Calcasieu Parish Sheriff Office provided that in lieu of prisoner boarding fees of \$175,000 the City could use those funds as the 25 percent cash match. The transfer of those funds has been made for the last several years and remains in the Public Safety Grant Fund and will be used to fund salaries and fringe benefits for the two positions which are currently filled.

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 Hurricane Harvey 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 costs associated with the City's response to the coronavirus are recorded in this fund and are reflected in the prior and current year expenditures. The City received reimbursement from the CARES Act in FY 2021. Additional expenditures are not included in the proposed budget.

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

The Disaster Recovery Fund also includes expected FEMA reimbursements associated with Hurricane Delta, Winter Storm Uri and the floods of May 2021. There are no additional expenses expected to be incurred for these storms.

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. Described as a 30 mile wide tornado, with winds in excess of 150 miles per hour, the destruction wrought on our area has been unimaginable. Funds to track the expenditures are accounted for in a separate special revenue fund. The fund continues to track revenues and expenses. Costs incurred in the initial days, considered Category B Emergency Preparedness Measures by FEMA and includes payroll costs for emergency pay, restoration of water and wastewater systems, and remediation of city buildings and structures. The portion of these costs deemed eligible will be reimbursed at no less than 90 percent. Debris costs were eligible for 100 percent reimbursement for the first 45 days following the storm and then a 90 percent reimbursement for the days subsequent to the initial 45 days. Funding in 2021 was recorded at \$59.3 million from FEMA, \$42.7 million from insurance and \$7.4 million from transfers from City reserves.

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The current fiscal year projections show expenses of \$24.9 million. Estimated costs will be for repairs to water and wastewater systems, interior building repairs, repairs to recreation facilities, repairs to traffic signals and replacement of street signs. Damaged equipment and furniture are being repaired or replaced. Funds are spent to lease or purchase temporary office space to replace buildings that were completely destroyed by the storm. At least eight buildings were considered a total loss. FEMA reimbursement for 2022 expenses are estimated at \$23 million and an additional transfer of \$3.9 million will come from the General Fund.

The proposed Hurricane Laura expenses for fiscal year 2023 total \$12.1 million. A Private Property Debris Removal (PPDR) program is underway and it is estimated that \$1 million will be spent to assist residents with much needed cleanup and possible demolition of damaged structures. Other expenses will be for ongoing repairs and rehabilitation to existing buildings and facilities. Reimbursement from FEMA is estimated at \$10.3 million, and an additional \$500,000 will be transferred from the General Fund to fund operational expenses.

The City's proposed Capital Budget includes \$16.8 million to rebuild destroyed buildings and to fund repairs that will take multiple years to complete. Those expenses are anticipated to be funded by \$8 million insurance proceeds which are in reserves in the Hurricane Laura fund, \$3.3 million FEMA reimbursement, a \$3 million transfer from the General Fund and \$2.5 million from State Capital Outlay appropriations.

Debt Service Funds

The City issued LCDA Public Improvement Project Bonds, Series 2007 and Series 2010. These bonds were refunded in Series 2014 and Series 2017. Outstanding debt from those issues is \$25.3 million. The City has additional debt of \$23 million, primarily for sewer projects, for a total outstanding debt of \$48.3 million. Debt will be paid for with funds accumulated and transferred into the various debt service funds. Principal payments of \$7 million and interest payments of \$1.4 million are funded through transfers from the Wastewater Fund, the Riverboat Gaming Fund, and the Capital Projects Fund.

Enterprise Funds

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

Transit Fund

The City's transit program costs are budgeted at \$3.6 million for FY 2023. Historically, 50 percent of operations and 80 percent of planning and maintenance costs are funded by the Federal Transit Administration (FTA). The FTA revenues are budgeted at \$2 million in FY 2023. State transit revenue, ridership and other revenue are estimated at \$229,700. The City's share of operational expenses of \$1.5 million are budgeted for FY 2023. Revenues from ridership have declined the last several years.

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The City's Water Billing Office, which was damaged in Hurricane Laura, moved their operations to the Transit Facility and is paying to lease the space.

The Transit Capital account is used to capture all revenue and costs associated with facility construction and acquisition of equipment. The proposed budget includes \$4.3 million for the purchase of buses and various other equipment. FTA will provide a reimbursement of \$3.6 million and a transfer of \$667,050 from the Riverboat Gaming Fund will provide the City's share. Capital amounts authorized in previous budgets are automatically re-appropriated in the following year.

Water Fund

The Water Fund accounts for the operation and maintenance cost of providing water services to Lake Charles' citizens and businesses. Proposed water service revenues of \$12 million is lower than revenues adopted in FY2022. As mentioned in the Wastewater Fund discussion, the meter reading system was destroyed in the storm and although it has been repaired, the contracted meter reading service is struggling with staffing problems. Because of these inconsistencies, the City did not charge late fees or penalties or disconnect any services from March 2020 through March 2022.

The fund will receive a pro-rata General Fund allocation of \$340,000 from the 2016 sales tax proceeds to help offset the cost of salary increases given the last several years. Also included is \$450,000 from the Wastewater Fund to cover some of the cost associated with the operations of the water business office.

Operating expenditures are budgeted at \$14.5 million for the business office, production and distribution, and engineering divisions. This is a 16 percent increase from the current year budget due to the increase in property insurance valuations and utility costs. Funds budgeted in the current year for implementation of a structured maintenance program for filters, water tanks and wells at the various water plants have been moved to the capital budget, rather than the operating budget due to costs.

Capital expenditures are budgeted at \$12.4 million in the proposed budget. Engineers have been engaged in the design of a new water plant with an estimated construction budget of \$25.9 million. The City plans to enter into a contract within the upcoming year so all funding must be provided in this budget cycle. The City has authorization from the Department of Health and Hospitals (DHH) for a \$20 million loan from the Drinking Water Revolving Loan Fund (DWRLF) to help fund this project. Previously adopted budgets have included revenues of \$15 million from the loan but none have been received. An additional \$5 million is budgeted from loan proceeds in the proposed budget. A portion of the second tranche of ARPA funds will be used for distribution lines needed for the plant.

The City has received the second tranche of funds from the American Rescue Plan Act totaling \$8.4 million. The restricted spending categories outlined in the Act allows the funds to be used for infrastructure improvements to water and wastewater systems. It is estimated that up to \$7 million of the ARPA funds will be authorized for water projects in fiscal year 2023.

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As mentioned above, 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 expected to generate \$1 million in fiscal year 2023. \$200,000 of these funds are budgeted for water capital projects and \$800,000 for wastewater capital projects.

Civic Center Fund

The Lake Charles Civic Center was able to resume the majority of operations for most of the year. Some operations have not been able to return due to continued storm repairs on the structure. The budget for fiscal year 2023 anticipates operations to continue to at pre-storm levels with proposed operating expenses of \$3.5 million. The City receives annual revenue from the Louisiana Department of Treasury for hotel taxes dedicated to the Lake Charles Civic Center. The annual allocation projected for the year is \$2.9 million with \$2.4 million to be used for operations and \$500,000 for capital improvements. Facility generated revenues of \$561,300 will be combined with a General Fund operational subsidy of \$521,794 to cover total operating expenses.

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

Golf Course Fund

The new Mallard Golf Club – Lake Charles opened in the fall 2021. Construction is nearing completion on the new clubhouse. The City entered into a management agreement with Sterling Golf to provide day-to-day operational management.

The City and Chennault Industrial Airpark Authority maintain an agreement that provides for the City to provide for various aspects and improvements of Mallard Golf Club and Chennault will repay the City for those improvements in future years.

The Golf Course budget for fiscal year 2023 proposes operating revenues of \$1.3 million. Operating expenses are budgeted at \$1.9 million. It is estimated that \$546,122 will be needed from the General Fund to help cover expenses as well as \$250,000 transfers from the Riverboat Fund will be needed for other capital improvements.

Internal Service Funds

Risk Management Fund

The Risk Management Fund is used to account for self-insured general liability, auto liability and workmen's 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

CITY OF LAKE CHARLES
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premium charged to the various City departments has increased to \$8.9 million for fiscal year 2023.

The City's property insurance premiums which renewed in May 2022 more than doubled to \$4.9 million for FY 2023 as compared to \$2 million in FY 2021. This increase was anticipated due to Hurricane Laura. All other categories of umbrella coverage for other liability categories increased as well. Based on these numbers, a 27 percent increase in departmental insurance premium is included in the proposed budget, providing \$8.9 million to the Risk Management Fund compared to \$7 million in FY 2021, prior to the storms. Proposed expenses total \$10.6 million but sufficient net assets are available to fund the gap.

Employee Group Insurance Fund

The City of Lake Charles has a self-funded plan for employee health insurance managed by Blue Cross/Blue Shield since January 2013. All full time and part time City employees are provided health insurance at no cost to them. Employees may elect to contribute \$74 per month in order to have lower out of pocket expenses, such as co-pays and deductibles.

Total expenses of the fund include premiums for stop loss coverage and administrative fees in addition to the actual costs of medical claims paid by the City on behalf of our employees and their covered dependents. Total costs are projected at \$11.6 million in the proposed budget. The City's health care claims increased by 10 percent in FY2019, 12 percent in FY 2020, and decreased by 21 percent in 2021. The City has individual stop loss coverage of \$150,000.

The employee and employer insurance premium rates increased by ten percent in January 2021 and an increase of five percent is included in the budget and is planned for the 2023 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 2023 Capital Budget is \$69.8 million and includes street, drainage and stormwater, wastewater and water projects. It also includes authorizations for various City facilities and properties. An additional \$16.8 million is included in the Capital Budget for Disaster Recovery.

Financing Sources

The Capital Project Fund receives 28 percent of one cent of the City's current sales tax levy and is proposed at \$7.8 million in the FY 2023 budget. The City's 2016 sales tax levy authorized that funds deposited in the Sales Tax Debt Reserved Fund in one year be allocated to capital projects in the subsequent year if not needed to repay the debt. Accordingly, \$2 million is allocated in the proposed capital budget from that fund.

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The City has authorization for a \$20 million loan from the DHH Drinking Water Revolving Loan Fund. The capital budgets for fiscal years 2019 through 2022 included a total of \$15 million from this source and another \$5 million is included in the FY 2023 budget. The City has not received any loan proceeds.

Each year riverboat gaming revenues are allocated for the City's capital projects. A total of \$5.9 million is budgeted in the proposed FY 2023 budget for various projects. The General Fund is providing \$1.8 million for capital projects and the Wastewater fund is allocating \$1 million from operating surplus for projects.

New revenue sources included in the proposed budget include the second tranche of \$8.4 million from the American Rescue Plan Act, which are proposed to be used for water and wastewater projects. The Louisiana Office of Community Development awarded \$15 million to the City for three \$5 million grants through the LA Water Sector Program. These funds will be used to rehab facilities at the wastewater plants. Although not a new source, the Federal Transit Administration has provided \$3.5 million for transit buses and equipment.

The City Council authorized that up to \$20 million in bonds be issued to fund a Drainage Improvement program. The proposed budget reflects a \$10 million bond issue in fiscal year 2022 with an additional issue of \$5 million for fiscal year 2023.

The State Bond Commission and the Lake Charles City Council has approved for the City to borrow \$20 million from the Louisiana Department of Environmental Quality Revolving Loan Fund. The Capital Project reflects \$6 million authorization for wastewater system project funding.

Project Categories

Funding for streets, sidewalks, bridges and other road improvements totals \$6.8 million. The Prien Lake Road improvement project will need additional funds allocated in FY 2023 to accommodate for increased costs due to supply shortages of materials.

Bridge projects total \$1.5 million in the proposed budget. These projects are often identified and required by DOTD inspections.

The budget includes \$8.1 million for evaluation, rehabilitation and rebuilding of drain lines that will be identified by the City's Program Manager. Two large areas in need of rehabilitation were identified in FY 2022. Additional funds will be used as studies are completed and plans laid out for long term solutions for a comprehensive drainage plan.

Wastewater system improvement projects have been identified and are funded at \$30.4 million in the proposed budget. Annual work includes lift station rebuilds as well as basin and transport line rehabilitation. The City has approval for a \$20 million DEQ revolving loan and will use those proceeds over the next several years to provide relief to overburdened existing lines within the City and possible expansion of the system. The \$15 million Water Sector Program grants are included to fund a portion of these project costs.

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Water System improvements total \$12.4 million in the proposed budget, with the largest project being the construction of a 6 million gallons per day (MGD) water plant located in southeast Lake Charles and the distribution lines associated with that plant. This new 6 MGD water plant will improve water service throughout the entire City. The budget will authorize transfers from Riverboat Gaming Funds, use of the \$20 million DHH loan, and \$7 million from ARPA funds to be used in the Water Fund to cover necessary project costs that exceed current funds available from Water revenues.

Community service projects total \$7.8 million for parks, lakefront development and the golf course, as well as the purchase of 5 transit buses. The General Government category of \$1.9 million includes funds for city-wide technology upgrades and the purchase of a fire truck.

An additional \$2,359,855 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 \$2.4 million represent 30% of the dedicated sales tax funds.

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

As discussed in the Disaster Recovery Hurricane Laura fund, there is a separate display in the Capital Budget that authorizes \$16.8 million for projects in the proposed fiscal year. These projects include a major repairs to police, fire, public works, water, and wastewater facilities as well as repairs to the Civic Center.

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

Total expenses calculated to be spent on Hurricane Laura related charges from August 27, 2020 through September 30, 2023 total \$160.8 million for clean-up, repairs, and restoration. Fiscal years 2022 and 2023 capital budgets include \$31.5 million to rebuild facilities damaged by the storm. An additional \$10.3 million was spent in FY 2020 through

CITY OF LAKE CHARLES
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FY 2022 for the pandemic, Hurricane Delta, Winter Storm Uri and the May floods. This is the estimated costs of five federally declared disasters! The total proposed budget for all funds for 2022 totals \$257 million, an increase of 13 percent over last year's budget of \$227 million.

This is a lot of money, but what it represents is nearly two years of hard work, heartache and commitment to rebuilding our community. As Lake Charles employees and citizens have demonstrated time after time, we are survivors. The City administration is working tirelessly to ensure that people can return and that we will rebuild better and more resilient.

The General Fund has taken a hit but we are still financially stable. Fund balance reserves are proposed to total \$28.7 million at the end of fiscal year 2023, which is within the City's targeted balance. City wages are lower than competing employers and there are more vacant positions than ever before. In an effort to retain and recruit employees, the City Council authorized a 3 percent across-the-board increase for all employees in January 2022. The City Council also graciously ensured additional across-the-board increases to be implemented January 2024 and January 2025.

The City departments limit their spending where possible. However, the General Fund operational expenses were increased by 9.6 percent over last year's adopted budget. Most of the increase relates to higher salaries, fringe benefits, property insurance, utility and fuel costs.

The capital budget is larger than previous years but anticipated bond proceeds, federal, and state dollars make up 64 percent of all revenues. Capital budget authorizations are approved on a project basis because it often takes many years for planning and construction. Streets, drainage, wastewater and water projects identified in the 5-Year Capital Improvement plan are prioritized and considered in each year's annual appropriations.

The four natural disasters caused unprecedented damage to our City. There is still much work to be done. "Louisiana Strong", "Rebuilding SWLA", "Help Southwest Louisiana Now" are not just slogans or mottos. These are grassroots efforts to fight for every available dollar, from every available source, to help every person, every business and every agency recover from these disasters. The City stands at the forefront of those efforts.

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 30, 2022, 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 7, 2022; or if necessary, a special meeting can be held on Tuesday, September 13, 2022 for final budget adoption.

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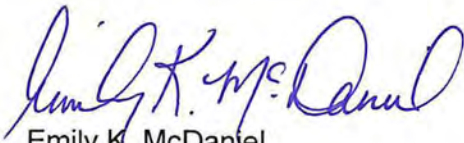
Sincerely yours,



Nicholas E. Hunter
Mayor



John Cardone
City Administrator



Emily K. McDaniel
Director of Finance

CITY OF LAKE CHARLES STRUCTURE AND BUDGETARY ORGANIZATION

ORGANIZATION

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

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

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

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

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

BUDGETARY STRUCTURE

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

Governmental Fund Types

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

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

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

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

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

Proprietary Fund Types

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

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

| | |
|-------------------|--------------------|
| Transit Fund | Water Utility Fund |
| Civic Center Fund | Golf Course Fund |

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

| | |
|----------------------|-------------------------------|
| Risk Management Fund | Employee Group Insurance Fund |
|----------------------|-------------------------------|

Basis of Budgeting

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

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

LEGAL REQUIREMENTS

Budgetary Information

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

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

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

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

FUND RELATIONSHIPS

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

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

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

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

METHODS OF FINANCING INFRASTRUCTURE AND MAJOR CAPITAL IMPROVEMENTS

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

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

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

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

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

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

STATEMENT OF BUDGETARY AND FINANCIAL POLICY

Auditing, Accounting and Financial Reporting

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

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

Fund Balance

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

The projections for fiscal year 2022 is that revenues will exceed expenditures by \$1.9 million and result in an ending fund balance of \$39.7 million will be 47 percent of operating expenditures and transfers.

The proposed budget for fiscal year 2023 projects that revenues are below operating expenses and transfer. Funds are also allocated for capital improvements and disaster recovery. The proposed ending fund balance of \$28.7 million at year end 2023 will be 33 percent of operating expenditures and transfers.

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

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

All enterprise funds receive an operating subsidy from the General Fund. The Transit Fund receives intergovernmental revenues from the Federal Transit Administration (FTA) as well as self-generated revenues. The General Fund provides the cash-match needed to cover unreimbursed expenditures. The Civic Center event center and Mallard Golf Course have revenues they generate for charges for services provided but have historically not covered their operating expenses. The additional funding needed is provided by a transfer from the General Fund. The Water Fund receives funding from the General Fund to subsidize for pay increases authorized by the 2015 sales tax referendum and will receive funds from gaming revenue in the 2022 and 2023 budgets.

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

BUDGETARY PROCESS

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

Revenue Review

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

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

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

Expenditure Budget

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

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

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

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

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

Balancing the Operating Budget

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

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

Capital Improvement Budget

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

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

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

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

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

City Council Review

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

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

Amendments to Adopted Budget

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

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

The current fiscal year's Operating Budget was amended to provide funds for an across the board pay increase that was effective January 1, 2022. The budget was also amended to provide for additional revenues and expenses related Hurricanes Laura.

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 2023

| | |
|------------------------|--|
| May 11, 2022 | Budget Request forms distributed to departments with guidelines for annual submission. |
| June 17, 2022 | Completed budget requests must be received by the Finance Department. |
| June 20 – July 1, 2022 | Budget requests reviewed and compiled by Finance Department. |
| July 1 – July 21, 2022 | Administrative review and meetings with departments to discuss and revise submitted budgets. |
| August 15, 2022 | Budgets to be distributed to Lake Charles City Council members. |
| August 30, 2022 | Public hearing and budget presentation to City Council. |
| September 7, 2022 | 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.

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

The City received State Bond Commission approval to issue no more than \$20 million in bonds to be used for drainage improvements within the City of Lake Charles. In December 2021, the City issued \$10 million of private placement bonds. The principal and interest repayment for this debt will be paid from General Fund and Riverboat Fund revenues. The current year budget includes an additional \$5 million in bond revenue.

The City has authorization to borrow \$20 million from the Louisiana Department of Health and Hospitals loan pool and the funds will be used for improvements to the City's waterworks system. 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, 2021. 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.

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

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

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



City of Lake Charles

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

Signature Copy

Ordinance: 19356

File Number: 452-22

Enactment Number: 19356

An ordinance adopting the Operating and Capital Budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

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

SECTION 1: The presented detailed estimate of Revenues for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023 be and the same is hereby adopted to serve as an Operating Budget of Revenues for the City of Lake Charles, Louisiana, during the said period.

SECTION 2: The presented lump sum estimate of expenditures by department for the Fiscal Year beginning October 1, 2022, and ending September 30, 2023, be and the same is hereby adopted to serve as a Budget of Expenditures for the City of Lake Charles, Louisiana, during the said period.

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

SECTION 4: The presented information setting forth the estimated Revenues for the Capital Budget for the Fiscal Year 2022-2023 and Expenditures for the Capital Budget for the Fiscal Year 2022-2023, and said Budget of Capital Revenues and Expenditures for the Fiscal Year 2022-2023, is hereby adopted.

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

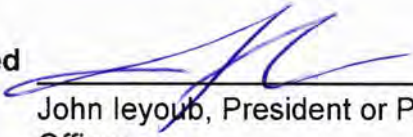
At a meeting of the City Council on 9/13/2022, this Ordinance was adopted by the following vote.

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

Against: 0

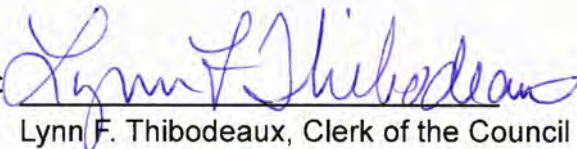
Absent: 0

Passed and Adopted


John Ieyoub, President or Presiding Officer

Date 9-13-22

Attest


Lynn F. Thibodeaux, Clerk of the Council

Date 9-13-22

Approved by


Nicholas E. Hunter, Mayor
City of Lake Charles, Louisiana

Date 9-15-22

BUDGET SUMMARY

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 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 | \$ 10,977,360 | \$ 1,370,670 | \$ - | \$ - | \$ - | \$ - | \$ 12,348,030 |
| Sales tax | 53,690,000 | 8,719,000 | - | 7,840,000 | - | - | 70,249,000 |
| Franchise, license and gaming taxes | 8,560,000 | 10,500,000 | - | - | - | - | 19,060,000 |
| License and permits | 1,111,350 | - | - | - | - | - | 1,111,350 |
| Intergovernmental | 3,810,790 | 13,547,812 | 180,000 | 25,574,658 | 16,300,402 | - | 59,413,662 |
| Charges for services | 321,300 | 10,559,500 | - | 800,000 | 14,406,577 | 20,060,000 | 46,147,377 |
| Internal services | 2,450,000 | - | - | - | - | - | 2,450,000 |
| Fines and forfeitures | 192,600 | - | - | - | 5,000 | - | 197,600 |
| Use of money and property | 795,600 | 641,926 | 5,200 | 893,000 | 181,000 | 640,500 | 3,157,226 |
| Total operating revenues | 81,909,000 | 45,338,908 | 185,200 | 35,107,658 | 30,892,979 | 20,700,500 | 214,134,245 |
| Expenditures: | | | | | | | |
| Current operating: | | | | | | | |
| General Government | 4,505,558 | 30,000 | - | - | - | - | 4,535,558 |
| Finance | 2,283,672 | - | - | - | 1,545,810 | - | 3,829,482 |
| Human Resources | 517,180 | - | - | - | - | - | 517,180 |
| Fire Department | 21,505,774 | 982,269 | - | - | - | - | 22,488,043 |
| Police Department (excluding transfers) | 23,694,096 | 1,482,158 | - | - | - | - | 25,176,254 |
| Public Works | 20,657,274 | 15,560,316 | - | - | 16,630,510 | - | 52,848,100 |
| Planning & Development | 3,283,906 | 605,100 | - | - | - | - | 3,889,006 |
| Community Services | - | 12,650,970 | - | - | 5,355,193 | - | 18,006,163 |
| General Services | 7,098,159 | 3,981,334 | - | - | - | 22,226,860 | 33,306,353 |
| Capital projects: | | | | | | | |
| Fire Department | - | - | - | 6,000,000 | - | - | 6,000,000 |
| Police Department | - | - | - | 6,000,000 | - | - | 6,000,000 |
| Public Works | - | - | - | 48,365,418 | 16,714,247 | - | 65,079,665 |
| Community Services | - | - | - | 3,855,000 | 2,430,000 | - | 6,285,000 |
| General Services | - | - | - | 925,000 | - | - | 925,000 |
| Debt Principal and Interest | - | - | 8,436,242 | - | - | - | 8,436,242 |
| Total operating & capital expenditures | 83,545,619 | 35,292,147 | 8,436,242 | 65,145,418 | 42,675,760 | 22,226,860 | 257,322,046 |
| Other financing sources: | | | | | | | |
| Transfers from other funds | - | 1,764,214 | - | - | 2,522,617 | - | 4,286,831 |
| Operating transfers to other funds | (3,275,393) | (1,011,438) | - | - | - | - | (4,286,831) |
| Transfer Sales tax revenue for salaries | (715,000) | 375,000 | - | - | 340,000 | - | - |
| Transfer to Debt Service accounts | (552,630) | (5,248,850) | 8,161,335 | (2,359,855) | - | - | - |
| Capital transfer - 2016 sales tax reserves | - | (2,000,000) | - | 2,000,000 | - | - | - |
| Capital transfers-General Capital Projects | - | (5,425,000) | - | 5,425,000 | - | - | - |
| Capital transfers-Disaster Capital Projects | (3,000,000) | (8,000,000) | - | 11,000,000 | - | - | - |
| Capital transfers-Enterprise Funds | - | (1,117,050) | - | (940,000) | 2,057,050 | - | - |
| Capital transfers-Waste Water | (1,800,000) | (1,000,000) | - | 2,800,000 | - | - | - |
| Total transfers | (9,343,023) | (21,663,124) | 8,161,335 | 17,925,145 | 4,919,667 | - | - |
| Issuance of Debt | - | - | - | 11,000,000 | 5,000,000 | - | 16,000,000 |
| Net Income (loss) | \$ (10,979,642) | \$ (11,616,363) | \$ (89,707) | \$ (1,112,615) | \$ (1,863,114) | \$ (1,526,360) | \$ (27,187,801) |
| Projected Beginning fund balance | \$ 39,716,081 | \$ 36,310,087 | \$ 4,408,349 | | | | |
| Total fund balance (used) added | (10,979,642) | (11,616,363) | (89,707) | | | | |
| Ending fund balance | \$ 28,736,439 | \$ 24,693,724 | \$ 4,318,642 | | | | |

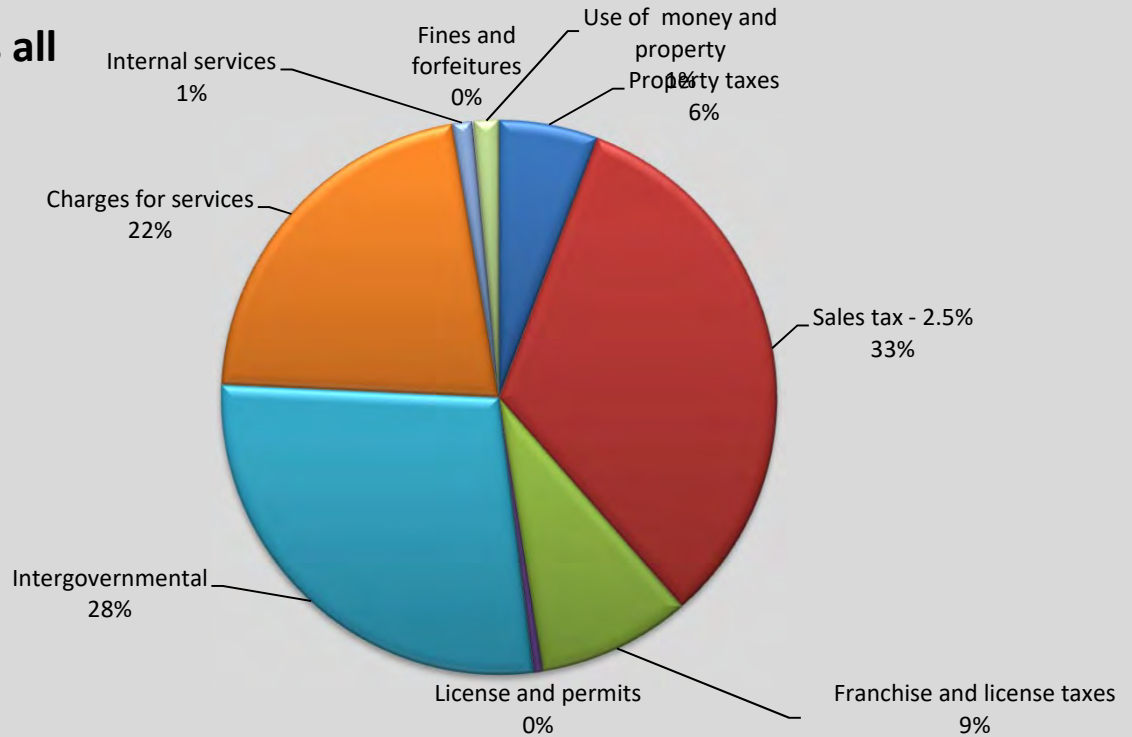
* Capital Project expenditures do not include previously authorized projects.

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

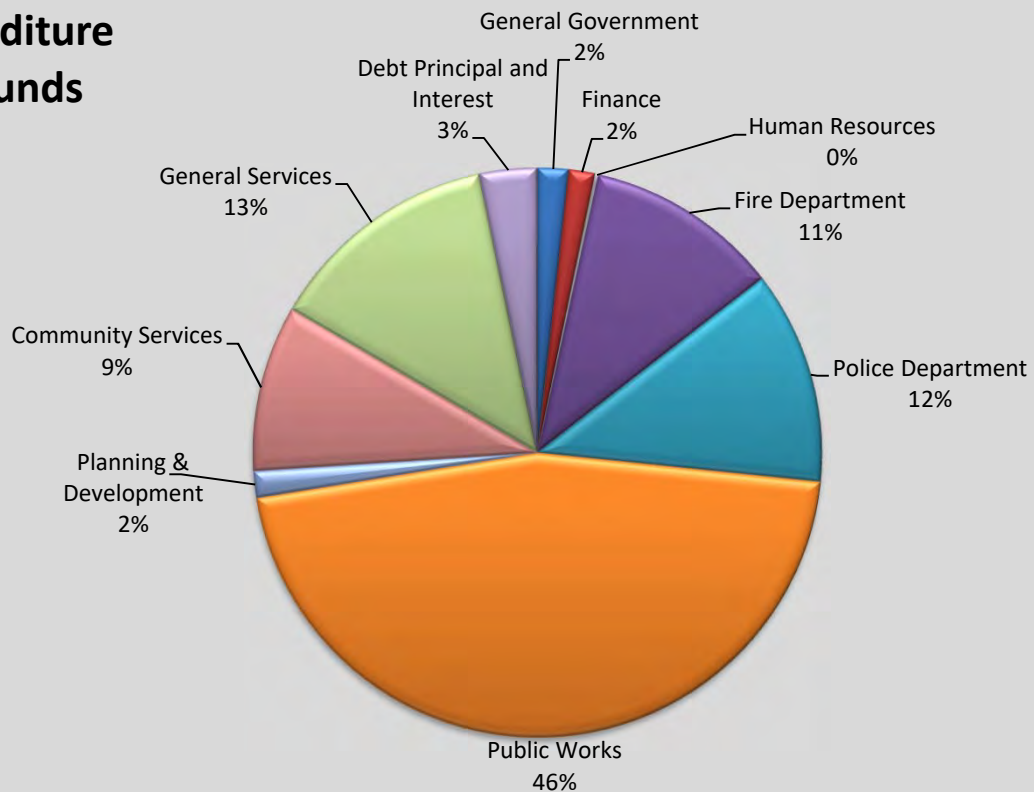
CITY OF LAKE CHARLES FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

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 2022 - 2023 ANNUAL BUDGET

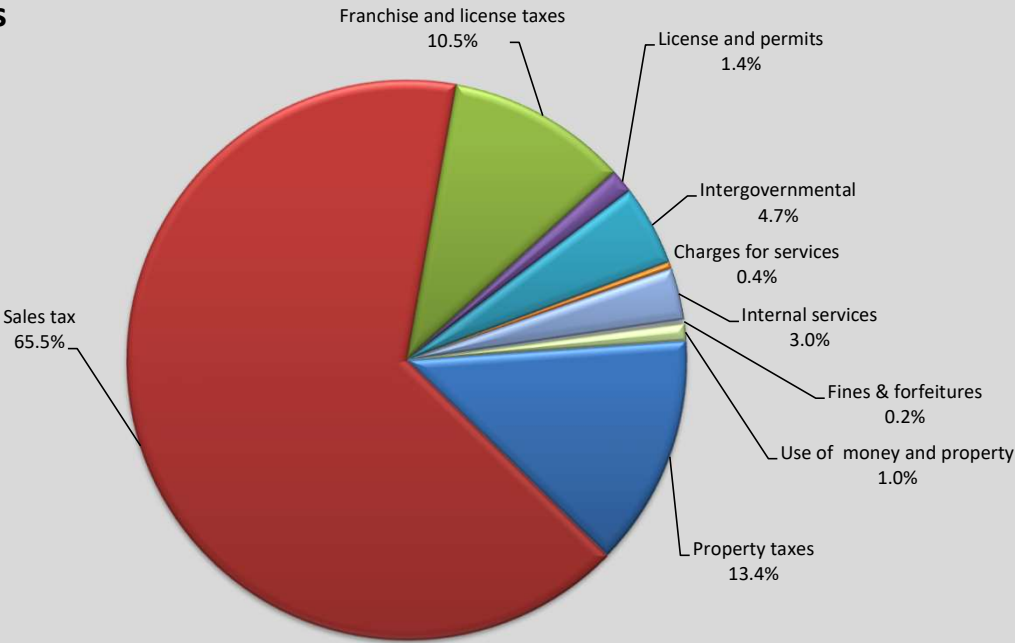
GENERAL FUND SUMMARY

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|----------------------|---|-----------------------|---|
| Revenues: | | | | | | | | |
| Property taxes | \$ 9,538,262 | \$ 10,619,193 | \$ 10,619,193 | \$ 10,970,337 | \$ 10,972,337 | 11.3% | \$ 10,977,360 | 3.4% |
| Sales tax - 1% | 32,801,003 | 27,000,000 | 27,000,000 | 23,880,649 | 30,800,000 | -17.7% | 28,000,000 | 3.7% |
| Additional sales tax levy portions | 23,944,725 | 19,710,000 | 19,710,000 | 17,432,874 | 22,484,000 | -17.7% | 20,440,000 | 3.7% |
| Additional sales tax levy 2016 | 6,148,679 | 5,062,500 | 5,062,500 | 4,477,273 | 5,775,000 | -17.7% | 5,250,000 | 3.7% |
| Franchise and license taxes | 8,487,087 | 8,770,000 | 8,770,000 | 7,624,981 | 9,257,981 | 3.3% | 8,560,000 | -2.4% |
| License and permits | 1,700,071 | 1,003,200 | 1,003,200 | 1,097,975 | 1,221,835 | -41.0% | 1,111,350 | 10.8% |
| Intergovernmental | 3,288,964 | 3,283,040 | 3,283,040 | 3,772,731 | 4,021,953 | -0.2% | 3,810,790 | 16.1% |
| Charges for services | 173,817 | 264,600 | 264,600 | 313,117 | 370,067 | 52.2% | 321,300 | 21.4% |
| Internal services | 2,411,945 | 2,509,245 | 2,509,245 | - | 2,509,245 | 4.0% | 2,450,000 | -2.4% |
| Fines and forfeitures | 231,726 | 200,000 | 200,000 | 136,353 | 162,703 | -13.7% | 192,600 | -3.7% |
| Use of money and property | 1,054,684 | 755,350 | 755,350 | 694,863 | 798,413 | -28.4% | 795,600 | 5.3% |
| Total operating revenues | 89,780,963 | 79,177,128 | 79,177,128 | 70,401,153 | 88,373,534 | -11.8% | 81,909,000 | 3.5% |
| Expenditures by department: | | | | | | | | |
| General Government | 3,763,436 | 4,278,480 | 4,346,250 | 3,389,507 | 4,426,265 | 13.7% | 4,505,558 | 5.3% |
| Finance | 1,885,244 | 2,170,680 | 2,206,397 | 1,716,190 | 2,130,554 | 15.1% | 2,283,672 | 5.2% |
| Human Resources | 396,814 | 465,200 | 476,068 | 343,437 | 437,661 | 17.2% | 517,180 | 11.2% |
| Fire Department | 18,480,718 | 18,405,020 | 18,799,115 | 15,072,741 | 18,817,905 | -0.4% | 21,505,774 | 16.8% |
| Police Department | 19,843,401 | 22,134,715 | 22,554,983 | 16,276,531 | 22,267,394 | 11.5% | 23,694,096 | 7.0% |
| Public Works | 15,305,796 | 19,172,015 | 19,391,799 | 12,880,935 | 18,743,442 | 25.3% | 20,657,274 | 7.7% |
| Planning & Development | 2,487,412 | 3,158,260 | 3,212,460 | 2,456,845 | 3,265,805 | 27.0% | 3,283,906 | 4.0% |
| General Services | 5,203,721 | 6,426,800 | 6,470,841 | 3,977,697 | 5,919,004 | 23.5% | 7,098,159 | 10.4% |
| Total operating exp by dept | 67,366,542 | 76,211,170 | 77,457,913 | 56,113,883 | 76,008,030 | 13.1% | 83,545,619 | 9.6% |
| Expenditures by category: | | | | | | | | |
| Salaries, wages overtime | 31,880,669 | 33,577,360 | 33,518,843 | 26,379,676 | 32,985,120 | 5.3% | 36,046,646 | 7.4% |
| Fringe benefits | 13,692,706 | 16,268,660 | 14,623,810 | 11,199,625 | 14,601,480 | 18.8% | 17,482,590 | 7.5% |
| Insurance - AL, GL, WC | 4,379,771 | 5,031,980 | 5,033,730 | 3,783,457 | 5,025,120 | 14.9% | 4,636,892 | -7.9% |
| Other operational expenses | 15,380,212 | 18,300,170 | 19,992,472 | 13,371,938 | 19,518,010 | 19.0% | 22,477,491 | 22.8% |
| Capital Expenditures | 2,033,184 | 3,033,000 | 4,289,058 | 1,379,187 | 3,878,300 | 49.2% | 2,902,000 | -4.3% |
| Total operating exp by category | 67,366,542 | 76,211,170 | 77,457,913 | 56,113,883 | 76,008,030 | 13.1% | 83,545,619 | 9.6% |
| Excess(deficiency) revenues/exp | 22,414,421 | 2,965,958 | 1,719,215 | 14,287,270 | 12,365,504 | -86.8% | (1,636,619) | -155.2% |
| Other financing uses: | | | | | | | | |
| Operating transfers to other funds | 1,549,578 | 3,005,786 | 3,005,786 | 1,277,438 | 3,005,786 | 94.0% | 2,775,393 | -7.7% |
| Trsfr sales tax rev to WW and Water | 635,000 | 676,000 | 676,000 | 507,000 | 676,000 | 6.5% | 715,000 | 5.8% |
| Transfer to Debt Service accounts | 38,854 | - | - | - | 90,778 | -100.0% | 552,630 | N/A |
| Transfer to Disaster or Hurricane Funds | 8,200,000 | 1,000,000 | 3,955,000 | 3,955,000 | 3,955,000 | -87.8% | 500,000 | -50.0% |
| Total operating trsfr to other funds | 10,423,432 | 4,681,786 | 7,636,786 | 5,739,438 | 7,727,564 | -55.1% | 4,543,023 | -3.0% |
| GF Operating Exp and transfers | 77,789,974 | 80,892,956 | 85,094,699 | 61,853,321 | 83,735,594 | 4.0% | 88,088,642 | 8.9% |
| Excess(def) of revenues/exp/trsf | 11,990,989 | (1,715,828) | (5,917,571) | 8,547,832 | 4,637,940 | -114.3% | (6,179,642) | -260.2% |
| Other uses of fund balance: | | | | | | | | |
| Capital transfer-Wastewater | 1,500,000 | 1,500,000 | 1,500,000 | 1,125,000 | 1,500,000 | 0.0% | 1,800,000 | 20.0% |
| Capital transfer - misc | - | - | - | - | - | N/A | - | - |
| Capital transfer-Drainage | 3,000,000 | 1,270,000 | 1,270,000 | 1,270,000 | 1,270,000 | -57.7% | - | -100.0% |
| Capital transfer - Disaster Capital | - | - | - | - | - | N/A | 3,000,000 | N/A |
| Capital transfers-Enterprise Funds | - | - | - | - | - | N/A | - | N/A |
| Total capital transfers to other funds | 4,500,000 | 2,770,000 | 2,770,000 | 2,395,000 | 2,770,000 | -38.4% | 4,800,000 | 73.3% |
| Net Income (loss) | \$ 7,490,989 | \$ (4,485,828) | \$ (8,687,571) | \$ 6,152,832 | \$ 1,867,940 | -159.9% | \$ (10,979,642) | -144.8% |
| Beginning fund balance | \$ 30,357,152 | \$ 37,848,141 | \$ 37,848,141 | | \$ 37,848,141 | | \$ 39,716,081 | |
| Total fund balance (used) added | 7,490,989 | (4,485,828) | (8,687,571) | | 1,867,940 | | (10,979,642) | |
| Ending fund balance | \$ 37,848,141 | \$ 33,362,313 | \$ 29,160,570 | | \$ 39,716,081 | | \$ 28,736,439 | |

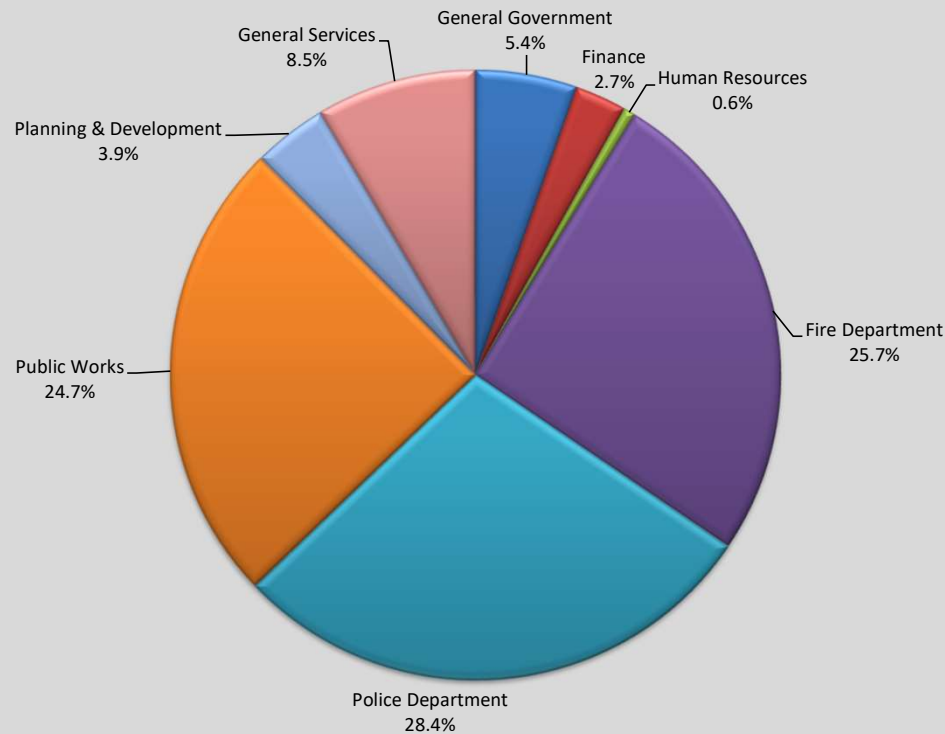
CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

GENERAL FUND SUMMARY

General Fund
Revenue Sources



General Fund
Expenditures by Department

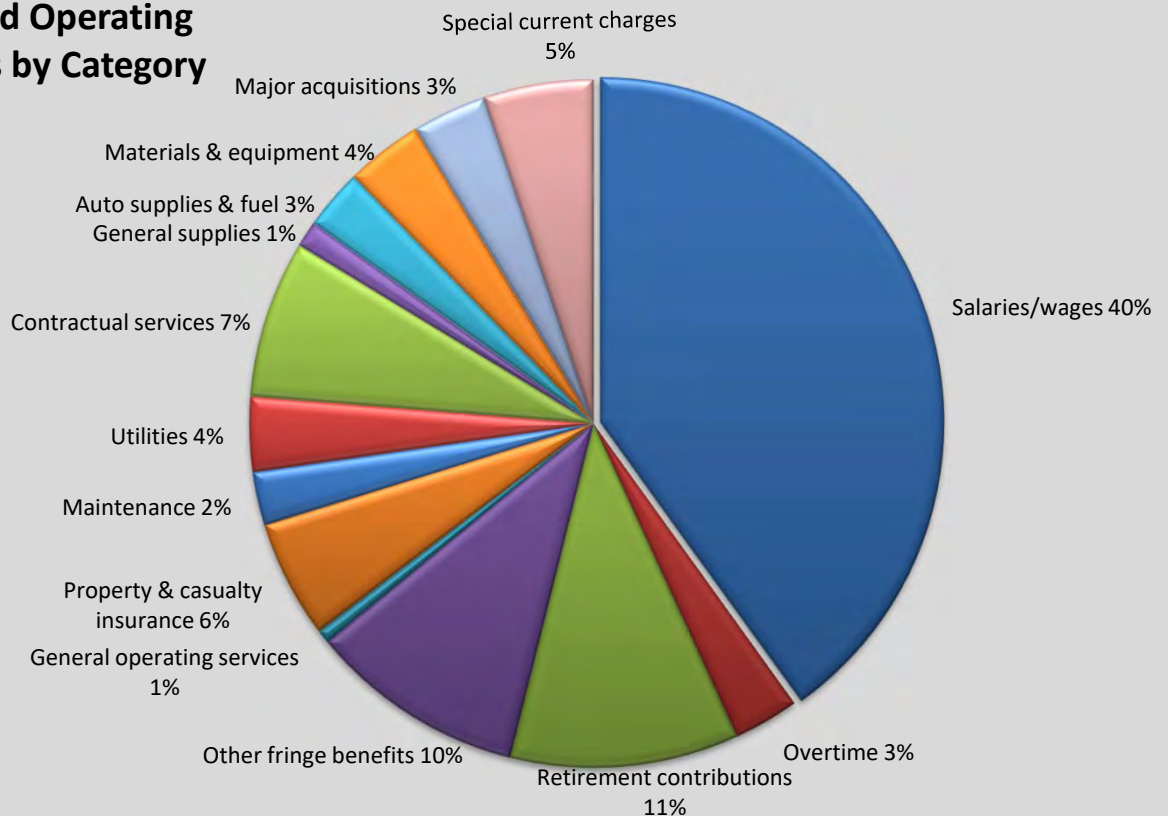


CITY OF LAKE CHARLES FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

GENERAL FUND SUMMARY

| Category | Proposed 2022 - 2023 | % of Budget |
|---|-------------------------|----------------|
| Salaries/wages | \$ 33,472,996 | 40% |
| Overtime | 2,573,650 | 3% |
| Retirement contributions | 8,983,350 | 11% |
| Other fringe benefits | 8,499,240 | 10% |
| General operating services | 513,930 | 1% |
| Property & casualty insurance | 4,636,892 | 6% |
| Maintenance | 2,095,880 | 3% |
| Utilities | 2,939,100 | 4% |
| Contractual services | 6,191,100 | 7% |
| General supplies | 1,017,230 | 1% |
| Auto supplies & fuel | 2,376,800 | 3% |
| Materials & equipment | 3,028,250 | 4% |
| Major acquisitions | 2,902,000 | 3% |
| Special current charges | 4,315,201 | 5% |
| OPERATING EXPENSES | 83,545,619 | |
| Operating transfers not included in graph | 4,543,023 | |
| Capital transfers not included in graph | 4,800,000 | |
| TOTAL GENERAL FUND EXPENSES | <u>\$ 92,888,642</u> | |

General Fund Operating Expenditures by Category



GENERAL FUND

SCHEDULE OF REVENUES

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D 2022 7/31/2022 | Projected Revenue 2021 - 2022 | % Change Adopted '22 to Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|----------------------------------|--------------------------------------|----------------------------------|----------------------------------|----------------------------|-------------------------------------|---|-----------------------|---|
| REVENUES | | | | | | | | |
| FUND: 001 GENERAL FUND: | | | | | | | | |
| PRIOR YEAR | \$ 12,506 | \$ 9,000 | \$ 9,000 | \$ 49,184 | \$ 49,184 | -28.0% | \$ 12,000 | 33.3% |
| * PROPERTY TAXES | 12,506 | 9,000 | 9,000 | 49,184 | 49,184 | -28.0% | 12,000 | 33.3% |
| 2.31 MILL STREET IMPROVEMENT | 1,608,988 | 1,799,943 | 1,799,943 | 1,852,685 | 1,853,025 | 11.9% | 1,860,196 | 3.3% |
| 5.27 MILL EMPLOYEE SALARY | 3,680,726 | 4,113,029 | 4,113,029 | 4,233,555 | 4,234,315 | 11.7% | 4,250,708 | 3.3% |
| 6.07 MILL GENERAL ALIMONY | 4,236,042 | 4,697,221 | 4,697,221 | 4,834,913 | 4,835,813 | 10.9% | 4,854,456 | 3.3% |
| * DEDICATED TAXES | 9,525,756 | 10,610,193 | 10,610,193 | 10,921,153 | 10,923,153 | 11.4% | 10,965,360 | 3.3% |
| SALES TAX - 1% | 32,801,002 | 27,000,000 | 27,000,000 | 23,880,649 | 30,800,000 | -17.7% | 28,000,000 | 3.7% |
| TEN YEAR SALES TX - 0.48% | 15,744,481 | 12,960,000 | 12,960,000 | 11,462,712 | 14,784,000 | -17.7% | 13,440,000 | 3.7% |
| EMPLOYEE PAY STX PORTION - 0.25% | 8,200,244 | 6,750,000 | 6,750,000 | 5,970,162 | 7,700,000 | -17.7% | 7,000,000 | 3.7% |
| SALES TAX - 0.25% 2016 LEVY | 6,148,679 | 5,062,500 | 5,062,500 | 4,477,273 | 5,775,000 | -17.7% | 5,250,000 | 3.7% |
| * SALES TAX | 62,894,406 | 51,772,500 | 51,772,500 | 45,790,796 | 59,059,000 | -17.7% | 53,690,000 | 3.7% |
| OCCUPATIONAL LICENSES TAX | 2,066,484 | 2,300,000 | 2,300,000 | 2,386,729 | 2,409,729 | 11.3% | 2,300,000 | 0.0% |
| INSURANCE LICENSES TAX | 1,183,180 | 1,150,000 | 1,150,000 | 1,210,362 | 1,230,362 | -2.8% | 1,160,000 | 0.9% |
| * BUSINESS LICENSES TAXES | 3,249,664 | 3,450,000 | 3,450,000 | 3,597,091 | 3,640,091 | 6.2% | 3,460,000 | 0.3% |
| GAS FRANCHISE | 418,240 | 420,000 | 420,000 | 184,063 | 424,063 | 0.4% | 400,000 | -4.8% |
| ELECTRIC CO FRANCHISE | 4,243,419 | 4,100,000 | 4,100,000 | 3,516,756 | 4,716,756 | -3.4% | 4,250,000 | 3.7% |
| CABLE TV FRANCHISE | 575,764 | 800,000 | 800,000 | 327,071 | 477,071 | 38.9% | 450,000 | -43.8% |
| * FRANCHISE TAXES | 5,237,423 | 5,320,000 | 5,320,000 | 4,027,890 | 5,617,890 | 1.6% | 5,100,000 | -4.1% |
| ** TAXES AND SPECIAL ASSESSMENT | 80,919,755 | 71,161,693 | 71,161,693 | 64,386,114 | 79,289,318 | -12.1% | 73,227,360 | 2.9% |
| TAXI PERMITS | 30 | - | - | 130 | 130 | -100.0% | 100 | N/A |
| ALCOHOLIC BEVERAGE APP FEE | 1,223 | 1,800 | 1,800 | 1,350 | 1,550 | 47.2% | 1,800 | 0.0% |
| LIQUOR PERMITS | 125,750 | 130,000 | 130,000 | 133,750 | 135,250 | 3.4% | 130,000 | 0.0% |
| BEER PERMITS | 18,735 | 20,000 | 20,000 | 20,430 | 20,630 | 6.8% | 20,000 | 0.0% |
| RESTAURANT ENDORSEMENTS | 8,100 | 9,000 | 9,000 | 8,600 | 8,600 | 11.1% | 9,000 | 0.0% |
| SPECIAL PERMITS | 800 | 300 | 300 | 1,000 | 1,000 | -62.5% | 1,000 | 233.3% |
| BINGO PERMITS | 675 | 1,200 | 1,200 | 1,225 | 1,225 | 77.8% | 1,200 | 0.0% |
| MISCELLANEOUS | 29 | 300 | 300 | - | - | 934.5% | 300 | 0.0% |
| DOOR TO DOOR PERMITS | 465 | 300 | 300 | 215 | 215 | -35.5% | 300 | 0.0% |
| ENTERTAINER/STREET PERFORMER | - | - | - | 38 | 38 | N/A | - | N/A |
| * OCCUPATIONAL PERMITS | 155,807 | 162,900 | 162,900 | 166,738 | 168,638 | 4.6% | 163,700 | 0.5% |
| BUILDING PERMITS | 1,260,958 | 600,000 | 600,000 | 704,215 | 804,215 | -52.4% | 700,000 | 16.7% |
| ELECTRICAL PERMITS | 93,767 | 75,000 | 75,000 | 65,987 | 71,987 | -20.0% | 75,000 | 0.0% |
| STREET CUTTING PERMITS | 10 | - | - | 45 | 55 | -100.0% | 50 | N/A |
| CULVERT PERMIT | 510 | 300 | 300 | 575 | 675 | -41.2% | 400 | 33.3% |
| REINSPECTION FEES - BLDG | 5,250 | 4,000 | 4,000 | 8,250 | 8,550 | -23.8% | 7,000 | 75.0% |
| PLUMBING PERMITS | 52,203 | 54,000 | 54,000 | 41,599 | 47,599 | 3.4% | 51,000 | -5.6% |
| MECHANICAL PERMITS | 40,908 | 40,000 | 40,000 | 32,705 | 37,705 | -2.2% | 40,000 | 0.0% |
| WIRELESS TOWER PERMITS | 700 | 600 | 600 | 680 | 780 | -14.3% | 700 | 16.7% |
| * BLDG,STRCTR &EQUIP PERMIT | 1,454,306 | 773,900 | 773,900 | 854,056 | 971,566 | -46.8% | 874,150 | 13.0% |
| ELECTRICAL LICENSES | 24,185 | 16,000 | 16,000 | 17,700 | 18,350 | -33.8% | 17,000 | 6.3% |
| GAS FITTERS LICENSES | 5,110 | 4,400 | 4,400 | 4,910 | 5,110 | -13.9% | 4,800 | 9.1% |
| PLUMBING LICENSES | 8,203 | 7,000 | 7,000 | 7,085 | 7,385 | -14.7% | 7,200 | 2.9% |
| MECHANICAL LICENSES | 11,920 | 9,000 | 9,000 | 9,961 | 10,261 | -24.5% | 9,500 | 5.6% |
| PLAN CHECKING FEE | 40,540 | 30,000 | 30,000 | 37,525 | 40,525 | -26.0% | 35,000 | 16.7% |
| * BUILDING LICENSES | 89,958 | 66,400 | 66,400 | 77,181 | 81,631 | -26.2% | 73,500 | 10.7% |
| ** LICENSES AND PERMITS | 1,700,071 | 1,003,200 | 1,003,200 | 1,097,975 | 1,221,835 | -41.0% | 1,111,350 | 10.8% |
| 2% FIRE INSURANCE TAX | 294,107 | 290,000 | 290,000 | 569,812 | 569,812 | -1.4% | 290,000 | 0.0% |
| BEER TAXES | 129,235 | 130,000 | 130,000 | 124,801 | 124,801 | 0.6% | 126,000 | -3.1% |
| DEPT OF TRANSPORTATION | 37,540 | 37,540 | 37,540 | 26,145 | 38,145 | 0.0% | 52,290 | 39.3% |
| MISCELLANEOUS REIMBURSEMENT | 10,000 | 1,500 | 1,500 | 9,778 | 115,000 | -85.0% | 30,000 | 1900.0% |
| * STATE REVENUE | 470,882 | 459,040 | 459,040 | 730,536 | 847,758 | -2.5% | 498,290 | 8.6% |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D 2022 7/31/2022 | Projected Revenue 2021 - 2022 | % Change Adopted '22 to Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------------|--------------------------------------|----------------------------------|----------------------------------|----------------------------|-------------------------------------|---|-----------------------|---|
| REVENUES | | | | | | | | |
| WARD 3 CAL PAR FIRE PROT | 2,479,730 | 2,500,000 | 2,500,000 | 2,866,787 | 2,866,787 | 0.8% | 3,000,000 | 20.0% |
| HOUSING AUTHORITY LIEU TAX | 77,072 | 84,000 | 84,000 | - | 75,000 | 9.0% | 75,000 | -10.7% |
| CAL PARISH POLICE JURY | 229,210 | 230,000 | 230,000 | 171,908 | 228,908 | 0.3% | 230,000 | 0.0% |
| SW DIST LAW ENFORCE PLANNING | 3,500 | 2,000 | 2,000 | 3,500 | 3,500 | -42.9% | 3,500 | 75.0% |
| CAL PARISH DISTRICT ATTORNEY OFFIC | 28,570 | 8,000 | 8,000 | - | - | -72.0% | 4,000 | -50.0% |
| * LOCAL REVENUE | 2,818,082 | 2,824,000 | 2,824,000 | 3,042,195 | 3,174,195 | 0.2% | 3,312,500 | 17.3% |
| ** INTERGOVERNMENTAL | 3,288,964 | 3,283,040 | 3,283,040 | 3,772,731 | 4,021,953 | -0.2% | 3,810,790 | 16.1% |
| COMPLIANCE FEES | 24,620 | 24,000 | 24,000 | 18,330 | 21,530 | -2.5% | 24,000 | 0.0% |
| ZONING HEARINGS | 28,239 | 26,000 | 26,000 | 33,760 | 37,760 | -7.9% | 27,000 | 3.8% |
| MISCELLANEOUS | 100 | - | - | - | - | - | - | - |
| STORMWATER GRADING PERMIT | 625 | 600 | 600 | 875 | 925 | -4.0% | 600 | 0.0% |
| * ZONING | 53,584 | 50,600 | 50,600 | 52,965 | 60,215 | -5.6% | 51,600 | 2.0% |
| ACCIDENT REPORT SALES | 19,358 | 20,000 | 20,000 | 12,657 | 15,057 | 3.3% | 18,000 | -10.0% |
| POLICE PHOTOGRAPHIC SERVICE | - | 600 | 600 | - | - | N/A | 600 | 0.0% |
| MOTORCYCLE ESCORT FEES | - | 1,800 | 1,800 | 800 | 800 | N/A | 1,000 | -44.4% |
| FALSE ALARM FEES | 200 | 600 | 600 | - | - | 200.0% | 500 | -16.7% |
| FIRE REPORT, INSPECTION & PERMITS | 330 | 300 | 300 | 615 | 615 | -9.1% | 600 | 100.0% |
| SEX OFFENDER REGISTRATION | 10,500 | 12,000 | 12,000 | 9,720 | 10,320 | 14.3% | 10,000 | -16.7% |
| SOUND SOURCE VARIANCE | 720 | 1,200 | 1,200 | 840 | 1,040 | 66.7% | 1,000 | -16.7% |
| * PUBLIC SAFETY CHARGES | 31,108 | 36,500 | 36,500 | 24,632 | 27,832 | 17.3% | 31,700 | -13.2% |
| GENERAL INSPECTION FEES | 25 | - | - | 50 | 50 | -100.0% | - | N/A |
| * INSPECTION FEES | 25 | - | - | 50 | 50 | -100.0% | - | N/A |
| GRASS CUTTING | 23,520 | 100,000 | 100,000 | 208,789 | 248,789 | 325.2% | 175,000 | 75.0% |
| * GRASS CUTTING & CLEANING | 23,520 | 100,000 | 100,000 | 208,789 | 248,789 | 325.2% | 175,000 | 75.0% |
| DEMOLITION CHARGES | 53,702 | 60,000 | 60,000 | 7,000 | 12,000 | 11.7% | 45,000 | -25.0% |
| INCINERATOR FEES | 6,046 | 10,000 | 10,000 | 7,311 | 8,311 | 65.4% | 9,000 | -10.0% |
| ADMINISTRATIVE HEARING CITATIONS | 5,832 | 7,500 | 7,500 | 12,370 | 12,870 | 28.6% | 9,000 | 20.0% |
| * PHYS ENV-CHG FOR SERVICE | 65,580 | 77,500 | 77,500 | 26,681 | 33,181 | 18.2% | 63,000 | -18.7% |
| INDIRECT COST COMMUNITY DEVLPMNT | 15,000 | 15,000 | 15,000 | - | 15,000 | 0.0% | 15,000 | 0.0% |
| INDIRECT COST TRANSIT | 750,024 | 872,324 | 872,324 | - | 872,324 | 16.3% | 820,000 | -6.0% |
| INDIRECT COST CIVIC CENTER | 50,000 | 50,000 | 50,000 | - | 50,000 | 0.0% | 50,000 | 0.0% |
| INDIRECT COST GOLF COURSE | 50,000 | 25,000 | 25,000 | - | 25,000 | -50.0% | - | -100.0% |
| INDIRECT COST WATER UTILITY | 774,640 | 774,640 | 774,640 | - | 774,640 | 0.0% | 790,000 | 2.0% |
| INDIRECT COST WASTE WATER | 772,281 | 772,281 | 772,281 | - | 772,281 | 0.0% | 775,000 | 0.4% |
| * INDIRECT COSTS | 2,411,945 | 2,509,245 | 2,509,245 | - | 2,509,245 | 4.0% | 2,450,000 | -2.4% |
| ** CHARGES FOR SERVICES | 2,585,762 | 2,773,845 | 2,773,845 | 313,117 | 2,879,312 | 7.3% | 2,771,300 | -0.1% |
| CITY COURT FINES | 194,882 | 160,000 | 160,000 | 123,318 | 148,318 | -17.9% | 165,000 | 3.1% |
| * CITY COURT FINES | 194,882 | 160,000 | 160,000 | 123,318 | 148,318 | -17.9% | 165,000 | 3.1% |
| PARKING VIOLATION - \$10.00 | 1,935 | 3,000 | 3,000 | 5,005 | 5,505 | 55.0% | 5,500 | 83.3% |
| HANDICAP - \$275.00 | 8,100 | 10,000 | 10,000 | 3,475 | 3,975 | 23.5% | 7,500 | -25.0% |
| * PARKING VIOLATIONS | 10,035 | 13,000 | 13,000 | 8,480 | 9,480 | 29.5% | 13,000 | 0.0% |
| RESTITUTION | 3,009 | 2,000 | 2,000 | 252 | 252 | -33.5% | 1,200 | -40.0% |
| DWI ANALYSIS FEE | - | - | - | 3 | 3 | N/A | - | N/A |
| PRE-TRIAL DIVERSIONS DWI | 1,800 | 2,000 | 2,000 | 2,100 | 2,450 | 11.1% | 2,000 | 0.0% |
| MISC CODE VIOLATION FEE | - | 3,000 | 3,000 | 1,200 | 1,200 | N/A | 2,400 | -20.0% |
| SALE OF ALCOHOL TO MINOR | 22,000 | 20,000 | 20,000 | 1,000 | 1,000 | -9.1% | 9,000 | -55.0% |
| * MISC FINES FORFEITURES | 26,809 | 27,000 | 27,000 | 4,555 | 4,905 | 0.7% | 14,600 | -45.9% |
| ** FINES AND FORFEITURES | 231,726 | 200,000 | 200,000 | 136,353 | 162,703 | -13.7% | 192,600 | -3.7% |
| INTEREST ON INVESTMENTS | 31,076 | 36,000 | 36,000 | 37,109 | 61,109 | 15.8% | 40,000 | 11.1% |
| DEMAND DEPOSIT ACCOUNTS | 87,329 | 75,000 | 75,000 | 71,826 | 101,826 | -14.1% | 80,000 | 6.7% |
| INTEREST-PROPERTY TAXES | 15,117 | 10,000 | 10,000 | 26,566 | 31,566 | -33.8% | 20,000 | 100.0% |
| INTEREST-OCCUPATIONAL LICENSES | 9,918 | 9,000 | 9,000 | 26,398 | 26,898 | -9.3% | 10,000 | 11.1% |
| INTEREST-SALES TAX | 364,791 | 210,000 | 210,000 | 208,440 | 225,940 | -42.4% | 225,000 | 7.1% |
| UNREALIZED GAIN/LOSS INVEST | 1,084 | - | - | - | - | -100.0% | - | N/A |
| INTEREST-GRASS ASSESSMENT | 9,029 | 12,000 | 12,000 | 11,865 | 13,165 | 32.9% | 12,000 | 0.0% |
| INTEREST-ADMIN HEARING CITATIONS | 447 | - | - | 857 | 857 | -100.0% | - | N/A |
| INTEREST -DEMOLITIONS | 2,545 | 1,000 | 1,000 | 621 | 621 | -60.7% | 600 | -40.0% |
| * INTEREST | 521,336 | 353,000 | 353,000 | 383,682 | 461,982 | -32.3% | 387,600 | 9.8% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| REVENUES | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D 2022 7/31/2022 | Projected Revenue 2021 - 2022 | % Change Adopted '22 to Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------|---|---|---|-------------------------------------|--|---|-------------------------------|---|
| PENALTY-OCCUPATION LICENSE | 33,922 | 36,000 | 36,000 | 49,704 | 50,704 | 6.1% | 36,000 | 0.0% |
| PENALTY-SALES TAX | 225,945 | 180,000 | 180,000 | 126,939 | 146,939 | -20.3% | 180,000 | 0.0% |
| PENALTY-GRASS ASSESSMENTS | 1,383 | 6,000 | 6,000 | 4,770 | 4,970 | 333.8% | 6,000 | 0.0% |
| PENALTY-DEMOLITIONS | 584 | - | - | - | - | -100.0% | - | N/A |
| * PENALTIES | 261,834 | 222,000 | 222,000 | 181,413 | 202,613 | -15.2% | 222,000 | 0.0% |
| OIL & GAS LEASE ROYALTIES | 150 | 150 | 150 | 150 | 150 | 0.0% | - | -100.0% |
| * RENTS AND ROYALTIES | 150 | 150 | 150 | 150 | 150 | 0.0% | - | -100.0% |
| OLD EQUIPMENT | 79,496 | 80,000 | 80,000 | 39,913 | 39,913 | 0.6% | 75,000 | -6.3% |
| PROPERTY | 77,000 | - | - | - | - | -100.0% | - | N/A |
| GARBAGE CANS | 4,200 | 4,200 | 4,200 | 6,525 | 7,075 | 0.0% | 6,000 | 42.9% |
| * SALE OF FIXED ASSETS | 160,696 | 84,200 | 84,200 | 46,438 | 46,988 | -47.6% | 81,000 | -3.8% |
| MISCELLANEOUS DONATIONS | 1,000 | 1,000 | 1,000 | 500 | 500 | 0.0% | 1,000 | 0.0% |
| FIRE DEPARTMENT DONATIONS | 10,000 | 1,000 | 1,000 | 10,000 | 10,000 | -90.0% | 2,000 | 100.0% |
| * DONATIONS | 11,000 | 2,000 | 2,000 | 10,500 | 10,500 | -81.8% | 3,000 | 50.0% |
| GENERAL REVENUES | 23,961 | 21,000 | 21,000 | 17,501 | 20,501 | -12.4% | 21,000 | 0.0% |
| ATTORNEY FEES | 80 | - | - | 35 | 35 | -100.0% | - | N/A |
| PUBLIC WORKS | 5,225 | 6,000 | 6,000 | 5,065 | 5,565 | 14.8% | 6,000 | 0.0% |
| SPECIAL EVENT REVENUE | 6,375 | 5,000 | 5,000 | 15,006 | 15,006 | -21.6% | 15,000 | 200.0% |
| TEAM GREEN | 1,500 | 2,000 | 2,000 | - | - | 33.3% | - | -100.0% |
| * MISCELLANEOUS REVENUE | 37,141 | 34,000 | 34,000 | 37,607 | 41,107 | -8.5% | 42,000 | 23.5% |
| MISC INSURANCE CLAIMS | 62,528 | 60,000 | 60,000 | 35,073 | 35,073 | -4.0% | 60,000 | 0.0% |
| * INSURANCE REVENUES | 62,528 | 60,000 | 60,000 | 35,073 | 35,073 | -4.0% | 60,000 | 0.0% |
| ** USE OF MONEY & PROPERTY | 1,054,685 | 755,350 | 755,350 | 694,863 | 798,413 | -28.4% | 795,600 | 5.3% |
| TOTAL OPERATING REVENUES | 89,780,963 | 79,177,128 | 79,177,128 | 70,401,153 | 88,373,534 | -11.8% | 81,909,000 | 3.5% |
| EXCESS OF REV OVER/UNDER EXP | (7,490,989) | 4,485,828 | 8,687,571 | - | (1,867,940) | 159.9% | 10,979,642 | 144.8% |
| ** NON-OPERATING REVENUE | (7,490,989) | 4,485,828 | 8,687,571 | - | (1,867,940) | 159.9% | 10,979,642 | 144.8% |
| TOTAL GENERAL FUND | \$ 82,289,974 | \$ 83,662,956 | \$ 87,864,699 | \$ 70,401,153 | \$ 86,505,594 | 1.7% | \$ 92,888,642 | 11.0% |

GENERAL FUND

OPERATING EXPENDITURES AND TRANSFERS

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|------------------------------|---|---|--|-------------------------------|
| Full-Time | 41 | 41 | 41 | 41 |
| Part-Time | 11 | 11 | 11 | 11 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 01 GENERAL GOVERNMENT | | | | | | | | |
| Salaries/ Wages/ OT | \$ 2,077,935 | \$ 2,132,580 | \$ 2,107,776 | \$ 1,691,585 | \$ 2,128,854 | 2.6% | \$ 2,313,750 | 8.5% |
| Fringe Benefits | 912,630 | 1,037,100 | 1,011,314 | 762,591 | 991,088 | 13.6% | 1,073,100 | 3.5% |
| General Operating Services | 92,870 | 123,400 | 118,365 | 72,344 | 110,079 | 32.9% | 119,600 | -3.1% |
| Insurance - Property, AL, GL, WC | 220,869 | 253,800 | 252,250 | 190,759 | 252,250 | 14.9% | 206,058 | -18.8% |
| Maintenance & Rentals | 47,745 | 85,950 | 86,156 | 68,190 | 85,294 | 80.0% | 78,050 | -9.2% |
| Utilities | 65,702 | 62,800 | 75,479 | 51,975 | 67,931 | -4.4% | 64,400 | 2.5% |
| Contractual Services & Projects | 33,838 | 66,100 | 70,352 | 83,524 | 107,387 | 95.3% | 81,450 | 23.2% |
| General Supplies | 23,617 | 38,700 | 50,003 | 31,791 | 43,503 | 63.9% | 53,600 | 38.5% |
| Automotive Supplies & Gasoline | 31,634 | 30,300 | 51,400 | 53,579 | 66,820 | -4.2% | 61,300 | 102.3% |
| Materials & Equipment | 6,530 | 44,000 | 90,540 | 55,716 | 108,648 | 573.8% | 66,500 | 51.1% |
| Major Acquisitions & Improvements | - | 75,000 | 15,000 | - | 15,000 | N/A | 40,000 | -46.7% |
| Special Current Charges | 250,066 | 328,750 | 417,615 | 327,453 | 449,411 | 31.5% | 347,750 | 5.8% |
| GENERAL GOVERNMENT DEPT | \$ 3,763,436 | \$ 4,278,480 | \$ 4,346,250 | \$ 3,389,507 | \$ 4,426,265 | 13.7% | \$ 4,505,558 | 5.3% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 – 2023 Estimated |
|---------------------|-----------------------|--------------------------|--------------------------|
| Mayor's Action Line | 1,050 | 950 | 800 |
| Mayor's Initiatives | 5 | 5 | 5 |
| Mayor's Commissions | 6 | 6 | 6 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 5 | 5 | 5 | 5 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 01 GENERAL GOVERNMENT | | | | | | | |
| DIV: 01 MAYOR'S OFFICE | | | | | | | |
| Salaries/ Wages/ OT | \$ 454,223 | \$ 478,380 | \$ 487,221 | \$ 394,523 | 5.3% | \$ 517,200 | 8.1% |
| Fringe Benefits | 157,167 | 171,800 | 169,093 | 130,513 | 9.3% | 179,400 | 4.4% |
| General Operating Services | 5,982 | 13,500 | 11,500 | 892 | 125.7% | 13,500 | 0.0% |
| Insurance - Property, AL, GL, WC | 3,025 | 3,480 | 3,480 | 2,610 | 15.0% | 2,884 | -17.1% |
| Maintenance & Rentals | 1,175 | 6,050 | 6,050 | 915 | 414.9% | 6,050 | 0.0% |
| Utilities | 8,498 | 7,000 | 7,000 | 5,710 | -17.6% | 7,000 | 0.0% |
| Contractual Services & Projects | - | 10,000 | 10,000 | - | N/A | 10,000 | 0.0% |
| General Supplies | 4,280 | 11,200 | 11,900 | 5,562 | 161.7% | 11,700 | 4.5% |
| Automotive Supplies & Gasoline | 916 | 1,300 | 1,700 | 1,172 | 41.9% | 1,300 | 0.0% |
| Materials & Equipment | 576 | 20,800 | 19,700 | 11,788 | 3511.1% | 20,800 | 0.0% |
| Special Current Charges | - | 200 | 200 | 35 | N/A | 200 | 0.0% |
| MAYOR'S OFFICE | <u>\$ 635,842</u> | <u>\$ 723,710</u> | <u>\$ 727,844</u> | <u>\$ 553,720</u> | 13.8% | <u>\$ 770,034</u> | 6.4% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 – 2023 Estimated |
|-------------------------|-----------------------|--------------------------|--------------------------|
| Agenda Factsheets | 486 | 675 | 700 |
| Ordinances adopted | 210 | 350 | 375 |
| Resolutions adopted | 186 | 280 | 300 |
| Request to Appear Forms | 0 | 0 | 0 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 1 | 1 | 1 | 1 |
| Part-Time | 7 | 7 | 7 | 7 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 01 GENERAL GOVERNMENT | | | | | | | |
| DIV: 02 CITY COUNCIL | | | | | | | |
| Salaries/ Wages/ OT | \$ 207,863 | \$ 214,400 | \$ 217,142 | \$ 173,149 | 3.1% | \$ 214,850 | 0.2% |
| Fringe Benefits | 87,074 | 109,200 | 108,535 | 76,653 | 25.4% | 100,600 | -7.9% |
| General Operating Services | 22,660 | 34,700 | 31,300 | 20,924 | 53.1% | 32,100 | -7.5% |
| Insurance - Property, AL, GL, WC | 1,250 | 1,440 | 1,440 | 1,080 | 15.2% | 1,208 | -16.1% |
| Maintenance & Rentals | 11,643 | 13,400 | 14,300 | 13,307 | 15.1% | 14,000 | 4.5% |
| Utilities | 3,770 | 5,000 | 7,500 | 5,236 | 32.6% | 6,000 | 20.0% |
| Contractual Services & Projects | - | 500 | 500 | - | N/A | 500 | 0.0% |
| General Supplies | 1,286 | 2,700 | 4,500 | 3,265 | 110.0% | 5,000 | 85.2% |
| Materials & Equipment | 10 | 3,700 | 3,200 | 44 | 36900.0% | 3,700 | 0.0% |
| CITY COUNCIL | <u>\$ 335,556</u> | <u>\$ 385,040</u> | <u>\$ 388,417</u> | <u>\$ 293,658</u> | 14.7% | <u>\$ 377,958</u> | -1.8% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 – 2023 Estimated |
|------------------------|-----------------------|--------------------------|--------------------------|
| Warrants cleared | 3,679 | 3,488 | 3,862 |
| Papers served | 5,450 | 5,515 | 5,790 |
| Garnishments processed | 5,990 | 7,081 | 7,435 |

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

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 12 | 12 | 12 | 12 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|------------------------------------|-------------------|---------------------|---------------------|-------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT 01: GENERAL GOVERNMENT | | | | | | | |
| DIV: 03 CITY MARSHAL | | | | | | | |
| Salaries/ Wages/ OT | \$ 477,061 | \$ 457,900 | \$ 473,866 | \$ 387,996 | -4.0% | \$ 553,600 | 20.9% |
| Fringe Benefits | 226,629 | 258,200 | 248,261 | 181,815 | 13.9% | 261,200 | 1.2% |
| General Operating Services | 1,864 | 4,200 | 6,500 | 2,956 | 125.3% | 3,300 | -21.4% |
| Insurance - Property, AL, GL, WC | 172,720 | 198,800 | 197,950 | 148,464 | 15.1% | 137,386 | -30.9% |
| Maintenance & Rentals | - | 25,500 | 23,400 | 18,891 | N/A | 13,750 | -46.1% |
| Utilities | 345 | 500 | 500 | 280 | 44.9% | 500 | 0.0% |
| Contractual Services & Projects | 7,680 | 8,000 | 10,580 | 40,580 | 4.2% | 9,900 | 23.8% |
| General Supplies | - | 1,000 | 2,400 | 488 | N/A | 1,000 | 0.0% |
| Automotive Supplies & Gasoline | 30,718 | 29,000 | 49,700 | 52,407 | -5.6% | 60,000 | 106.9% |
| Materials & Equipment | - | 5,000 | 57,695 | 34,746 | N/A | 24,000 | 380.0% |
| Major Acquisitions & Improvements | - | 75,000 | 15,000 | - | N/A | 40,000 | -46.7% |
| Special Current Charges | 25,388 | 23,000 | 16,575 | 16,340 | -9.4% | 22,500 | -2.2% |
| CITY MARSHAL | <u>\$ 942,405</u> | <u>\$ 1,086,100</u> | <u>\$ 1,102,427</u> | <u>\$ 884,963</u> | 15.2% | <u>\$ 1,127,136</u> | 3.8% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 – 2023 Estimated |
|-------------------------------|-----------------------|--------------------------|--------------------------|
| Civil cases filed/disposed | 2,160/1,782 | 2,159/1,720 | 2,085/1,663 |
| Criminal cases filed/disposed | 901/2,553 | 2,111/2,949 | 1,370/2,554 |
| Traffic cases filed/disposed | 4,817/4,276 | 6,868/6,229 | 4,858/5,093 |
| Juvenile cases filed/disposed | 128/46 | 200/69 | 110/84 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 16 | 16 | 16 | 16 |
| Part-Time | 2 | 2 | 2 | 2 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|------------------------------------|---------------------|---------------------|---------------------|-------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 01 GENERAL GOVERNMENT | | | | | | | |
| DIV: 04 CITY COURT | | | | | | | |
| Salaries/ Wages/ OT | \$ 591,145 | \$ 630,800 | \$ 579,914 | \$ 461,598 | 6.7% | \$ 659,400 | 4.5% |
| Fringe Benefits | 305,344 | 350,800 | 335,908 | 256,350 | 14.9% | 366,100 | 4.4% |
| General Operating Services | 29,550 | 32,800 | 32,425 | 22,173 | 11.0% | 32,300 | -1.5% |
| Insurance - Property, AL, GL, WC | 40,449 | 46,140 | 45,440 | 35,650 | 14.1% | 61,508 | 33.3% |
| Maintenance & Rentals | 31,971 | 38,000 | 39,406 | 34,346 | 18.9% | 41,250 | 8.6% |
| Utilities | 50,517 | 48,300 | 58,179 | 38,798 | -4.4% | 48,300 | 0.0% |
| Contractual Services & Projects | 26,158 | 47,600 | 49,272 | 42,944 | 82.0% | 61,050 | 28.3% |
| General Supplies | 14,131 | 19,800 | 26,183 | 19,330 | 40.1% | 29,800 | 50.5% |
| Materials & Equipment | 5,944 | 10,500 | 6,995 | 6,195 | 76.6% | 13,000 | 23.8% |
| Special Current Charges | 20,387 | 25,550 | 25,550 | 11,139 | 25.3% | 27,550 | 7.8% |
| CITY COURT | <u>\$ 1,115,596</u> | <u>\$ 1,250,290</u> | <u>\$ 1,199,272</u> | <u>\$ 928,523</u> | 12.1% | <u>\$ 1,340,258</u> | 7.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 – 2023 Estimated |
|------------------------------|-----------------------|--------------------------|--------------------------|
| Requests for legal action | 152 | 200 | 200 |
| Administrative Hearing Cases | 105 | 175 | 125 |
| Public Records Requests * | 497 | 530 | 500 |

* 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 7 | 7 | 7 | 7 |
| Part-Time | 2 | 2 | 2 | 2 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 01 GENERAL GOVERNMENT | | | | | | | |
| DIV: 05 LEGAL SERVICES | | | | | | | |
| Salaries/ Wages/ OT | \$ 347,643 | \$ 351,100 | \$ 349,633 | \$ 274,319 | 1.0% | \$ 368,700 | 5.0% |
| Fringe Benefits | 136,416 | 147,100 | 149,517 | 117,260 | 7.8% | 165,800 | 12.7% |
| General Operating Services | 32,814 | 38,200 | 36,640 | 25,399 | 16.4% | 38,400 | 0.5% |
| Insurance - Property, AL, GL, WC | 3,425 | 3,940 | 3,940 | 2,955 | 15.0% | 3,072 | -22.0% |
| Maintenance & Rentals | 2,956 | 3,000 | 3,000 | 731 | 1.5% | 3,000 | 0.0% |
| Utilities | 2,572 | 2,000 | 2,300 | 1,951 | -22.2% | 2,600 | 30.0% |
| General Supplies | 3,920 | 4,000 | 5,020 | 3,146 | 2.0% | 6,100 | 52.5% |
| Materials & Equipment | - | 4,000 | 2,950 | 2,943 | N/A | 5,000 | 25.0% |
| Special Current Charges | 204,291 | 280,000 | 375,290 | 299,939 | 37.1% | 297,500 | 6.3% |
| LEGAL SERVICES | <u>734,037</u> | <u>833,340</u> | <u>928,290</u> | <u>728,643</u> | 13.5% | <u>890,172</u> | 6.8% |
| GENERAL GOVERNMENT | <u>\$ 3,763,436</u> | <u>\$ 4,278,480</u> | <u>\$ 4,346,250</u> | <u>\$ 3,389,507</u> | 13.7% | <u>\$ 4,505,558</u> | 5.3% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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, Print Shop, Water Billing, and Information Technology Divisions of the City.

Finance Department Divisions:

Administration Services
Accounting
Purchasing

The Finance Department has received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the past 37 years and has received the Association's Distinguished Budget Presentation Award for the past 16 years.

The City issued bonds in 2017 with an S&P Global Rating assignment of "AA-/Stable" which indicates the financial stability and prudent financial practices of the City of Lake Charles. In 2018 S&P Global Ratings reviewed the ratings on the City's various bond obligations and raised the credit rating from 'AA-' to 'AA' and affirmed the stable outlook.

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|------------------------------|---|---|--|-------------------------------|
| Full-Time | 18 | 18 | 18 | 18 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 02 FINANCE | | | | | | | | |
| Salaries/ Wages/ OT | \$ 914,225 | \$ 975,200 | \$ 1,059,057 | \$ 865,670 | \$ 1,049,570 | 6.7% | \$ 1,044,500 | 7.1% |
| Fringe Benefits | 344,091 | 397,560 | 406,120 | 315,549 | 395,967 | 15.5% | 442,060 | 11.2% |
| General Operating Services | 28,155 | 44,050 | 38,950 | 20,452 | 32,718 | 56.5% | 44,150 | 0.2% |
| Insurance - Property, AL, GL, WC | 22,345 | 27,640 | 25,640 | 19,319 | 27,640 | 23.7% | 20,582 | -25.5% |
| Maintenance & Rentals | 3,577 | 9,250 | 9,250 | 4,487 | 7,400 | 158.6% | 9,250 | 0.0% |
| Utilities | 6,236 | 6,500 | 6,700 | 5,023 | 6,700 | 4.2% | 6,900 | 6.2% |
| Contractual Services & Projects | 62,906 | 65,000 | 64,750 | 44,395 | 61,513 | 3.3% | 65,500 | 0.8% |
| General Supplies | 14,697 | 19,680 | 22,930 | 13,679 | 20,178 | 33.9% | 19,930 | 1.3% |
| Materials & Equipment | 2,138 | 9,600 | 3,350 | 1,100 | 4,790 | 349.0% | 9,600 | 0.0% |
| Special Current Charges | 486,874 | 616,200 | 569,650 | 426,516 | 524,078 | 26.6% | 621,200 | 0.8% |
| FINANCE DEPARTMENT | \$ 1,885,244 | \$ 2,170,680 | \$ 2,206,397 | \$ 1,716,190 | \$ 2,130,554 | 15.1% | \$ 2,283,672 | 5.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|------------------------------------|-----------------------|--------------------------|--------------------------|
| Annual budget | 1 | 1 | 1 |
| Budget amendments | 5 | 2 | 2 |
| ACFR (annual financial statements) | 1 | 1 | 1 |
| Bond issues | 0 | 1 | 1 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 – 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 3 | 3 | 3 | 3 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|--|-------------------|-------------------|-------------------|-------------------|------------|-------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 02 FINANCE | | | | | | | |
| DIV: 01 ADMINISTRATION SERVICES | | | | | | | |
| Salaries/ Wages/ OT | \$ 265,209 | \$ 269,500 | \$ 367,686 | \$ 320,580 | 38.6% | \$ 277,200 | 2.9% |
| Fringe Benefits | 89,579 | 99,800 | 105,830 | 90,849 | 18.1% | 102,600 | 2.8% |
| General Operating Services | 4,465 | 7,500 | 7,000 | 3,509 | 56.8% | 7,500 | 0.0% |
| Insurance - Property, AL, GL, WC | 1,870 | 4,100 | 2,100 | 1,664 | 12.3% | 3,918 | -4.4% |
| Maintenance & Rentals | 954 | 1,800 | 1,800 | 730 | 88.7% | 1,800 | 0.0% |
| Utilities | 2,294 | 2,500 | 2,500 | 1,777 | 9.0% | 2,500 | 0.0% |
| Contractual Services & Projects | 59,609 | 55,000 | 55,000 | 43,085 | -7.7% | 55,000 | 0.0% |
| General Supplies | 133 | 900 | 900 | 338 | 576.7% | 900 | 0.0% |
| Materials & Equipment | - | 2,000 | 750 | 247 | N/A | 2,000 | 0.0% |
| Special Current Charges | 750 | 20,200 | 1,200 | 803 | 60.0% | 20,200 | 0.0% |
| ADMINISTRATION SERVICES | <u>\$ 424,863</u> | <u>\$ 463,300</u> | <u>\$ 544,766</u> | <u>\$ 463,582</u> | 28.2% | <u>\$ 473,618</u> | 2.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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; oversee and provide support services to the Alcohol Review Board, a Mayor appointed five-member Board, in reviewing applications for permits for the 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 | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 – 2023 Estimated |
|---|-------------------------------|----------------------------------|----------------------------------|
| Accounts payable checks issued | 9,733 | 10,132 | 10,500 |
| Payroll checks issued/direct deposits | 159/22,901 | 194/21,589 | 204/22,668 |
| Occupational licenses processed | 5,236 | 4,907 | 5,000 |
| Accounts Receivable invoices processed | 232 | 658 | 700 |
| Capital Projects managed | 137 | 108 | 100 |
| Number of New Applicants for Alcohol Licenses | 23 | 30 | 35 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|------------------------------|---|---|--|-------------------------------|
| Full-Time | 10 | 10 | 10 | 10 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|----------------------------------|---------------------|---------------------|---------------------|-------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 02 FINANCE | | | | | | | |
| DIV: 02 ACCOUNTING | | | | | | | |
| Salaries/ Wages/ OT | \$ 451,023 | \$ 514,700 | \$ 494,641 | \$ 388,378 | 9.7% | \$ 558,000 | 8.4% |
| Fringe Benefits | 167,776 | 199,860 | 201,167 | 149,357 | 19.9% | 233,860 | 17.0% |
| General Operating Services | 21,105 | 33,000 | 28,500 | 14,823 | 35.0% | 33,000 | 0.0% |
| Insurance - Property, AL, GL, WC | 2,960 | 3,400 | 3,400 | 2,550 | 14.9% | 2,816 | -17.2% |
| Maintenance & Rentals | 1,026 | 5,800 | 5,800 | 2,722 | 465.3% | 5,800 | 0.0% |
| Utilities | 2,973 | 3,000 | 3,000 | 2,346 | 0.9% | 3,200 | 6.7% |
| Contractual Services & Projects | 3,297 | 7,000 | 7,000 | 1,310 | 112.3% | 7,500 | 7.1% |
| General Supplies | 12,630 | 15,350 | 18,350 | 12,392 | 45.3% | 15,350 | 0.0% |
| Materials & Equipment | 1,119 | 5,500 | 500 | - | -55.3% | 5,500 | 0.0% |
| Special Current Charges | 486,046 | 596,000 | 568,450 | 425,713 | 17.0% | 601,000 | 0.8% |
| ACCOUNTING | <u>\$ 1,149,955</u> | <u>\$ 1,383,610</u> | <u>\$ 1,330,808</u> | <u>\$ 999,591</u> | 15.7% | <u>\$ 1,466,026</u> | 6.0% |

CITY OF LAKE CHARLES

FISCAL YEAR 2022 – 2023 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 | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 – 2023 Estimated |
|------------------------------------|-----------------------|--------------------------|--------------------------|
| Purchase orders processed | 2,437 | 3,500 | 2,900 |
| Processed requisitions | 2,247 | 3,000 | 2,600 |
| Sent out RFP*/public/in house bids | 41 | 50 | 50 |

* In 2020 - 2021 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 5 | 5 | 5 | 5 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 02 FINANCE | | | | | | | |
| DIV: 03 PURCHASING | | | | | | | |
| Salaries/ Wages/ OT | \$ 197,993 | \$ 191,000 | \$ 196,730 | \$ 156,712 | -0.6% | \$ 209,300 | 9.6% |
| Fringe Benefits | 86,736 | 97,900 | 99,123 | 75,343 | 14.3% | 105,600 | 7.9% |
| General Operating Services | 2,585 | 3,550 | 3,450 | 2,120 | 33.5% | 3,650 | 2.8% |
| Insurance - Property, AL, GL, WC | 17,515 | 20,140 | 20,140 | 15,105 | 15.0% | 13,848 | -31.2% |
| Maintenance & Rentals | 1,597 | 1,650 | 1,650 | 1,035 | 3.3% | 1,650 | 0.0% |
| Utilities | 969 | 1,000 | 1,200 | 900 | 23.8% | 1,200 | 20.0% |
| Contractual Services & Projects | - | 3,000 | 2,750 | - | N/A | 3,000 | 0.0% |
| General Supplies | 1,934 | 3,430 | 3,680 | 949 | 90.3% | 3,680 | 7.3% |
| Materials & Equipment | 1,019 | 2,100 | 2,100 | 853 | 106.1% | 2,100 | 0.0% |
| Special Current Charges | 78 | - | - | - | -100.0% | - | N/A |
| PURCHASING | <u>310,426</u> | <u>323,770</u> | <u>330,823</u> | <u>253,017</u> | 6.6% | <u>344,028</u> | 6.3% |
| FINANCE DEPARTMENT | <u>\$ 1,885,244</u> | <u>\$ 2,170,680</u> | <u>\$ 2,206,397</u> | <u>\$ 1,716,190</u> | 15.1% | <u>\$ 2,283,672</u> | 5.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Applications received | 500 | 600 | 650 |
| New hires | 122 | 200 | 250 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 4 | 4 | 4 | 4 |
| Part-Time | 1 | 1 | 1 | 1 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 03 HUMAN RESOURCES | | | | | | | | |
| Salaries/ Wages/ OT | \$ 261,644 | \$ 298,880 | \$ 301,297 | \$ 221,539 | \$ 272,489 | 14.2% | \$ 322,900 | 8.0% |
| Fringe Benefits | 98,827 | 118,000 | 117,901 | 83,652 | 112,006 | 19.4% | 126,700 | 7.4% |
| General Operating Services | 12,763 | 12,700 | 12,100 | 8,909 | 11,979 | -0.5% | 13,600 | 7.1% |
| Insurance - Property, AL, GL, WC | 1,525 | 1,750 | 1,750 | 1,314 | 1,750 | 14.8% | 1,480 | -15.4% |
| Maintenance & Rentals | 1,420 | 3,400 | 1,850 | 1,136 | 1,573 | 139.4% | 2,400 | -29.4% |
| Utilities | 1,551 | 2,000 | 2,000 | 942 | 1,500 | 28.9% | 1,500 | -25.0% |
| Contractual Services & Projects | 6,240 | 9,000 | 6,650 | 5,346 | 6,650 | 44.2% | 20,000 | 122.2% |
| General Supplies | 7,441 | 11,300 | 10,565 | 5,386 | 8,452 | 51.9% | 14,000 | 23.9% |
| Automotive Supplies & Gasoline | 1,060 | 670 | 2,770 | 1,404 | 2,078 | -36.8% | 2,000 | 198.5% |
| Materials & Equipment | - | 2,400 | 2,400 | 2,118 | 2,400 | N/A | 2,500 | 4.2% |
| Special Current Charges | 4,343 | 5,100 | 16,785 | 11,691 | 16,785 | 17.4% | 10,100 | 98.0% |
| HUMAN RESOURCES DEPARTMENT | \$ 396,814 | \$ 465,200 | \$ 476,068 | \$ 343,437 | \$ 437,661 | 17.2% | \$ 517,180 | 11.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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, Maintenance Divisions)

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 182 | 182 | 182 | 182 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 04 FIRE DEPARTMENT | | | | | | | | |
| Salaries/ Wages | \$ 7,907,262 | \$ 8,963,600 | \$ 8,046,549 | \$ 6,736,704 | \$ 8,045,009 | 13.4% | \$ 9,574,400 | 6.8% |
| Overtime | 2,783,140 | 1,260,000 | 2,788,006 | 2,317,678 | 2,917,678 | -54.7% | 1,260,500 | 0.0% |
| Retirement Contributions | 2,720,940 | 3,425,912 | 3,008,541 | 2,450,838 | 2,966,872 | 25.9% | 3,509,500 | 2.4% |
| Other Fringe Benefits | 1,757,217 | 2,080,748 | 1,852,659 | 1,509,725 | 1,963,819 | 18.4% | 2,289,390 | 10.0% |
| General Operating Services | 7,910 | 14,400 | 10,700 | 4,458 | 10,700 | 82.0% | 25,300 | 75.7% |
| Insurance - Property, AL, GL, WC | 741,307 | 848,460 | 850,960 | 644,087 | 842,450 | 14.5% | 967,584 | 14.0% |
| Maintenance & Rentals | 221,546 | 402,500 | 494,400 | 202,359 | 385,632 | 81.7% | 410,000 | 1.9% |
| Utilities | 321,393 | 304,000 | 422,000 | 376,156 | 506,400 | -5.4% | 456,900 | 50.3% |
| Contractual Services & Projects | 173,229 | 210,800 | 295,700 | 240,024 | 272,044 | 21.7% | 1,694,250 | 703.7% |
| General Supplies | 84,233 | 127,000 | 190,145 | 96,050 | 133,102 | 50.8% | 149,100 | 17.4% |
| Automotive Supplies & Gasoline | 282,895 | 272,550 | 344,550 | 255,334 | 344,550 | -3.7% | 350,300 | 28.5% |
| Materials & Equipment | 176,723 | 318,450 | 382,205 | 217,549 | 343,985 | 80.2% | 477,950 | 50.1% |
| Major Acquisitions & Improvements | 1,281,762 | 145,000 | 84,600 | - | 61,500 | -88.7% | 318,500 | 119.7% |
| Special Current Charges | 21,161 | 31,600 | 28,100 | 21,779 | 24,166 | 49.3% | 22,100 | -30.1% |
| FIRE DEPARTMENT | \$ 18,480,718 | \$ 18,405,020 | \$ 18,799,115 | \$ 15,072,741 | \$ 18,817,905 | -0.4% | \$ 21,505,774 | 16.8% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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, a private corporation that evaluates industries for insurance rating purposes. 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, usually about every 10 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|--------------|-----------------------|--------------------------|--------------------------|
| Fire reports | 5,265 | 4,925 | 5,200 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 5 | 5 | 5 | 5 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 04 FIRE DEPARTMENT | | | | | | | |
| DIV: 01 ADMINISTRATION | | | | | | | |
| Salaries/ Wages/ OT | \$ 284,286 | \$ 296,500 | \$ 312,495 | \$ 271,951 | 9.9% | \$ 267,500 | -9.8% |
| Fringe Benefits | 80,868 | 103,900 | 109,641 | 89,461 | 35.6% | 149,700 | 44.1% |
| General Operating Services | 2,224 | 7,700 | 5,700 | 2,074 | 156.3% | 15,200 | 97.4% |
| Insurance - Property, AL, GL, WC | 28,705 | 33,010 | 33,010 | 24,759 | 15.0% | 70,392 | 113.2% |
| Maintenance & Rentals | 813 | 1,800 | 1,800 | 662 | 121.4% | 8,000 | 344.4% |
| Utilities | 301,768 | 278,000 | 396,000 | 361,037 | 31.2% | 186,000 | -33.1% |
| Contractual Services & Projects | 9,093 | 9,200 | 9,200 | 6,778 | 1.2% | 12,200 | 32.6% |
| General Supplies | 404 | 600 | 600 | 127 | 48.5% | 2,750 | 358.3% |
| Auto Supplies & Gasoline | - | - | - | - | 0.0% | 2,000 | N/A |
| Materials & Equipment | - | 3,750 | 2,750 | 157 | 0.0% | 13,450 | 258.7% |
| Special Current Charges | - | 100 | 100 | - | 0.0% | 100 | 0.0% |
| FIRE ADMINISTRATION | \$ 708,161 | \$ 734,560 | \$ 871,296 | \$ 757,006 | 23.0% | \$ 727,292 | -1.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Calls for service | 5,265 | 4,925 | 5,200 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 161 | 161 | 161 | 161 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 04 FIRE DEPARTMENT | | | | | | | |
| DIV: 02 FIRE SUPPRESSION | | | | | | | |
| Salaries/ Wages | \$ 6,057,146 | \$ 6,943,500 | \$ 6,106,880 | \$ 5,131,571 | 0.8% | \$ 7,503,500 | 8.1% |
| Overtime | 2,388,868 | 1,000,000 | 2,330,000 | 1,940,719 | -2.5% | 1,000,000 | 0.0% |
| Fringe Benefits | 3,561,373 | 4,438,500 | 3,858,808 | 3,151,321 | 8.4% | 4,605,500 | 3.8% |
| General Operating Services | 4,111 | 4,700 | 3,500 | 2,384 | -14.9% | 4,600 | -2.1% |
| Insurance - Property, AL, GL, WC | 601,778 | 691,540 | 694,040 | 524,213 | 15.3% | 721,156 | 4.3% |
| Maintenance & Rentals | 213,522 | 371,200 | 466,850 | 188,540 | 118.6% | 367,500 | -1.0% |
| Utilities | 87 | - | - | 17 | -100.0% | 210,000 | N/A |
| Contractual Services & Projects | 67,242 | 122,000 | 204,300 | 172,235 | 203.8% | 1,643,500 | 1247.1% |
| General Supplies | 81,891 | 115,500 | 178,800 | 91,085 | 118.3% | 134,750 | 16.7% |
| Automotive Supplies & Gasoline | 242,484 | 231,000 | 269,500 | 203,237 | 11.1% | 268,000 | 16.0% |
| Materials & Equipment | 175,945 | 304,500 | 366,950 | 214,084 | 108.6% | 400,500 | 31.5% |
| Major Acquisitions & Improvements | 1,281,762 | 145,000 | 84,600 | - | -93.4% | 318,500 | 119.7% |
| Special Current Charges | 21,028 | 31,000 | 25,000 | 19,146 | 18.9% | 20,000 | -35.5% |
| FIRE SUPPRESSION | \$ 14,697,237 | \$ 14,398,440 | \$ 14,589,228 | \$ 11,638,552 | -0.7% | \$ 17,197,506 | 19.4% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Fire Reports | 735 | 750 | 800 |
| Calls for service | 735 | 750 | 800 |

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 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 04 FIRE DEPARTMENT | | | | | | | |
| DIV: 03 CAJUN COUNTRY | | | | | | | |
| Salaries/ Wages | \$ 681,220 | \$ 684,200 | \$ 724,450 | \$ 600,098 | 6.3% | \$ 734,200 | 7.3% |
| Overtime | 297,376 | 200,000 | 336,000 | 275,481 | 13.0% | 200,000 | 0.0% |
| Fringe Benefits | 354,459 | 378,060 | 405,188 | 336,921 | 14.3% | 412,800 | 9.2% |
| Insurance - Property, AL, GL, WC | 87,324 | 96,880 | 96,880 | 74,841 | 10.9% | 98,312 | 1.5% |
| Maintenance & Rentals | 5,180 | 27,500 | 22,250 | 10,696 | 329.5% | 30,000 | 9.1% |
| Utilities | 18,803 | 24,200 | 24,200 | 14,647 | 28.7% | 45,900 | 89.7% |
| Contractual Services & Projects | 7,769 | 7,600 | 11,200 | 5,601 | 44.2% | 19,800 | 160.5% |
| General Supplies | 956 | 2,600 | 2,500 | 660 | 161.5% | 1,600 | -38.5% |
| Automotive Supplies & Gasoline | 17,647 | 21,050 | 34,550 | 24,083 | 95.8% | 39,300 | 86.7% |
| Materials & Equipment | - | 1,500 | 3,750 | - | N/A | 13,300 | 786.7% |
| CAJUN COUNTRY | <u>\$ 1,470,734</u> | <u>\$ 1,443,590</u> | <u>\$ 1,660,968</u> | <u>\$ 1,343,028</u> | 12.9% | <u>\$ 1,595,212</u> | 10.5% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

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

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------------------|-----------------------|--------------------------|--------------------------|
| Code inspections | 1,937 | 2,770 | 2,975 |
| 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 16 | 16 | 16 | 16 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 04 FIRE DEPARTMENT | | | | | | | |
| DIV: 04 FIRE SUPPORT | | | | | | | |
| Salaries/ Wages | \$ 884,685 | \$ 1,039,400 | \$ 902,930 | \$ 733,144 | 2.1% | \$ 1,069,700 | 2.9% |
| Overtime | 96,821 | 60,000 | 121,800 | 101,418 | 25.8% | 60,000 | 0.0% |
| Fringe Benefits | 481,457 | 586,200 | 487,563 | 382,860 | 1.3% | 630,890 | 7.6% |
| General Operating Services | 1,575 | 2,000 | 1,500 | - | -4.8% | 5,500 | 175.0% |
| Insurance - Property, AL, GL, WC | 23,500 | 27,030 | 27,030 | 20,274 | 15.0% | 77,724 | 187.5% |
| Maintenance & Rentals | 2,031 | 2,000 | 3,500 | 2,461 | 72.3% | 4,500 | 125.0% |
| Utilities | 735 | 1,800 | 1,800 | 455 | 144.9% | 15,000 | 733.3% |
| Contractual Services & Projects | 89,125 | 72,000 | 71,000 | 55,410 | -20.3% | 18,750 | -74.0% |
| General Supplies | 982 | 8,300 | 8,245 | 4,178 | 739.6% | 10,000 | 20.5% |
| Automotive Supplies & Gasoline | 22,764 | 20,500 | 40,500 | 28,014 | 77.9% | 41,000 | 100.0% |
| Materials & Equipment | 778 | 8,700 | 8,755 | 3,308 | 1025.3% | 50,700 | 482.8% |
| Special Current Charges | 133 | 500 | 3,000 | 2,633 | 2155.6% | 2,000 | 300.0% |
| FIRE SUPPORT | <u>1,604,586</u> | <u>1,828,430</u> | <u>1,677,623</u> | <u>1,334,155</u> | 4.6% | <u>1,985,764</u> | 8.6% |
| FIRE DEPARTMENT | <u>\$ 18,480,718</u> | <u>\$ 18,405,020</u> | <u>\$ 18,799,115</u> | <u>\$ 15,072,741</u> | -0.4% | <u>\$ 21,505,774</u> | 16.8% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|------------------------------|---|---|--|-------------------------------|
| Full-Time | 188 | 188 | 188 | 188 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 05 POLICE | | | | | | | | |
| Salaries/ Wages | \$ 9,156,498 | \$ 10,130,500 | \$ 9,279,916 | \$ 7,017,518 | \$ 8,896,368 | 10.6% | \$ 10,693,500 | 5.6% |
| Overtime | 1,221,567 | 975,500 | 1,604,765 | 1,200,834 | 1,613,334 | -20.1% | 975,500 | 0.0% |
| Retirement contributions | 2,967,626 | 3,177,900 | 2,865,145 | 2,152,794 | 2,785,489 | 7.1% | 3,570,000 | 12.3% |
| Other Fringe Benefits | 1,814,665 | 2,153,220 | 1,975,912 | 1,467,260 | 1,956,153 | 18.7% | 2,318,020 | 7.7% |
| General Operating Services | 46,051 | 64,000 | 63,150 | 49,393 | 63,150 | 39.0% | 63,700 | -0.5% |
| Insurance - Property, AL, GL, WC | 1,667,937 | 1,916,860 | 1,916,860 | 1,440,721 | 1,916,860 | 14.9% | 1,462,076 | -23.7% |
| Maintenance & Rentals | 432,285 | 429,700 | 406,200 | 251,312 | 357,456 | -0.6% | 610,000 | 42.0% |
| Utilities | 268,720 | 246,100 | 426,100 | 353,257 | 485,754 | -8.4% | 402,000 | 63.3% |
| Contractual Services & Projects | 255,223 | 275,000 | 259,650 | 207,148 | 270,036 | 7.7% | 297,700 | 8.3% |
| General Supplies | 72,217 | 98,000 | 104,600 | 65,640 | 98,324 | 35.7% | 95,600 | -2.4% |
| Automotive Supplies & Gasoline | 409,098 | 460,100 | 667,900 | 485,458 | 667,900 | 12.5% | 757,600 | 64.7% |
| Materials & Equipment | 998,063 | 1,079,835 | 1,097,040 | 798,526 | 1,086,070 | 8.2% | 1,159,900 | 7.4% |
| Major Acquisitions & Improvements | 287,058 | 683,000 | 1,567,645 | 517,971 | 1,775,971 | 137.9% | 806,500 | 18.1% |
| Special Current Charges | 246,393 | 445,000 | 320,100 | 268,699 | 294,530 | 80.6% | 482,000 | 8.3% |
| POLICE DEPARTMENT | \$ 19,843,401 | \$ 22,134,715 | \$ 22,554,983 | \$ 16,276,531 | \$ 22,267,394 | 11.5% | \$ 23,694,096 | 7.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Calls for service | 84,227 | 81,883 | 85,000 |
| Administrative Investigations | 40 | 60 | 40 |
| Crime Clearance Rate (Rape & Homicide only) | | | |
| Homicide | 77.8% | 87.5% | Unknown |
| Rape | 75% | 91.9% | Unknown |

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 6 | 6 | 6 | 6 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 05 POLICE | | | | | | | |
| DIV: 01 ADMINISTRATION | | | | | | | |
| Salaries/ Wages/ OT | \$ 482,970 | \$ 526,000 | \$ 541,781 | \$ 384,375 | 8.9% | \$ 501,200 | -4.7% |
| Fringe Benefits | 197,108 | 229,500 | 234,419 | 168,038 | 16.4% | 229,500 | 0.0% |
| General Operating Services | 30,763 | 43,000 | 53,500 | 41,345 | 39.8% | 47,200 | 9.8% |
| Insurance - Property, AL, GL, WC | 197,120 | 226,690 | 226,690 | 170,019 | 15.0% | 255,692 | 12.8% |
| Maintenance & Rentals | 17,698 | 20,200 | 20,200 | 7,730 | 14.1% | 18,000 | -10.9% |
| Utilities | 249,813 | 225,500 | 405,500 | 340,973 | -9.7% | 385,500 | 71.0% |
| Contractual Services & Projects | 24,467 | 27,000 | 27,000 | 22,658 | 10.4% | 21,500 | -20.4% |
| General Supplies | 12,807 | 19,000 | 19,000 | 12,670 | 48.4% | 19,100 | 0.5% |
| Materials & Equipment | 2,278 | 1,800 | 1,800 | 800 | -21.0% | 1,800 | 0.0% |
| Special Current Charges | 35 | - | 100 | 43 | -100.0% | - | N/A |
| ADMINISTRATION | <u>\$ 1,215,059</u> | <u>\$ 1,318,690</u> | <u>\$ 1,529,990</u> | <u>\$ 1,148,651</u> | 8.5% | <u>\$ 1,479,492</u> | 12.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Calls for service | 89,183 | 95,000 | 95,000 |
| Arrests | 1,692 | 1,750 | 1,750 |
| Citations | 5,574 | 6,000 | 6,250 |

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 182 | 182 | 182 | 182 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 05 POLICE | | | | | | | |
| DIV: 02 POLICE SERVICE | | | | | | | |
| Salaries/ Wages/ OT | \$ 8,673,556 | \$ 9,605,000 | \$ 8,738,650 | \$ 6,633,143 | 10.7% | \$ 10,192,800 | 6.1% |
| Overtime | 1,221,539 | 975,000 | 1,604,250 | 1,200,834 | -20.2% | 975,000 | 0.0% |
| Retirement | 2,823,071 | 3,012,900 | 2,695,455 | 2,031,878 | 6.7% | 3,405,000 | 13.0% |
| Fringe Benefits | 1,762,112 | 2,088,720 | 1,911,183 | 1,420,138 | 18.5% | 2,253,520 | 7.9% |
| General Operating Services | 15,288 | 21,000 | 9,650 | 8,048 | 37.4% | 16,500 | -21.4% |
| Insurance - Property, AL, GL, WC | 1,470,817 | 1,690,170 | 1,690,170 | 1,270,702 | 14.9% | 1,206,384 | -28.6% |
| Maintenance & Rentals | 414,587 | 409,500 | 386,000 | 243,582 | -1.2% | 592,000 | 44.6% |
| Utilities | 18,907 | 20,600 | 20,600 | 12,284 | 9.0% | 16,500 | -19.9% |
| Contractual Services & Projects | 230,756 | 248,000 | 232,650 | 184,490 | 7.5% | 276,200 | 11.4% |
| General Supplies | 59,410 | 79,000 | 85,600 | 52,970 | 33.0% | 76,500 | -3.2% |
| Automotive Supplies & Gasoline | 409,098 | 460,100 | 667,900 | 485,458 | 12.5% | 757,600 | 64.7% |
| Materials & Equipment | 995,785 | 1,078,035 | 1,095,240 | 797,726 | 8.3% | 1,158,100 | 7.4% |
| Major Acquisitions & Improvements | 287,058 | 683,000 | 1,567,645 | 517,971 | 137.9% | 806,500 | 18.1% |
| Special Current Charges | 246,358 | 445,000 | 320,000 | 268,656 | 80.6% | 482,000 | 8.3% |
| POLICE SERVICE | 18,628,342 | 20,816,025 | 21,024,993 | 15,127,880 | 11.7% | 22,214,604 | 6.7% |
| POLICE DEPARTMENT | \$ 19,843,401 | \$ 22,134,715 | \$ 22,554,983 | \$ 16,276,531 | 11.5% | \$ 23,694,096 | 7.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|------------------------------|---|---|--|-------------------------------|
| Full-Time | 157 | 156 | 157 | 158 |
| Part-Time | 17 | 17 | 17 | 17 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | | |
| Salaries/ Wages | \$ 4,980,669 | \$ 5,793,900 | \$ 5,241,973 | \$ 3,992,667 | \$ 5,032,294 | 16.3% | \$ 6,477,520 | 11.8% |
| Overtime | 240,388 | 251,500 | 416,545 | 300,477 | 387,387 | 4.6% | 282,500 | 12.3% |
| Retirement contributions | 736,451 | 837,300 | 792,974 | 601,022 | 824,693 | 13.7% | 968,450 | 15.7% |
| Other Fringe Benefits | 1,559,346 | 1,972,060 | 1,639,452 | 1,182,166 | 1,688,636 | 26.5% | 2,054,470 | 4.2% |
| General Operating Services | 32,478 | 36,250 | 31,105 | 16,531 | 25,506 | 11.6% | 52,130 | 43.8% |
| Insurance - Property, AL, GL, WC | 1,530,365 | 1,754,120 | 1,756,220 | 1,315,002 | 1,754,120 | 14.6% | 1,643,324 | -6.3% |
| Maintenance & Rentals | 476,585 | 545,560 | 573,290 | 372,283 | 498,762 | 14.5% | 535,530 | -1.8% |
| Utilities | 1,649,010 | 1,611,500 | 1,634,480 | 1,220,835 | 1,778,314 | -2.3% | 1,732,600 | 7.5% |
| Contractual Services & Projects | 2,067,377 | 2,119,275 | 2,428,105 | 1,666,999 | 2,573,791 | 2.5% | 2,827,650 | 33.4% |
| General Supplies | 285,700 | 533,500 | 601,837 | 295,274 | 547,672 | 86.7% | 570,250 | 6.9% |
| Automotive Supplies & Gasoline | 934,670 | 1,020,350 | 1,215,000 | 844,710 | 1,228,210 | 9.2% | 1,154,000 | 13.1% |
| Materials & Equipment | 312,864 | 446,500 | 507,128 | 260,703 | 461,486 | 42.7% | 455,650 | 2.0% |
| Major Acquisitions & Improvements | 464,364 | 2,055,000 | 2,440,850 | 749,666 | 1,844,866 | 342.5% | 1,737,000 | -15.5% |
| Special Current Charges | 35,529 | 195,200 | 112,840 | 62,600 | 97,704 | 449.4% | 166,200 | -14.9% |
| PUBLIC WORKS DEPARTMENT | \$ 15,305,796 | \$ 19,172,015 | \$ 19,391,799 | \$ 12,880,935 | \$ 18,743,442 | 25.3% | \$ 20,657,274 | 7.7% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed | 12,978 | 1,100 | 1,200 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 11 | 10 | 11 | 12 |
| Part-Time | 0 | 0 | 1 | 1 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|-----------------------------------|-------------------|---------------------|---------------------|-------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 01 ADMINISTRATION | | | | | | | |
| Salaries/ Wages/ OT | \$ 455,027 | \$ 466,500 | \$ 570,496 | \$ 448,860 | 2.5% | \$ 680,600 | 45.9% |
| Fringe Benefits | 184,269 | 207,200 | 216,867 | 173,246 | 12.4% | 271,050 | 30.8% |
| General Operating Services | 2,126 | 6,900 | 6,250 | 2,417 | 224.6% | 6,900 | 0.0% |
| Insurance - Property, AL, GL, WC | 114,220 | 131,350 | 131,350 | 98,514 | 15.0% | 211,656 | 61.1% |
| Maintenance & Rentals | 13,355 | 37,150 | 34,400 | 7,698 | 178.2% | 20,650 | -44.4% |
| Utilities | 17,882 | 28,000 | 18,000 | 3,998 | 56.6% | 9,000 | -67.9% |
| Contractual Services & Projects | 14,944 | 33,100 | 39,100 | 27,997 | 121.5% | 33,100 | 0.0% |
| General Supplies | 9,309 | 19,550 | 18,050 | 7,909 | 110.0% | 14,250 | -27.1% |
| Automotive Supplies & Gasoline | 7,435 | 8,850 | 10,650 | 6,661 | 19.0% | 10,000 | 13.0% |
| Materials & Equipment | 2,279 | 57,600 | 85,000 | 17,682 | 2427.4% | 11,900 | -79.3% |
| Major Acquisitions & Improvements | - | - | - | - | N/A | 250,000 | N/A |
| Special Current Charges | 15,398 | 50,500 | 26,300 | 11,503 | 228.0% | 27,300 | -45.9% |
| ADMINISTRATION | <u>\$ 836,244</u> | <u>\$ 1,046,700</u> | <u>\$ 1,156,463</u> | <u>\$ 806,485</u> | 25.2% | <u>\$ 1,546,406</u> | 47.7% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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. (This budget also includes the cost of street lighting.)

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|----------------------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed | 360 | 655 | 660 |
| Work orders completed-drainage | 900 | 1262 | 1350 |
| Storm Sewers maintenance (miles) | 450 | 450 | 450 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 25 | 25 | 25 | 25 |
| Part-Time | 3 | 3 | 3 | 3 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|---------------------|-------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 02 STREETS | | | | | | | |
| Salaries/ Wages/ OT | \$ 786,543 | \$ 931,100 | \$ 780,033 | \$ 602,545 | 18.4% | \$ 1,078,500 | 15.8% |
| Fringe Benefits | 352,221 | 437,000 | 354,419 | 253,319 | 24.1% | 482,600 | 10.4% |
| General Operating Services | 484 | 1,100 | 1,400 | 1,008 | 127.3% | 1,600 | 45.5% |
| Insurance - Property, AL, GL, WC | 369,685 | 426,140 | 426,140 | 318,855 | 15.3% | 295,540 | -30.6% |
| Maintenance & Rentals | 26,068 | 44,710 | 58,410 | 36,010 | 71.5% | 53,780 | 20.3% |
| Utilities | 1,560,595 | 1,503,000 | 1,505,820 | 1,145,740 | -3.7% | 1,624,500 | 8.1% |
| Contractual Services & Projects | 215,613 | 241,425 | 433,105 | 330,213 | 12.0% | 501,300 | 107.6% |
| General Supplies | 100,173 | 196,550 | 299,050 | 183,916 | 96.2% | 265,250 | 35.0% |
| Automotive Supplies & Gasoline | 29,636 | 47,300 | 53,300 | 35,607 | 59.6% | 49,800 | 5.3% |
| Materials & Equipment | 23,742 | 42,000 | 37,400 | 18,279 | 76.9% | 37,900 | -9.8% |
| Major Acquisitions & Improvements | 18,497 | 307,000 | 361,600 | 59,621 | 1559.7% | 116,000 | -62.2% |
| Special Current Charges | 8,154 | 17,700 | 45,200 | 39,253 | 117.1% | 25,200 | 42.4% |
| STREETS | \$ 3,491,411 | \$ 4,195,025 | \$ 4,355,877 | \$ 3,024,366 | 20.2% | \$ 4,531,970 | 8.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 732 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|--|-----------------------|--------------------------|--------------------------|
| Tons incinerated | 355* | 3,800 | 4,500 |
| Tons trash collected | 10,328 | 8,710 | 9,500 |
| Team Green Recycling Tons | 219 | 324 | 350 |
| *Change in Incinerator Tons reduced due to:>Covid, >Hurricanes, >Ice Storm, >Flood, >Incinerator Repairs, >Contract Debris Removal | | | |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 29 | 29 | 28 | 28 |
| Part-Time | 9 | 9 | 9 | 9 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 03 TRASH COLLECTION | | | | | | | |
| Salaries/ Wages/ OT | \$ 913,171 | \$ 1,133,700 | \$ 870,711 | \$ 621,923 | 24.1% | \$ 1,175,580 | 3.7% |
| Fringe Benefits | 397,691 | 539,160 | 360,807 | 251,914 | 35.6% | 541,660 | 0.5% |
| General Operating Services | 305 | 2,350 | 2,965 | 2,572 | 670.5% | 2,140 | -8.9% |
| Insurance - Property, AL, GL, WC | 357,481 | 408,220 | 410,220 | 307,762 | 14.2% | 317,984 | -22.1% |
| Maintenance & Rentals | 46,913 | 105,300 | 87,465 | 38,207 | 124.5% | 76,000 | -27.8% |
| Utilities | 4,307 | 6,600 | 10,320 | 5,914 | 53.2% | 7,500 | 13.6% |
| Contractual Services & Projects | 454,220 | 486,700 | 556,400 | 324,543 | 7.2% | 582,700 | 19.7% |
| General Supplies | 553 | 3,700 | 6,200 | 2,722 | 569.1% | 4,700 | 27.0% |
| Automotive Supplies & Gasoline | 128,379 | 173,000 | 215,000 | 137,312 | 34.8% | 186,000 | 7.5% |
| Materials & Equipment | 27,362 | 30,550 | 30,550 | 14,762 | 11.7% | 30,900 | 1.1% |
| Major Acquisitions & Improvements | 121,731 | 60,000 | 206,000 | 185,605 | -50.7% | 515,000 | 758.3% |
| Special Current Charges | 7,912 | 20,000 | 20,000 | 7,328 | 152.8% | 18,000 | -10.0% |
| TRASH COLLECTION | <u>\$ 2,460,025</u> | <u>\$ 2,969,280</u> | <u>\$ 2,776,638</u> | <u>\$ 1,900,564</u> | 20.7% | <u>\$ 3,458,164</u> | 16.5% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 732 homes per route.

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|------------------------|-----------------------|--------------------------|--------------------------|
| Tons garbage collected | 32,266 | 23,000 | 24,500 |
| Work orders completed | 7,370 | 7,725 | 7,900 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 14 | 14 | 14 | 14 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 04 SOLID WASTE-GENERAL | | | | | | | |
| Salaries/ Wages/ OT | \$ 495,443 | \$ 538,300 | \$ 539,449 | \$ 430,964 | 8.7% | \$ 606,900 | 12.7% |
| Fringe Benefits | 207,548 | 249,000 | 242,461 | 176,991 | 20.0% | 265,200 | 6.5% |
| General Operating Services | 325 | 2,200 | 1,210 | 400 | 576.9% | 1,590 | -27.7% |
| Insurance - Property, AL, GL, WC | 314,472 | 361,290 | 361,290 | 270,219 | 14.9% | 249,144 | -31.0% |
| Maintenance & Rentals | 129,869 | 129,100 | 149,230 | 126,304 | -0.6% | 132,550 | 2.7% |
| Utilities | 6,576 | 6,700 | 6,810 | 5,022 | 1.9% | 7,800 | 16.4% |
| Contractual Services & Projects | 1,310,222 | 1,200,200 | 1,200,200 | 894,759 | -8.4% | 1,500,200 | 25.0% |
| General Supplies | 7,468 | 13,700 | 14,550 | 8,172 | 83.4% | 13,250 | -3.3% |
| Automotive Supplies & Gasoline | 324,452 | 320,000 | 409,000 | 300,405 | -1.4% | 392,000 | 22.5% |
| Materials & Equipment | 173,468 | 154,550 | 212,903 | 149,599 | -10.9% | 215,800 | 39.6% |
| Major Acquisitions & Improvements | - | 729,000 | 973,400 | 237,407 | N/A | - | -100.0% |
| Special Current Charges | 1,312 | 6,000 | 2,000 | 921 | 357.3% | 1,200 | -80.0% |
| SOLID WASTE-GENERAL | \$ 2,971,155 | \$ 3,710,040 | \$ 4,112,503 | \$ 2,601,163 | 24.9% | \$ 3,385,634 | -8.7% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|---------------------------|-----------------------|--------------------------|--------------------------|
| Work orders | 4,871 | 5,000 | 5,000 |
| Invoices Processed* | *NA | *NA | *NA |
| Vehicle/Equipment Intakes | **24 | 70 | 70 |

*Information not available; destroyed by Hurricane Laura ** Intake low due to Hurricanes/Lack of Availability

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 24 | 24 | 24 | 24 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 05 VEHICLE MAINTENANCE | | | | | | | |
| Salaries/ Wages/ OT | \$ 898,069 | \$ 1,014,000 | \$ 939,390 | \$ 713,156 | 12.9% | \$ 1,084,300 | 6.9% |
| Fringe Benefits | 386,089 | 440,400 | 401,753 | 293,592 | 14.1% | 446,400 | 1.4% |
| General Operating Services | 8,002 | 12,050 | 12,450 | 8,567 | 50.6% | 27,200 | 125.7% |
| Insurance - Property, AL, GL, WC | 51,550 | 58,720 | 58,820 | 44,099 | 13.9% | 119,908 | 104.2% |
| Maintenance & Rentals | 32,945 | 83,600 | 62,242 | 26,342 | 153.8% | 79,900 | -4.4% |
| Utilities | 24,380 | 33,200 | 34,305 | 22,385 | 36.2% | 34,100 | 2.7% |
| Contractual Services & Projects | 6,067 | 17,200 | 17,200 | 4,235 | 183.5% | 10,200 | -40.7% |
| General Supplies | 20,699 | 43,500 | 40,300 | 16,041 | 110.2% | 31,200 | -28.3% |
| Automotive Supplies & Gasoline | 58,505 | 92,500 | 99,000 | 48,673 | 58.1% | 79,500 | -14.1% |
| Materials & Equipment | 31,782 | 72,900 | 71,400 | 23,870 | 129.4% | 68,300 | -6.3% |
| Major Acquisitions & Improvements | - | 75,000 | 75,000 | - | N/A | 108,500 | 44.7% |
| Special Current Charges | 725 | 2,000 | 2,000 | 986 | 175.9% | 1,200 | -40.0% |
| VEHICLE MAINTENANCE | <u>\$ 1,518,813</u> | <u>\$ 1,945,070</u> | <u>\$ 1,813,860</u> | <u>\$ 1,201,946</u> | 28.1% | <u>\$ 2,090,708</u> | 7.5% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed | 636 | 720 | 740 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 13 | 13 | 14 | 14 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 06 BUILDING MAINTENANCE | | | | | | | |
| Salaries/ Wages/ OT | \$ 415,325 | \$ 471,100 | \$ 547,733 | \$ 419,211 | 13.4% | \$ 590,540 | 25.4% |
| Fringe Benefits | 196,936 | 221,500 | 231,573 | 188,565 | 12.5% | 273,000 | 23.3% |
| General Operating Services | 377 | 450 | 450 | 260 | 19.4% | 450 | 0.0% |
| Insurance - Property, AL, GL, WC | 53,945 | 59,310 | 59,310 | 44,484 | 9.9% | 62,696 | 5.7% |
| Maintenance & Rentals | 9,054 | 15,300 | 14,300 | 4,686 | 69.0% | 13,850 | -9.5% |
| Utilities | 7,192 | 6,400 | 11,625 | 6,379 | -11.0% | 8,100 | 26.6% |
| Contractual Services & Projects | - | - | 500 | - | N/A | 500 | N/A |
| General Supplies | 9,524 | 37,800 | 29,750 | 7,779 | 296.9% | 31,100 | -17.7% |
| Automotive Supplies & Gasoline | 14,402 | 18,200 | 24,250 | 15,801 | 26.4% | 22,500 | 23.6% |
| Materials & Equipment | 15,049 | 20,750 | 21,025 | 13,146 | 37.9% | 23,100 | 11.3% |
| Major Acquisitions & Improvements | - | 34,000 | 29,000 | - | N/A | - | -100.0% |
| Special Current Charges | 88 | 800 | 800 | 339 | 809.1% | 500 | -37.5% |
| BUILDING MAINTENANCE | \$ 721,892 | \$ 885,610 | \$ 970,316 | \$ 700,650 | 22.7% | \$ 1,026,336 | 15.9% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|--------------------------------------|-----------------------|--------------------------|--------------------------|
| Communications/work orders completed | 600 | 345 | 207 |
| Traffic/sign work completed | 4,670 | 4,052 | 4,521 |
| Traffic/signal work completed | 495 | 532 | 636 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 8 | 8 | 8 | 8 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|--|-------------------|---------------------|---------------------|-------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 07 COMMUNICATION & TRAFFIC | | | | | | | |
| Salaries/ Wages/ OT | \$ 309,314 | \$ 339,500 | \$ 354,985 | \$ 278,021 | 9.8% | \$ 353,400 | 4.1% |
| Fringe Benefits | 128,609 | 152,700 | 149,788 | 104,337 | 18.7% | 165,800 | 8.6% |
| General Operating Services | 114 | 600 | 700 | 317 | 426.3% | 2,800 | 366.7% |
| Insurance - Property, AL, GL, WC | 142,775 | 164,200 | 164,200 | 123,150 | 15.0% | 287,728 | 75.2% |
| Maintenance & Rentals | 24,691 | 20,600 | 34,460 | 27,233 | -16.6% | 31,100 | 51.0% |
| Utilities | 22,460 | 22,000 | 41,350 | 26,531 | -2.0% | 35,500 | 61.4% |
| Contractual Services & Projects | 11,753 | 5,000 | 9,400 | 8,200 | -57.5% | 19,000 | 280.0% |
| General Supplies | 111,759 | 137,000 | 133,700 | 38,657 | 22.6% | 140,900 | 2.8% |
| Automotive Supplies & Gasoline | 21,618 | 22,600 | 29,100 | 20,574 | 4.5% | 30,600 | 35.4% |
| Materials & Equipment | 4,643 | 12,400 | 12,400 | 3,821 | 167.1% | 13,700 | 10.5% |
| Major Acquisitions & Improvements | - | 373,000 | 366,850 | - | N/A | 236,000 | -36.7% |
| Special Current Charges | 117 | 18,700 | 8,340 | 408 | 15882.9% | 15,700 | -16.0% |
| COMMUNICATION & TRAFFIC | <u>\$ 777,853</u> | <u>\$ 1,268,300</u> | <u>\$ 1,305,273</u> | <u>\$ 631,249</u> | 63.1% | <u>\$ 1,332,228</u> | 5.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed | 1,450 | 1,500 | 1,550 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 30 | 30 | 30 | 30 |
| Part-Time | 5 | 5 | 4 | 4 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|---------------------|-------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 14 GROUNDS MAINTENANCE | | | | | | | |
| Salaries/ Wages/ OT | \$ 794,772 | \$ 993,500 | \$ 881,290 | \$ 647,608 | 25.0% | \$ 1,019,300 | 2.6% |
| Fringe Benefits | 384,231 | 496,600 | 410,867 | 292,556 | 29.2% | 508,850 | 2.5% |
| General Operating Services | 712 | 1,300 | 1,300 | 420 | 82.6% | 1,800 | 38.5% |
| Insurance - Property, AL, GL, WC | 125,337 | 143,850 | 143,850 | 107,139 | 14.8% | 97,796 | -32.0% |
| Maintenance & Rentals | 192,207 | 108,300 | 128,863 | 102,081 | -43.7% | 124,700 | 15.1% |
| Utilities | 5,271 | 5,200 | 5,650 | 4,562 | -1.3% | 5,600 | 7.7% |
| Contractual Services & Projects | 54,558 | 135,650 | 172,200 | 77,052 | 148.6% | 180,650 | 33.2% |
| General Supplies | 24,898 | 77,500 | 56,437 | 28,647 | 211.3% | 67,000 | -13.5% |
| Automotive Supplies & Gasoline | 345,122 | 333,500 | 367,300 | 274,881 | -3.4% | 377,000 | 13.0% |
| Materials & Equipment | 34,509 | 50,500 | 35,500 | 19,000 | 46.3% | 51,000 | 1.0% |
| Major Acquisitions & Improvements | 324,136 | 442,000 | 399,000 | 267,033 | 36.4% | 478,000 | 8.1% |
| Special Current Charges | 1,823 | 4,000 | 2,700 | 1,802 | 119.4% | 2,000 | -50.0% |
| GROUNDS MAINTENANCE | \$ 2,287,576 | \$ 2,791,900 | \$ 2,604,957 | \$ 1,822,781 | 22.0% | \$ 2,913,696 | 4.4% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 – 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------------|-----------------------|--------------------------|--------------------------|
| Projects Completed | 65 | 50 | 43 |
| Active A&E's* / Task Orders | 53 | 99 | 189 |

* Architectural and Engineering Agreements

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 3 | 3 | 3 | 3 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | |
| DIV: 15 ENGINEERING | | | | | | | |
| Salaries/ Wages/ OT | \$ 153,393 | \$ 157,700 | \$ 174,431 | \$ 130,856 | 2.8% | \$ 170,900 | 8.4% |
| Fringe Benefits | 58,203 | 65,800 | 63,891 | 48,668 | 13.1% | 68,360 | 3.9% |
| General Operating Services | 20,033 | 9,300 | 4,380 | 570 | -53.6% | 7,650 | -17.7% |
| Insurance - Property, AL, GL, WC | 900 | 1,040 | 1,040 | 780 | 15.6% | 872 | -16.2% |
| Maintenance & Rentals | 1,483 | 1,500 | 3,920 | 3,722 | 1.1% | 3,000 | 100.0% |
| Utilities | 347 | 400 | 600 | 304 | 15.3% | 500 | 25.0% |
| General Supplies | 1,317 | 4,200 | 3,800 | 1,431 | 218.9% | 2,600 | -38.1% |
| Automotive Supplies & Gasoline | 5,121 | 4,400 | 7,400 | 4,796 | -14.1% | 6,600 | 50.0% |
| Materials & Equipment | 30 | 5,250 | 950 | 544 | 17400.0% | 3,050 | -41.9% |
| Major Acquisitions & Improvements | - | 35,000 | 30,000 | - | N/A | 33,500 | -4.3% |
| Special Current Charges | - | 75,500 | 5,500 | 60 | N/A | 75,100 | -0.5% |
| ENGINEERING | <u>\$ 240,827</u> | <u>\$ 360,090</u> | <u>\$ 295,912</u> | <u>\$ 191,731</u> | 49.5% | <u>\$ 372,132</u> | 3.3% |
| PUBLIC WORKS DEPARTMENT | <u>\$ 15,305,796</u> | <u>\$ 19,172,015</u> | <u>\$ 19,391,799</u> | <u>\$ 12,880,935</u> | 25.3% | <u>\$ 20,657,274</u> | 7.7% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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:

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|------------------------------|---|---|--|-------------------------------|
| Total Personnel Count | | | | |
| Full-Time | 23 | 27 | 27 | 27 |
| Part-Time | 3 | 3 | 3 | 3 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 07 PLANNING & DEVELOPMENT | | | | | | | | |
| Salaries/ Wages/ OT | \$ 1,310,386 | \$ 1,476,300 | \$ 1,466,588 | \$ 1,187,069 | \$ 1,490,053 | 12.7% | \$ 1,568,306 | 6.2% |
| Fringe Benefits | 487,607 | 600,060 | 530,422 | 413,517 | 535,726 | 23.1% | 608,800 | 1.5% |
| General Operating Services | 80,717 | 103,950 | 137,600 | 96,073 | 130,720 | 28.8% | 123,250 | 18.6% |
| Insurance - Property, AL, GL, WC | 89,205 | 104,600 | 103,100 | 76,953 | 103,100 | 17.3% | 71,300 | -31.8% |
| Maintenance & Rentals | 30,856 | 31,100 | 36,050 | 24,001 | 36,050 | 0.8% | 33,900 | 9.0% |
| Utilities | 21,021 | 21,500 | 25,500 | 20,305 | 26,851 | 2.3% | 26,300 | 22.3% |
| Contractual Services & Projects | 381,306 | 491,500 | 523,860 | 321,507 | 568,070 | 28.9% | 611,000 | 24.3% |
| General Supplies | 12,868 | 20,650 | 32,970 | 24,178 | 32,970 | 60.5% | 23,850 | 15.5% |
| Automotive Supplies & Gasoline | 23,673 | 25,450 | 41,370 | 24,839 | 41,370 | 7.5% | 30,550 | 20.0% |
| Materials & Equipment | 10,796 | 15,500 | 20,800 | 17,697 | 24,960 | 43.6% | 25,000 | 61.3% |
| Major Acquisitions & Improvements | - | 75,000 | 111,550 | 111,550 | 111,550 | N/A | - | -100.0% |
| Special Current Charges | 38,977 | 192,650 | 182,650 | 139,156 | 164,385 | 394.3% | 161,650 | -16.1% |
| PLANNING & DEVELOPMENT DEPT | \$ 2,487,412 | \$ 3,158,260 | \$ 3,212,460 | \$ 2,456,845 | \$ 3,265,805 | 27.0% | \$ 3,283,906 | 4.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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.

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|---------------------------------------|-----------------------|--------------------------|--------------------------|
| Annexations | 6 | 3 | 4 |
| Subdivisions | 35 | 45 | 40 |
| Planning Commission | | | |
| Major Conditional Use Permits | 15 | 18 | 16 |
| Minor Conditional Use Permits | 22 | 30 | 26 |
| Special Exception or Variance Permits | 46 | 52 | 50 |
| Rezoning | 4 | 6 | 5 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 5 | 6 | 6 | 6 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|--|-------------------|-------------------|-------------------|-------------------|------------|-------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 07 PLANNING & DEVELOPMENT | | | | | | | |
| DIV: 01 ADMINISTRATION | | | | | | | |
| Salaries/ Wages/ OT | \$ 390,704 | \$ 446,700 | \$ 491,100 | \$ 412,177 | 14.3% | \$ 490,606 | 9.8% |
| Fringe Benefits | 139,548 | 168,400 | 163,496 | 129,223 | 20.7% | 175,900 | 4.5% |
| General Operating Services | 42,008 | 57,500 | 57,500 | 33,258 | 36.9% | 50,000 | -13.0% |
| Insurance - Property, AL, GL, WC | 51,485 | 59,210 | 59,210 | 44,409 | 15.0% | 41,080 | -30.6% |
| Maintenance & Rentals | 3,465 | 7,100 | 4,600 | 1,519 | 104.9% | 6,600 | -7.0% |
| Utilities | 3,472 | 4,000 | 4,000 | 2,916 | 15.2% | 4,000 | 0.0% |
| Contractual Services & Projects | 4,250 | 5,000 | 5,000 | 4,250 | 17.6% | 5,000 | 0.0% |
| General Supplies | 1,751 | 4,550 | 5,250 | 1,164 | 159.9% | 4,050 | -11.0% |
| Automotive Supplies & Gasoline | 1,517 | 2,850 | 2,850 | 1,519 | 87.9% | 2,550 | -10.5% |
| Materials & Equipment | 650 | 4,500 | 300 | 290 | 592.3% | 4,000 | -11.1% |
| Major Acquisitions & Improvements | - | 25,000 | 23,110 | 23,110 | N/A | - | -100.0% |
| Special Current Charges | 30,021 | 145,500 | 140,500 | 117,750 | 384.7% | 120,500 | -17.2% |
| ADMINISTRATION | <u>\$ 668,871</u> | <u>\$ 930,310</u> | <u>\$ 956,916</u> | <u>\$ 771,585</u> | 39.1% | <u>\$ 904,286</u> | -2.8% |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|--------------------------------|-----------------------|--------------------------|--------------------------|
| Building permits | 2,657 | 883 | 1,000 |
| Electrical permits | 1,127 | 536 | 750 |
| Mechanical permits | 699 | 486 | 600 |
| Plumbing permits | 922 | 990 | 1,000 |
| Total Inspections | 14,696 | 11,877 | 14,000 |
| Property Standards Inspections | 18,013 | 19,690 | 20,000 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 16 | 19 | 19 | 19 |
| Part-Time | 3 | 3 | 3 | 3 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|--|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 07 PLANNING & DEVELOPMENT | | | | | | | |
| DIV: 02 PERMIT CENTER | | | | | | | |
| Salaries/ Wages/ OT | \$ 813,675 | \$ 920,600 | \$ 863,218 | \$ 684,175 | 13.1% | \$ 960,700 | 4.4% |
| Fringe Benefits | 308,596 | 386,660 | 323,469 | 250,070 | 25.3% | 385,200 | -0.4% |
| General Operating Services | 36,510 | 43,000 | 76,850 | 61,946 | 17.8% | 69,800 | 62.3% |
| Insurance - Property, AL, GL, WC | 37,100 | 44,670 | 43,170 | 32,004 | 20.4% | 29,620 | -33.7% |
| Maintenance & Rentals | 27,391 | 24,000 | 31,450 | 22,482 | -12.4% | 27,300 | 13.8% |
| Utilities | 17,330 | 17,000 | 21,000 | 17,227 | -1.9% | 22,000 | 29.4% |
| Contractual Services & Projects | 377,058 | 480,500 | 515,860 | 317,257 | 27.4% | 600,000 | 24.9% |
| General Supplies | 10,418 | 13,300 | 16,720 | 12,671 | 27.7% | 14,000 | 5.3% |
| Automotive Supplies & Gasoline | 22,156 | 22,600 | 38,520 | 23,320 | 2.0% | 28,000 | 23.9% |
| Materials & Equipment | 10,146 | 11,000 | 20,500 | 17,407 | 8.4% | 21,000 | 90.9% |
| Major Acquisitions & Improvements | - | 50,000 | 88,440 | 88,440 | N/A | - | -100.0% |
| Special Current Charges | 8,372 | 22,500 | 40,500 | 21,406 | 168.8% | 24,500 | 8.9% |
| PERMIT CENTER | <u>\$ 1,668,752</u> | <u>\$ 2,035,830</u> | <u>\$ 2,079,697</u> | <u>\$ 1,548,405</u> | 22.0% | <u>\$ 2,182,120</u> | 7.2% |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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/aesthetics; budget, funding, operations; economic development; historic preservation; planning and coordination; transportation; and safety and security, including management of the capital improvement program (LDAP) within the district. In addition to the Downtown Lakefront division's specific duties, the division coordinates several other city wide planning and implementation functions.

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|--------------------------------|-----------------------|--------------------------|--------------------------|
| Development reviews | 26 | 20 | 26 |
| Historic Preservation Projects | 28 | 20 | 8 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 2 | 2 | 2 | 2 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 07 PLANNING & DEVELOPMENT | | | | | | | |
| DIV: 13 DOWNTOWN/LAKEFRONT DEVLPMNT | | | | | | | |
| Salaries/ Wages/ OT | \$ 106,005 | \$ 109,000 | \$ 112,270 | \$ 90,717 | 2.8% | \$ 117,000 | 7.3% |
| Fringe Benefits | 39,463 | 45,000 | 43,457 | 34,224 | 14.0% | 47,700 | 6.0% |
| General Operating Services | 2,199 | 3,450 | 3,250 | 869 | 56.9% | 3,450 | 0.0% |
| Insurance - Property, AL, GL, WC | 620 | 720 | 720 | 540 | 16.1% | 600 | -16.7% |
| Utilities | 219 | 500 | 500 | 162 | 128.3% | 300 | -40.0% |
| Contractual Services & Projects | - | 6,000 | 3,000 | - | N/A | 6,000 | 0.0% |
| General Supplies | 699 | 2,800 | 11,000 | 10,343 | 300.6% | 5,800 | 107.1% |
| Special Current Charges | 584 | 24,650 | 1,650 | - | 4120.9% | 16,650 | -32.5% |
| DOWNTOWN/LAKEFRONT PLAN | <u>149,789</u> | <u>192,120</u> | <u>175,847</u> | <u>136,855</u> | 28.3% | <u>197,500</u> | 2.8% |
| PLANNING & DEVELOPMENT DEPT. | <u>\$ 2,487,412</u> | <u>\$ 3,158,260</u> | <u>\$ 3,212,460</u> | <u>\$ 2,456,845</u> | 27.0% | <u>\$ 3,283,906</u> | 4.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|------------------------------|---|---|--|-------------------------------|
| Total Personnel Count | | | | |
| Full-Time | 20 | 20 | 20 | 20 |
| Part-Time | 6 | 6 | 8 | 8 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Expenditures FY 2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|--------------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | | |
| Salaries/ Wages/ OT | \$ 1,026,955 | \$ 1,319,400 | \$ 1,206,371 | \$ 847,935 | \$ 1,152,084 | 28.5% | \$ 1,533,270 | 16.2% |
| Fringe Benefits | 293,306 | 468,800 | 423,370 | 260,511 | 381,033 | 59.8% | 522,100 | 11.4% |
| General Operating Services | 67,136 | 74,100 | 68,300 | 34,656 | 46,444 | 10.4% | 72,200 | -2.6% |
| Insurance - Property, AL, GL, WC | 106,218 | 124,750 | 126,950 | 95,302 | 126,950 | 17.4% | 264,488 | 112.0% |
| Maintenance & Rentals | 357,390 | 506,350 | 394,750 | 268,953 | 367,118 | 41.7% | 416,750 | -17.7% |
| Utilities | 225,724 | 203,000 | 307,400 | 238,093 | 307,400 | -10.1% | 248,500 | 22.4% |
| Contractual Services & Projects | 1,000,767 | 1,067,150 | 1,129,450 | 856,709 | 1,072,978 | 6.6% | 593,550 | -44.4% |
| General Supplies | 75,622 | 102,400 | 102,600 | 53,459 | 80,028 | 35.4% | 90,900 | -11.2% |
| Automotive Supplies & Gasoline | 5,431 | 11,300 | 10,800 | 4,757 | 8,640 | 108.1% | 11,450 | 1.3% |
| Materials & Equipment | 406,780 | 470,750 | 399,837 | 237,699 | 339,861 | 15.7% | 840,750 | 78.6% |
| Major Acquisitions & Improvements | - | - | 69,413 | - | 69,413 | N/A | - | N/A |
| Special Current Charges | 1,638,392 | 2,078,800 | 2,231,600 | 1,079,623 | 1,967,055 | 26.9% | 2,504,201 | 20.5% |
| GENERAL SERVICES DEPARTMENT | \$ 5,203,721 | \$ 6,426,800 | \$ 6,470,841 | \$ 3,977,697 | \$ 5,919,004 | 23.5% | \$ 7,098,159 | 10.4% |
| OPERATING EXPENDITURES | \$ 67,366,542 | \$ 76,211,170 | \$ 77,457,913 | \$ 56,113,883 | \$ 76,008,031 | 13.1% | \$ 83,545,619 | 9.6% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|------------------|-----------------------|--------------------------|--------------------------|
| Elections | 2 | 2 | 0 |
| CPPJ* agreements | 5 | 5 | 6 |
| Special Events | 0 | 3 | 4 |

*Calcasieu Parish Police Jury

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 6 | 6 | 6 | 6 |
| Part-Time | 1 | 1 | 2 | 2 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | |
| DIV: 01 ADMINISTRATION | | | | | | | |
| Salaries/ Wages/ OT | \$ 149,422 | \$ 325,300 | \$ 304,058 | \$ 218,080 | 117.7% | \$ 443,400 | 36.3% |
| Fringe Benefits | 58,503 | 138,400 | 130,506 | 88,141 | 136.6% | 168,500 | 21.7% |
| General Operating Services | 58,841 | 62,800 | 56,800 | 32,133 | 6.7% | 62,800 | 0.0% |
| Insurance - Property, AL, GL, WC | 2,945 | 8,250 | 4,250 | 2,439 | 180.1% | 14,884 | 80.4% |
| Maintenance & Rentals | 42,014 | 46,050 | 55,550 | 50,883 | 9.6% | 46,000 | -0.1% |
| Utilities | 91,130 | 67,000 | 157,000 | 121,901 | -26.5% | 103,200 | 54.0% |
| Contractual Services & Projects | 1,663 | 21,150 | 19,650 | 5,167 | 1171.8% | 17,750 | -16.1% |
| General Supplies | 17,797 | 26,000 | 25,000 | 10,613 | 46.1% | 19,500 | -25.0% |
| Automotive Supplies & Gasoline | 2,214 | 4,150 | 6,150 | 2,940 | 87.4% | 6,050 | 45.8% |
| Materials & Equipment | - | 2,800 | 1,800 | - | N/A | 1,300 | -53.6% |
| Special Current Charges | 1,624,517 | 2,072,200 | 2,224,400 | 1,078,742 | 27.6% | 2,503,001 | 20.8% |
| GENERAL ADMINISTRATION | <u>\$ 2,049,046</u> | <u>\$ 2,774,100</u> | <u>\$ 2,985,164</u> | <u>\$ 1,611,039</u> | 35.4% | <u>\$ 3,386,385</u> | 22.1% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Floors to maintain | 16 | 16 | 16 |
| Work Orders Completed | 44 | 53 | 60 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 3 | 3 | 3 | 3 |
| Part-Time | 3 | 3 | 3 | 3 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------------|-------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | |
| DIV: 02 BUILDING SERVICES | | | | | | | |
| Salaries/ Wages/ OT | \$ 223,689 | \$ 277,500 | \$ 221,325 | \$ 151,064 | 24.1% | \$ 285,500 | 2.9% |
| Fringe Benefits | 48,840 | 88,000 | 63,097 | 35,874 | 80.2% | 92,100 | 4.7% |
| General Operating Services | 612 | 200 | 200 | - | -67.3% | 200 | 0.0% |
| Insurance - Property, AL, GL, WC | 87,779 | 98,860 | 98,860 | 74,145 | 12.6% | 186,056 | 88.2% |
| Maintenance & Rentals | 142,851 | 214,100 | 156,100 | 124,868 | 49.9% | 188,000 | -12.2% |
| Utilities | 95,496 | 97,800 | 99,700 | 79,562 | 2.4% | 98,900 | 1.1% |
| Contractual Services & Projects | 75,157 | 78,000 | 141,800 | 73,463 | 3.8% | 89,500 | 14.7% |
| General Supplies | 29,689 | 38,000 | 39,200 | 26,032 | 28.0% | 38,000 | 0.0% |
| Automotive Supplies & Gasoline | 2,096 | 5,150 | 2,650 | 1,102 | 145.7% | 3,350 | -35.0% |
| Materials & Equipment | 5,591 | 9,700 | 8,700 | 4,502 | 73.5% | 9,700 | 0.0% |
| Special Current Charges | 3,556 | 1,000 | 1,000 | 350 | -71.9% | 500 | -50.0% |
| BUILDING SERVICES | \$ 715,356 | \$ 908,310 | \$ 832,632 | \$ 570,962 | 27.0% | \$ 991,806 | 9.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|---------------|-----------------------|--------------------------|--------------------------|
| Pages printed | 317,000 | 268,000 | 350,000 |
| Mail metered | 47,325 | 54,500 | 55,000 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 3 | 3 | 3 | 3 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|----------------------------------|-------------------|-------------------|-------------------|------------------|------------|-------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | |
| DIV: 03 PRINTING SERVICES | | | | | | | |
| Salaries/ Wages/ OT | \$ 79,639 | \$ 101,900 | \$ 53,457 | \$ 26,537 | 28.0% | \$ 111,500 | 9.4% |
| Fringe Benefits | 31,714 | 49,600 | 29,305 | 11,511 | 56.4% | 51,500 | 3.8% |
| General Operating Services | 6,239 | 6,500 | 6,500 | 2,323 | 4.2% | 6,500 | 0.0% |
| Insurance - Property, AL, GL, WC | 575 | 660 | 2,660 | 2,186 | 14.8% | 556 | -15.8% |
| Maintenance & Rentals | 64,509 | 80,150 | 80,150 | 42,952 | 24.2% | 80,150 | 0.0% |
| Utilities | 749 | 1,000 | 1,000 | 596 | 33.5% | 1,000 | 0.0% |
| General Supplies | 561 | 1,800 | 1,800 | 45 | 220.9% | 1,800 | 0.0% |
| Automotive Supplies & Gasoline | 812 | 1,350 | 1,350 | 715 | 66.3% | 1,350 | 0.0% |
| Materials & Equipment | 5,037 | 5,000 | 5,000 | - | -0.7% | 5,000 | 0.0% |
| Special Current Charges | - | 200 | 300 | 234 | N/A | 200 | 0.0% |
| PRINTING SERVICES | <u>\$ 189,835</u> | <u>\$ 248,160</u> | <u>\$ 181,522</u> | <u>\$ 87,099</u> | 30.7% | <u>\$ 259,556</u> | 4.6% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|----------------------------|-----------------------|--------------------------|--------------------------|
| Number of computers in use | 680 | 680 | 675 |
| Work orders completed | 1,100 | 1,200 | 1,200 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 4 | 4 | 4 | 4 |
| Part-Time | 1 | 1 | 1 | 1 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual | Adopted | Amended | Y-T-D | % Change | | % Change |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|
| | Fiscal Year | Budget | Budget | FY 2022 | Adopted | Budget | Adopted |
| | 2020 - 2021 | 2021 - 2022 | 2021 - 2022 | 7/31/2022 | '22 from | 2022 - 2023 | '22 to '23 |
| | | | | | Actual '21 | | Budget |
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | |
| DIV: 04 INFORMATION TECHNOLOGY | | | | | | | |
| Salaries/ Wages/ OT | \$ 353,497 | \$ 323,500 | \$ 313,205 | \$ 239,105 | -8.5% | \$ 353,700 | 9.3% |
| Fringe Benefits | 107,898 | 117,300 | 119,311 | 85,403 | 8.7% | 126,100 | 7.5% |
| General Operating Services | 33 | 800 | 1,000 | 14 | 2324.2% | 300 | -62.5% |
| Insurance - Property, AL, GL, WC | 6,860 | 7,900 | 7,900 | 5,925 | 15.2% | 17,612 | 122.9% |
| Maintenance & Rentals | 46,095 | 105,250 | 57,150 | 29,306 | 128.3% | 57,750 | -45.1% |
| Utilities | 9,125 | 9,000 | 9,000 | 7,817 | -1.4% | 9,000 | 0.0% |
| Contractual Services & Projects | 919,166 | 960,000 | 960,000 | 772,498 | 4.4% | 478,300 | -50.2% |
| General Supplies | 19,594 | 24,900 | 24,900 | 13,291 | 27.1% | 22,700 | -8.8% |
| Automotive Supplies & Gasoline | 92 | 400 | 400 | - | 334.8% | 500 | 25.0% |
| Materials & Equipment | 396,152 | 450,750 | 381,837 | 233,197 | 13.8% | 824,750 | 83.0% |
| Major Acquisitions & Improvements | - | - | 69,413 | - | N/A | - | N/A |
| Special Current Charges | 106 | - | 500 | 244 | -100.0% | 200 | N/A |
| INFORMATION TECHNOLOGY | <u>\$ 1,858,618</u> | <u>\$ 1,999,800</u> | <u>\$ 1,944,616</u> | <u>\$ 1,386,800</u> | 7.6% | <u>\$ 1,890,912</u> | -5.4% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|------------------------------|---|---|--|-------------------------------|
| Part-Time | 1 | 1 | 2 | 2 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | |
| DIV: 09 1911 CITY HALL | | | | | | | |
| Salaries/ Wages/ OT | \$ 53,008 | \$ 56,800 | \$ 75,504 | \$ 53,764 | 7.2% | \$ 92,600 | 63.0% |
| Fringe Benefits | 4,125 | 4,600 | 9,231 | 5,507 | 11.5% | 16,000 | 247.8% |
| General Operating Services | 408 | - | - | - | -100.0% | - | N/A |
| Insurance - Property, AL, GL, WC | 6,830 | 7,860 | 10,060 | 8,070 | 15.1% | 44,352 | 464.3% |
| Maintenance & Rentals | 60,254 | 58,300 | 43,300 | 19,420 | -3.2% | 42,600 | -26.9% |
| Utilities | 28,257 | 27,400 | 37,400 | 26,318 | -3.0% | 33,900 | 23.7% |
| Contractual Services & Projects | 4,784 | 8,000 | 8,000 | 5,581 | 67.2% | 8,000 | 0.0% |
| General Supplies | 7,814 | 11,000 | 11,000 | 3,478 | 40.8% | 8,500 | -22.7% |
| Special Current Charges | 213 | 200 | 200 | 53 | -6.1% | 200 | 0.0% |
| 1911 CITY HALL | <u>\$ 165,693</u> | <u>\$ 174,160</u> | <u>\$ 194,695</u> | <u>\$ 122,191</u> | 5.1% | <u>\$ 246,152</u> | 41.3% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 AmeriCorps, 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|---|-----------------------|--------------------------|--------------------------|
| DBE/SBOP Educational Outreach/Trainings | 5 | 2 | 5 |
| Number of DBE/SBOP Businesses Enrolled | 145 | 150 | 125 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 - 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 4 | 4 | 4 | 4 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | |
| DIV: 11 COMMUNITY SERV GRANTS | | | | | | | |
| Salaries/ Wages/ OT | \$ 167,697 | \$ 234,400 | \$ 238,822 | \$ 159,386 | 39.8% | \$ 246,570 | 5.2% |
| Fringe Benefits | 42,226 | 70,900 | 71,920 | 34,074 | 67.9% | 67,900 | -4.2% |
| General Operating Services | 1,003 | 3,800 | 3,800 | 186 | 278.9% | 2,400 | -36.8% |
| Insurance - Property, AL, GL, WC | 1,229 | 1,220 | 3,220 | 2,537 | -0.7% | 1,028 | -15.7% |
| Maintenance & Rentals | 1,667 | 2,500 | 2,500 | 1,524 | 50.0% | 2,250 | -10.0% |
| Utilities | 967 | 800 | 3,300 | 1,899 | -17.3% | 2,500 | 212.5% |
| General Supplies | 167 | 700 | 700 | - | 319.2% | 400 | -42.9% |
| Automotive Supplies & Gasoline | 217 | 250 | 250 | - | 15.2% | 200 | -20.0% |
| Materials & Equipment | - | 2,500 | 2,500 | - | N/A | - | -100.0% |
| Special Current Charges | 10,000 | 5,200 | 5,200 | - | -48.0% | 100 | -98.1% |
| COMMUNITY SERVICE/GRANTS | <u>\$ 225,173</u> | <u>\$ 322,270</u> | <u>\$ 332,212</u> | <u>\$ 199,606</u> | 43.1% | <u>\$ 323,348</u> | 0.3% |
| GENERAL SERVICES DEPARTMENT | <u>\$ 5,203,721</u> | <u>\$ 6,426,800</u> | <u>\$ 6,470,841</u> | <u>\$ 3,977,697</u> | 23.5% | <u>\$ 7,098,159</u> | 10.4% |
| GENERAL FUND OPERATING EXP | <u>\$ 67,366,542</u> | <u>\$ 76,211,170</u> | <u>\$ 77,457,913</u> | <u>\$ 56,113,883</u> | 13.1% | <u>\$ 83,545,619</u> | |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| Department / Division | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 001 GENERAL FUND | | | | | | | |
| DEPT: 21 TRANSFERS | | | | | | | |
| DIV: 01 OPERATING TRANSFERS | | | | | | | |
| Interfund transfer Community Development | \$ 22,250 | \$ - | \$ - | \$ - | -100.0% | \$ - | N/A |
| Interfund transfer Disaster Recovery | 5,400,000 | 1,000,000 | 3,955,000 | 3,955,000 | -81.5% | 500,000 | -50.0% |
| Interfund transfer Hurricane Recovery | 2,800,000 | - | - | - | -100.0% | - | N/A |
| Interfund transfer Americorps Grant | 6,643 | - | - | - | -100.0% | - | N/A |
| Interfund transfer HOME Program | 2,844 | 91,700 | 91,700 | 32,108 | 3124.3% | 82,776 | -9.7% |
| Interfund transfer Recreation | - | 423,426 | 423,426 | - | N/A | 170,000 | -59.9% |
| Interfund transfer Special Revenue | <u>8,231,737</u> | <u>1,515,126</u> | <u>4,470,126</u> | <u>3,987,108</u> | -81.6% | <u>752,776</u> | -50.3% |
| Interfund trsf School Board STX Dist. 3 | 38,854 | - | - | - | -100.0% | - | N/A |
| Interfund transfer Drainage Bonds | - | - | - | - | N/A | 552,630 | N/A |
| Interfund transfer - Debt Service | <u>38,854</u> | <u>-</u> | <u>-</u> | <u>-</u> | -100.0% | <u>552,630</u> | N/A |
| Interfund transfer Transit Operations | - | 878,720 | 878,720 | 439,360 | N/A | 1,454,701 | 65.5% |
| Interfund transfer Civic Center Operations | - | 698,720 | 698,720 | 349,360 | N/A | 521,794 | -25.3% |
| Interfund transfer Golf Course Operations | 1,517,841 | 913,220 | 913,220 | 456,610 | -39.8% | 546,122 | -40.2% |
| Interfund transfer Proprietary Funds | <u>1,517,841</u> | <u>2,490,660</u> | <u>2,490,660</u> | <u>1,245,330</u> | 64.1% | <u>2,522,617</u> | 1.3% |
| Interfund transfer sales tax to Wastewater | 319,000 | 345,000 | 345,000 | 258,750 | 8.2% | 375,000 | 8.7% |
| Interfund transfer sales tax to Water | 316,000 | 331,000 | 331,000 | 248,250 | 4.7% | 340,000 | 2.7% |
| Interfund transfer sales tax for salaries | <u>635,000</u> | <u>676,000</u> | <u>676,000</u> | <u>507,000</u> | 6.5% | <u>715,000</u> | 5.8% |
| DIV: CAPITAL & OTHER TRANSFERS | | | | | | | |
| Interfund transfer Wastewater improvements | 1,500,000 | 1,500,000 | 1,500,000 | 1,125,000 | 0.0% | 1,800,000 | 20.0% |
| Interfund transfer Drainage improvements | 3,000,000 | - | - | - | -100.0% | - | N/A |
| Interfund transfer Capital projects - Laura | - | 1,270,000 | 1,270,000 | 1,270,000 | N/A | 3,000,000 | 136.2% |
| Interfund transfer - Capital | <u>4,500,000</u> | <u>2,770,000</u> | <u>2,770,000</u> | <u>2,395,000</u> | -38.4% | <u>4,800,000</u> | 73.3% |
| Total transfers | <u>\$ 14,923,432</u> | <u>\$ 7,451,786</u> | <u>\$ 10,406,786</u> | <u>\$ 8,134,438</u> | -50.1% | <u>\$ 9,343,023</u> | 25.4% |
| FUND: 001 GENERAL FUND | <u>\$ 82,289,974</u> | <u>\$ 83,662,956</u> | <u>\$ 87,864,699</u> | <u>\$ 64,248,321</u> | 1.7% | <u>\$ 92,888,642</u> | 11.0% |

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SPECIAL REVENUE FUNDS

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

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 2022 - 2023 ANNUAL BUDGET**

SPECIAL REVENUE FUND SUMMARY

| | Wastewater | Riverboat Gaming | Reserve 2016 STX Levy | Recreation Fund | Central School | Special Event | Community Development | HUD Housing Programs |
|--|---------------------|-----------------------------|----------------------------------|----------------------------|---------------------------|--------------------------|----------------------------------|---------------------------------|
| Revenues: | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 1,370,670 | \$ - | \$ - | \$ - | \$ - |
| Additional sales tax levy portions | 4,480,000 | - | 1,750,000 | 2,240,000 | - | - | - | - |
| Franchise and license taxes | - | 10,500,000 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 64,000 | - | - | 1,389,235 | 440,842 |
| Charges for services | 10,559,500 | - | - | - | - | - | - | - |
| Use of money and property | 118,000 | 9,000 | 6,000 | 64,500 | 8,000 | 37,700 | - | - |
| Total operating revenues | <u>15,157,500</u> | <u>10,509,000</u> | <u>1,756,000</u> | <u>3,739,170</u> | <u>8,000</u> | <u>37,700</u> | <u>1,389,235</u> | <u>440,842</u> |
| Operating transfers in | <u>375,000</u> | <u>-</u> | <u>-</u> | <u>731,438</u> | <u>225,000</u> | <u>225,000</u> | <u>-</u> | <u>82,776</u> |
| Expenditures: | | | | | | | | |
| General Government | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - |
| Human Resources | - | - | - | - | - | - | - | - |
| Fire Department | - | - | - | - | - | - | - | - |
| Police Department | - | - | - | - | - | - | - | - |
| Public Works | 13,842,260 | - | - | - | - | - | - | - |
| Planning & Development | - | - | - | - | - | - | - | - |
| Community Services | - | - | - | 4,851,855 | 242,024 | 301,050 | 1,389,235 | 523,618 |
| General Services | - | - | - | - | - | - | - | - |
| Total operating expenditures | <u>13,842,260</u> | <u>-</u> | <u>-</u> | <u>4,851,855</u> | <u>242,024</u> | <u>301,050</u> | <u>1,389,235</u> | <u>523,618</u> |
| Other financing uses: | | | | | | | | |
| Operating transfers out | - | 1,011,438 | - | - | - | - | - | - |
| Transfer to Debt Service accounts | 1,325,000 | 3,923,850 | - | - | - | - | - | - |
| Capital transfers-General Capital Projects | 1,000,000 | 5,967,050 | 2,000,000 | 575,000 | - | - | - | - |
| Total transfers | <u>2,325,000</u> | <u>10,902,338</u> | <u>2,000,000</u> | <u>575,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>16,167,260</u> | <u>10,902,338</u> | <u>2,000,000</u> | <u>5,426,855</u> | <u>242,024</u> | <u>301,050</u> | <u>1,389,235</u> | <u>523,618</u> |
| Net Income (loss) | <u>\$ (634,760)</u> | <u>\$ (393,338)</u> | <u>\$ (244,000)</u> | <u>\$ (956,247)</u> | <u>\$ (9,024)</u> | <u>\$ (38,350)</u> | <u>\$ -</u> | <u>\$ -</u> |
| Projected beginning fund balance | \$ 2,579,709 | \$ 1,889,737 | \$ 2,276,163 | \$ 2,198,214 | \$ 78,838 | \$ 117,875 | \$ - | \$ 206,684 |
| Fund balance (used) added operations | 365,240 | 5,573,712 | 1,756,000 | (381,247) | (9,024) | (38,350) | - | - |
| Fund balance used for capital transfers | (1,000,000) | (5,967,050) | (2,000,000) | (575,000) | - | - | - | - |
| Total fund balance (used) added | <u>(634,760)</u> | <u>(393,338)</u> | <u>(244,000)</u> | <u>(956,247)</u> | <u>(9,024)</u> | <u>(38,350)</u> | <u>-</u> | <u>-</u> |
| Ending fund balance | \$ 1,944,949 | \$ 1,496,399 | \$ 2,032,163 | \$ 1,241,967 | \$ 69,814 | \$ 79,525 | \$ - | \$ 206,684 |

| Summer Feeding | 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 | Total Special Revenue |
|----------------|----------------------|----------------|-------------------|-------------------|------------------------|------------------|-------------------------|-----------------------|------------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,370,670 |
| - | - | - | - | - | - | - | 75,000 | 24,000 | 150,000 | 8,719,000 |
| - | - | - | - | - | - | - | - | - | - | 10,500,000 |
| - | 162,976 | - | - | 1,184,179 | 10,306,580 | - | - | - | - | 13,547,812 |
| - | - | - | - | - | - | - | - | - | - | 10,559,500 |
| - | - | - | - | 394,726 | - | 4,000 | - | - | - | 641,926 |
| - | 162,976 | - | - | 1,578,905 | 10,306,580 | 4,000 | 75,000 | 24,000 | 150,000 | 45,338,908 |
| - | - | - | - | - | 500,000 | - | - | - | - | 2,139,214 |
| - | - | - | - | - | 30,000 | - | - | - | - | 30,000 |
| - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 982,269 | - | - | - | - | 982,269 |
| - | 162,976 | - | 161,900 | - | 1,157,282 | - | - | - | - | 1,482,158 |
| - | - | - | - | - | 1,718,056 | - | - | - | - | 15,560,316 |
| - | - | - | - | - | 500,000 | - | 1,700 | 16,000 | 87,400 | 605,100 |
| - | - | - | - | 1,578,905 | 3,764,283 | - | - | - | - | 12,650,970 |
| - | - | - | - | - | 3,981,334 | - | - | - | - | 3,981,334 |
| - | 162,976 | - | 161,900 | 1,578,905 | 12,133,224 | - | 1,700 | 16,000 | 87,400 | 35,292,147 |
| - | - | - | - | - | - | - | - | - | - | 1,011,438 |
| - | - | - | - | - | - | - | - | - | - | 5,248,850 |
| - | - | - | - | - | 8,000,000 | - | - | - | - | 17,542,050 |
| - | - | - | - | - | 8,000,000 | - | - | - | - | 23,802,338 |
| - | 162,976 | - | 161,900 | 1,578,905 | 20,133,224 | - | 1,700 | 16,000 | 87,400 | 59,094,485 |
| \$ - | \$ - | \$ - | \$ (161,900) | \$ - | \$ (9,326,644) | \$ 4,000 | \$ 73,300 | \$ 8,000 | \$ 62,600 | \$ (11,616,363) |
| \$ 122,927 | \$ 20,642 | \$ 276,085 | \$ 209,455 | \$ 1,849,253 | \$ 21,878,875 | \$ 2,154,303 | \$ 245,351 | \$ 80,944 | \$ 125,032 | \$ 36,310,087 |
| - | - | - | (161,900) | - | (1,326,644) | 4,000 | 73,300 | 8,000 | 62,600 | 5,925,687 |
| - | - | - | - | - | (8,000,000) | - | - | - | - | (17,542,050) |
| - | - | - | (161,900) | - | (9,326,644) | 4,000 | 73,300 | 8,000 | 62,600 | (11,616,363) |
| \$ 122,927 | \$ 20,642 | \$ 276,085 | \$ 47,555 | \$ 1,849,253 | \$ 12,552,231 | \$ 2,158,303 | \$ 318,651 | \$ 88,944 | \$ 187,632 | \$ 24,693,724 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 insure 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 140 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 | 2020 - 2021 Actual | 2021 – 2022 Estimated | 2022 - 2023 Estimated |
|--|-----------------------|--------------------------|--------------------------|
| Work orders completed (includes Dottie one-call) | 6,654 | 6,000 | 6,900 |
| Sanitary sewers (miles) | 600 | 600 | 600 |
| Storm sewers (miles) | 425 | 425 | 425 |
| Maximum Dailey Capacity (MGD) Plants A, B/C, D | 6.7, 8, 4.95 | 6.7, 8, 4.95 | 6.7, 8, 4.95 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 68 | 68 | 68 | 68 |
| Full-Time Engineering | 1 | 1 | 1 | 1 |
| Part-Time | 1 | 1 | 1 | 1 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 117 WASTEWATER | | | | | | | | |
| Revenues: | | | | | | | | |
| Ten Year Sales Tax - 0.16% | \$ 5,248,160 | \$ 4,320,000 | \$ 4,320,000 | \$ 3,820,904 | \$ 4,928,000 | -17.7% | \$ 4,480,000 | 3.7% |
| Taxes and special assessments | 5,248,160 | 4,320,000 | 4,320,000 | 3,820,904 | 4,928,000 | -17.7% | 4,480,000 | 3.7% |
| Physical Environment - Charges for Services | 4,592 | 4,200 | 4,200 | 4,884 | 4,884 | -8.5% | 4,500 | 7.1% |
| Sewer extension charges | 39,000 | 60,000 | 60,000 | 47,200 | 56,200 | 53.8% | 55,000 | -8.3% |
| Sewer user charges | 10,547,714 | 13,000,000 | 13,000,000 | 8,350,270 | 10,010,270 | 23.2% | 10,500,000 | -19.2% |
| Charges for services | 10,591,306 | 13,064,200 | 13,064,200 | 8,402,354 | 10,071,354 | 23.3% | 10,559,500 | -19.2% |
| Interest earnings | 18,518 | 16,200 | 16,200 | 15,540 | 20,540 | -12.5% | 15,000 | -7.4% |
| Penalties | - | 21,000 | 21,000 | 112,052 | 122,052 | N/A | 100,000 | 376.2% |
| Sale of Fixed Assets | 2,700 | 3,000 | 3,000 | 34,830 | 34,830 | 11.1% | 3,000 | 0.0% |
| Miscellaneous revenue | 22,377 | - | - | - | - | -100.0% | - | N/A |
| Use of money and property | 43,595 | 40,200 | 40,200 | 162,422 | 177,422 | -7.8% | 118,000 | 193.5% |
| Total operating revenues | 15,883,061 | 17,424,400 | 17,424,400 | 12,385,680 | 15,176,776 | 9.7% | 15,157,500 | -13.0% |
| Expenditures: | | | | | | | | |
| FUND: 117 WASTEWATER FUND | | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | | |
| DIV: 08 WASTEWATER | | | | | | | | |
| Salaries/ Wages/ OT | 2,683,811 | 3,056,700 | 2,998,700 | 2,290,569 | 3,421,079 | 13.9% | 3,336,300 | 9.1% |
| Fringe Benefits | 1,044,314 | 1,272,000 | 1,187,000 | 889,216 | 1,358,081 | 21.8% | 1,384,600 | 8.9% |
| General Operating Services | 4,431 | 13,150 | 17,350 | 11,304 | 17,724 | 196.8% | 12,150 | -7.6% |
| Insurance - Property, AL, GL, WC | 683,970 | 785,590 | 785,590 | 589,617 | 880,285 | 14.9% | 928,420 | 18.2% |
| Maintenance & Rentals | 1,277,526 | 1,408,100 | 1,770,150 | 1,310,361 | 1,850,257 | 10.2% | 1,576,600 | 12.0% |
| Utilities | 1,044,805 | 971,600 | 971,600 | 787,093 | 1,146,585 | -7.0% | 1,136,600 | 17.0% |
| Contractual Services & Projects | 513,321 | 925,500 | 1,062,700 | 797,133 | 1,157,254 | 80.3% | 1,015,500 | 9.7% |
| General Supplies | 481,085 | 599,600 | 651,000 | 471,675 | 712,545 | 24.6% | 658,250 | 9.8% |
| Automotive Supplies & Gasoline | 168,030 | 186,300 | 208,300 | 128,420 | 205,491 | 10.9% | 180,100 | -3.3% |
| Materials & Equipment | 408,843 | 728,000 | 638,500 | 451,670 | 707,070 | 78.1% | 589,500 | -19.0% |
| Major Acquisitions & Improvements | 79,991 | 977,500 | 674,150 | 95,410 | 405,519 | 1122.0% | 1,183,000 | 21.0% |
| Special Current Charges | 1,586,891 | 1,695,281 | 1,725,281 | 183,940 | 813,668 | 6.8% | 1,755,000 | 3.5% |
| Wastewater operating expenditures | 9,977,018 | 12,619,321 | 12,690,321 | 8,006,408 | 12,675,557 | 26.5% | 13,756,020 | 9.0% |
| FUND: 117 WASTEWATER FUND | | | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | | | |
| DIV: 15 ENGINEERING | | | | | | | | |
| Salaries/ Wages/ OT | 46,411 | 60,000 | 5,000 | - | - | 29.3% | 62,000 | 3.3% |
| Fringe Benefits | 14,874 | 22,890 | 6,890 | - | - | 53.9% | 23,000 | 0.5% |
| General Operating Services | 620 | 800 | 800 | - | - | 29.0% | 800 | 0.0% |
| Insurance - Property, AL, GL, WC | 450 | 520 | 520 | 390 | 520 | 15.6% | 440 | -15.4% |
| Wastewater engineering expenditures | 62,355 | 84,210 | 13,210 | 390 | 520 | 35.0% | 86,240 | 2.4% |
| Wastewater operating expenditures | 10,039,373 | 12,703,531 | 12,703,531 | 8,006,798 | 12,676,077 | 26.5% | 13,842,260 | 9.0% |
| Interfund transfer-sales tax rev from General Fur | 319,000 | 345,000 | 345,000 | 258,750 | 345,000 | 8.2% | 375,000 | 8.7% |
| Interfund transfer Capital Projects | 2,000,000 | 4,000,000 | 4,000,000 | 3,000,000 | 4,000,000 | 100.0% | 1,000,000 | -75.0% |
| Interfund transfers - Debt Service | 3,141,418 | 1,500,000 | 1,500,000 | 1,125,000 | 1,500,000 | -52.3% | 1,325,000 | -11.7% |
| Wastewater transfers to other funds | 5,141,418 | 5,500,000 | 5,500,000 | 4,125,000 | 5,500,000 | 7.0% | 2,325,000 | -57.7% |
| Total expenditures | 15,180,791 | 18,203,531 | 18,203,531 | 12,131,798 | 18,176,077 | 19.9% | 16,167,260 | -11.2% |
| Net change in fund balance | 1,021,270 | (434,131) | (434,131) | | (2,654,301) | -142.5% | (634,760) | -46.2% |
| Beginning fund balance | 4,212,740 | 5,234,010 | 5,234,010 | | 5,234,010 | 24.2% | 2,579,709 | -50.7% |
| Ending fund balance | \$ 5,234,010 | \$ 4,799,879 | \$ 4,799,879 | | \$ 2,579,709 | -8.3% | \$ 1,944,949 | -59.5% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 119 RIVERBOAT GAMING FUND | | | | | | | | |
| Revenues: | | | | | | | | |
| Riverboat Admission Taxes | \$ 7,844,826 | \$ 10,000,000 | \$ 10,000,000 | \$ 8,969,238 | \$ 10,889,238 | 27.5% | \$ 10,500,000 | 5.0% |
| Taxes and special assessments | 7,844,826 | 10,000,000 | 10,000,000 | 8,969,238 | 10,889,238 | 27.5% | 10,500,000 | 5.0% |
| Interest earnings | 12,955 | 8,000 | 8,000 | 11,829 | 23,829 | -38.2% | 9,000 | 12.5% |
| Use of money and property | 12,955 | 8,000 | 8,000 | 11,829 | 23,829 | -38.2% | 9,000 | 12.5% |
| Total operating revenues | 7,857,781 | 10,008,000 | 10,008,000 | 8,981,067 | 10,913,067 | 27.4% | 10,509,000 | 5.0% |
| Other financing uses | | | | | | | | |
| DEPT: 21 TRANSFERS | | | | | | | | |
| DIV: 01 TRANSFERS | | | | | | | | |
| Interfund transfer Arts/Special Events Fund | 175,000 | 175,000 | 175,000 | 131,250 | 175,000 | 0.0% | 225,000 | 28.6% |
| Interfund transfer Central School fund | 60,000 | 150,000 | 150,000 | 112,500 | 150,000 | 150.0% | 225,000 | 50.0% |
| Interfund transfer Recreation Fund | 330,175 | 529,220 | 529,220 | 396,915 | 529,220 | 60.3% | 561,438 | 6.1% |
| Interfund transfer - Special Revenue Funds | 565,175 | 854,220 | 854,220 | 640,665 | 854,220 | 51.1% | 1,011,438 | 18.4% |
| Interfund transfer 2014 Refunding Bonds PI | 45,000 | 1,062,540 | 1,062,540 | 796,905 | 1,062,540 | 2261.2% | 206,370 | -80.6% |
| Interfund transfer 2017 Refunding Bonds PI | 2,940,000 | 1,790,620 | 1,790,620 | 1,342,965 | 1,790,620 | -39.1% | 3,164,850 | 76.7% |
| Interfund transfer 2021 Drainage Bonds | - | - | - | - | - | N/A | 552,630 | N/A |
| Interfund transfer - Debt Service | 2,985,000 | 2,853,160 | 2,853,160 | 2,139,870 | 2,853,160 | -4.4% | 3,923,850 | 37.5% |
| Interfund transfer Capital Projects | 5,400,000 | 150,000 | 150,000 | 112,500 | 150,000 | -97.2% | 4,850,000 | 3133.3% |
| Interfund transfer Golf Course | - | 1,075,000 | 1,075,000 | 806,250 | 1,075,000 | N/A | 250,000 | -76.7% |
| Interfund transfer Water Capital | - | 4,050,000 | 4,050,000 | 3,037,500 | 4,050,000 | N/A | 200,000 | -95.1% |
| Interfund transfer Transit Capital | - | 225,000 | 225,000 | 168,750 | 225,000 | N/A | 667,050 | 196.5% |
| Interfund transfers - Capital | 5,400,000 | 5,500,000 | 5,500,000 | 4,125,000 | 5,500,000 | 1.9% | 5,967,050 | 8.5% |
| Total transfers to other funds | 8,950,175 | 9,207,380 | 9,207,380 | 6,905,535 | 9,207,380 | 2.9% | 10,902,338 | 18.4% |
| Net change in fund balance | (1,092,394) | 800,620 | 800,620 | | 1,705,687 | 173.3% | (393,338) | -149.1% |
| Beginning fund balance | 1,276,444 | 184,050 | 184,050 | | 184,050 | -85.6% | 1,889,737 | 926.8% |
| Ending fund balance | \$ 184,050 | \$ 984,670 | \$ 984,670 | | \$ 1,889,737 | 435.0% | \$ 1,496,399 | 52.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 105 RESERVE FUND - 2016 SALES TAX 1/4% LEVY | | | | | | | | |
| Revenues: | | | | | | | | |
| Sales tax | \$ 2,049,560 | \$ 1,687,500 | \$ 1,687,500 | \$ 1,492,424 | \$ 1,925,000 | -17.7% | \$ 1,750,000 | 3.7% |
| Taxes and special assessments | 2,049,560 | 1,687,500 | 1,687,500 | 1,492,424 | 1,925,000 | -17.7% | 1,750,000 | 3.7% |
| Interest earnings | 9,200 | 5,000 | 5,000 | 7,751 | 10,751 | -45.7% | 6,000 | 20.0% |
| Use of money and property | 9,200 | 5,000 | 5,000 | 7,751 | 10,751 | -45.7% | 6,000 | 20.0% |
| Total operating revenues | 2,058,760 | 1,692,500 | 1,692,500 | 1,500,175 | 1,935,751 | -17.8% | 1,756,000 | 3.8% |
| Other financing uses | | | | | | | | |
| DEPT: 21 TRANSFERS | | | | | | | | |
| DIV: 01 TRANSFERS | | | | | | | | |
| Interfund transfer Capital Projects | 1,675,000 | 1,700,000 | 1,700,000 | 1,275,000 | 1,700,000 | 1.5% | 2,000,000 | 17.6% |
| Total transfers to other funds | 1,675,000 | 1,700,000 | 1,700,000 | 1,275,000 | 1,700,000 | 1.5% | 2,000,000 | 17.6% |
| Net change in fund balance | 383,760 | (7,500) | (7,500) | | 235,751 | -102.0% | (244,000) | -3153.3% |
| Beginning fund balance | 1,656,652 | 2,040,412 | 2,040,412 | | 2,040,412 | 23.2% | 2,276,163 | 11.6% |
| Ending fund balance | \$ 2,040,412 | \$ 2,032,912 | \$ 2,032,912 | | \$ 2,276,163 | -0.4% | \$ 2,032,163 | 0.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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, 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|------------------------------|---|---|--|-------------------------------|
| Full-Time | 32 | 33 | 31 | 30 |
| Part-Time | 15 | 15 | 15 | 14 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 127 RECREATION FUND | | | | | | | | |
| Revenues: | | | | | | | | |
| 1.69 Mills Property Tax Special Rec District | \$ 1,188,938 | \$ 1,326,274 | \$ 1,326,274 | \$ 1,365,142 | \$ 1,365,642 | 11.6% | \$ 1,370,670 | 3.3% |
| Ten Year Sales Tax - 0.08% | 2,624,080 | 2,160,000 | 2,160,000 | 1,910,452 | 2,464,000 | -17.7% | 2,240,000 | 3.7% |
| Tax revenue | 3,813,018 | 3,486,274 | 3,486,274 | 3,275,594 | 3,829,642 | -8.6% | 3,610,670 | 3.6% |
| Miscellaneous Reimbursement | 64,469 | 65,000 | 65,000 | 63,841 | 63,841 | 0.8% | 64,000 | -1.5% |
| Intergovernmental revenue | 64,469 | 65,000 | 65,000 | 63,841 | 63,841 | 0.8% | 64,000 | -1.5% |
| Interest Earnings | 2,563 | 1,000 | 1,000 | 5,755 | 8,905 | -61.0% | 5,000 | 400.0% |
| Recreation Program revenues | 360 | 20,000 | 20,000 | 53,010 | 60,010 | 5455.6% | 54,000 | 170.0% |
| Promenade Revenues | 725 | 4,000 | 4,000 | 150 | 150 | 451.7% | 2,000 | -50.0% |
| Recreation Donations | 27 | - | - | - | - | -100.0% | - | N/A |
| Sale of Property / Equipment | 68 | - | - | 7,290 | 7,290 | -100.0% | 2,500 | N/A |
| Miscellaneous revenues | 25 | - | - | 7,300 | 7,300 | -100.0% | 1,000 | N/A |
| Miscellaneous insurance revenues | 567 | - | - | - | - | -100.0% | - | N/A |
| Use of money and property | 4,335 | 25,000 | 25,000 | 73,505 | 83,655 | 476.7% | 64,500 | 158.0% |
| Total operating revenues | 3,881,822 | 3,576,274 | 3,576,274 | 3,412,940 | 3,977,138 | -7.9% | 3,739,170 | 4.6% |
| Recreation Fund total expenditures | 2,997,428 | 4,928,920 | 4,928,920 | 3,018,068 | 4,027,670 | 64.4% | 5,426,855 | 10.1% |
| * details on following pages | | | | | | | | |
| Other financing sources (uses) | | | | | | | | |
| Interfund transfer from General Fund | - | 423,426 | 423,426 | - | - | N/A | 170,000 | -59.9% |
| Interfund transfer from Riverboat Gaming Fund | 330,175 | 529,220 | 529,220 | 396,915 | 656,180 | 60.3% | 561,438 | 6.1% |
| Total transfers from other funds | 330,175 | 952,646 | 952,646 | 396,915 | 656,180 | 188.5% | 731,438 | -23.2% |
| Net change in fund balance | 1,214,569 | (400,000) | (400,000) | | 605,648 | -132.9% | (956,247) | -139.1% |
| Beginning fund balance | 377,997 | 1,592,566 | 1,592,566 | | 1,592,566 | 321.3% | 2,198,214 | 38.0% |
| Ending fund balance | \$ 1,592,566 | \$ 1,192,566 | \$ 1,192,566 | | \$ 2,198,214 | -25.1% | \$ 1,241,967 | 4.1% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

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

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

Keep Greater Lake Charles Beautiful – Team Green ("Team Green"): Is a Mayor's Commission and affiliate of Keep America Beautiful and Keep Louisiana Beautiful, whose mission is to develop and sponsor projects that enhance the appearance and quality of the environment in Southwest Louisiana. In the past Team Green has participated in projects including the annual Great American Clean-up, Beach Sweep and Trash Bash. The group, made up of citizens appointed by the mayor, serves on a voluntary basis and includes a junior division, Jr. Team Green, consisting of youth ranging in ages 12 – 18. Team Green was previously administered by the Community Services Grants division but transferred to Recreation in 2020. However, due to the onset of the coronavirus followed by four major weather events, and lack of staffing, the commission has been inactive. But with the ease of coronavirus restrictions and ongoing recovery from the 2020-2021 weather events and a new Department Head for Community Services who will oversee this commission, plans are underway for Team Green to regroup this upcoming fiscal year. 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 | 2020 - 2021 Actual | 2020 – 2021 Estimated | 2022 - 2023 Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Total athletic teams (youth and adult) | 0 | 100 | 30 |
| Total participants in athletic teams | 0 | 2,000 | 150 |
| Total summer paid day camp attendance | 0 | 0 | 600 |
| Total summer attendance at recreation centers | 0 | 0 | 1,000 |
| Keep Greater Lake Charles Beautiful – Team Green Events | 0 | 0 | 4 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2021 – 2022 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 31 | 31 | 29 | 29 |
| Part-Time | 11 | 11 | 10 | 10 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 127 RECREATION FUND | | | | | | | | |
| DEPT: 09 COMMUNITY SERVICES | | | | | | | | |
| DIV: 01 RECREATION | | | | | | | | |
| Salaries/ Wages/ OT | \$ 1,126,030 | \$ 1,477,700 | \$ 1,304,700 | \$ 911,895 | \$ 1,134,995 | 31.2% | \$ 1,537,800 | 4.1% |
| Fringe Benefits | 458,901 | 631,460 | 618,460 | 341,217 | 420,217 | 37.6% | 639,500 | 1.3% |
| General Operating Services | 3,663 | 5,200 | 4,700 | 2,610 | 3,485 | 42.0% | 5,225 | 0.5% |
| Insurance - Property, AL, GL, WC | 298,069 | 335,790 | 335,790 | 249,024 | 335,790 | 12.7% | 503,192 | 49.9% |
| Maintenance & Rentals | 201,628 | 475,600 | 464,650 | 250,016 | 332,521 | 135.9% | 434,600 | -8.6% |
| Utilities | 180,656 | 237,500 | 237,500 | 165,205 | 231,287 | 31.5% | 237,000 | -0.2% |
| Contractual Services & Projects | 132,917 | 153,600 | 153,600 | 87,422 | 141,182 | 15.6% | 169,600 | 10.4% |
| General Supplies | 102,671 | 159,000 | 170,250 | 97,846 | 147,909 | 54.9% | 150,000 | -5.7% |
| Automotive Supplies & Gasoline | 83,328 | 81,100 | 100,600 | 67,058 | 97,058 | -2.7% | 85,600 | 5.5% |
| Materials & Equipment | 30,123 | 107,750 | 92,450 | 26,661 | 78,661 | 257.7% | 139,700 | 29.7% |
| Major Acquisitions & Improvements | 47,019 | 324,500 | 320,500 | 36,830 | 46,830 | 590.1% | 381,200 | 17.5% |
| Special Current Charges | 2,249 | 10,500 | 10,500 | 1,055 | 1,555 | 366.9% | 7,000 | -33.3% |
| Recreation Division | <u>\$ 2,667,254</u> | <u>\$ 3,999,700</u> | <u>\$ 3,813,700</u> | <u>\$ 2,236,839</u> | <u>\$ 2,971,490</u> | 50.0% | <u>\$ 4,290,417</u> | 7.3% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|--------------------------|-----------------------|--------------------------|--------------------------|
| Promenade vendor rentals | 4 | 6 | 10 |
| Marina Boat Slip rentals | 0* | 0* | 800 |

*The marina was heavily damaged by Hurricane Laura in August 2020. Repairs are in progress and are expected to be completed by March 2023.

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 1 | 1 | 1 | 1 |
| Part-Time | 4 | 4 | 4 | 4 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 127 RECREATION FUND | | | | | | | | |
| DEPT: 09 COMMUNITY SERVICES | | | | | | | | |
| DIV: 31 LAKEFRONT/DOWNTOWN | | | | | | | | |
| Salaries/ Wages/ OT | \$ 55,347 | \$ 97,500 | \$ 40,500 | \$ 22,545 | \$ 26,945 | 76.2% | \$ 98,500 | 1.0% |
| Fringe Benefits | 10,150 | 44,100 | 12,100 | 3,946 | 4,289 | 334.5% | 38,500 | -12.7% |
| General Operating Services | - | 200 | 200 | - | - | N/A | 200 | 0.0% |
| Insurance - Property, AL, GL, WC | 135,916 | 156,670 | 156,670 | 117,251 | 156,670 | 15.3% | 132,988 | -15.1% |
| Maintenance & Rentals | 59,971 | 55,000 | 71,500 | 48,581 | 76,081 | -8.3% | 58,500 | 6.4% |
| Utilities | 49,797 | 65,350 | 70,350 | 49,824 | 70,884 | 31.2% | 70,350 | 7.7% |
| Contractual Services & Projects | - | 25,000 | 300,000 | 210,647 | 280,161 | N/A | 90,000 | 260.0% |
| General Supplies | 6,444 | 29,700 | 34,700 | 22,419 | 31,919 | 360.9% | 29,900 | 0.7% |
| Automotive Supplies & Gasoline | 4,783 | 14,300 | 14,300 | 2,967 | 3,946 | 199.0% | 11,300 | -21.0% |
| Materials & Equipment | 2,136 | 38,200 | 11,700 | 1,118 | 2,718 | 1688.4% | 28,200 | -26.2% |
| Special Current Charges | 5,630 | 3,200 | 3,200 | 1,931 | 2,568 | -43.2% | 3,000 | -6.3% |
| Lakefront/Downtown Maintenance | 330,174 | 529,220 | 715,220 | 481,229 | 656,180 | 60.3% | 561,438 | 6.1% |
| Recreation Fund total operating expenditures | 2,997,428 | 4,528,920 | 4,528,920 | 2,718,068 | 3,627,670 | 51.1% | 4,851,855 | 7.1% |
| Other financing uses | | | | | | | | |
| DEPT: 21 TRANSFERS | | | | | | | | |
| DIV: 01 TRANSFERS | | | | | | | | |
| Interfund transfers - Capital Project Fund | - | 400,000 | 400,000 | 300,000 | 400,000 | N/A | 575,000 | 43.8% |
| Total transfers to other funds | - | 400,000 | 400,000 | 300,000 | 400,000 | N/A | 575,000 | 43.8% |
| Recreation Fund total expenditures | \$ 2,997,428 | \$ 4,928,920 | \$ 4,928,920 | \$ 3,018,068 | \$ 4,027,670 | 64.4% | \$ 5,426,855 | 10.1% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

Central School Arts & Humanities Center was established to enrich the cultural, educational, and informational environment of the City of Lake Charles.

FUNCTION DESCRIPTION:

This division serves as the cost center for the operation and maintenance of Central School as an arts and cultural center. Central School also serves as a platform for exhibits and performances by regional, national, and international artists. It houses the Mardi Gras Museum of Southwest Louisiana, two art galleries along with numerous performing arts organizations. The building is managed by the Arts Council of SWLA through a cooperative endeavor agreement with the City.

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. Central School Arts and Humanities Center was greatly damaged by this storm, rendering it unsafe for occupancy. Interior repairs are estimated to be completed by December 2022. City staff anticipates full occupancy by tenants upon completion of repairs.

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 - 2021 Actual | 2021 – 2022 Estimated | 2022 - 2023 Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Alcove (reception area adjacent to Theatre) Rentals | 0 | 0 | 25 |
| Theatre Rentals | 0 | 0 | 40 |
| Room 106 (Meeting Space) Rentals | 0 | 0 | 75 |
| Room 108 (Meeting Space) Rentals | 0 | 0 | 90 |

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 107 CENTRAL SCHOOL FUND | | | | | | | | |
| Revenues: | | | | | | | | |
| Interest earnings | \$ 72 | \$ - | \$ - | \$ 128 | \$ 278 | -100.0% | \$ - | N/A |
| Rents and royalties | 7,954 | - | - | - | - | -100.0% | 8,000 | N/A |
| Use of money and property | 8,026 | - | - | 128 | 278 | -100.0% | 8,000 | N/A |
| Total operating revenue | 8,026 | - | - | 128 | 278 | -100.0% | 8,000 | N/A |
| Expenditures: | | | | | | | | |
| DEPT: 09 COMMUNITY SERVICES | | | | | | | | |
| DIV: 07 CENTRAL SCHOOL | | | | | | | | |
| Insurance - Property, AL, GL, WC | 19,120 | 21,990 | 21,990 | 16,494 | 21,990 | 15.0% | 107,324 | 388.1% |
| Maintenance & Rentals | 30,546 | 62,000 | 51,000 | 16,113 | 21,430 | 103.0% | 34,000 | -45.2% |
| Utilities | 21,752 | 22,910 | 22,910 | 17,710 | 28,435 | 5.3% | 32,700 | 42.7% |
| Contractual Services & Projects | 8,836 | 5,800 | 12,800 | 7,253 | 9,792 | -34.4% | 10,000 | 72.4% |
| General Supplies | 6,213 | 6,000 | 10,000 | 59 | 12,059 | -3.4% | 26,000 | 333.3% |
| Special Current Charges | 28,271 | 32,000 | 32,000 | 18,000 | 24,000 | 13.2% | 32,000 | 0.0% |
| Total operating expenditures | 114,738 | 150,700 | 150,700 | 75,629 | 117,706 | 31.3% | 242,024 | 60.6% |
| Transfer from Riverboat Gaming Fund | 60,000 | 150,000 | 150,000 | 112,500 | 150,000 | 150.0% | 225,000 | 50.0% |
| Net change in fund balance | (46,712) | (700) | (700) | | 32,572 | 98.5% | (9,024) | -1189.1% |
| Beginning fund balance | 92,978 | 46,266 | 46,266 | | 46,266 | -50.2% | 78,838 | 70.4% |
| Ending fund balance | \$ 46,266 | \$ 45,566 | \$ 45,566 | | \$ 78,838 | -1.5% | \$ 69,814 | 53.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To provide quality arts and cultural events for the citizens of Lake Charles.

FUNCTION DESCRIPTION:

This division provides for the arts and cultural activities of the City which include: exhibits at the 1911 Arts & Cultural Center; Downtown at Sundown (May-June); Catch a Concert Series (June); Red, White, Blue and You activities which include fireworks (July) and Light up the Lake Christmas activities (December).

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 – 2021 Actual | 2021 – 2022 Estimated | 2022 - 2023 Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Traveling and local exhibits in gallery | 14 | 15 | 15 |
| Concerts/events | 12 | 14 | 15 |
| Art-related Cooperative Endeavor Agreements | 9 | 9 | 9 |

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 104 SPECIAL EVENTS FUND | | | | | | | | |
| Revenues: | | | | | | | | |
| Rents and Royalties | \$ 1,200 | \$ 2,000 | \$ 2,000 | \$ 1,100 | \$ 1,500 | 66.7% | \$ 1,500 | -25.0% |
| Interest earnings | 311 | 200 | 200 | 361 | 436 | -35.7% | 300 | 50.0% |
| Miscellaneous Donations | 32,300 | 30,000 | 30,000 | 43,250 | 43,250 | -7.1% | 35,000 | 16.7% |
| Special Event Revenue | 160 | 1,000 | 1,000 | 900 | 900 | 525.0% | 900 | -10.0% |
| | <u>33,971</u> | <u>33,200</u> | <u>33,200</u> | <u>45,611</u> | <u>46,086</u> | <u>-2.3%</u> | <u>37,700</u> | <u>13.6%</u> |
| Total operating revenue | | | | | | | | |
| Expenditures: | | | | | | | | |
| DIV: 22 ARTS/SPECIAL EVENTS | | | | | | | | |
| General Operating Services | 18,644 | 26,050 | 26,050 | 16,414 | 19,697 | 39.7% | 26,050 | 0.0% |
| Insurance - Property, AL, GL, WC | - | 26,000 | 26,000 | 18,750 | 26,000 | N/A | 26,000 | 0.0% |
| Maintenance & Rentals | 2,257 | 3,500 | 3,500 | 3,489 | 6,989 | 55.1% | 3,500 | 0.0% |
| Contractual Services & Projects | 116,724 | 151,500 | 151,500 | 129,203 | 154,203 | 29.8% | 166,500 | 9.9% |
| General Supplies | 826 | 8,500 | 8,500 | 4,678 | 6,222 | 929.1% | 8,500 | 0.0% |
| Materials & Equipment | 7,024 | 10,000 | 10,000 | 1,512 | 3,512 | 42.4% | 10,000 | 0.0% |
| Special Current Charges | 27,000 | 60,500 | 60,500 | 47,000 | 53,000 | 124.1% | 60,500 | 0.0% |
| Total operating expenditures | <u>172,475</u> | <u>286,050</u> | <u>286,050</u> | <u>221,046</u> | <u>269,623</u> | <u>65.9%</u> | <u>301,050</u> | <u>5.2%</u> |
| Transfer from Riverboat Gaming Fund | 175,000 | 175,000 | 175,000 | 131,250 | 175,000 | 0.0% | 225,000 | 28.6% |
| Net change in fund balance | <u>36,496</u> | <u>(77,850)</u> | <u>(77,850)</u> | | <u>(48,537)</u> | <u>-313.3%</u> | <u>(38,350)</u> | <u>50.7%</u> |
| Beginning fund balance | 129,916 | 166,412 | 166,412 | | 166,412 | 28.1% | 117,875 | -29.2% |
| Ending fund balance | <u>\$ 166,412</u> | <u>\$ 88,562</u> | <u>\$ 88,562</u> | | <u>\$ 117,875</u> | <u>-46.8%</u> | <u>\$ 79,525</u> | <u>-10.2%</u> |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

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

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-------------------------|-----------------------|--------------------------|--------------------------|
| Home buyer assistance | 0 | 5 | 5 |
| Capital Projects | 0 | 2 | 2 |
| Public Service Projects | 3 | 4 | 4 |
| Home Rehabilitations | 0 | 47 | 47 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2021 – 2022 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 2 | 2 | 2 | 2 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 110 COMMUNITY DEVELOPMENT FUND | | | | | | | | |
| Revenues: | | | | | | | | |
| Community Development | \$ 156,807 | \$ 714,274 | \$ 714,274 | \$ 56,302 | \$ 115,202 | 355.5% | \$ 715,663 | 0.2% |
| CARES Act | 145,517 | 905,428 | 905,428 | 109,408 | 231,857 | 522.2% | 673,572 | -25.6% |
| Intergovernmental Revenues | 302,324 | 1,619,702 | 1,619,702 | 165,710 | 347,059 | 435.8% | 1,389,235 | -14.2% |
| Miscellaneous Donations | 583 | - | - | - | - | -100.0% | - | N/A |
| Use of money and property | 583 | - | - | - | - | -100.0% | - | N/A |
| Total operating revenues | 302,907 | 1,619,702 | 1,619,702 | 165,710 | 347,059 | 434.7% | 1,389,235 | -14.2% |
| Expenditures: | | | | | | | | |
| DEPT: 07 PLANNING & DEVELOPMENT | | | | | | | | |
| DIV: 04 COMMUNITY DEVELOPMENT | | | | | | | | |
| Salaries/ Wages/ OT | 57,494 | 83,500 | 83,500 | 37,076 | 47,141 | 45.2% | 93,400 | 11.9% |
| Fringe Benefits | 11,784 | 36,600 | 36,600 | 8,586 | 10,916 | 210.6% | 32,500 | -11.2% |
| General Operating Services | 6,803 | 9,050 | 8,550 | 4,802 | 7,787 | 33.0% | 9,155 | 1.2% |
| Insurance - Property, AL, GL, WC | 800 | 920 | 920 | 690 | 920 | 15.0% | 764 | -17.0% |
| Maintenance & Rentals | 75 | 650 | 650 | - | - | 766.7% | 600 | -7.7% |
| Utilities | 219 | 300 | 300 | 162 | 222 | 37.0% | 300 | 0.0% |
| General Supplies | 989 | 1,600 | 2,100 | 517 | 837 | 61.8% | 2,100 | 31.3% |
| Automotive Supplies & Gasoline | 806 | 1,900 | 1,900 | 278 | 1,738 | 135.7% | 2,775 | 46.1% |
| Special Current Charges | 78,420 | 579,754 | 579,754 | 13,080 | 45,642 | 639.3% | 574,069 | -1.0% |
| Total Community Development | 157,390 | 714,274 | 714,274 | 65,191 | 115,203 | 353.8% | 715,663 | 0.2% |
| DEPT: 07 PLANNING & DEVELOPMENT | | | | | | | | |
| DIV: 15 CORONAVIRUS (CV) | | | | | | | | |
| Special Current Charges | 167,767 | 905,428 | 905,428 | 141,856 | 231,856 | 439.7% | 673,572 | -25.6% |
| Total Community Development CV | 167,767 | 905,428 | 905,428 | 141,856 | 231,856 | 439.7% | 673,572 | -25.6% |
| Planning and Development operating exp | 325,157 | 1,619,702 | 1,619,702 | 207,047 | 347,059 | 398.1% | 1,389,235 | -14.2% |
| Total operating expenditures | 325,157 | 1,619,702 | 1,619,702 | 207,047 | 347,059 | 398.1% | 1,389,235 | -14.2% |
| Other financing sources | | | | | | | | |
| Interfund transfer from General Fund | 22,250 | - | - | - | - | -100.0% | - | N/A |
| Total transfers from other funds | 22,250 | - | - | - | - | -100.0% | - | N/A |
| Net change in fund balance | - | - | - | - | - | N/A | - | N/A |
| Beginning fund balance | - | - | - | - | - | N/A | - | N/A |
| Ending fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | N/A | <u>\$ -</u> | N/A |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

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

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|----------------|-----------------------|--------------------------|--------------------------|
| CHDO | 2 | 2 | 2 |
| Reconstruction | 5 | 2 | 2 |
| Rehabilitation | 0 | 1 | 80 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 1 | 1 | 1 | 1 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 126 HUD-HOUSING PROGRAMS | | | | | | | | |
| Revenues: | | | | | | | | |
| Home Program - Federal Funds | \$ 79,057 | \$ 391,127 | \$ 391,127 | \$ 268,025 | \$ 326,670 | 394.7% | \$ 440,842 | 12.7% |
| Intergovernmental revenues | 79,057 | 391,127 | 391,127 | 268,025 | 326,670 | 394.7% | 440,842 | 12.7% |
| Miscellaneous Revenue | 6,882 | - | - | 1,300 | 1,550 | -100.0% | - | N/A |
| Total operating revenues | 85,939 | 391,127 | 391,127 | 269,325 | 328,220 | 355.1% | 440,842 | 12.7% |
| Expenditures: | | | | | | | | |
| DEPT: 07 PLANNING & DEVELOPMENT | | | | | | | | |
| DIV: 06 HOME OWNER GRANTS | | | | | | | | |
| Salaries/ Wages/ OT | 44,298 | 41,800 | 41,800 | 35,314 | 44,835 | -5.6% | 47,800 | 14.4% |
| Fringe Benefits | 15,584 | 20,025 | 20,025 | 7,869 | 10,087 | 28.5% | 13,680 | -31.7% |
| Utilities | 109 | 200 | 200 | 80 | 5,110 | | 200 | |
| Contractual Services & Projects | 16,107 | 343,752 | 343,752 | 283,279 | 303,563 | 2034.2% | 386,365 | 12.4% |
| Special Current Charges | 5,803 | 10,000 | 10,000 | - | - | 72.3% | - | -100.0% |
| Home Owner Grants | 81,901 | 415,777 | 415,777 | 326,542 | 363,595 | 407.7% | 448,045 | 7.8% |
| DIV: 07 HOME/CHDOS GRANTS | | | | | | | | |
| Contractual Services & Projects | - | 67,050 | 67,050 | - | - | N/A | 75,573 | 12.7% |
| Total operating expenditures | 81,901 | 482,827 | 482,827 | 326,542 | 363,595 | 489.5% | 523,618 | 8.4% |
| Other financing sources | | | | | | | | |
| Interfund transfer from General Fund | 2,844 | 91,700 | 91,700 | 32,108 | 36,924 | 3124.3% | 82,776 | -9.7% |
| Total transfers from other funds | 2,844 | 91,700 | 91,700 | 32,108 | 36,924 | 3124.3% | 82,776 | -9.7% |
| Net change in fund balance | 6,882 | - | - | | 1,550 | -100.0% | - | N/A |
| Beginning fund balance | 198,252 | 205,134 | 205,134 | | 205,134 | 3.5% | 206,684 | 0.8% |
| Ending fund balance | \$ 205,134 | \$ 205,134 | \$ 205,134 | | \$ 206,684 | 0.0% | \$ 206,684 | 0.8% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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, and 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. The City is considering partnering with a non-profit organization to provide city-owned facilities as feeding sites for summer 2023. However, no decision has been reached to date.

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Feeding locations | 0 | 5 | 0 |
| Meals served | 0 | 5 | 0 |

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 122 SUMMER FOOD SERVICE PROGRAM | | | | | | | | |
| Revenues: | | | | | | | | |
| Department of Education | \$ - | \$ - | \$ - | \$ - | \$ - | N/A | \$ - | N/A |
| Intergovernmental revenues | - | - | - | - | - | N/A | - | N/A |
| Miscellaneous revenue | 497 | - | - | - | - | | - | N/A |
| Total operating revenues | 497 | - | - | - | - | -100.0% | - | N/A |
| Expenditures: | | | | | | | | |
| DEPT: 09 COMMUNITY SERVICES | | | | | | | | |
| DIV: 09 SUMMER FOOD SERVICE PROGRAM | | | | | | | | |
| Insurance - Property, AL, GL, WC | 775 | - | - | - | - | -100.0% | - | N/A |
| Maintenance & Rentals | 3,109 | - | - | 2,620 | 3,144 | -100.0% | - | N/A |
| Utilities | 1,417 | - | - | 238 | 238 | -100.0% | - | N/A |
| Total operating expenditures | 5,301 | - | - | 2,858 | 3,382 | -100.0% | - | N/A |
| Net change in fund balance | (4,804) | - | - | | (3,382) | 100.0% | - | N/A |
| Beginning fund balance | 131,113 | 126,309 | 126,309 | | 126,309 | -3.7% | 122,927 | -2.7% |
| Ending fund balance | <u>\$ 126,309</u> | <u>\$ 126,309</u> | <u>\$ 126,309</u> | | <u>\$ 122,927</u> | 0.0% | <u>\$ 122,927</u> | -2.7% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

FUND: 123 AMERICORPS GRANT
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 47 AMERICORPS GRANT 2020 – 2021*

GOAL MISSION STATEMENT:

Impact Lake Charles AmeriCorps (ILCA) is a service learning program that gives its members an opportunity to make a positive difference in their lives and the lives of those that they serve. Members of Impact Lake Charles AmeriCorps have an opportunity to assist with meeting the critical needs of our community by educating individuals on various health and safety topics and providing much needed assistance with community service projects.

FUNCTION DESCRIPTION:

Impact Lake Charles is supported by a grant from the Corporation for National and Community Service, a federal agency, Volunteer Louisiana in the Office of the Lieutenant Governor Billy Nungesser and the City of Lake Charles.

This program aims to reduce the risk of injury and death by raising awareness, skills and creating good practices in regards to health and safety. Providing education and resources to children and families allows them to make informed decisions regarding their personal safety. Education is provided to 6 Calcasieu Parish Elementary Schools, recreation centers and clients of community partners.

*The nature of the program could not be carried out due to the restrictions of the coronavirus pandemic and the added complications caused by the natural disasters. As a result, the program has been suspended.

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------------------|-----------------------|--------------------------|--------------------------|
| Members | 0 | 0 | 0 |
| Service projects | 0 | 0 | 0 |
| Education facilities served | 0 | 0 | 0 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 2 | 2 | 2 | 2 |
| Part-Time | 1 | 1 | 1 | 1 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 123 AMERICORPS GRANT | | | | | | | | |
| Revenues: | | | | | | | | |
| Department of Treasury-Americorps | \$ - | \$ - | \$ - | \$ - | \$ - | N/A | \$ - | N/A |
| Intergovernmental revenues | - | - | - | - | - | N/A | - | N/A |
| Total operating revenues | - | - | - | - | - | N/A | - | N/A |
| Expenditures: | | | | | | | | |
| DEPT: 09 COMMUNITY SERVICES | | | | | | | | |
| DIV: AMERICORPS GRANT | | | | | | | | |
| Salaries/ Wages/ OT | 4,910 | - | - | - | - | -100.0% | - | N/A |
| Fringe Benefits | 1,323 | - | - | - | - | -100.0% | - | N/A |
| Insurance - Property, AL, GL, WC | 410 | - | - | - | - | -100.0% | - | N/A |
| Total operating expenditures | 6,643 | - | - | - | - | -100.0% | - | N/A |
| Other financing sources | | | | | | | | |
| Interfund transfer from General Fund | 6,643 | - | - | - | - | -100.0% | - | N/A |
| Total transfers from other funds | 6,643 | - | - | - | - | -100.0% | - | N/A |
| 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 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

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

AUTHORIZED PERSONNEL:

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

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| PUBLIC SAFETY GRANTS | | | | | | | | |
| Revenues: | | | | | | | | |
| US Dept Justice (Formula Grant) | \$ 56,126 | \$ 68,347 | \$ 68,347 | \$ 100,780 | \$ 105,780 | 21.8% | \$ 51,676 | -24.4% |
| Miscellaneous Reimbursement | - | - | - | 2,003 | 2,003 | N/A | - | N/A |
| Federal Programs | 56,126 | 68,347 | 68,347 | 102,783 | 107,783 | 21.8% | 51,676 | -24.4% |
| Miscellaneous Reimbursement | 94,744 | 68,400 | 68,400 | 50,388 | 68,988 | -27.8% | 66,300 | -3.1% |
| Highway Safety Commission | 45,469 | 45,000 | 45,000 | 28,251 | 47,751 | -1.0% | 45,000 | 0.0% |
| State Revenue | 140,213 | 113,400 | 113,400 | 78,639 | 116,739 | -19.1% | 111,300 | -1.9% |
| Total operating revenues | 196,339 | 181,747 | 181,747 | 181,422 | 224,522 | -7.4% | 162,976 | -10.3% |
| Expenditures: | | | | | | | | |
| DEPT: 05 POLICE | | | | | | | | |
| DIV: POLICE GRANTS | | | | | | | | |
| Salaries/ Wages/ OT | 137,946 | 120,000 | 120,000 | 75,433 | 116,433 | -13.0% | 120,000 | 0.0% |
| Automotive Supplies & Gasoline | 8,400 | 8,400 | 8,400 | 6,300 | 8,400 | 0.0% | 6,300 | -25.0% |
| Materials & Equipment | 49,993 | 53,347 | 53,347 | 99,689 | 99,689 | 6.7% | 36,676 | -31.3% |
| Total Police Grants | 196,339 | 181,747 | 181,747 | 181,422 | 224,522 | -7.4% | 162,976 | -10.3% |
| Total operating expenditures | 196,339 | 181,747 | 181,747 | 181,422 | 224,522 | -7.4% | 162,976 | -10.3% |
| Net change in fund balance | - | - | - | | - | N/A | - | N/A |
| Beginning fund balance | 20,642 | 20,642 | 20,642 | | 20,642 | 0.0% | 20,642 | 0.0% |
| Ending fund balance | \$ 20,642 | \$ 20,642 | \$ 20,642 | | \$ 20,642 | 0.0% | \$ 20,642 | 0.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 131 D.A.R.E. GRANT | | | | | | | | |
| Revenues: | | | | | | | | |
| Miscellaneous Local Revenue | \$ 8,584 | \$ - | \$ - | \$ 6,547 | \$ 7,447 | -100.0% | \$ - | N/A |
| Intergovernmental revenue | 8,584 | - | - | 6,547 | 7,447 | -100.0% | - | N/A |
| Interest earnings | 791 | - | - | 758 | 1,103 | -100.0% | - | N/A |
| Use of money and property | 791 | - | - | 758 | 1,103 | -100.0% | - | N/A |
| Total operating revenues | 9,375 | - | - | 7,305 | 8,550 | -100.0% | - | N/A |
| Net change in fund balance | 9,375 | - | - | | 8,550 | -100.0% | - | N/A |
| Beginning fund balance | 258,160 | 267,535 | 267,535 | | 267,535 | 3.6% | 276,085 | 3.2% |
| Ending fund balance | <u>\$ 267,535</u> | <u>\$ 267,535</u> | <u>\$ 267,535</u> | | <u>\$ 276,085</u> | 0.0% | <u>\$ 276,085</u> | 3.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 – 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 7 | 7 | 7 | 2 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 133 COPS HIRING GRANT | | | | | | | | |
| Revenues: | | | | | | | | |
| US Dept Justice Hiring Grant | \$ 33,860 | \$ - | \$ - | \$ - | \$ - | -100.0% | \$ - | N/A |
| Intergovernmental revenue | 33,860 | - | - | - | - | -100.0% | - | N/A |
| Total operating revenues | 33,860 | - | - | - | - | -100.0% | - | N/A |
| Expenditures: | | | | | | | | |
| DEPT: 05 POLICE | | | | | | | | |
| DIV: 45 COPS HIRING GRANT 2014 | | | | | | | | |
| Salaries/ Wages/ OT | 110,811 | 142,700 | 142,700 | 84,064 | 109,564 | 28.8% | 111,700 | -21.7% |
| Fringe Benefits | 53,008 | 72,000 | 72,000 | 36,523 | 46,666 | 35.8% | 49,700 | -31.0% |
| Special Current Charges | 192,754 | 500 | 500 | 256 | 506 | -99.7% | 500 | 0.0% |
| Cops Hiring Grant 2014 | 356,573 | 215,200 | 215,200 | 120,843 | 156,736 | -39.6% | 161,900 | -24.8% |
| Total operating expenditures | 356,573 | 215,200 | 215,200 | 120,843 | 156,736 | -39.6% | 161,900 | -24.8% |
| Other financing sources | | | | | | | | |
| Interfund transfer from General Fund | - | - | - | - | - | N/A | - | N/A |
| Total transfers from other funds | - | - | - | - | - | N/A | - | N/A |
| Net change in fund balance | (322,713) | (215,200) | (215,200) | | (156,736) | 33.3% | (161,900) | 24.8% |
| Beginning fund balance | 688,903 | 366,190 | 366,190 | | 366,190 | -46.8% | 209,455 | -42.8% |
| Ending fund balance | <u>\$ 366,190</u> | <u>\$ 150,990</u> | <u>\$ 150,990</u> | | <u>\$ 209,455</u> | -58.8% | <u>\$ 47,555</u> | -68.5% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

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

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

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

AUTHORIZED PERSONNEL:

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

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| Fund: DISASTER RECOVERY FUNDS | | | | | | | | |
| Revenues: | | | | | | | | |
| Dept of Treasury - Homeland Security | \$ 1,250,035 | \$ - | \$ - | \$ 95,540 | \$ 134,832 | -100.0% | \$ - | N/A |
| Dept of Military Affairs Hazard Mitigation | - | 1,184,179 | 1,184,179 | - | - | N/A | 1,184,179 | 0.0% |
| Dept of Military Affairs Hurricane Delta | - | 131,250 | 131,250 | - | 82,874 | N/A | - | -100.0% |
| Dept of Military Affairs Winter Storm & Flood | - | - | - | 89,342 | 200,607 | N/A | - | N/A |
| Intergovernmental revenue | 1,250,035 | 1,315,429 | 1,315,429 | 184,882 | 418,312 | 5.2% | 1,184,179 | -10.0% |
| Miscellaneous insurance claims | 1,819,191 | - | - | 305,493 | 305,493 | -100.0% | - | N/A |
| Miscellaneous revenue | - | 394,726 | 394,726 | - | - | N/A | 394,726 | 0.0% |
| Use of money and property | 1,819,191 | 394,726 | 394,726 | 305,493 | 305,493 | -78.3% | 394,726 | 0.0% |
| Total operating revenue | 3,069,226 | 1,710,155 | 1,710,155 | 490,375 | 723,805 | -44.3% | 1,578,905 | -7.7% |
| Expenditures: | | | | | | | | |
| FUND: 109 | | | | | | | | |
| DEPT/DIV: COVID-19 | | | | | | | | |
| Contractual Services & Projects | 32,912 | - | - | 10,797 | 42,542 | -100.0% | - | N/A |
| General Supplies | 5,151 | - | - | - | - | -100.0% | - | N/A |
| Special Current Charges | 18,167 | - | - | 93,136 | 93,136 | -100.0% | - | N/A |
| COVID-19 | 56,230 | - | - | 103,933 | 135,678 | -100.0% | - | N/A |
| FUND: 124 | | | | | | | | |
| DEPT/DIV: HAZARD MITIGATION PROGRAM | | | | | | | | |
| Contractual Services & Projects | - | 1,578,905 | 1,578,905 | - | - | N/A | 1,578,905 | 0.0% |
| Hazard Mitigation Program | - | 1,578,905 | 1,578,905 | - | - | N/A | 1,578,905 | 0.0% |
| FUND: 152 | | | | | | | | |
| DEPT/DIV: HURRICANE DELTA | | | | | | | | |
| Salaries/ Wages/ OT | 825,162 | - | - | - | - | -100.0% | - | N/A |
| Fringe Benefits | 26,285 | - | - | - | - | -100.0% | - | N/A |
| General Operating Services | 575 | - | - | 148 | 148 | -100.0% | - | N/A |
| Maintenance & Rentals | 1,954,055 | - | - | - | - | -100.0% | - | N/A |
| Contractual Services & Projects | 2,240,061 | 175,000 | 171,894 | 81,012 | 81,012 | -92.2% | - | -100.0% |
| General Supplies | 1,180 | - | - | - | - | -100.0% | - | N/A |
| Automotive Supplies & Gasoline | 53,683 | - | - | - | - | -100.0% | - | N/A |
| Materials & Equipment | 102,392 | - | - | - | - | -100.0% | - | N/A |
| Special Current Charges | 152,028 | - | 3,106 | 12,338 | 29,338 | -100.0% | - | N/A |
| Total operating expenditures | 5,355,421 | 175,000 | 175,000 | 93,498 | 110,498 | -96.7% | - | -100.0% |
| FUND: 153 | | | | | | | | |
| DEPT/DIV: WINTER STORM & FLOOD RECOVERY | | | | | | | | |
| Salaries/ Wages/ OT | 180,305 | - | - | - | - | -100.0% | - | N/A |
| Fringe Benefits | 8,250 | - | - | - | - | -100.0% | - | N/A |
| Maintenance & Rentals | 351,246 | 50,000 | 43,105 | 86,686 | 86,686 | -85.8% | - | -100.0% |
| Contractual Services & Projects | 1,476,465 | 50,000 | 50,000 | 56,769 | 56,769 | -96.6% | - | -100.0% |
| General Supplies | 11,674 | - | - | - | - | -100.0% | - | N/A |
| Automotive Supplies & Gasoline | 61,598 | - | - | - | - | -100.0% | - | N/A |
| Materials & Equipment | 407 | - | - | - | - | -100.0% | - | N/A |
| Major Acquisitions & Improvements | 7,270 | - | - | - | - | -100.0% | - | N/A |
| Special Current Charges | 215,249 | - | 6,895 | 4,898 | 4,898 | -100.0% | - | N/A |
| Total operating expenditures | 2,312,464 | 100,000 | 100,000 | 148,353 | 148,353 | -95.7% | - | -100.0% |
| Total operating expenditures | 7,724,115 | 1,853,905 | 1,853,905 | 345,784 | 394,529 | -76.0% | 1,578,905 | -14.8% |
| Other financing sources (uses) | | | | | | | | |
| Interfund transfer from General Fund | 2,800,000 | - | - | - | - | -100.0% | - | N/A |
| Interfund transfer from Hurricane Laura Fund | - | 43,750 | 43,750 | 43,750 | 43,750 | N/A | - | -100.0% |
| Total transfers from other funds | 2,800,000 | 43,750 | 43,750 | 43,750 | 43,750 | -98.4% | - | -100.0% |
| Net change in fund balance | (1,854,889) | (100,000) | (100,000) | | 373,026 | 94.6% | - | 100.0% |
| Beginning fund balance | 3,331,116 | 1,476,227 | 1,476,227 | | 1,476,227 | -55.7% | 1,849,253 | 25.3% |
| Ending fund balance | \$ 1,476,227 | \$ 1,376,227 | \$ 1,376,227 | | \$ 1,849,253 | -6.8% | \$ 1,849,253 | 34.4% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

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

AUTHORIZED PERSONNEL:

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

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 150 DISASTER RECOVERY HURRICANE LAURA | | | | | | | | |
| Revenues: | | | | | | | | |
| Dept of Military Affairs | \$ 59,353,527 | \$ 8,593,250 | \$ 20,738,250 | \$ 3,265,576 | \$ 23,227,765 | -85.5% | \$ 10,306,580 | 19.9% |
| Intergovernmental revenue | 59,353,527 | 8,593,250 | 20,738,250 | 3,265,576 | 23,227,765 | -85.5% | 10,306,580 | 19.9% |
| Charges for services - demolitions | - | 250,000 | 250,000 | - | - | N/A | - | -100.0% |
| Miscellaneous Donations | 16,000 | - | 500,000 | 50,000 | 50,000 | -100.0% | - | N/A |
| Miscellaneous Insurance Claims | 42,700,000 | - | - | - | - | -100.0% | - | N/A |
| Use of money and property | 42,716,000 | - | 500,000 | 50,000 | 50,000 | -100.0% | - | N/A |
| Total operating revenues | 102,069,527 | 8,843,250 | 21,488,250 | 3,315,576 | 23,277,765 | -91.3% | 10,306,580 | 16.5% |
| Expenditures: | | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | | |
| DIV: HURRICANE LAURA | | | | | | | | |
| Salaries/ Wages/ OT | 28,623 | - | - | - | - | -100.0% | - | N/A |
| Fringe Benefits | 393 | - | - | - | - | -100.0% | - | N/A |
| General Operating Services | 26,049 | - | 10,733 | 13,938 | 17,938 | -100.0% | 8,000 | N/A |
| Insurance - Property, AL, GL, WC | 2,006 | - | - | - | - | -100.0% | - | N/A |
| Maintenance & Rentals | 1,208,345 | 561,000 | 1,325,994 | 821,673 | 943,160 | -53.6% | 175,012 | -68.8% |
| Utilities | 12,813 | - | - | - | - | -100.0% | - | N/A |
| Contractual Services & Projects | 61,720,695 | 4,660,000 | 9,095,163 | 6,095,093 | 14,303,081 | -92.4% | 8,767,486 | 88.1% |
| General Supplies | 210,027 | - | 2,000 | 1,220 | 1,220 | -100.0% | - | N/A |
| Automotive Supplies & Gasoline | 22,436 | - | - | - | - | -100.0% | - | N/A |
| Materials & Equipment | 857,475 | 80,000 | 250,427 | 150,709 | 164,936 | -90.7% | - | -100.0% |
| Major Acquisitions & Improvements | 7,959,183 | 9,100,000 | 13,785,895 | 4,454,237 | 4,454,237 | 14.3% | - | -100.0% |
| Special Current Charges | 9,901,185 | - | 5,780,788 | 3,892,152 | 5,068,164 | -100.0% | 3,182,726 | N/A |
| Total operating expenditures | 81,949,230 | 14,401,000 | 30,251,000 | 15,429,022 | 24,952,736 | -82.4% | 12,133,224 | -15.7% |
| Other financing sources (uses) | | | | | | | | |
| Interfund transfer from General Fund | 5,400,000 | 1,000,000 | 3,955,000 | 3,955,000 | 3,955,000 | -81.5% | 500,000 | -50.0% |
| Interfund transfer from Risk Management Fund | 2,000,000 | - | - | - | - | -100.0% | - | N/A |
| Total transfers from other funds | 7,400,000 | 1,000,000 | 3,955,000 | 3,955,000 | 3,955,000 | -86.5% | 500,000 | -50.0% |
| Interfund transfer to Capital - Laura Recovery | - | 6,845,000 | 6,845,000 | 6,845,000 | 6,845,000 | N/A | 8,000,000 | |
| Interfund transfer to Capital - Drainage Bond | - | - | 3,000,000 | 3,000,000 | 3,000,000 | | - | |
| Interfund transfer to Hurricane Delta Fund | - | 43,750 | 43,750 | 43,750 | 43,750 | N/A | - | |
| | - | 6,888,750 | 9,888,750 | 9,888,750 | 9,888,750 | | 8,000,000 | |
| Net change in fund balance | 27,520,297 | (11,446,500) | (14,696,500) | | (7,608,721) | -141.6% | (9,326,644) | 18.5% |
| Beginning fund balance | 1,967,299 | 29,487,596 | 29,487,596 | | 29,487,596 | 1398.9% | 21,878,875 | -25.8% |
| Ending fund balance | \$ 29,487,596 | \$ 18,041,096 | \$ 14,791,096 | | \$ 21,878,875 | -38.8% | \$ 12,552,231 | -30.4% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 120 FACILITY RENEWAL FUND | | | | | | | | |
| Revenues: | | | | | | | | |
| Interest earnings | \$ 5,700 | \$ 1,000 | \$ 1,000 | \$ 6,107 | \$ 10,007 | -82.5% | \$ 4,000 | 300.0% |
| Use of money and property | 5,700 | 1,000 | 1,000 | 6,107 | 10,007 | -82.5% | 4,000 | 300.0% |
| Total operating revenues | 5,700 | 1,000 | 1,000 | 6,107 | 10,007 | -82.5% | 4,000 | 300.0% |
| Other financing uses | | | | | | | | |
| DEPT: 21 TRANSFERS | | | | | | | | |
| DIV: 01 TRANSFERS | | | | | | | | |
| Interfund transfers - Capital Project Fund | 150,000 | 200,000 | 200,000 | 150,000 | 200,000 | 33.3% | - | -100.0% |
| Total transfers to other funds | 150,000 | 200,000 | 200,000 | 150,000 | 200,000 | 33.3% | - | -100.0% |
| Net change in fund balance | (144,300) | (199,000) | (199,000) | | (189,993) | -37.9% | 4,000 | 102.0% |
| Beginning fund balance | 2,488,596 | 2,344,296 | 2,344,296 | | 2,344,296 | -5.8% | 2,154,303 | -8.1% |
| Ending fund balance | <u>\$ 2,344,296</u> | <u>\$ 2,145,296</u> | <u>\$ 2,145,296</u> | | <u>\$ 2,154,303</u> | -8.5% | <u>\$ 2,158,303</u> | 0.6% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 141 MORGANFIELD ECONOMIC DEVELOPMENT DISTRICT | | | | | | | | |
| Revenues: | | | | | | | | |
| Sales tax | \$ 96,912 | \$ 75,000 | \$ 75,000 | \$ 78,534 | \$ 92,534 | -22.6% | \$ 75,000 | 0.0% |
| Taxes and special assessments | 96,912 | 75,000 | 75,000 | 78,534 | 92,534 | -22.6% | 75,000 | 0.0% |
| Interest earnings | 354 | - | - | 546 | 846 | -100.0% | - | N/A |
| Use of money and property | 354 | - | - | 546 | 846 | -100.0% | - | N/A |
| Total operating revenues | 97,266 | 75,000 | 75,000 | 79,080 | 93,380 | -22.9% | 75,000 | 0.0% |
| Expenditures: | | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | | |
| DIV: 14 MISCELLANEOUS | | | | | | | | |
| Special Current Charges | 1,667 | 1,750 | 1,750 | 392 | 762 | 5.0% | 1,700 | -2.9% |
| Total operating expenditures | 1,667 | 1,750 | 1,750 | 392 | 762 | 5.0% | 1,700 | -2.9% |
| Net change in fund balance | 95,599 | 73,250 | 73,250 | | 92,618 | -23.4% | 73,300 | 0.1% |
| Beginning fund balance | 57,134 | 152,733 | 152,733 | | 152,733 | 167.3% | 245,351 | 60.6% |
| Ending fund balance | \$ 152,733 | \$ 225,983 | \$ 225,983 | | \$ 245,351 | 48.0% | \$ 318,651 | 41.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 142 LAKEFRONT ECONOMIC DEVELOPMENT DISTRICT | | | | | | | | |
| Revenues: | | | | | | | | |
| Sales tax | \$ 26,077 | \$ 22,000 | \$ 22,000 | \$ 28,163 | \$ 31,163 | -15.6% | \$ 24,000 | 9.1% |
| Taxes and special assessments | 26,077 | 22,000 | 22,000 | 28,163 | 31,163 | -15.6% | 24,000 | 9.1% |
| Interest earnings | 191 | - | - | 215 | 290 | -100.0% | - | N/A |
| Use of money and property | 191 | - | - | 215 | 290 | -100.0% | - | N/A |
| Total operating revenues | 26,268 | 22,000 | 22,000 | 28,378 | 31,453 | -16.2% | 24,000 | 9.1% |
| Expenditures: | | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | | |
| DIV: 14 MISCELLANEOUS | | | | | | | | |
| Special Current Charges | 104 | 5,000 | 5,000 | 13,175 | 15,735 | 4707.7% | 16,000 | 220.0% |
| Total operating expenditures | 104 | 5,000 | 5,000 | 13,175 | 15,735 | 4707.7% | 16,000 | 220.0% |
| Net change in fund balance | 26,164 | 17,000 | 17,000 | | 15,718 | -35.0% | 8,000 | -52.9% |
| Beginning fund balance | 39,062 | 65,226 | 65,226 | | 65,226 | 67.0% | 80,944 | 24.1% |
| Ending fund balance | <u>\$ 65,226</u> | <u>\$ 82,226</u> | <u>\$ 82,226</u> | | <u>\$ 80,944</u> | 26.1% | <u>\$ 88,944</u> | 8.2% |

CITY OF LAKE CHARLES

FISCAL YEAR 2022 – 2023 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Amended Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | Projected Actual Results EOY | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|------------------------------------|---|-----------------------|---|
| FUND: 143 NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT | | | | | | | | |
| Revenues: | | | | | | | | |
| Sales tax | \$ 45,182 | \$ 10,000 | \$ 10,000 | \$ 151,066 | \$ 181,066 | -77.9% | \$ 150,000 | 1400.0% |
| Taxes and special assessments | 45,182 | 10,000 | 10,000 | 151,066 | 181,066 | -77.9% | 150,000 | 1400.0% |
| Interest earnings | 2 | - | - | - | - | -100.0% | - | N/A |
| Use of money and property | 2 | - | - | - | - | -100.0% | - | N/A |
| Total operating revenues | 45,184 | 10,000 | 10,000 | 151,066 | 181,066 | -77.9% | 150,000 | 1400.0% |
| Expenditures: | | | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | | | |
| DIV: 14 MISCELLANEOUS | | | | | | | | |
| General Operating Service | 997 | - | - | - | - | -100.0% | - | N/A |
| Special Current Charges | 1,391 | 5,000 | 5,000 | 7,105 | 97,405 | 259.5% | 87,400 | 1648.0% |
| Total operating expenditures | 2,388 | 5,000 | 5,000 | 7,105 | 97,405 | 109.4% | 87,400 | 1648.0% |
| Net change in fund balance | 42,796 | 5,000 | 5,000 | | 83,661 | -88.3% | 62,600 | 1152.0% |
| Beginning fund balance | (1,425) | 41,371 | 41,371 | | 41,371 | 3003.2% | 125,032 | 202.2% |
| Ending fund balance | \$ 41,371 | \$ 46,371 | \$ 46,371 | | \$ 125,032 | 12.1% | \$ 187,632 | 304.6% |

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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 2022 - 2023 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 | 200 | - | - |
| Total operating revenues | <u>200</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | |
| Debt service principal | 175,000 | 4,585,000 | 920,000 |
| Debt service interest & fiscal charge | 300,825 | 795,250 | 185,260 |
| Total operating expenditures | <u>475,825</u> | <u>5,380,250</u> | <u>1,105,260</u> |
| Other financing sources: | | | |
| Transfers from other funds | 475,825 | 5,380,250 | 1,105,260 |
| Total transfers | <u>475,825</u> | <u>5,380,250</u> | <u>1,105,260</u> |
| Net Income (loss) | <u>\$ 200</u> | <u>\$ -</u> | <u>\$ -</u> |
| Projected ending fund balance | \$ 911,505 | \$ 1,411,716 | \$ - |
| Fund balance (used) added operations | <u>200</u> | <u>-</u> | <u>-</u> |
| Ending fund balance | <u>\$ 911,705</u> | <u>\$ 1,411,716</u> | <u>\$ -</u> |

| 2011 \$21M Wastewater DEQ Loan | 2011 \$3M City Court CPPTA | Total |
|--------------------------------------|----------------------------------|--------------|
| \$ - | \$ 180,000 | \$ 180,000 |
| 5,000 | - | 5,200 |
| 5,000 | 180,000 | 185,200 |
| 1,178,000 | 155,000 | 7,013,000 |
| 116,803 | 25,104 | 1,423,242 |
| 1,294,803 | 180,104 | 8,436,242 |
| 1,200,000 | - | 8,161,335 |
| 1,200,000 | - | 8,161,335 |
| \$ (89,803) | \$ (104) | \$ (89,707) |
| \$ 1,931,431 | \$ 153,697 | \$ 4,408,349 |
| (89,803) | (104) | (89,707) |
| \$ 1,841,628 | \$ 153,593 | \$ 4,318,642 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

FUND: 210 LCDA SEWER BONDS
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

Part of the City's long-term debt, the \$17,735,000 proceeds of the Series 2009 Revenue Refunding Bonds, were used by the City to refund the Revenue Bonds-Capital Projects and Equipment Acquisition Program Series 2003A Bonds (the "Refunded Bonds"). Those bonds were originally issued in the amount of \$25,000,000 for the purpose of funding the construction, acquisition and installation of the City's wastewater treatment facility improvements. Amounts due for the Refunding Bonds will range from \$1,270,000 to \$1,750,000 through 2021 with interest rates ranging from 2 percent to 4 percent. The current debt as of August 1, 2022 is \$0.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted ' 22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|--|-----------------------|---|
| FUND: 210 SEWER BOND FUND | | | | | | |
| Revenues: | | | | | | |
| Interest on investments | \$ 14 | \$ - | \$ - | -100.0% | \$ - | N/A |
| Interest on demand deposit accounts | 172 | - | - | -100.0% | - | N/A |
| Total operating revenues | 186 | - | - | -100.0% | - | N/A |
| Expenditures: | | | | | | |
| DEPT: 16 OTHER DEBT | | | | | | |
| DIV: 01 OTHER DEBT | | | | | | |
| Principal payment | 1,750,000 | - | - | -100.0% | - | N/A |
| Interest payment | 70,000 | - | - | -100.0% | - | N/A |
| Fiscal agent fees | 2,200 | - | - | -100.0% | - | N/A |
| Total expenditures | 1,822,200 | - | - | -100.0% | - | N/A |
| Other financing sources: | | | | | | |
| Interfund transfers from Wastewater Fund | 1,641,418 | - | - | -100.0% | - | N/A |
| Total transfers from other funds | 1,641,418 | - | - | -100.0% | - | N/A |
| Net change in fund balance | (180,596) | - | | | - | N/A |
| Beginning fund balance | 180,596 | - | | | - | N/A |
| Ending fund balance | \$ - | \$ - | | | \$ - | N/A |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 waste water 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, 2022 is \$9,555,000 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 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted ' 22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|--|-----------------------|---|
| FUND: 213 2014 \$15.825M REFUNDING PUBLIC IMPROVEMENT BONDS | | | | | | |
| Revenues: | | | | | | |
| Interest on demand deposit accounts | \$ 1,272 | \$ 1,000 | \$ 65 | -21.4% | \$ 200 | -80.0% |
| Total operating revenues | <u>1,272</u> | <u>1,000</u> | <u>65</u> | -21.4% | <u>200</u> | -80.0% |
| Expenditures: | | | | | | |
| DEPT: 16 OTHER DEBT | | | | | | |
| DIV: 01 OTHER DEBT | | | | | | |
| Principal payment | 170,000 | 2,035,000 | 2,035,000 | 1097.1% | 175,000 | -91.4% |
| Interest payment | 403,675 | 398,575 | 398,575 | -1.3% | 296,825 | -25.5% |
| Fiscal agent fees | - | 4,000 | 2,750 | N/A | 4,000 | 0.0% |
| Total expenditures | <u>573,675</u> | <u>2,437,575</u> | <u>2,436,325</u> | 324.9% | <u>475,825</u> | -80.5% |
| Other financing sources: | | | | | | |
| Interfund transfers from Wastewater Fund | 500,000 | 500,000 | 375,000 | 0.0% | 125,000 | -75.0% |
| Interfund transfers from Riverboat Fund | 45,000 | 1,062,540 | 796,905 | 2261.2% | 206,370 | -80.6% |
| Interfund transfers from Capital Project Fund | 35,000 | 875,035 | 875,035 | 2400.1% | 144,455 | -83.5% |
| Total transfers from other funds | <u>580,000</u> | <u>2,437,575</u> | <u>2,046,940</u> | 320.3% | <u>475,825</u> | -80.5% |
| Net change in fund balance | 7,597 | 1,000 | | | 200 | -80.0% |
| Beginning fund balance | 902,908 | 910,505 | | | 911,505 | 0.1% |
| Ending fund balance | <u>\$ 910,505</u> | <u>\$ 911,505</u> | | | <u>\$ 911,705</u> | 0.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 will provide 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, 2022 is \$15,825,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted ' 22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|--|-----------------------|---|
| FUND: 215 2017 \$24M REFUNDING PUBLIC IMPROVEMENT BONDS | | | | | | |
| Revenues: | | | | | | |
| Interest on investments | \$ 15 | \$ - | \$ - | -100.0% | \$ - | N/A |
| Interest on demand deposit accounts | 765 | - | 366 | -100.0% | - | N/A |
| Total operating revenues | 780 | - | 366 | -100.0% | - | N/A |
| Expenditures: | | | | | | |
| DEPT: 16 OTHER DEBT | | | | | | |
| DIV: 01 OTHER DEBT | | | | | | |
| Principal payment | 4,225,000 | 2,375,000 | 2,375,000 | -43.8% | 4,585,000 | 93.1% |
| Interest payment | 1,055,250 | 886,250 | 886,250 | -16.0% | 791,250 | -10.7% |
| Fiscal agent fees | 9,250 | 4,000 | 4,000 | -56.8% | 4,000 | 0.0% |
| Total expenditures | 5,289,500 | 3,265,250 | 3,265,250 | -38.3% | 5,380,250 | 64.8% |
| Other financing sources: | | | | | | |
| Interfund transfers from Riverboat Fund | 2,940,000 | 1,790,620 | 1,342,965 | -39.1% | 3,164,850 | 76.7% |
| Interfund transfers from Capital Project Fund | 2,350,000 | 1,474,630 | 1,474,630 | -37.2% | 2,215,400 | 50.2% |
| Total transfers from other funds | 5,290,000 | 3,265,250 | 2,817,595 | -38.3% | 5,380,250 | 64.8% |
| Net change in fund balance | 1,280 | - | | | - | N/A |
| Beginning fund balance | 1,410,436 | 1,411,716 | | | 1,411,716 | 0.0% |
| Ending fund balance | \$ 1,411,716 | \$ 1,411,716 | | | \$ 1,411,716 | 0.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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, 2022 is \$12,295,000.00.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted ' 22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|-------------------------------|--|-----------------------|---|
| FUND: 216 2011 \$21M WASTEWATER DEQ LOAN | | | | | | |
| Revenues: | | | | | | |
| Interest on demand deposit accounts | \$ 8,319 | \$ 5,000 | \$ 5,649 | -39.9% | \$ 5,000 | 0.0% |
| Total operating revenues | 8,319 | 5,000 | 5,649 | -39.9% | 5,000 | 0.0% |
| Expenditures: | | | | | | |
| DEPT: 16 OTHER DEBT | | | | | | |
| DIV: 01 OTHER DEBT | | | | | | |
| Principal payment | 1,156,000 | 1,167,000 | 1,167,000 | 1.0% | 1,178,000 | 0.9% |
| Interest payment | 65,781 | 60,580 | 60,579 | -7.9% | 55,328 | -8.7% |
| Administrative fee | 73,090 | 67,310 | 67,310 | -7.9% | 61,475 | -8.7% |
| Total expenditures | 1,294,871 | 1,294,890 | 1,294,889 | 0.0% | 1,294,803 | 0.0% |
| Other financing sources: | | | | | | |
| Interfund transfers from Wastewater Fund | 1,000,000 | 1,000,000 | 750,000 | 0.0% | 1,200,000 | 20.0% |
| Total transfers from other funds | 1,000,000 | 1,000,000 | 750,000 | 0.0% | 1,200,000 | 20.0% |
| Net change in fund balance | (286,552) | (289,890) | | | (89,803) | 69.0% |
| Beginning fund balance | 2,507,873 | 2,221,321 | | | 1,931,431 | -13.1% |
| Ending fund balance | \$ 2,221,321 | \$ 1,931,431 | | | \$ 1,841,628 | -4.6% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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, 2022 is \$10,000,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted ' 22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|--|-----------------------|---|
| FUND: 217 2021 \$10M DRAINAGE BONDS | | | | | | |
| Revenues: | | | | | | |
| Interest on demand deposit accounts | \$ - | \$ - | \$ - | N/A | \$ - | N/A |
| Total operating revenues | - | - | - | N/A | - | N/A |
| Expenditures: | | | | | | |
| DEPT: 16 OTHER DEBT | | | | | | |
| DIV: 01 OTHER DEBT | | | | | | |
| Principal payment | - | - | - | N/A | 920,000 | N/A |
| Interest payment | - | - | 90,778 | N/A | 181,260 | N/A |
| Administrative fee | - | - | - | N/A | 4,000 | N/A |
| Total expenditures | - | - | 90,778 | N/A | 1,105,260 | N/A |
| Other financing sources: | | | | | | |
| Interfund transfers from Riverboat Fund | - | - | - | N/A | 552,630 | N/A |
| Interfund transfers from General Fund | - | - | - | N/A | 552,630 | N/A |
| Total transfers from other funds | - | - | - | N/A | 1,105,260 | N/A |
| Net change in fund balance | - | - | | | - | N/A |
| Beginning fund balance | - | - | | | - | N/A |
| Ending fund balance | \$ - | \$ - | | | \$ - | N/A |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

FUND: 225 SCHOOL BOARD SALES TAX DISTRICT 3
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

On October 1, 2001 a Cooperative Endeavor Agreement among the City of Lake Charles, Sales Tax District No. Three of Calcasieu Parish, Louisiana, and Wai-Mart Stores, Inc., was signed to ensure that the Sales Tax District did not sustain a sudden and significant loss of tax revenues as a result of the relocation of the Wai-Mart Super Center to the City of Lake Charles. The District issued its Public School Improvement Sales Tax Revenue Bonds based on a 20 year 1.5 percent sales and use tax for schools and school related facilities to begin October 1, 2000. Since the acquisition and construction of the new Wai-Mart in the City would result in the closure of the existing Wal-Mart facility within the District, there would, therefore, be a loss of revenue. Therefore, the agreement was done to replace the loss of sales tax revenues occasioned by the closure of the existing Wal-Mart store and the potential financial difficulties relative to the District's bonds arising from the closure of the existing Wal-Mart located in the District. It was, therefore, agreed to have the City of Lake Charles remit to the Sales Tax District an amount equal to 25 percent of the sales taxes collected for Wal-Mart attributable to this project, not to exceed \$350,000 in any one calendar year. The City would not be liable for payments after November 23, 2020 (which follows the expiration of the Sales Tax District's 1.5 percent tax). This debt has been paid.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted ' 22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|--|-----------------------|---|
| FUND: 225 SCHOOL BOARD SALES TAX DIST 3 | | | | | | |
| Expenditures: | | | | | | |
| DEPT: 16 OTHER DEBT | | | | | | |
| DIV: 01 OTHER DEBT | | | | | | |
| Principal payment | \$ 38,854 | \$ - | \$ - | -100.0% | \$ - | N/A |
| Total expenditures | 38,854 | - | - | -100.0% | - | N/A |
| Other financing sources: | | | | | | |
| Interfund transfers from General Fund | 38,854 | | | -100.0% | - | N/A |
| Total transfers from other funds | 38,854 | - | - | -100.0% | - | N/A |
| Net change in fund balance | - | - | | | - | N/A |
| Beginning fund balance | - | - | | | - | N/A |
| Ending fund balance | \$ - | \$ - | | | \$ - | N/A |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 a 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, to be located at 100 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, 2022 is \$675,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted ' 22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|-------------------------------|--|-----------------------|---|
| FUND: 232 2011 \$3M CITY COURT CPPTA | | | | | | |
| Revenues: | | | | | | |
| City Court building fund | \$ 200,787 | \$ 180,875 | \$ 61,195 | -9.9% | \$ 180,000 | -0.5% |
| Intergovernmental revenue | 200,787 | 180,875 | 61,195 | -9.9% | 180,000 | -0.5% |
| Interest on demand deposit accounts | 13 | - | 51 | -100.0% | - | N/A |
| Total operating revenues | 200,800 | 180,875 | 61,246 | -9.9% | 180,000 | -0.5% |
| Expenditures: | | | | | | |
| DEPT: 16 OTHER DEBT | | | | | | |
| DIV: 01 OTHER DEBT | | | | | | |
| Principal payment | 140,000 | 150,000 | 150,000 | 7.1% | 155,000 | 3.3% |
| Interest payment | 33,858 | 28,375 | 28,373 | -16.2% | 22,604 | -20.3% |
| Fiscal agent fees | 2,500 | 2,500 | 2,083 | 0.0% | 2,500 | 0.0% |
| Total expenditures | 176,358 | 180,875 | 180,456 | 2.6% | 180,104 | -0.4% |
| Net change in fund balance | 24,442 | - | | | (104) | |
| Beginning fund balance | 129,255 | 153,697 | | | 153,697 | 0.0% |
| Ending fund balance | \$ 153,697 | \$ 153,697 | | | \$ 153,593 | -0.1% |

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ENTERPRISE FUNDS

TRANSIT

WATER UTILITY

CIVIC CENTER

GOLF COURSE

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

ENTERPRISE FUNDS SUMMARY

| | Transit | Water | Civic Center | Golf Course | Total |
|--|--------------------|-----------------------|-------------------------|------------------------|-----------------------|
| Revenues: | | | | | |
| Intergovernmental | \$ 5,660,402 | \$ 7,000,000 | \$ 3,460,000 | \$ 180,000 | \$ 16,300,402 |
| Charges for services | 110,700 | 12,417,600 | 561,300 | 1,316,977 | 14,406,577 |
| Internal services | - | - | - | - | - |
| Fines and forfeitures | - | 5,000 | - | - | 5,000 |
| Use of money and property | - | 168,000 | 6,000 | 3,000 | 177,000 |
| Total operating revenues | <u>5,771,102</u> | <u>19,590,600</u> | <u>4,027,300</u> | <u>1,499,977</u> | <u>30,888,979</u> |
| Operating Expenditures: | | | | | |
| Finance | - | 1,545,810 | - | - | 1,545,810 |
| Public Works | 3,656,106 | 12,974,404 | - | - | 16,630,510 |
| Community Services | - | - | 3,489,094 | 1,866,099 | 5,355,193 |
| Total operating expenditures | <u>3,656,106</u> | <u>14,520,214</u> | <u>3,489,094</u> | <u>1,866,099</u> | <u>23,531,513</u> |
| Capital Expenditures: | | | | | |
| Public Works | 4,314,247 | 12,400,000 | - | - | 16,714,247 |
| Community Services | - | - | 2,000,000 | 430,000 | 2,430,000 |
| Total capital expenditures | <u>4,314,247</u> | <u>12,400,000</u> | <u>2,000,000</u> | <u>430,000</u> | <u>19,144,247</u> |
| Total expenditures | <u>7,970,353</u> | <u>26,920,214</u> | <u>5,489,094</u> | <u>2,296,099</u> | <u>42,675,760</u> |
| Other financing sources: | | | | | |
| Operating transfers from other funds | 1,454,701 | - | 521,794 | 546,122 | 2,522,617 |
| Operating transfers sales tax for salaries | - | 340,000 | - | - | 340,000 |
| Capital transfers from other funds | 667,050 | 200,000 | 940,000 | 250,000 | 2,057,050 |
| Total transfers | <u>2,121,751</u> | <u>540,000</u> | <u>1,461,794</u> | <u>796,122</u> | <u>4,919,667</u> |
| Issuance of debt | - | 5,000,000 | - | - | 5,000,000 |
| Net Income (loss) | <u>\$ (77,500)</u> | <u>\$ (1,789,614)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (1,867,114)</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 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Bus riders | 281,535 | 200,000 | 175,000 |
| Number of Special Needs Passengers Served | 5,689 | 3,000 | 3,000 |

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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|------------------------------|-----------------------|--------------------------|--------------------------|
| Number of Public Buses | 5 | 8 | 8 |
| Number of Para-Transit Buses | 2 | 4 | 4 |
| Number of Trolley Buses | 1 | 1 | 1 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 – 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 19 | 19 | 19 | 19 |
| Part-Time | 1 | 1 | 1 | 1 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 401 TRANSIT FUND REVENUES | | | | | | |
| FEDERAL TRANSIT-OPERATION | \$ - | \$ 689,420 | \$ 263,697 | N/A | \$ 1,282,366 | 86.0% |
| FEDERAL TRANSIT-PLAN/MAIN | - | 757,204 | 27,820 | N/A | 689,339 | -9.0% |
| FEDERAL TRANSIT-CARES FTA | 3,007,032 | 1,275,000 | - | -57.6% | - | -100.0% |
| FEDERAL TRANSIT-ARPA | - | - | 627,402 | | - | |
| FEDERAL PROGRAMS | 3,007,032 | 2,721,624 | 918,919 | -9.5% | 1,971,705 | -27.6% |
| DEPT OF TRANSPORTATION | 121,355 | 110,000 | 130,459 | -9.4% | 115,000 | 4.5% |
| STATE REVENUE | 121,355 | 110,000 | 130,459 | -9.4% | 115,000 | 4.5% |
| INTERGOVERNMENTAL | 3,128,387 | 2,831,624 | 1,049,378 | -9.5% | 2,086,705 | -26.3% |
| RENTALS/LEASES | 22,302 | 50,000 | 20,218 | 124.2% | 30,000 | -40.0% |
| SALE OF OLD EQUIPMENT | - | - | 5,850 | N/A | - | N/A |
| BUS FARES | 16,191 | 20,000 | 28,955 | 23.5% | 30,000 | 50.0% |
| TRANSIT ADVERTISING | 29,294 | 30,000 | 46,962 | 2.4% | 48,000 | 60.0% |
| PARA-TRANSIT FARES | 1,751 | 2,400 | 2,330 | 37.1% | 2,700 | 12.5% |
| WASH RACK FEES | - | 500 | - | N/A | - | -100.0% |
| TRANSIT | 47,236 | 52,900 | 84,097 | 12.0% | 80,700 | 52.6% |
| MISC INSURANCE CLAIMS | 16,886 | 4,000 | 5,059 | -76.3% | 4,000 | 0.0% |
| INSURANCE REVENUES | 16,886 | 4,000 | 5,059 | -76.3% | 4,000 | 0.0% |
| NON-EMPLOYER PENSION CONTRIBUTIONS | 20,494 | - | - | -100.0% | - | N/A |
| NON-EMPLOYER REVENUES | 20,494 | - | - | -100.0% | - | N/A |
| USE OF MONEY & PROPERTY | 106,918 | 106,900 | 109,374 | 0.0% | 114,700 | 7.3% |
| IF TRSF GENERAL FUND | - | 878,720 | 439,360 | N/A | 1,454,701 | 65.5% |
| INTERFUND TRSF - GENERAL FUND | - | 878,720 | 439,360 | N/A | 1,454,701 | 65.5% |
| NONREVENUE RECEIPTS | - | 878,720 | 439,360 | N/A | 1,454,701 | 65.5% |
| EXCESS OF REV OVER/UNDER EXP | 78,652 | - | - | -100.0% | - | N/A |
| NON-OPERATING REVENUE | 78,652 | - | - | -100.0% | - | N/A |
| TRANSIT FUND | \$ 3,313,957 | \$ 3,817,244 | \$ 1,598,112 | 15.2% | \$ 3,656,106 | -4.2% |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 401 TRANSIT | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | |
| DIV: 09 TRANSIT-OPERATION | | | | | | |
| Salaries/ Wages/ OT | \$ 757,377 | \$ 800,900 | \$ 640,582 | 5.7% | \$ 882,210 | 10.2% |
| Fringe Benefits | 253,581 | 410,000 | 227,084 | 61.7% | 424,500 | 3.5% |
| General Operating Services | 2,980 | 5,500 | 6,446 | 84.6% | 10,650 | 93.6% |
| Insurance - Property, AL, GL, WC | 838,786 | 964,700 | 728,402 | 15.0% | 733,172 | -24.0% |
| Maintenance & Rentals | 68,803 | 54,000 | 45,332 | -21.5% | 62,500 | 15.7% |
| Utilities | 50,228 | 46,200 | 51,295 | -8.0% | 80,500 | 74.2% |
| Contractual Services & Projects | 10,374 | 6,000 | 12,191 | -42.2% | 9,500 | 58.3% |
| General Supplies | 16,098 | 21,900 | 11,574 | 36.0% | 21,500 | -1.8% |
| Automotive Supplies | 119,769 | 162,000 | 171,433 | 35.3% | 231,000 | 42.6% |
| Materials & Equipment | 22,617 | 24,000 | 11,958 | 6.1% | 18,900 | -21.3% |
| Major Acquisitions & Improvements | - | 60,000 | - | N/A | - | -100.0% |
| Special Current Charges | 316,786 | 315,539 | 2,818 | -0.4% | 320,000 | 1.4% |
| TRANSIT OPERATIONS | <u>2,457,399</u> | <u>2,870,739</u> | <u>1,909,115</u> | 16.8% | <u>2,794,432</u> | -2.7% |
| DIV: 10 TRANST-PLANNING/MAINTENANCE | | | | | | |
| Salaries/ Wages/ OT | 41,791 | 43,200 | 28,642 | 3.4% | 50,700 | 17.4% |
| Fringe Benefits | 16,973 | 19,850 | 8,748 | 17.0% | 13,450 | -32.2% |
| Insurance - Property, AL, GL, WC | 490 | 570 | 429 | 16.3% | 424 | -25.6% |
| Maintenance & Rentals | 137,305 | 180,000 | 59,224 | 31.1% | 150,000 | -16.7% |
| Contractual Services & Projects | - | 22,000 | - | N/A | 12,000 | -45.5% |
| General Supplies | - | 7,000 | - | N/A | 5,000 | -28.6% |
| Automotive Supplies | 89,393 | 100,000 | 85,196 | 11.9% | 120,000 | 20.0% |
| Special Current Charges | 441,485 | 573,885 | - | 30.0% | 510,100 | -11.1% |
| TRANSIT PLANNING/MAINTENANCE | <u>727,437</u> | <u>946,505</u> | <u>182,239</u> | 30.1% | <u>861,674</u> | -9.0% |
| TRANSIT OPERATIONS & PLAN & MAINT | <u>3,184,836</u> | <u>3,817,244</u> | <u>2,091,354</u> | 19.9% | <u>3,656,106</u> | -4.2% |
| Capitalization of Fixed Assets | (501,673) | - | - | 100.0% | - | N/A |
| Depreciation Expense | 630,794 | - | - | -100.0% | - | N/A |
| TRANSIT OPERATING FUND | <u>\$ 3,313,957</u> | <u>\$ 3,817,244</u> | <u>\$ 2,091,354</u> | 15.2% | <u>\$ 3,656,106</u> | -4.2% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 construction of a bus storage facility was authorized in the previous fiscal year and was completed in May 2020. We currently have one bus on order and will be making additional purchases with previously authorized funds.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 411 TRANSIT - CAPITAL REVENUES | | | | | | |
| FEDERAL TRANSIT-CAPITAL | \$ 414,031 | \$ 1,275,000 | \$ - | 207.9% | \$ 3,573,697 | 226.3% |
| FEDERAL TRANSIT-CARES ACT | 26,866 | - | - | -100.0% | - | N/A |
| FEDERAL PROGRAMS | 440,897 | 1,275,000 | - | 189.2% | 3,573,697 | 180.3% |
| INTERGOVERNMENTAL | 440,897 | 1,275,000 | - | 189.2% | 3,573,697 | 180.3% |
| INTEREST ON INVESTMENTS | 25 | - | 93 | -100.0% | - | N/A |
| DEMAND DEPOSIT ACCOUNTS | 227 | - | 181 | -100.0% | - | N/A |
| INTEREST | 252 | - | 274 | -100.0% | - | N/A |
| USE OF MONEY & PROPERTY | 252 | - | 274 | -100.0% | - | N/A |
| IF TRSF RIVERBOAT GAMING FUND | - | 225,000 | 168,750 | N/A | 667,050 | 196.5% |
| NONREVENUE RECEIPTS | - | 225,000 | 168,750 | N/A | 667,050 | 196.5% |
| EXCESS OF REV OVER/UNDER EXP | 74,902 | - | - | -100.0% | 73,500 | N/A |
| NON-OPERATING REVENUE | 74,902 | - | - | -100.0% | 73,500 | N/A |
| TRANSIT - CAPITAL | <u>\$ 516,051</u> | <u>\$ 1,500,000</u> | <u>\$ 169,024</u> | 190.7% | <u>\$ 4,314,247</u> | 187.6% |
| FUND: 411 TRANSIT - CAPITAL EXPENDITURES | | | | | | |
| DEPT: 15 CAPITAL-GENERAL GOVERNMENT | | | | | | |
| DIV: 05 TRANSIT CAPITAL GRANTS | | | | | | |
| Contractual Services & Projects | \$ 243 | \$ - | \$ - | -100.0% | \$ - | N/A |
| Materials & Equipment | 20,685 | - | - | -100.0% | 154,250 | N/A |
| Major Acquisitions & Improvements | 495,123 | 1,500,000 | - | 203.0% | 4,159,997 | 177.3% |
| TRANSIT CAPITAL | <u>\$ 516,051</u> | <u>\$ 1,500,000</u> | <u>\$ -</u> | 190.7% | <u>\$ 4,314,247</u> | 187.6% |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-----------------|-----------------------|--------------------------|--------------------------|
| Water customers | 31,288 | 30,328 | 30,500 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 12 | 12 | 12 | 12 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 525 miles of water mains, 3,350 fire hydrants, and 22 wells currently in use. Water is provided to approximately 30,000 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|--|-----------------------|--------------------------|--------------------------|
| Work Orders/Service Orders completed | 35,000 | 35,844 | 37,000 |
| Water mains (miles) | 525 | 525 | 575 |
| Fire hydrants | 3,350 | 3,400 | 3,450 |
| Maximum Daily Capacity (million gallons per day) | 22 | 22 | 22 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 55 | 55 | 55 | 55 |
| Full-Time Engineering | 2 | 1 | 1 | 1 |
| Part-Time | 7 | 7 | 7 | 7 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 405 WATER UTILITY FUND REVENUES | | | | | | |
| VENDOR'S COMPENSATION | \$ 697 | \$ 600 | \$ 513 | -13.9% | \$ 600 | 0.0% |
| AMERICAN RESCUE PLAN ACT | - | 5,800,000 | - | N/A | 7,000,000 | N/A |
| ** INTERGOVERNMENTAL | - | 5,800,000 | - | N/A | 7,000,000 | N/A |
| WATER SERVICE | 9,635,236 | 11,000,000 | 7,846,014 | 14.2% | 11,000,000 | 0.0% |
| TAPPING FEES | 174,795 | 210,000 | 117,827 | 20.1% | 165,000 | -21.4% |
| RECONNECT FEES | 2,885 | 6,000 | 2,020 | 108.0% | 4,500 | -25.0% |
| SERVICE CHARGES | 62,435 | 100,000 | 68,985 | 60.2% | 100,000 | 0.0% |
| WATER MAIN EXTENSIONS | 10,510 | 8,000 | 1,600 | -23.9% | 2,500 | -68.8% |
| MISCELLANEOUS | 9,051 | 18,000 | 12,826 | 98.9% | 15,000 | -16.7% |
| SAFE DRINKING WATER ADMIN FEE | 346,324 | 360,000 | 296,035 | 3.9% | 360,000 | 0.0% |
| LATE FEES | - | 50,000 | 121,860 | N/A | 120,000 | 140.0% |
| CAPITAL IMPROVEMENT FEES | 968,524 | 1,000,000 | 834,492 | 3.2% | 200,000 | -80.0% |
| CHARGES FOR SERVICES | 11,209,760 | 12,752,000 | 9,301,659 | 13.8% | 11,967,000 | -6.2% |
| WATER VIOLATIONS-BACKFLOW | - | 5,000 | - | N/A | 5,000 | 0.0% |
| MISC FINES & FORFEITURES | - | 5,000 | - | N/A | 5,000 | 0.0% |
| SERVICES PROVIDED BILLING SERVICES | 447,700 | 425,000 | - | -5.1% | 450,000 | 5.9% |
| INTEREST ON INVESTMENTS | 16,669 | 15,000 | 22,434 | -10.0% | 18,000 | 20.0% |
| DEMAND DEPOSIT ACCOUNTS | 39,828 | 30,000 | 30,243 | -24.7% | 33,000 | 10.0% |
| UNREALIZED GAIN/LOSS INVEST | 1,993 | - | - | -100.0% | - | N/A |
| INTEREST | 58,490 | 45,000 | 52,677 | -23.1% | 51,000 | 13.3% |
| PENALTY-WATER UTILITY | - | 25,000 | 100,642 | N/A | 100,000 | 300.0% |
| GENERAL MISCELLANEOUS REVENUE | 8,372 | 10,000 | 9,205 | 19.4% | 9,000 | -10.0% |
| MISC INSURANCE CLAIMS | 658 | - | 1,827 | -100.0% | - | N/A |
| SALE OF OLD EQUIPMENT | 630 | 8,000 | 37,890 | 1169.8% | 8,000 | 0.0% |
| MISCELLANEOUS REVENUE | 9,660 | 43,000 | 149,564 | 345.1% | 117,000 | 172.1% |
| | | | | N/A | | |
| NON-EMPLOYER PENSION CONTRIBUTIONS | 73,149 | - | - | -100.0% | - | N/A |
| NON-EMPLOYER REVENUES | 73,149 | - | - | -100.0% | - | N/A |
| USE OF MONEY & PROPERTY | 141,299 | 88,000 | 202,241 | -37.7% | 168,000 | 90.9% |
| IF TRSF GENERAL FUND | 316,000 | 331,000 | 248,250 | 4.7% | 340,000 | 2.7% |
| IF TRSF GENERAL FUND - CAPITAL | - | - | 5,800,000 | N/A | - | N/A |
| IF TRSF RIVERBOAT GAMING FUND | - | 4,050,000 | 3,037,500 | N/A | 200,000 | -95.1% |
| TRANSFERS FROM OTHER FUNDS | 316,000 | 4,381,000 | 9,085,750 | 1286.4% | 540,000 | -87.7% |
| ISSUANCE OF DEBT - DHH LOAN | - | 7,000,000 | - | N/A | 5,000,000 | -28.6% |
| NONREVENUE RECEIPTS | 316,000 | 11,381,000 | 9,085,750 | 3501.6% | 5,540,000 | -51.3% |
| EXCESS OF REV OVER/UNDER EXP | 162,210 | (85,700) | - | -152.8% | 1,789,614 | 2188.2% |
| ** NON-OPERATING REVENUE | 162,210 | (85,700) | - | -152.8% | 1,789,614 | 2188.2% |
| FUND 405 WATER UTILITY FUND | \$ 12,277,666 | \$ 30,365,900 | \$ 18,590,163 | 147.3% | \$ 26,920,214 | -11.3% |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 405 WATER FUND | | | | | | |
| DEPT: 02 FINANCE | | | | | | |
| DIV: 04 WATER BUSINESS OFFICE | | | | | | |
| Salaries/ Wages/ OT | \$ 456,392 | \$ 511,000 | \$ 394,127 | 12.0% | \$ 556,100 | 8.8% |
| Fringe Benefits | 180,820 | 211,100 | 143,743 | 16.7% | 221,300 | 4.8% |
| General Operating Services | 206,668 | 235,550 | 176,553 | 14.0% | 245,450 | 4.2% |
| Insurance - Property, AL, GL, WC | 2,446 | 5,670 | 2,754 | 131.8% | 3,960 | -30.2% |
| Maintenance & Rentals | 33,291 | 10,500 | 1,314 | -68.5% | 50,500 | 381.0% |
| Utilities | 4,371 | 5,200 | 7,321 | 19.0% | 9,200 | 76.9% |
| Contractual Services & Projects | 140,730 | 154,000 | 129,986 | 9.4% | 160,000 | 3.9% |
| General Supplies | 6,468 | 8,750 | 3,268 | 35.3% | 8,300 | -5.1% |
| Materials & Equipment | 1,763 | 19,200 | 2,830 | 989.1% | 20,500 | 6.8% |
| Special Current Charges | 243,808 | 258,834 | (6,685) | 6.2% | 270,500 | 4.5% |
| WATER BUSINESS OFFICE | <u>1,276,757</u> | <u>1,419,804</u> | <u>855,211</u> | 11.2% | <u>1,545,810</u> | 8.9% |
| FUND: 405 WATER FUND | | | | | | |
| DEPT: 06 PUBLIC WORKS | | | | | | |
| DIV: 11 WATER PRODUCTION&DIST | | | | | | |
| Salaries/ Wages/ OT | 2,106,569 | 2,341,300 | 1,705,182 | 11.1% | 2,445,660 | 4.5% |
| Fringe Benefits | 809,336 | 1,368,200 | 683,120 | 69.1% | 1,412,900 | 3.3% |
| General Operating Services | 18,991 | 24,050 | 14,722 | 26.6% | 26,050 | 8.3% |
| Insurance - Property, AL, GL, WC | 598,923 | 691,260 | 516,745 | 15.4% | 1,430,240 | 106.9% |
| Maintenance & Rentals | 366,897 | 761,100 | 493,917 | 107.4% | 764,600 | 0.5% |
| Utilities | 1,073,560 | 1,084,800 | 1,330,932 | 1.0% | 1,578,000 | 45.5% |
| Contractual Services & Projects | 620,792 | 978,000 | 937,463 | 57.5% | 1,350,500 | 38.1% |
| General Supplies | 890,936 | 1,026,050 | 877,777 | 15.2% | 1,201,000 | 17.1% |
| Automotive Supplies & Gasoline | 138,739 | 132,900 | 152,731 | -4.2% | 186,200 | 40.1% |
| Materials & Equipment | 245,582 | 626,000 | 276,106 | 154.9% | 541,000 | -13.6% |
| Major Acquisitions & Improvements | - | 1,008,500 | 177,888 | N/A | 921,500 | -8.6% |
| Special Current Charges | 786,202 | 921,306 | 213,242 | 17.2% | 975,000 | 5.8% |
| WATER PRODUCTION&DISTRIBUTION | <u>7,656,527</u> | <u>10,963,466</u> | <u>7,379,825</u> | 43.2% | <u>12,832,650</u> | 17.0% |
| DEPT: 06 PUBLIC WORKS | | | | | | |
| DIV: 15 ENGINEERING | | | | | | |
| Salaries/ Wages/ OT | 96,226 | 98,500 | 83,434 | 2.4% | 106,000 | 7.6% |
| Fringe Benefits | 29,517 | 32,000 | 25,672 | 8.4% | 33,800 | 5.6% |
| General Operating Services | - | 500 | - | N/A | 500 | 0.0% |
| Insurance - Property, AL, GL, WC | 935 | 1,080 | 810 | 15.5% | 904 | -16.3% |
| Utilities | 348 | 400 | 304 | 14.9% | 400 | 0.0% |
| General Supplies | 74 | 150 | - | 102.7% | 150 | 0.0% |
| ENGINEERING | <u>127,100</u> | <u>132,630</u> | <u>110,220</u> | 4.4% | <u>141,754</u> | 6.9% |
| WATER OPERATIONS | <u>9,060,384</u> | <u>12,515,900</u> | <u>8,345,256</u> | 38.1% | <u>14,520,214</u> | 16.0% |
| CAPITAL EXPENDITURES | | | | | | |
| Capital Project Expenses | 5,988,306 | 17,850,000 | 1,723,567 | 198.1% | 12,400,000 | -30.5% |
| Capitalization of Fixed Assets | (5,003,908) | - | - | 100.0% | - | N/A |
| Depreciation Expense | 2,232,884 | - | - | -100.0% | - | N/A |
| TOTAL WATER FUND | <u>\$ 12,277,666</u> | <u>\$ 30,365,900</u> | <u>\$ 10,068,823</u> | 147.3% | <u>\$ 26,920,214</u> | -11.3% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

FUND: 402 CIVIC CENTER
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 02 CIVIC CENTER

GOAL MISSION STATEMENT:

To increase revenue; to increase the number of quality acts; to provide a clean, pleasant, safe, well-maintained, and accessible atmosphere for all visitors; ensure each and every event is successful by working to accomplish the needs of all customers in a friendly, yet professional, manner.

The mission of the Lake Charles Civic Center is to expand the cultural environment of Southwest Louisiana by providing a multi-purpose entertainment, meeting, and convention complex.

FUNCTION DESCRIPTION:

This division accounts for the operational costs of the Civic Center. Capital acquisitions and improvements are funded by capital contributions from other sources. Depreciation expense and accounting entries necessary for capitalization of fixed assets are recorded in the Civic Center Fund.

DEMAND PERFORMANCE INDICATORS:

| Description | 2020 – 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
| Rentals | \$131,837 | \$280,000 | \$350,000 |
| Events | 76 | 183 | 260 |
| Event Days | 245 | 440 | 575 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 21 | 21 | 21 | 21 |
| Part-Time | 8 | 8 | 8 | 8 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 402 CIVIC CENTER FUND REVENUES | | | | | | |
| VENDOR'S COMPENSATION | \$ 41 | \$ - | \$ 299 | -100.0% | \$ - | N/A |
| VENDOR'S COMPENSATION | 41 | - | 299 | -100.0% | - | N/A |
| GEN APPR-SALES TAX DED TO LCCC-STATE | 2,041,850 | 1,200,000 | 3,158,003 | -41.2% | 2,400,000 | 100.0% |
| INTERGOVERNMENTAL | 2,041,850 | 1,200,000 | 3,158,003 | -41.2% | 2,400,000 | 100.0% |
| CIVIC CENTER OPERATING REVENUES: | | | | | | |
| SALE OF OLD EQUIPMENT | - | - | - | N/A | - | N/A |
| RENTAL INCOME | 131,837 | 260,000 | 243,450 | 97.2% | 270,000 | 3.8% |
| FOOD CONCESSIONS | 3,676 | 35,000 | 18,166 | 852.1% | 30,000 | -14.3% |
| EQUIPMENT RENTALS | 2,696 | 30,000 | 30,123 | 1012.8% | 36,000 | 20.0% |
| FOOD CATERER | 4,158 | 14,000 | 11,545 | 236.7% | 15,000 | 7.1% |
| SOUVENIRS - NON FOOD ITEM | 677 | 3,000 | 2,883 | 343.1% | 3,000 | 0.0% |
| COMMISSIONS | 706 | 1,000 | 1,235 | 41.6% | 1,000 | 0.0% |
| TICKET SALES COMMISSIONS | 1,729 | 5,000 | 2,271 | 189.2% | 5,000 | 0.0% |
| BEER CONCESSIONS | 7,753 | 40,000 | 29,558 | 415.9% | 40,000 | 0.0% |
| LIQUOR CONCESSIONS | 12,924 | 60,000 | 61,351 | 364.3% | 60,000 | 0.0% |
| SOFT DRINK CONCESSIONS | 444 | 40,000 | 17,623 | 8909.0% | 30,000 | -25.0% |
| CORKAGE FEE | - | 45,000 | 41,986 | N/A | 45,000 | 0.0% |
| FREE-POUR LABOR | 970 | 3,000 | 3,975 | 209.3% | 3,600 | 20.0% |
| MISCELLANEOUS | 40 | 2,700 | 734 | 6650.0% | 2,700 | 0.0% |
| FACILITY FEE-TICKET SALES | 1,224 | 20,000 | 16,567 | 1534.0% | 20,000 | 0.0% |
| CIVIC CENTER | 168,834 | 558,700 | 481,467 | 230.9% | 561,300 | 0.5% |
| NON-EMPLOYER PENSION CONTRIBUTIONS | 25,486 | - | - | -100.0% | - | N/A |
| NON-EMPLOYER REVENUES | 25,486 | - | - | -100.0% | - | N/A |
| INTEREST ON INVESTMENTS | - | - | - | N/A | - | N/A |
| DEMAND DEPOSIT ACCOUNTS | 10,721 | 2,000 | 9,574 | -81.3% | 6,000 | 200.0% |
| INTEREST | 10,721 | 2,000 | 9,574 | -81.3% | 6,000 | 200.0% |
| USE OF MONEY & PROPERTY | 205,041 | 560,700 | 491,041 | 173.5% | 567,300 | 1.2% |
| IF TRSF GENERAL FUND | - | 698,720 | 349,360 | N/A | 521,794 | -25.3% |
| IF TRSF CIVIC CENTER CAPITAL FUND | - | - | - | N/A | - | N/A |
| NONREVENUE RECEIPTS | - | 698,720 | 349,360 | N/A | 521,794 | -25.3% |
| EXCESS OF REV OVER/UNDER EXP | 1,774,613 | - | - | -100.0% | - | N/A |
| NON-OPERATING REVENUE | 1,774,613 | - | - | -100.0% | - | N/A |
| CIVIC CENTER FUND | \$ 4,021,545 | \$ 2,459,420 | \$ 3,998,703 | -38.8% | \$ 3,489,094 | 41.9% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--------------------------------------|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 402 CIVIC CENTER | | | | | | |
| DEPT: 09 COMMUNITY SERVICES | | | | | | |
| DIV: 02 CIVIC CENTER | | | | | | |
| Salaries/ Wages/ OT | \$ 598,951 | \$ 835,500 | \$ 589,647 | 39.5% | \$ 1,099,000 | 31.5% |
| Fringe Benefits | 223,084 | 454,200 | 236,841 | 103.6% | 550,400 | 21.2% |
| General Operating Services | 908 | 6,050 | 1,558 | 566.3% | 5,450 | -9.9% |
| Insurance - Property, AL, GL, WC | 124,063 | 142,520 | 105,388 | 14.9% | 528,944 | 271.1% |
| Maintenance & Rentals | 224,205 | 225,500 | 138,800 | 0.6% | 329,500 | 46.1% |
| Utilities | 205,260 | 422,000 | 340,637 | 105.6% | 462,000 | 9.5% |
| Contractual Services & Projects | 63,691 | 85,100 | 63,236 | 33.6% | 85,100 | 0.0% |
| General Supplies | 47,107 | 77,100 | 52,742 | 63.7% | 83,100 | 7.8% |
| Automotive Supplies & Gasoline | 3,152 | 3,050 | 3,883 | -3.2% | 6,550 | 114.8% |
| Materials & Equipment | 26,301 | 107,400 | 65,886 | 308.3% | 132,050 | 23.0% |
| Major Acquisitions & Improvements | - | 37,000 | 13,400 | N/A | 145,000 | 291.9% |
| Special Current Charges | 1,374,932 | 64,000 | 453 | -95.3% | 62,000 | -3.1% |
| Civic Center Operations Paid by City | <u>2,891,654</u> | <u>2,459,420</u> | <u>1,612,471</u> | -14.9% | <u>3,489,094</u> | 41.9% |
| Capitalization of Fixed Assets | (42,951) | - | - | 100.0% | - | N/A |
| Depreciation Expense | <u>1,172,842</u> | <u>-</u> | <u>-</u> | -100.0% | <u>-</u> | N/A |
| CIVIC CENTER FUND | <u>\$ 4,021,545</u> | <u>\$ 2,459,420</u> | <u>\$ 1,612,471</u> | -38.8% | <u>\$ 3,489,094</u> | 41.9% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

FUND: 410 CIVIC CENTER CAPITAL
DEPARTMENT: 15 CAPITAL-GENERAL GOVERNMENT
DIVISION:

GOAL MISSION STATEMENT:

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FUNCTION DESCRIPTION:

Civic Center Capital is utilized for budget control purposes to account for Civic Center capital contributions and the related improvements. Just months prior to landfall of Hurricanes Laura (August 2020) and Delta (October 2020) the City advertised for bids for approximately 1,000 linear feet of a new Lakefront Boardwalk connecting the east shore to the north shore, providing walkway access to other developments currently underway on the north shore. Phase I was completed in the summer of 2021. Phase II is in the design phase. Bids are expected to be received late fall with construction beginning first of the year and expecting to take approximately six months. Rosa Hart Theatre renovations and repairs are currently ongoing.

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. Plans are being developed to extend the Lakefront Boardwalk from Veteran's Park toward the beach to enhance walkability and enjoyment of the lake for citizens and visitors.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 410 CIVIC CENTER CAPITAL FUND REVENUES | | | | | | |
| STATE GEN APPR STX DED TO LCCC | \$ 1,116,153 | \$ - | \$ - | -100.0% | \$ 500,000 | N/A |
| DEPARTMENT OF MILITARY AFFAIRS (FEMA) | - | - | - | N/A | 560,000 | N/A |
| INTERGOVERNMENTAL REVENUE | 1,116,153 | - | - | -100.0% | 1,060,000 | N/A |
| INTEREST ON INVESTMENTS | 1,319 | - | 4,910 | -100.0% | - | N/A |
| DEMAND DEPOSIT ACCOUNTS | 3,053 | - | 4,843 | -100.0% | - | N/A |
| UNREALIZED GAIN/LOSS INVEST | - | - | - | N/A | - | N/A |
| INTEREST | 4,372 | - | 9,753 | -100.0% | - | N/A |
| USE OF MONEY & PROPERTY | 4,372 | - | 9,753 | -100.0% | - | N/A |
| IF TRSF DISASTER RECOVERY CAPITAL | - | - | 165,274 | N/A | 940,000 | N/A |
| NONREVENUE RECEIPTS | - | - | 165,274 | N/A | 940,000 | N/A |
| EXCESS OF REV OVER/UNDER EXP | (1,077,574) | 200,000 | - | 118.6% | - | -100.0% |
| NON-OPERATING REVENUE | (1,077,574) | 200,000 | - | 118.6% | - | -100.0% |
| CIVIC CENTER CAPITAL PROJECTS | \$ 42,951 | \$ 200,000 | \$ 175,027 | 365.6% | \$ 2,000,000 | 900.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 410 CIVIC CENTER CAPITAL EXPENDITURES | | | | | | |
| DEPT: 15 CAPITAL-GENERAL GOVERNMENT | | | | | | |
| Contractual Services & Projects | \$ 30,500 | \$ 200,000 | \$ 585,364 | 555.7% | \$ 2,000,000 | 900.0% |
| Special Current Charges | 12,451 | - | 105,301 | -100.0% | - | N/A |
| Capital expenses | 42,951 | 200,000 | 690,665 | 365.6% | 2,000,000 | 900.0% |
| Interfund transfers - Civic Center operations | - | - | - | N/A | - | N/A |
| CIVIC CENTER CAPITAL | \$ 42,951 | \$ 200,000 | \$ 690,665 | 365.6% | \$ 2,000,000 | 900.0% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 the best possible facility and services needed to enjoy the game of golf at the most reasonable cost to the players.

FUNCTION DESCRIPTION:

Developed in 1976 by the City of Lake Charles, Mallard Cove Golf Course (now Mallard Golf Club) was built on land donated by the federal government upon the deactivation of the Chennault Air Force Base. Mallard Cove serves its citizens and visitors with a value-oriented recreation experience for those who enjoy the game of golf. 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, now Mallard Golf Club. Mallard Golf Club opened to the public in October 2021. PGA Professional, Jonathan Jester, is the club's Golf Professional. A new clubhouse is under construction with expected completion the first quarter of 2023 and will include dining and a pro shop.

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 | 2019 – 2020 Actual | 2020 – 2021 Estimated | 2022 - 2023 Estimated |
|-----------------------------|-----------------------|--------------------------|--------------------------|
| Rounds of golf (by revenue) | * | \$20,745 | \$27,500 |

*Records destroyed by Hurricane Laura

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 10 | 10 | 10 | 2 |
| Part-Time | 6 | 6 | 6 | 0 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---------------------------------------|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 403 GOLF COURSE REVENUES | | | | | | |
| VENDOR'S COMPENSATION | \$ - | \$ - | \$ 532 | N/A | \$ - | N/A |
| CHENNAULT INT'L AIRPORT | - | - | 105,000 | N/A | 180,000 | N/A |
| LOCAL REVENUE | - | - | 105,000 | N/A | 180,000 | N/A |
| ** INTERGOVERNMENTAL | - | - | 105,000 | N/A | 180,000 | N/A |
| DEMAND DEPOSIT ACCOUNTS | 5,232 | 4,000 | 2,617 | -23.5% | 3,000 | -25.0% |
| INTEREST EARNINGS | 5,232 | 4,000 | 2,617 | -23.5% | 3,000 | -25.0% |
| SALE OF OLD EQUIPMENT | - | - | 4,680 | N/A | - | N/A |
| | | - | 4,680 | N/A | - | N/A |
| GREEN FEES | - | 250,000 | 430,328 | N/A | 718,038 | 187.2% |
| TOBACCO SALES | - | - | - | N/A | - | N/A |
| VENDING CONCESSIONS | - | - | - | N/A | 42,189 | N/A |
| CART RENTALS | - | 300,000 | 6,645 | N/A | - | -100.0% |
| FOOD - BEVERAGES | - | 55,000 | 59,929 | N/A | 180,000 | 227.3% |
| BEER | - | 60,000 | - | N/A | 160,000 | 166.7% |
| ANNUAL MEMBERSHIP FEE | - | 50,000 | 14,722 | N/A | 42,750 | -14.5% |
| DRIVING RANGE | - | 20,000 | 45,405 | N/A | 84,000 | 320.0% |
| GOLF ACCESSORIES | - | 25,000 | 44,372 | N/A | 84,000 | 236.0% |
| PULL CART RENTALS | - | - | - | N/A | - | N/A |
| CITY CHAMPIONSHIP TOURNAMENT | - | - | - | N/A | - | N/A |
| LOCKER RENTAL & CLUB STORAGE | - | - | - | N/A | - | N/A |
| GOLF CLUB RENTAL | - | - | - | N/A | 6,000 | N/A |
| MISCELLANEOUS | - | - | 20,792 | N/A | - | N/A |
| CONCESSION CART REVENUE | - | 5,000 | - | N/A | - | -100.0% |
| * GOLF COURSE | - | 765,000 | 622,193 | N/A | 1,316,977 | 72.2% |
| MISCELLANEOUS REVENUE | - | - | 3,960 | N/A | - | N/A |
| * MISCELLANEOUS REVENUES | - | - | 3,960 | N/A | - | N/A |
| GOLF COURSE REVENUES | 5,232 | 769,000 | 633,450 | 14598.0% | 1,319,977 | 71.6% |
| NON-EMPLOYER PENSION CONTRIBUTIONS | 11,785 | - | - | -100.0% | - | N/A |
| NON-EMPLOYER REVENUES | 11,785 | - | - | -100.0% | - | N/A |
| IF TRSF GENERAL FUND - OPERATIONS | 1,517,841 | 913,220 | 456,610 | -39.8% | 546,122 | -40.2% |
| IF TRSF GENERAL FUND - CAPITAL | - | - | - | N/A | - | N/A |
| IF TRSF RIVERBOAT FUND - CAPITAL | - | 1,075,000 | 806,250 | N/A | 250,000 | -76.7% |
| IF TRSF WASTEWATER FUND - CAPITAL | - | - | - | N/A | - | N/A |
| IF TRSF CAPITAL PROJECT FUND | - | 425,000 | 660,000 | N/A | - | -100.0% |
| TOTAL TRANSFERS | 1,517,841 | 2,413,220 | 1,922,860 | 59.0% | 796,122 | -67.0% |
| NONREVENUE RECEIPTS | 1,517,841 | 2,413,220 | 1,922,860 | 59.0% | 796,122 | -67.0% |
| EXCESS OF REV OVER/UNDER EXP | 5,007 | - | - | -100.0% | - | N/A |
| NON-OPERATING REVENUE | 5,007 | - | - | -100.0% | - | N/A |
| GOLF COURSE FUND | \$ 1,539,865 | \$ 3,182,220 | \$ 2,661,842 | 106.7% | \$ 2,296,099 | -27.8% |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY 2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---------------------------------------|--------------------------------------|----------------------------------|-------------------------------|---|-----------------------|---|
| FUND: 403 MALLARD COVE | | | | | | |
| DEPT: 09 COMMUNITY SERVICES | | | | | | |
| DIV: 03 GOLF COURSE | | | | | | |
| Salaries/ Wages/ OT | \$ 403,395 | \$ 493,900 | \$ 354,762 | 22.4% | \$ 922,444 | 86.8% |
| Fringe Benefits | 102,096 | 232,800 | 34,480 | 128.0% | 81,500 | -65.0% |
| General Operating Services | 576 | 4,700 | 4,850 | 716.0% | 400 | -91.5% |
| Insurance - Property, AL, GL, WC | 42,668 | 55,420 | 62,031 | 29.9% | 46,768 | -15.6% |
| Maintenance & Rentals | 111,746 | 206,500 | 217,626 | 84.8% | 276,400 | 33.8% |
| Utilities | 46,874 | 58,000 | 35,049 | 23.7% | 1,080 | -98.1% |
| Contractual Services & Projects | 38,759 | 44,000 | 142,389 | 13.5% | 35,060 | -20.3% |
| General Supplies | 247,056 | 174,400 | 112,659 | -29.4% | 212,300 | 21.7% |
| Automotive Supplies & Gasoline | 20,437 | 22,000 | 14,962 | 7.6% | 38,000 | 72.7% |
| Materials & Equipment | 38,574 | 168,500 | 52,920 | 336.8% | - | -100.0% |
| Major Acquisitions & Improvements | - | 100,000 | 132,250 | N/A | - | -100.0% |
| Special Current Charges | 237,983 | 122,000 | 72,363 | -48.7% | 252,147 | 106.7% |
| Total operating expenses | <u>1,290,164</u> | <u>1,682,220</u> | <u>1,236,341</u> | 30.4% | <u>1,866,099</u> | 10.9% |
| Capital Expenses | 1,406,263 | 1,500,000 | 1,008,710 | 6.7% | 430,000 | -71.3% |
| Capitalization of Fixed Assets | (1,368,125) | - | - | 100.0% | - | N/A |
| Depreciation Expense | 211,563 | - | - | -100.0% | - | N/A |
| | <u>249,701</u> | <u>1,500,000</u> | <u>1,008,710</u> | 500.7% | <u>430,000</u> | -71.3% |
| Other financing uses | | | | | | |
| DEPT: 21 TRANSFERS | | | | | | |
| DIV: 01 TRANSFERS | | | | | | |
| Interfund transfer - Capital Projects | - | - | - | N/A | - | N/A |
| Total transfers to other funds | <u>-</u> | <u>-</u> | <u>-</u> | N/A | <u>-</u> | N/A |
| MALLARD COVE | <u>\$ 1,539,865</u> | <u>\$ 3,182,220</u> | <u>\$ 2,245,051</u> | 106.7% | <u>\$ 2,296,099</u> | -27.8% |

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 2022 - 2023 ANNUAL BUDGET

INTERNAL SERVICE FUND SUMMARY

| | <u>Risk Management</u> | <u>Employee Health</u> | <u>Total</u> |
|------------------------------|----------------------------|----------------------------|-----------------------|
| Revenues: | | | |
| Charges for services | \$ 8,920,000 | \$ 11,140,000 | \$ 20,060,000 |
| Use of money and property | 67,500 | 573,000 | 640,500 |
| Total operating revenues | <u>8,987,500</u> | <u>11,713,000</u> | <u>20,700,500</u> |
| Expenditures: | | | |
| General Services | <u>10,666,180</u> | <u>11,560,680</u> | <u>22,226,860</u> |
| Total operating expenditures | <u>10,666,180</u> | <u>11,560,680</u> | <u>22,226,860</u> |
| Net Income (loss) | <u>\$ (1,678,680)</u> | <u>\$ 152,320</u> | <u>\$ (1,526,360)</u> |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 - 2022 Estimated | 2022 - 2023 Estimated |
|---------------------------------|-----------------------|--------------------------|--------------------------|
| Accident reports/investigations | 480 | 349 | 360 |
| Claims | 260 | 191 | 206 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Full-Time | 7 | 7 | 6 | 6 |
| Part-Time | 0 | 0 | 0 | 0 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|---|--------------------------------------|----------------------------------|------------------------------|---|-----------------------|---|
| FUND: 501 RISK MANAGEMENT FUND | | | | | | |
| Operating Revenues: | | | | | | |
| Services Provided | \$ 6,975,000 | \$ 8,045,860 | \$ 6,034,395 | 15.4% | \$ 8,920,000 | 10.9% |
| Internal Services | 6,975,000 | 8,045,860 | 6,034,395 | 15.4% | 8,920,000 | 10.9% |
| Miscellaneous revenue | 975 | - | 5,404 | -100.0% | - | N/A |
| Insurance revenue | 975 | - | 5,404 | -100.0% | - | N/A |
| Total Use of Money and Property | 975 | - | 5,404 | -100.0% | - | N/A |
| Total Operating Revenue | 6,975,975 | 8,045,860 | 6,039,799 | 15.3% | 8,920,000 | 10.9% |
| Expenses: | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | |
| DIV: 06 RISK MANAGEMENT | | | | | | |
| Salaries/ Wages/ OT | 492,203 | 504,100 | 476,381 | 2.4% | 540,580 | 7.2% |
| Fringe Benefits | 151,815 | 240,100 | 156,666 | 58.2% | 259,300 | 8.0% |
| General Operating Services | 2,960 | 5,200 | 747 | 75.7% | 4,600 | -11.5% |
| Insurance - Property, AL, GL, WC | 1,994,269 | 3,375,000 | 3,436,353 | 69.2% | 4,930,000 | 46.1% |
| Maintenance & Rentals | 1,237 | 2,200 | 224 | 77.8% | 2,250 | 2.3% |
| Utilities | 3,221 | 3,500 | 2,214 | 8.7% | 4,500 | 28.6% |
| Contractual Services | 110 | 5,125 | 115 | 4559.1% | 250 | -95.1% |
| General Supplies | 2,163 | 3,425 | 601 | 58.3% | 3,900 | 13.9% |
| Automotive Supplies & Gasoline | 2,253 | 3,350 | 1,397 | 48.7% | 3,650 | 9.0% |
| Materials & Equipment | 680 | 5,000 | - | 635.3% | 3,000 | -40.0% |
| Major Acquisitions & Improvements | - | - | - | N/A | 29,000 | N/A |
| Special Current Charges | 5,135,463 | 4,605,150 | 851,679 | -10.3% | 4,885,150 | 6.1% |
| Total operating expenses | 7,786,374 | 8,752,150 | 4,926,377 | 12.4% | 10,666,180 | 21.9% |
| Operating income | (810,399) | (706,290) | 1,113,422 | 12.8% | (1,746,180) | -147.2% |
| Nonoperating Revenues: | | | | | | |
| Interest on Investments | 9,344 | 10,000 | 4,941 | 7.0% | 7,500 | -25.0% |
| Demand Deposit Accounts | 81,058 | 70,000 | 60,680 | -13.6% | 60,000 | -14.3% |
| Unrealized Gain/Loss on Investments | 4,824 | - | - | -100.0% | - | N/A |
| Interest earnings | 95,226 | 80,000 | 65,621 | -16.0% | 67,500 | -15.6% |
| Non-employer pension contributions | 13,584 | - | - | -100.0% | - | N/A |
| Non-employer revenues | 13,584 | - | - | -100.0% | - | N/A |
| Interfund transfers - Disaster Recovery | (2,000,000) | - | - | N/A | - | N/A |
| Total transfers | (2,000,000) | - | - | N/A | - | N/A |
| Change in net assets | (2,701,589) | (626,290) | | 76.8% | (1,678,680) | -168.0% |
| Net assets - beginning of fiscal year | 19,396,348 | 16,694,759 | | -13.9% | 16,068,469 | -3.8% |
| Net assets - ending of fiscal year | \$ 16,694,759 | \$ 16,068,469 | | -3.8% | \$ 14,389,789 | -10.4% |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 | 2020 - 2021 Actual | 2021 – 2022 Estimated | 2022 - 2023 Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Employee health fair participation | 100 | 125 | 140 |
| Health Seminars Held (2x per month) | 4 | 6 | 6 |
| Wellness Program | 100 | 120 | 120 |
| Health Insurance- Avg. # of Member Enrollment | 787 | 800 | 800 |

AUTHORIZED PERSONNEL:

| Total Personnel Count | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Adjusted Budget 2021 - 2022 | Budget 2022 – 2023 |
|-----------------------|--------------------------------------|----------------------------------|-----------------------------------|-----------------------|
| Part-Time | 1 | 1 | 1 | 1 |

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| | Actual Fiscal Year 2020 - 2021 | Adopted Budget 2021 - 2022 | Y-T-D FY2022 7/31/2022 | % Change Adopted '22 from Actual '21 | Budget 2022 - 2023 | % Change Adopted '22 to '23 Budget |
|--|--------------------------------------|----------------------------------|------------------------------|---|-----------------------|---|
| FUND: 503 EMPLOYEE GROUP INSURANCE FUND | | | | | | |
| Operating Revenues: | | | | | | |
| Employee Share - Group Health | \$ 1,709,835 | \$ 1,700,000 | \$ 1,412,073 | -0.6% | \$ 1,800,000 | 5.9% |
| Employer Share - Group Health | 6,925,337 | 8,800,000 | 5,808,442 | 27.1% | 8,900,000 | 1.1% |
| Retiree Share - Group Health | 409,925 | 380,000 | 394,474 | -7.3% | 425,000 | 11.8% |
| COBRA Share - Group Health | 18,410 | 10,000 | 45,308 | -45.7% | 15,000 | 50.0% |
| Internal Service Charges | 9,063,507 | 10,890,000 | 7,660,297 | 20.2% | 11,140,000 | 2.3% |
| Misc Insurance Refunds | 782,419 | 500,000 | 558,189 | -36.1% | 550,000 | 10.0% |
| Total operating Revenue | 9,845,926 | 11,390,000 | 8,218,486 | 15.7% | 11,690,000 | 2.6% |
| Expenses: | | | | | | |
| DEPT: 10 GENERAL SERVICES | | | | | | |
| DIV: 08 EMPLOYEE GROUP INSURANCE | | | | | | |
| Salaries/ Wages/ OT | - | 40,000 | - | N/A | 27,540 | -31.2% |
| Fringe Benefits | 19,920 | 45,400 | 15,117 | 127.9% | 45,000 | -0.9% |
| General Operating Services | - | 400 | - | N/A | 400 | 0.0% |
| Insurance - Stop Loss Coverage | 741,470 | 922,000 | 632,091 | 24.3% | 1,010,000 | 9.5% |
| Maintenance & Rentals | 2,981 | 4,000 | 807 | 34.2% | 4,000 | 0.0% |
| Utilities | 219 | 240 | 162 | 9.6% | 240 | 0.0% |
| Contractual Services | - | 25,000 | 2,206 | N/A | 20,000 | -20.0% |
| General Supplies | 3,990 | 15,500 | - | 288.5% | 5,500 | -64.5% |
| Material & Supplies | 21,872 | 10,000 | 1,437 | -54.3% | 23,000 | 130.0% |
| Special Current Charges | 8,072,254 | 10,390,000 | 5,066,493 | 28.7% | 10,425,000 | 0.3% |
| Total operating expenses | 8,862,706 | 11,452,540 | 5,718,313 | 29.2% | 11,560,680 | 0.9% |
| Operating income | 983,220 | (62,540) | 2,500,173 | -106.4% | 129,320 | 306.8% |
| Nonoperating Revenues/Expenses: | | | | | | |
| Interest on Investments | 1,316 | 5,000 | 4,899 | 279.9% | 5,000 | 0.0% |
| Demand Deposit Accounts | 21,475 | 18,000 | 17,037 | -16.2% | 18,000 | 0.0% |
| Unrealized Gain/Loss on investments | - | - | - | N/A | - | N/A |
| Interest earnings | 22,791 | 23,000 | 21,936 | 0.9% | 23,000 | 0.0% |
| Change in net assets | 1,006,011 | (39,540) | | -103.9% | 152,320 | 485.2% |
| Net assets - beginning of fiscal year | 4,763,483 | 5,769,494 | | 21.1% | 5,729,954 | -0.7% |
| Net assets - ending of fiscal year | \$ 5,769,494 | \$ 5,729,954 | | -0.7% | \$ 5,882,274 | 2.7% |

CAPITAL BUDGET

SCHEDULE OF CAPITAL PROJECTS
AUTHORIZATIONS

SCHEDULE OF FINANCING SOURCES

SCHEDULE OF HURRICANE LAURA RECOVERY
CAPITAL PROJECTS AUTHORIZATIONS

ADDITIONAL SCHEDULES

IMPACT OF CAPITAL IMPROVEMENTS ON
OPERATION BUDGET

The Capital Budget is used for budgeting of contract construction projects and capital acquisitions having a cost of \$100,000 or more and an expected life of ten (10) or more years.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET

CAPITAL BUDGET

The City of Lake Charles Capital Budget section includes the fiscal year 2023 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 2022 – 2023 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 has issued bonds to pay for voter-approved projects. They include road, water and sewer projects as well as downtown development projects. Most of these projects have been completed. The bonds have a maximum of 20 year term; therefore all will be repaid by 2027. Gaming revenue and sales tax revenues are the primary sources to repay the debt.

The City maintains “contingency” funds within the Capital Project Fund to cover any emergency projects that arise during the year. There are also “unallocated” funds within the Capital Project Fund, which is an accumulation of annual interest earnings, sales and property tax revenues that exceed budget forecast and other unbudgeted revenues, as well as funds from projects that have balances remaining at the completion of the project. Unallocated funds can be used to cover budget shortfalls in project allocations. If the fund has built up substantial reserves, a portion may be allocated in the proposed budget.

The City also has a Facility Renewal Special Revenue Fund. This fund was created by council authority in 1996 and holds funds that can be used to rehabilitate and renovate current city facilities.

Beginning in the 2022 Fiscal Year, the City is providing an additional Capital Budget Schedule dedicated to the many disaster recovery projects needed in the aftermath of Hurricane Laura. These projects are expected to be funded through a combination of FEMA, Insurance proceeds, and City Funds.

CITY OF LAKE CHARLES

FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

CAPITAL BUDGET AUTHORIZATION SCHEDULE CAPITAL PROJECTS FUNDS AND RELATED SOURCES

| PROJECT TYPE AND DESCRIPTION | BALANCE OF PREVIOUS AUTHORIZATION | NEW AUTHORIZATION 2022 - 2023 | CUMULATIVE TOTAL | REMARKS |
|---|---|-------------------------------------|---------------------|--------------------------|
| <u>STREETS</u> | | | | |
| Enterprise Blvd Extension | \$ 145,000 | \$ 50,000 | \$ 195,000 | Continuing accumulation |
| Fitzenreiter Road (Simmons Street to Goos Blvd) | 3,990,000 | 100,000 | 4,090,000 | Continuing accumulation |
| Prien Lake Road (Cove Lane to Sale Road) | 850,000 | 1,100,000 | 1,950,000 | Continuing accumulation |
| Sally Mae (Medora to dead end) | - | 75,000 | 75,000 | Continuing accumulation |
| Enterprise Blvd Rebuild (12th St to Broad Street) | 7,000,000 | 100,000 | 7,100,000 | Continuing accumulation |
| 12th Street (Ryan Street to 1st Avenue) | 500,000 | 50,000 | 550,000 | Continuing accumulation |
| 1st Avenue Multi Use Trail | 100,000 | 225,000 | 325,000 | Continuing accumulation |
| Ford St Rehabilitation (Division to Pine) | 200,000 | 200,000 | 400,000 | Continuing accumulation |
| Reconstruct 18th Street | 130,000 | 375,000 | 505,000 | Continuing accumulation |
| 2023 Asphalt Overlay | - | 650,000 | 650,000 | New authorization |
| City Wide Striping | 270,000 | 800,000 | 1,070,000 | Continuing program |
| Sidewalk Repair | - | 275,000 | 275,000 | Continuing program |
| Sidewalk Construction | 130,000 | 100,000 | 230,000 | Continuing program |
| 2023 Sidewalks | - | 750,000 | 750,000 | New authorization |
| Lisle Peters Sidewalks | - | 25,000 | 25,000 | New authorization |
| Lake Charles Memorial Crosswalk | - | 75,000 | 75,000 | New authorization |
| Intersection Improvements | 245,000 | 450,000 | 695,000 | Continuing program |
| Sallier Street at Ryan Street Intersection | 440,000 | 50,000 | 490,000 | Continuing accumulation |
| Southpark Roundabout | - | 25,000 | 25,000 | New authorization |
| Bridge Replacement/Repairs | 550,000 | (300,000) | 250,000 | Reallocate authorization |
| Sale Street Bridge Replacement | 15,000 | 1,093,000 | 1,108,000 | Continuing accumulation |
| LA Ave Bridge | 380,000 | 150,000 | 530,000 | Continuing accumulation |
| Shell Beach Drive Bridge Rebuild at Pithon St. | - | 150,000 | 150,000 | New authorization |
| Shell Beach Drive Bridge Rehab at Griffith St. | - | 150,000 | 150,000 | New authorization |
| University Streets Beautification | - | 35,000 | 35,000 | New authorization |
| 5th Ave Beautification | - | 35,000 | 35,000 | New authorization |
| Subtotal Streets | | <u>6,788,000</u> | | |
| <u>DRAINAGE AND STORMWATER</u> | | | | |
| Miscellaneous Drainage Improvements | 7,890,000 | 3,000,000 | 10,890,000 | Continuing program |
| Citywide CCTV Work | 1,940,000 | 1,000,000 | 2,940,000 | Continuing program |
| Enterprise Blvd Drainage Phase II (16th St. to Alamo) | 915,000 | 100,000 | 1,015,000 | Continuing accumulation |
| Legendre Street Drainage - Phase III | 615,000 | 388,800 | 1,003,800 | Continuing accumulation |
| Kirkman Drainage (North of Broad) | 50,000 | 75,000 | 125,000 | Continuing accumulation |
| Drainage Rehabilitation (Enterprise-5th-12th-Prien) | - | 1,200,000 | 1,200,000 | New authorization |
| Drainage Rehabilitation (College-McNeese-LA Ave-5th) | - | 1,200,000 | 1,200,000 | New authorization |
| Ryan St/Hwy 14 CCTV & Cleaning | - | 1,189,125 | 1,189,125 | Continuing accumulation |
| Barbe Street Drainage Rehabilitation | - | 25,000 | 25,000 | New authorization |
| Subtotal Drainage and Stormwater | | <u>8,177,925</u> | | |

CITY OF LAKE CHARLES

FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

CAPITAL BUDGET AUTHORIZATION SCHEDULE CAPITAL PROJECTS FUNDS AND RELATED SOURCES

| PROJECT TYPE AND DESCRIPTION | BALANCE OF PREVIOUS AUTHORIZATION | NEW AUTHORIZATION 2022 - 2023 | CUMULATIVE TOTAL | REMARKS |
|---|---|-------------------------------------|---------------------|--------------------------|
| <u>WASTEWATER SYSTEMS</u> | | | | |
| Sewer Collection System Rehabilitation | 760,000 | 350,000 | 1,110,000 | Continuing program |
| Wastewater Plant A Basins | 1,700,000 | 1,800,000 | 3,500,000 | Continuing accumulation |
| University Place Line & Basin Rehabilitation | 1,520,000 | 2,000,000 | 3,520,000 | Continuing accumulation |
| WWTP A Influent Wetwell and Pump Rehabilitation | 700,000 | (700,000) | - | Reallocate authorization |
| WWTP A - rebuild clarifier | 700,000 | (700,000) | - | Reallocate authorization |
| WWTP A Operational Reliability Improvements | - | 4,500,000 * | 4,500,000 | New authorization |
| WWTP A Liftstations | - | 2,500,000 * | 2,500,000 | New authorization |
| WWTP BC Sludge Processing Improvements | - | 7,959,493 * | 7,959,493 | New authorization |
| Plant BC - Install Auger system | 250,000 | (250,000) | - | Reallocate authorization |
| Wastewater Plant D Expansion | 1,400,000 | (1,000,000) | 400,000 | Reallocate authorization |
| Southern Wastewater Loop | 1,625,000 | 11,400,000 * | 13,025,000 | Continuing accumulation |
| McNeese at Corbina Liftstation | 2,200,000 | 350,000 | 2,550,000 | Continuing accumulation |
| 18th Street Line Rehabilitation (Sewer Plant East) | 450,000 | 300,000 | 750,000 | Continuing accumulation |
| Lake Street Sewer Rehabilitation (College Street north) | 200,000 | 300,000 | 500,000 | Continuing accumulation |
| Reroute Sewer Line from Ryan Street to Front Street | 250,000 | 200,000 | 450,000 | Continuing accumulation |
| Salene, Lawrence, A. Miller Wastewater Extension | 600,000 | (200,000) | 400,000 | Reallocate authorization |
| Country Club Road Sewer Extensions | 130,000 | 100,000 | 230,000 | Continuing accumulation |
| Extend Sewer Services | 390,000 | 250,000 | 640,000 | Continuing program |
| Chennault Sewer Upgrades & Extension | 400,000 | 400,000 | 800,000 | Continuing accumulation |
| W. Prien Lake Rd Sewer Loop (Nelson to Cove Ln) | 540,000 | 50,000 | 590,000 | Continuing accumulation |
| Upgrade liftstation electrical equipment | 300,000 | 50,000 | 350,000 | Continuing accumulation |
| UV Retrofit for Wastewater Plants | 2,430,000 | 250,000 | 2,680,000 | Continuing accumulation |
| Hollyhill Liftstation Improvements | - | 170,000 | 170,000 | New authorization |
| Sarver St. Liftstation Improvements | - | 170,000 | 170,000 | New authorization |
| Liftstation Generators | - | 150,000 | 150,000 | New authorization |
| Subtotal Wastewater Systems | | <u>30,399,493</u> | | |
| <u>WATER SYSTEMS</u> | | | | |
| Water System Improvements | 3,265,000 | (2,610,000) | 655,000 | Reallocate authorization |
| New 6 MGD Water Treatment Plant Southeast LC | 20,900,000 | 5,000,000 * | 25,900,000 | Continuing accumulation |
| New 6 MGD Water Distribution Lines | 2,150,000 | 7,000,000 * | 9,150,000 | Continuing accumulation |
| George West Plant Improvements | 45,000 | 750,000 | 795,000 | Continuing accumulation |
| GHW Plant - Demo Abandoned Clearwell | 450,000 | (440,000) | 10,000 | Reallocate authorization |
| McNeese Plant- Sedimentation Basin and Controls | 720,000 | (400,000) | 320,000 | Reallocate authorization |
| Chennault Water Plant Expansion | 150,000 | (150,000) | - | Reallocate authorization |
| Chlorine Containment | 1,015,000 | 25,000 | 1,040,000 | Continuing accumulation |
| Replace Water Well at GHW Plant | 690,000 | 800,000 | 1,490,000 | Continuing accumulation |
| Chemical Feed System Improvements | 1,395,000 | 855,000 | 2,250,000 | Continuing accumulation |
| Upgrade Electrical Equipment at Various Plants | 5,000 | 245,000 | 250,000 | Continuing accumulation |
| Corbina Rd Water Line Extension (E. Prien to McNeese) | 835,000 | 415,000 | 1,250,000 | Continuing accumulation |
| SW Water Well | - | 200,000 | 200,000 | New authorization |
| SW WTP Replace Generator & Auto Trsf Switch | 600,000 | (250,000) | 350,000 | Reallocate authorization |
| Corbina Rd Water Plant | - | 150,000 | 150,000 | New authorization |
| Big Lake/Elliott Loop/Storage Elevated | - | 310,000 | 310,000 | New authorization |
| Country Club/Weaver Loop | - | 25,000 | 25,000 | New authorization |
| Chennault Water Looping | - | 145,000 | 145,000 | New authorization |
| South Park/Red Davis Looping | - | 145,000 | 145,000 | New authorization |
| McNeese Elevated Tank | - | 185,000 | 185,000 | New authorization |
| Subtotal Water Systems | | <u>12,400,000</u> | | |

CITY OF LAKE CHARLES

FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

CAPITAL BUDGET AUTHORIZATION SCHEDULE CAPITAL PROJECTS FUNDS AND RELATED SOURCES

| PROJECT TYPE AND DESCRIPTION | BALANCE OF PREVIOUS AUTHORIZATION | NEW AUTHORIZATION 2022 - 2023 | CUMULATIVE TOTAL | REMARKS |
|---|---|-------------------------------------|---------------------|-------------------------|
| <u>COMMUNITY SERVICES AND RECREATION</u> | | | | |
| Anita Park | 650,000 | 525,000 | 1,175,000 | Continuing accumulation |
| Lakefront/Downtown Improvements | 20,000 | 350,000 | 370,000 | Continuing program |
| Lakefront Boardwalk - Phase II | 2,650,000 | 955,000 * | 3,605,000 | Continuing accumulation |
| Downtown Streetscape - Mill & Division | 445,000 | 100,000 | 545,000 | Continuing accumulation |
| Civic Center Major Improvements | 510,000 | 500,000 | 1,010,000 | Continuing program |
| Transit Bus Purchase | 495,650 | 3,621,997 * | 4,117,647 | Continuing program |
| Standby Generator for Transit Building | - | 500,000 | 500,000 | New authorization |
| Portable Washer for Transit | - | 50,000 | 50,000 | New authorization |
| Transit Support Vehicle | - | 38,000 | 38,000 | Continuing program |
| Transit Passenger Shelters | - | 31,250 | 31,250 | Continuing program |
| Transit Surveillance & Security | - | 41,750 | 41,750 | Continuing program |
| Transit Route Signs | - | 31,250 | 31,250 | Continuing program |
| Kayak & Walking Park | - | 50,000 | 50,000 | New authorization |
| Promenade Renovations | - | 250,000 | 250,000 | New authorization |
| Drew Park Walking Trail | - | 50,000 | 50,000 | New authorization |
| Mary Belle Williams Park Improvements | - | 75,000 | 75,000 | New authorization |
| College Oaks Ballfields | - | 200,000 | 200,000 | New authorization |
| Mallard Golf Improvements | - | 180,000 | 180,000 | Continuing accumulation |
| Mallard Golf Pond Dredging | - | 250,000 | 250,000 | New authorization |
| Subtotal Community Services and Recreation | | <u>7,799,247</u> | | |
| <u>GENERAL GOVERNMENT AND OTHER</u> | | | | |
| Fire Truck Acquisition | 18,000 | 1,000,000 | 1,018,000 | Continuing program |
| City Wide Alarm System Improvements | 65,000 | 100,000 | 165,000 | Continuing program |
| Infrastructure Improvements-Economic Development & Tc | 865,000 | 550,000 | 1,415,000 | Continuing program |
| Technology Upgrades | 2,085,000 | 275,000 | 2,360,000 | Continuing program |
| Subtotal General Government and Others | | 1,925,000 | | |
| Total all Projects | | <u>67,489,665</u> | | |
| <u>DEBT SERVICE REQUIREMENTS</u> | | | | |
| 2014 Bond Refunding of portions of 2007 issue | | 144,455 | | |
| 2017 Bond Refunding of 2007 & portions of 2010 issue | | 2,215,400 | | |
| Total all Debt Service Requirements | | <u>2,359,855</u> | | |
| Total 2022-2023 authorization | | <u>\$ 69,849,520</u> | | |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

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

| PROJECT TYPE AND FINANCING SOURCE | TOTAL 2022-2023 AUTHORIZATIONS |
|--|---|
| <u>Streets</u> | |
| Ten-Year Sales Tax - 0.28% | \$ 5,480,145 |
| LA Recreational Trails Grant | 92,240 |
| Capital Project Fund Balance | 322,615 |
| Subrogation | 893,000 |
| Subtotal | <u>6,788,000</u> |
| <u>Drainage and Stormwater</u> | |
| Transfer from Riverboat Gaming Fund: | |
| General Capital Projects | 100,000 |
| 2016 Sales Tax Levy - 1/4% Transfer | 2,000,000 |
| Capital Project Fund Balance | 100,000 |
| Calcasieu Parish Road and Drainage Trust Fund | 388,800 |
| LA Department of Transportation & Development | 589,125 |
| Drainage Initiative - Bonds | 5,000,000 |
| Subtotal | <u>8,177,925</u> |
| <u>Wastewater Systems</u> | |
| Transfer from Riverboat Gaming Fund: | |
| General Capital Projects | 3,750,000 |
| General Fund Transfer | 1,800,000 |
| Transfer from Waste Water Fund | 1,000,000 |
| Capital Project Fund Balance | 590,000 |
| Capital Improvement Fee - Wastewater | 800,000 |
| Water Sector Program - Office of Community Development | 15,000,000 |
| Department of Environmental Quality - Loan | 6,000,000 |
| American Rescue Plan | 1,459,493 |
| Subtotal | <u>30,399,493</u> |
| <u>Water Systems</u> | |
| Transfer from Riverboat Gaming Fund: | |
| Water Projects | 200,000 |
| Capital Improvement Fee - Water | 200,000 |
| Department of Health & Hospitals - Loan | 5,000,000 |
| American Rescue Plan | 7,000,000 |
| Subtotal | <u>12,400,000</u> |
| <u>Community Services and Recreation</u> | |
| Transfer from Riverboat Gaming Fund: | |
| Mallard Cove Capital contribution | 250,000 |
| Transit Capital contribution | 667,050 |
| Recreation Fund Transfer | 575,000 |
| State Dedicated Tax - Civic Center | 500,000 |
| State Capital Outlay | 955,000 |
| Hotel Occupancy Tax | 350,000 |
| Community Development Block Grant | 400,000 |
| Chennault International Airport | 180,000 |
| Transit Fund Balance | 73,500 |
| Federal Transit Administration | 3,573,697 |
| State revenue - video poker taxes | 275,000 |
| Subtotal | <u>7,799,247</u> |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

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

| PROJECT TYPE AND FINANCING SOURCE | TOTAL 2022-2023 AUTHORIZATIONS |
|--|---|
| <u>General Government and Other</u> | |
| Transfer from Riverboat Gaming Fund | |
| General Capital Projects | 1,000,000 |
| Capital Project Fund Balance | 100,000 |
| Hotel Occupancy Tax | 550,000 |
| State revenue - video poker taxes | 275,000 |
| Subtotal | <u>1,925,000</u> |
| <u>Debt Service Requirements</u> | |
| Ten-Year Sales Tax - 0.28% | 2,359,855 |
| Subtotal | <u>2,359,855</u> |
| TOTAL FINANCING SOURCES | <u>\$ 69,849,520</u> |

SUMMARIZED TOTAL FINANCING SOURCES

| | |
|---|-----------------------------|
| Ten-Year Sales Tax - 0.28% | \$ 7,840,000 |
| 2016 Sales Tax Levy - 1/4% Transfer | 2,000,000 |
| Riverboat Gaming transfers Capital | 4,850,000 |
| Riverboat Gaming transfers Mallard Golf Club | 250,000 |
| Riverboat Gaming transfers Transit | 667,050 |
| Riverboat Gaming transfers Water | 200,000 |
| Capital Project Fund Balance | 1,112,615 |
| General Fund Transfer | 1,800,000 |
| Wastewater Transfer | 1,000,000 |
| Recreation Fund Transfer | 575,000 |
| State dedicated tax - Civic Center Improvements | 500,000 |
| Water Sector Program - Office of Community Development | 15,000,000 |
| Capital Improvement Fee - Water | 200,000 |
| Capital Improvement Fee - Wastewater | 800,000 |
| Hotel Occupancy Tax | 900,000 |
| State Capital Outlay | 955,000 |
| Transit Fund Balance | 73,500 |
| Federal Transit Administration | 3,573,697 |
| Subrogation | 893,000 |
| Community Development Block Grant | 400,000 |
| Chennault International Airport Authority Reimbursement | 180,000 |
| State Revenue - video poker | 550,000 |
| Department of Health & Hospitals - Loan | 5,000,000 |
| Department of Environmental Quality - Loan | 6,000,000 |
| Drainage Initiative - Bonds | 5,000,000 |
| Parish Transportation Fund | 388,800 |
| LA Recreational Trails Grant | 92,240 |
| American Rescue Plan Act | 8,459,493 |
| LA Department of Transportation & Development | 589,125 |
| TOTAL FINANCING SOURCES | <u>\$ 69,849,520</u> |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 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 Description | BALANCE OF PREVIOUS AUTHORIZATIONS | NEW AUTHORIZATION 2022 - 2023 | CUMULATIVE TOTAL |
|---|---|--|-----------------------------|
| Police Facilities | \$ 1,300,000 | \$ 6,000,000 | \$ 7,300,000 |
| Fire Facilities | - | 5,000,000 | 5,000,000 |
| Public Works Facilities | 3,750,000 | 3,000,000 | 6,750,000 |
| Wastewater Facilities | 1,700,000 | - | 1,700,000 |
| Water Facilities | 2,000,000 | - | 2,000,000 |
| Civic Center repairs | 4,180,000 | 1,500,000 | 5,680,000 |
| Recreation Facilities | 1,000,000 | 1,300,000 | 2,300,000 |
| Total Disaster Recovery Capital Projects | \$ 13,930,000 | \$ 16,800,000 | \$ 30,730,000 |

Summarized Total Funding Sources

| | |
|--|----------------------|
| Federal Emergency Management Agency | \$ 2,740,000 |
| Federal Emergency Management Agency - Civic Center | 560,000 |
| State Capital Outlay | 2,500,000 |
| Disaster Recovery Fund Transfer - Insurance proceeds | 8,000,000 |
| General Fund Transfer | 3,000,000 |
| Total Disaster Recovery Funding Sources | \$ 16,800,000 |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 2022-2023 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, Lisle Peters Road, Ihles Road, Common Street, Ann Street, Goos Boulevard, Sale Road, Rosteet Street, Legendre Street, Sallier Street, Gill Street Extension, North Lyons Street, CDBG Infrastructure, Chennault Infrastructure Contribution, Ham Reid Rd – Common St.Connector Road)
- Various Intersection Improvements – (unexpended balances including 12th Street, Opelousas Street & Bank Street, Kirkman Street & Opelousas Street)
- Ryan Street Energy Pole Improvements
- Sidewalk Construction – (unexpended balances including Power Center Sidewalk)
- Pedestrian Trails, Enhancements & Beautification – (Hwy 385 Pedestrian & Bike Trail, Bike Path Striping, and Safe Routes to School)
- Various Drainage Improvements –(unexpended balances including Open Lateral Maintenance, Missouri Pacific Lateral Erosion, 3rd Street, Kayouchee Coulee & Terrace, Riverridge Drive, Goos & Mill Street, Grein Avenue & Shaw Street, Drainage & Detention Ponds)
- Bridge Replacement/Repairs – (unexpended balances including Kirkman Street, 18th Street, Nelson Road Bridge Streetlights)
- Wastewater System Line and Facility Improvements (unexpended balances including Timberly Subdivision Sewer, Ham Reid Road, Sallier Street, Esplanade Street Lift Station & Force Main, Hollyhill Line Rehab, Capital Improvement Fee, Pipebursting)
- City Park Improvements (Various Recreation Site Improvements, College Oaks Park, General Moore Park, Millenium Park, Huber Park, Tuten Park, Nelson Road Park, Nellie Lutcher Pocket Park, North Beach Area Improvements, Goosport Rec Center Parking, Partners in Parks)
- Recreation Storage Facility
- Transit Bus Storage Facility
- Public Works Yard Improvements
- New Fire Station and Station Renovations
- City Hall, Historic 1911 City Hall, and Central School Improvements
- North Lake Charles Seed Center Satellite Office
- McNeese LNG Center for Excellence
- Economic Development Districts
- Lakefront / Downtown Development
- Port Wonder Museum & Educational Complex
- Christmas Lighting

Enterprise Fund Capital Projects

Previously authorized capital contributions to the Transit, Golf Course and Civic Center funds will remain available for the authorized purposes until expended. All water system revenues in excess of the system's operating cash flow requirements are available for system improvements as authorized by contract awards.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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.

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.

RIVERBOAT GAMING TRANSFERS

Funds transferred from the Riverboat Gaming Fund to the Capital Projects fund or other capital outlay budgets (such as Recreation, Transit and Civic Center) for construction of public improvements and acquisition of long-term capital assets. City Policy requires that riverboat gaming revenues be used for primarily for capital investment rather than recurring operational costs.

COMMUNITY DEVELOPMENT BLOCK GRANT REVENUE

This revenue accounts for federally-funded improvement activities undertaken by the City in targeted areas. The program consists principally of neighborhood-oriented capital improvements.

WASTEWATER TRANSFERS

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

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 2022 – 2023 ANNUAL BUDGET**

CAPITAL IMPROVEMENT FEE

A rate schedule went into effect on January 1, 2010 allowing for the collection of a Capital Improvement Fee. This fee is based on monthly water consumption. Beginning July 1, 2018, the City increased the fee and the revenue generated can be used for either water or wastewater system improvements.

STATE REVENUE – VIDEO POKER

A portion of state tax collections from video poker gaming devices is distributed to local governments, based on gaming device locations and revenue volumes. As a matter of policy, all revenue which the City receives from this source is credited to the Capital Projects Fund and used solely for public improvements. Although not formally restricted to any particular improvement category, these funds have been allocated primarily for improvements to the parks and recreation system.

DEPARTMENT OF HEALTH AND HOSPITALS

This consists of a low interest loan from the Drinking Water Revolving Loan Fund program (DWRLF). The issuance amount is not to exceed \$20,000,000 for a 22-year period. Proceeds will be dedicated for the additions and improvements to the City's current water system.

DEPARTMENT OF ENVIRONMENTAL QUALITY

This consists of a low interest loan from the Clean Water State Revolving Loan Fund program. The issuance amount is not to exceed \$15,000,000 for a 22-year period. Loan proceeds have been dedicated for infrastructure improvements to the City's current wastewater system.

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.

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 – CAPITAL OUTLAY FUNDS

The State Capital Outlay Act includes funding for non-state entity capital projects. Funds are administered through the Office of Facility Planning and Control (FP&C) within the Louisiana Division of Administration. The State Bond Commission approves the priority of funding for each project. Only Priority 1 Cash Lines of Credit are included in the Capital Budget.

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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET**

AMERICAN RESCUE PLAN ACT

This consists of federal funds awarded for State, local, & tribal governments in response to the COVID-19 pandemic. These funds can be used to invest in infrastructure, including water, sewer, and broadband services.

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 and plans to borrow an additional \$5 million in the upcoming budget year.

STATE REVENUE - WATER SECTOR PROGRAM

Pursuant to the American Rescue Plan Act of 2021 (ARPA), the State of Louisiana sought to distribute from the State's allocation of ARPA funding from the Coronavirus State Fiscal Recovery Fund. The program was established to provide grant funding for repairs, improvements and consolidation of community water and sewer systems around the State.

RECREATION FUND TRANSFERS

The recreation fund receives tax revenue specifically for recreation & park programs. Revenues greatly exceeded expenses this year allowing for a transfer to fund capital improvements.

FEDERAL EMERGENCY MANAGEMENT AGENCY

FEMA is expected to reimburse some portion of eligible expenses related to Hurricane Laura. Permanent disaster recovery work expected to occur is shown in this section. FEMA covers eligible expenditures at a minimum of 75%, although FEMA declared a 90% cost share for Hurricane Laura would be granted due to the magnitude of damages.

DISASTER RECOVERY FUND TRANSFERS

Insurance proceeds received for Hurricane Laura damage are recorded in the Hurricane Laura Disaster Recovery Fund. The City is transferring insurance proceeds received in the prior fiscal year to the Hurricane Laura Recovery Capital Fund.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 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 should make the streets safer.

The City decided 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 plans to borrow another \$5 million in the upcoming budget year.

- **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.

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 for the basin rehabilitation program.

The City has 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

CITY OF LAKE CHARLES
FISCAL YEAR 2022 – 2023 ANNUAL BUDGET

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 Southeast Water Plant is needed to adequately provide water service to the existing, planned, and future commercial and residential developments in the area. The City has received authorization from DHH for a \$20 million low interest loan from the DWRLF to help fund the project. Funds received through the American Rescue Plan Act are proposed to be used towards Wastewater & Water projects. This project is currently under design so the impact on the operational expenses of the Water Fund have not yet been determined. The City has also received authorization from the State Water Sector Program for \$15 million in grants that will be used to help fund three major wastewater projects.

- **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 not expected to have an economic impact on the operational budget of the Recreation and/or General Fund. The Port Wonder museum and education center project will not be owned nor operated by the City of Lake Charles.

Annual appropriations for the Civic Center are needed to cover major repairs and improvements and usually have minimal impact on their operational budgets. The City plans to issue debt for renovations to the facility, grounds and pedestrian access. The City is in early stages of design and impact is not yet known.

The City opened a new municipal golf course, “Mallard Golf Club”, in October 2021. A clubhouse for the new course is currently under construction and is expected to be complete in early 2023.

- **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 truck included in the current budget is a replacement of an older truck.

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 PROGRAM

FY 22-23 thru FY 26-27

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
PROJECTED AVAILABLE FUNDS

| Description | Current Fiscal Year | Subsequent Years Projections | | | | | |
|---|------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 |
| Sales tax .28% revenue | \$ 7,560,000 | \$ 7,840,000 | \$ 7,560,000 | \$ 7,560,000 | \$ 7,560,000 | \$ 7,560,000 | \$ 7,560,000 |
| 2016 Sales tax .25% revenue | 1,700,000 | 1,937,500 | 1,812,500 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 |
| Hotel Occupancy Tax | 700,000 | 800,000 | 816,000 | 832,320 | 848,966 | 865,946 | 883,265 |
| Riverboat gaming tax available for Capital Projects | 5,500,000 | 5,300,000 | 5,512,000 | 5,594,680 | 5,678,600 | 5,763,779 | 5,850,236 |
| Interest earnings | - | 100,000 | 125,000 | 150,000 | 175,000 | 200,000 | 200,000 |
| Wastewater Fund transfer | 4,000,000 | 2,000,000 | 2,000,000 | 3,000,000 | 2,000,000 | 3,000,000 | 2,000,000 |
| Facility Renewal Fund | 200,000 | - | - | - | - | - | - |
| General Fund transfer | 1,500,000 | 1,500,000 | 1,500,000 | 2,000,000 | 2,000,000 | 2,500,000 | 2,500,000 |
| Capital Improvement Fee - water/wastewater fee | 1,000,000 | 1,030,000 | 1,060,900 | 1,092,727 | 1,125,509 | 1,170,529 | 1,217,350 |
| Water Fund | - | - | 500,000 | 1,000,000 | 1,500,000 | 2,000,000 | 2,000,000 |
| Civic Center Capital Fund | 200,000 | - | 250,000 | - | 250,000 | - | 250,000 |
| Recreation Fund Transfer | 400,000 | 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 | 425,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| LA Department of Transportation (LTAP Funding) | 5,350,000 | - | - | - | - | - | - |
| American Rescue Plan Act | 8,400,000 | 8,400,000 | - | - | - | - | - |
| Federal Transit Administration | 1,275,000 | - | - | - | - | - | - |
| LA Capital Outlay Funds | 800,000 | 4,455,000 | - | - | - | - | - |
| Parish Transportation Fund | - | 777,600 | - | 500,000 | 500,000 | - | 500,000 |
| Calcasieu Parish Police Jury | (1,275,000) | - | - | - | - | - | - |
| Donations and other miscellaneous revenue | - | - | - | - | - | - | - |
| Capital Project fund balance reserves | - | - | - | - | - | - | - |
| HMGP | | 6,750,000 | | | | | |
| Water Sector Fund | | 15,000,000 | | | | | |
| Loan Proceeds Department of Health & Hospitals | 7,000,000 | 5,000,000 | - | - | - | - | - |
| Loan Proceeds-Dept Environment Quality loan | 3,000,000 | 6,000,000 | 6,000,000 | 5,000,000 | - | - | - |
| Loan Proceeds - Drainage Initiative | 10,000,000 | 5,000,000 | 5,000,000 | - | - | - | - |
| Total | \$ 57,735,000 | \$ 72,915,100 | \$ 33,161,400 | \$ 29,304,727 | \$ 24,213,075 | \$ 25,635,254 | \$ 25,535,851 |

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY22-23 through FY26-27 Asphalt Overlay Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two | Overlay |
|-------------------------------|------------------------|---|-------------------|-----------------------|---------|
| Ongoing Program - \$1,000,000 | | | | | |
| Ongoing | \$1,000,000 | Ongoing: Asphalt Overlay Program | | | x |
| Ongoing | \$250,000 | Preventive maintenance of asphalt streets | | | x |
| Ongoing | \$84,000 | Colfax Street | Hwy 171 | E to Dead End | x |
| Ongoing | \$86,000 | Kinder Street | Hwy 171 | E to Dead End | x |
| Ongoing | \$84,000 | Lynn Street | Hwy 171 | E to Dead End | x |
| Ongoing | \$100,000 | Mary Street | Hwy 171 | E to Dead End | x |
| Ongoing | \$120,000 | N. Grace Street | Opelousas | N and S to Dead End | x |
| Ongoing | \$96,000 | Pack Road | Old Hwy 171 | City End | x |
| A | \$40,000 | Belle Alee Lane | Hollyhill | Dead End | x |
| A | \$68,880 | Booker Street | Ray | Harless | x |
| A | \$69,600 | Brammer Lane | Opelousas | Dead End | x |
| A | \$844,800 | Broad Street | Lakeshore Drive | Enterprise Boulevard | x |
| A | \$283,200 | Central Parkway - East and West | University Drive | South to Dead Ends | x |
| A | \$212,000 | Commercial Street | N. Prater Street | N. Lincoln Street | x |
| A | \$104,000 | Country Club Court | Country Club | S to Dead End | x |
| A | \$128,000 | East Prien Lake Road - 50% Cost Share with Calcasieu Parish | Parish Limits | City Limits | x |
| A | \$120,000 | Fernwood Drive | Lisle Peters | Dead End | x |
| A | \$16,000 | Franklin Street | Gieffers Street | St. John Street | x |
| A | \$120,000 | Guinn Street | 12th Street | Alamo Street | x |
| A | \$12,000 | Junior Street | Commercial | North to Dead End | x |
| A | \$32,000 | Lucas Lane | Fernwood Drive | Dead End | x |
| A | \$40,950 | Macy Street | N. Ford Street | Kirkman Street | x |
| A | \$40,950 | Macy Street | N. Hodges Street | N. Moss Street | x |
| A | \$256,000 | N. Grace | Opelousas Street | N. and S. to Dead End | x |
| A | \$144,000 | N. Railroad Avenue | Kirkman Street | Bilbo Street | x |
| A | \$36,000 | N. Railroad Avenue | Kirkman Street | N. Franklin Street | x |
| A | \$360,000 | North Railroad Avenue | 1st Avenue | Bilbo | x |
| A | \$31,520 | Orrin Street | | | x |
| A | \$108,000 | S. Prien Lake Road | Country Club | Dead End | x |
| A | \$56,000 | Sally Mae Street | Cessford Street | Commercial Street | x |
| A | \$245,700 | Whispering Woods Drive and Lane | | | x |
| B | \$120,000 | Common Street | Kirby Street | Cleveland | x |
| B | \$96,000 | Division Street | Bilbo Street | Lakeshore Drive | x |
| B | \$192,000 | Tallow Wood Drive N and S | Nelson Road | Nelson Road | x |
| B | \$32,000 | Mary Belle Williams parking lot | | | x |
| B | \$64,320 | 9th Avenue | 3rd Street North | Dead End | x |
| B | \$64,320 | Crockett Street | Highway 171 | Ory Street | x |
| B | \$22,947 | Franklin Street | Gieffers Street | St. John Street | x |
| B | \$175,000 | Marine Street | Shell Beach Drive | Sallier Street | x |
| B | \$54,000 | Maynard Street | N. Cherry Street | N. Booker Street | x |
| B | \$176,000 | N. Franklin Street | Gieffers Street | N. Railroad Avenue | x |
| B | \$144,000 | Pear Street | Commercial | Gieffers Street | x |
| B | \$21,600 | Prater Street | Cline Street | Elder Street | x |
| B | \$72,000 | S. Division Street | Kirkman Street | Bank Street | x |
| B | \$62,400 | Rogers Street | Country Club | Dead End | x |
| C | \$249,600 | Mill Street | Enterprise | Hodges | 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

| | | | | | |
|---|-----------|---------------------------------------|------------------|----------------|---|
| C | \$55,000 | Plant B/C WW - parking for employees | | | x |
| C | \$250,000 | Plant B/C WW - overlay interior roads | | | x |
| C | \$70,240 | Booker Street | Opelousas Street | Jackson Street | x |
| C | \$48,720 | N. Lincoln Street | Channel Street | Dead End | x |
| C | \$34,000 | Powell Lane | City Limits | Dead End | x |
| C | \$14,240 | Brown Street | Powell Lane | Dead End | x |
| C | \$24,000 | Van Street | Powell Lane | Dead End | x |
| C | \$125,000 | Kirby | Ryan Street | Kirkman Street | x |

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY22-23 through FY26-27 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 | Water Lines | Sewer Lines |
|--------------|------------------------|---|-------------------------------------|------------------|-------|-----|----------|---------|----------|---------------|--------------------|---------|-------------|-------------|
| Ongoing | \$11,000,000 | Sallier Street | Lake Street | Marine Street | | | x | | x | x | | | x | x |
| Ongoing | \$750,000 | 2nd Street | 6th Avenue | 8th Avenue | | | | x | x | | x | | | |
| Ongoing | \$1,740,000 | 6th Avenue | 6th Street | 3rd Street | | | x | | x | | x | | | |
| Ongoing | \$2,000,000 | Bridge: 18th Street Rebuild | W. 18th Street | | | | x | | | | | | | |
| Ongoing | \$2,400,000 | Bridge: Kirkman Street Rebuild | Kirkman Street on Contraband Bayou | | | | x | | | | | | | |
| Ongoing | \$882,155 | Clooney Street | Louie | Rosalie | | | x | | x | | | | | |
| Ongoing | \$4,200,000 | Enterprise Boulevard | Broad | 12th | | | x | | x | | | | | |
| Ongoing | \$120,000 | Install left turn lane (WB) on Power Centre Parkway at Highway 14 | Intersection @ Hwy 14 | | | | | | | x | | | | |
| Ongoing | \$425,000 | Kirkman Street at Opelousas Street | Intersection | | | | x | | | x | | | | |
| Ongoing | \$100,000 | Ongoing: Citywide misc. Intersection Improvements | | | x | | x | | | x | | | | |
| Ongoing | \$1,250,000 | Ongoing: Citywide street striping | | | | | | | | | | | | |
| Ongoing | \$75,000 | Ongoing: Citywide striping - bike paths | | | | | | | | | x | | | |
| Ongoing | \$100,000 | Ongoing: Misc. Bridge Replacements and Repairs | | | | | x | | | | | | | |
| Ongoing | \$250,000 | Preventive maintenance of streets | | | | | | x | | | | | | |
| Ongoing | \$25,000,000 | Reconstruction - Arteries and Collectors | | | x | | x | | x | x | x | | | |
| Ongoing | \$2,000,000 | Ryan Street at Sallier/12th Street | Intersection | | | | | | | x | | | | |
| Ongoing | \$2,710,257 | Sale Road | Rue Chan Ann | Prien Lake Road | x | | | | x | | x | | | |
| Ongoing | \$300,000 | Sally Mae Street (Phase I - West Side) | Medora Street | Dead End | | | | x | x | | | | | |
| Ongoing | \$20,837,176 | W. Prien Lake Road (Parish Participation) | Cove Lane | Ihles Road | x | | | | x | | | | x | x |
| Ongoing | \$400,000 | Sally Mae Street (Phase II - East Side) | Medora Street | Dead End | | | | x | x | | | | | |
| Ongoing | \$75,000 | Intersection Improvement Study | | | | | | | | x | | | | |
| A | \$150,000 | Kirkman Street Improvements | Intersection @ Railroad Ave | | | | | | | x | | | | |
| A | \$2,400,000 | Bridge: Henderson Bayou Road Rebuild | Henderson Bayou Bridge | | | | x | | | | | | | |
| B | \$2,500,000 | Bridge: Louisiana Avenue Rebuild | Louisiana Avenue @ Contraband Bayou | | | | x | | | | | | | |
| A | \$400,000 | Clement Street | Reid Street | Louisiana Avenue | | | x | | | | | | | |
| A | \$6,000,000 | Fitzenreiter Road widening | Hwy 171 | Goos Boulevard | 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

FY22-23 through FY26-27 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 | Water Lines | Sewer Lines |
|--------------|------------------------|--|-------------------------------|-------------------|-------|-----|----------|---------|----------|---------------|--------------------|---------|-------------|-------------|
| A | \$500,000 | Opelousas Street @ Bank Street | Intersection | | | | | | | x | | | | |
| A | \$98,500 | Railroad Crossing on Jackson Street | | | | | | | | x | | | | |
| A | \$540,000 | Reconstruction - Ford Street | Division | Pine | | | x | | | | | | | |
| A | \$350,000 | Re-time all traffic signals in the city | Citywide | | | | | | | x | | x | | |
| B | \$685,975 | 10th Street | Common Street | Bilbo Street | | | x | | x | | | | | |
| B | \$316,250 | 10th Street | Hodges Street | Bilbo Street | | | x | | | | | | | |
| B | \$755,550 | 14th Street | 5th Avenue | 7th Avenue | | | x | | | | | | | |
| B | \$738,875 | 18th Street | 4th Avenue | 7th Avenue | | | x | | | | | | | |
| B | \$765,063 | 1st Avenue | See Street | Dead End | | | x | | | | | | | |
| B | \$134,000 | Ann St connection to I-10 service road | Intersection | | | | | | | x | | | | |
| B | \$2,400,000 | Barbe Street | Sallier Street | Shell Beach Drive | | | x | | x | | | | | |
| B | \$450,000 | Bridge: W. Sale Road Rehabilitation | East Fork of Contraband Bayou | | | | x | | | | | | | |
| B | \$500,000 | Chennault Infrastructure Contribution | | | | x | x | | | | | | | |
| B | \$250,000 | City major corridor beautification program | | | | | | | | | | | | |
| B | \$403,800 | Commercial Street | Lincoln Street | N. Malcolm Street | | | | x | x | | | | | |
| B | \$508,875 | Drew Street | Kirkman Street | Moss Street | | | x | | | | | | | |
| B | \$721,240 | Hagan Street | Highway 171/MLK | Graham Street | x | | | x | x | | | | | |
| B | \$2,100,000 | Hodges Street | 12th Street | Alamo Street | | | x | | | | | | | |
| B | \$500,000 | Install right-turn lane on Sale Road at Nelson | Intersection | | | | | | | | | | | |
| B | \$792,000 | Mary Street | Graham Street | Highway 171 | | | | x | x | | x | | | |
| B | \$882,000 | Mary Street | Highway 171 | East to Dead End | | | | x | x | | x | | | |
| B | \$805,000 | Mill Street | Kirkman Street | Hodges Street | | | x | | | | | | | |
| B | \$433,800 | N. Grace Street | Medora | Poe | | | | x | x | | | | | |
| B | \$1,000,000 | N. Lyons Street | Jackson | Opelousas | | | | x | x | | | | | |
| B | \$1,512,000 | North Adams Street | North Woodard Street | Medora Street | | | | x | x | | x | | | |
| B | \$540,000 | North Grace Street | Medora | Poe | | | | x | x | | x | | | |
| B | \$1,008,000 | North Lyons Street | St. John | Jackson | | | | x | x | | x | | | |
| B | \$800,000 | Opelousas Street | Kirkman Street | Bank Street | | | x | | x | | | | | |
| B | \$1,516,275 | Orchid Street | 4th Avenue | 7th Avenue | | | x | | | | | | | |
| B | \$2,700,000 | Reconstruction - 12th Street | Enterprise Boulevard | Ryan Street | | | x | | | | | | | |
| B | \$1,900,000 | Reconstruction - 18th Street | Lake Street | Creole Street | | | x | | | | | | | |
| B | \$4,800,000 | Reconstruction - Ernest Street | 18th Street | Sale Road | | | x | | | | | | | |
| B | \$6,600,000 | Reconstruction - Kirkman Street | Prien Lake Road | Broad Street | | | x | | x | | | | | |

Ongoing: Design, bld, or construction
A-1st or 2nd year
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C- 6th or later year
D-contingent on external funding

FY22-23 through FY26-27 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 | Water Lines | Sewer Lines |
|--------------|------------------------|--|------------------|-----------------|-------|-----|----------|---------|----------|---------------|--------------------|---------|-------------|-------------|
| B | \$2,640,000 | Reconstruction - Sale Road | Ryan | Lake | | | x | | | | | | | |
| B | \$4,945,000 | Reconstruction- Sallier Street | Ryan | Lake | | | x | | x | | x | | | |
| B | \$1,200,000 | River Road - Phase 2 | Phase 1 | End | | | | x | x | | | | | |
| B | \$945,588 | Sale Road | Lake Street | Common Street | | | x | | | | | | | |
| B | \$385,200 | Sallier Street at Lake Street Intersection | Intersection | | x | | | | | x | | | | |
| B | \$4,233,600 | W. Prien Lake Road | Cove Lane | Nelson | x | | | | | | | | | |
| BD | \$14,010,450 | E. Prien Lake St. | Ryan Street | Hwy 14 | | | x | | x | x | x | | | |
| C | \$22,800 | 4th Street | Roseet | Dead End | | | | x | x | | | | | |
| C | \$30,400 | 7th Avenue | 2nd Street | Dead End | | | | x | x | | | | | |
| C | \$750,000 | Install right-turn lane on Southpark Drive | McNeese Street | | x | | | | | x | | | | |
| C | \$6,900,000 | Kirkman Street | Prien Lake | McNeese Street | | | x | | | | | | | |
| C | \$188,000 | Plant B/C - Hard Surface Internal Road | | | | | | | | | | | | |
| C | 22-0130 | Reconstruction - 18th Street | Ryan Street | Creole Street | | | x | | | | | | | |
| C | \$9,315,000 | Reconstruction - 5th Avenue | McNeese Street | Prien Lake Road | | | x | | | | | | | |
| C | \$6,060,000 | Reconstruction - Common Street | Prien Lake | Kirby | | | x | | | | | | | |
| C | \$9,200,000 | Reconstruction - Louisiana Avenue | McNeese Street | Prien Lake Road | | | x | | | | | | | |
| C | \$8,372,000 | Reconstruction - Prien Lake Road | Kirkman Street | 5th Avenue | | | x | | | | | | | |
| C | \$780,000 | Reconstruction - Walters Street | Louisiana Avenue | Kirkman Street | | | x | | | | | | | |
| C | \$431,250 | Repair Bilbo Street | Transit Center | Kirby Street | | | x | | x | | | | | |
| CD | \$15,500,000 | Enterprise Boulevard | | | | | | | | | | | | |
| CD | \$40,000,000 | Enterprise Boulevard (complete extension) | | | | x | | | | | | | | |
| CD | \$12,000,000 | Ihles Road (Parish Participation) | | | | | | | | | | | | |
| CD | \$4,500,000 | Install traffic circle at E. Prien and Derek Drive | Intersection | | | | | | | 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

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY22-23 through FY26-27 Water and Wastewater Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|-----------------------|------------------------|--|----------------|----------------------|
| Water Projects | | | | |
| Ongoing | \$1,000,000 | CH/CE - Overhaul filter media beds | | |
| Ongoing | \$4,000,000 | Disaster Recovery - Water Facilities | | |
| Ongoing | \$1,000,000 | GW - Chemical feed system improvements | | |
| Ongoing | \$943,106 | GW - Enlarge Transmission Lines Leaving Site | | |
| Ongoing | \$2,000,000 | Install electronic water meters | | |
| Ongoing | \$1,000,000 | Ongoing - Extend Water Services | | |
| Ongoing | \$1,000,000 | Ongoing: Citywide Water System Improvements | | |
| Ongoing | \$27,000,000 | SE - New 6.0 MGD Water Plant | | |
| Ongoing | \$7,000,000 | SE - New 6.0 MGD Water Plant Distribution Lines | | |
| Ongoing | \$1,000,000 | SW - Chemical feed system improvements | | |
| Ongoing | \$1,000,000 | Upgrade electrical equipment at plants | | |
| Ongoing | \$1,100,000 | Water - Ham Reid Waterline | | |
| Ongoing | \$300,000 | Center - Replace emergency generator | | |
| Ongoing | \$300,000 | McN - Install emergency generator | | |
| Ongoing | \$350,000 | Purchase Ryan Street property near GW water plant | | |
| Ongoing | \$1,300,000 | Corbina Waterline Extension | McNeese Street | E. Prien Lake Road |
| Ongoing | \$1,300,000 | SW - Replace backup generator and ATS | | |
| Ongoing | \$200,000 | Upgrade Water Systems' SCADA System | | |
| Ongoing | \$450,000 | GW - Install Generator | | |
| A | \$1,650,000 | CH - Install new Water Tower | | |
| A | \$2,590,000 | McN - Install Water Tower | | |
| A | \$600,000 | GW - Backwash recovery system improvements | | |
| A | \$650,000 | GW - Chlorine Containment | | |
| A | \$210,000 | McN - Enlarge lines to new water tower | | |
| A | \$600,000 | SW - Backwash recovery system improvements | | |
| A | \$1,250,000 | SW - Replace water well | | |
| A | \$200,000 | Water - Country Club Waterline | | |
| A | \$1,500,000 | GW - Transmission Lines Phase II | | |
| A | \$3,300,000 | Water - New Tower on Ham Reid Road | | |
| AD | \$400,000 | Extend water to parish area along Big Lake Road, Lafanette, and Nelson | | |
| B | \$2,000,000 | Chennault Water Extension | Legion Street | East Prien Lake Road |
| BD | \$2,000,000 | Corbina - New Plant Waterlines | | |
| BD | \$16,030,000 | Corbina - New Water Plant | | |

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

FY22-23 through FY26-27 Water and Wastewater Projects

| | | | | |
|----------------------------|--------------|--|----------------|---------------------|
| B | \$1,000,000 | McN - Overhaul filter media beds | | |
| B | \$2,500,000 | Water - New Waterline - Southpark and Red Davis | Red Davis Road | North to Water Main |
| B | \$1,500,000 | W. Prien Lake and Sallier Water Loop | | |
| B | \$700,000 | Water - Big Lake Waterline | | |
| B | \$1,000,000 | CW - Overhaul filter media beds | | |
| B | \$450,000 | GW - Demolition of abandoned clearwell and HSPS | | |
| B | \$2,000,000 | SW - Relocate Elevated Storage Tank | | |
| B | \$1,500,000 | Upgrade water service lines in Enterprise area (9th, 10th, 11th: 1st Ave to Kirkman) | | |
| B | \$1,500,000 | Upgrade water service lines in Henry Heights area (Harvard, Center, Auburn) | | |
| B | \$500,000 | Water - Assume Port of LC Water Tower | | |
| B | \$2,000,000 | Water - Southpark Water Extension | | |
| B | \$5,000,000 | GW - Convert to 480 volt power | | |
| C | \$650,000 | Center - Chlorine Containment | | |
| C | \$650,000 | GW - Chlorine Containment | | |
| C | \$400,000 | GW - Install new Distribution office building and facilities | | |
| C | \$100,000 | CE - Demo Plant | | |
| C | \$220,000 | CH - Demo plant and tower | | |
| C | \$200,000 | CW - Demo Plant | | |
| C | \$500,000 | Install alternate water supply to River Road | | |
| C | \$2,500,000 | McN - elevated storage tank and demo plant | | |
| Wastewater Projects | | | | |
| Ongoing | \$100,000 | Contraband LS Generator | | |
| Ongoing | \$10,500,000 | Disaster Recovery - Wastewater Facilities | | |
| Ongoing | \$1,400,000 | Esplanade LS: re-build/expand | | |
| Ongoing | \$625,000 | Install sewerage: Salene, Lawrence, and A Miller roads | | |
| Ongoing | \$28,000,000 | Install Southern Loop WW extension | | |
| Ongoing | \$2,200,000 | Morganfield lift station upgrade | | |
| Ongoing | \$1,000,000 | Ongoing: Citywide sewer collection rehab | | |
| Ongoing | \$1,000,000 | Ongoing: Citywide wastewater system improvements (LS) | | |
| Ongoing | \$1,000,000 | Ongoing: Extend Sewer Services | | |
| Ongoing | \$2,500,000 | Ongoing: Plant A Basin Rehabilitation | | |
| Ongoing | \$4,500,000 | Plant A Service Area - Trunkline Lining | | |
| Ongoing | \$3,000,000 | Plant A Service Area - Upgrade electrical service to lift stations | | |
| Ongoing | \$8,000,000 | Plant B/C - Solids Processing Facility | | |
| Ongoing | \$2,600,000 | Plant D - UV Retrofit | | |
| Ongoing | \$4,000,000 | University Place Basins: sewer line rehabs | | |
| A | \$660,000 | 18th Street - Line sewerage trunk | Lake Street | BC Treatment Plant |

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

FY22-23 through FY26-27 Water and Wastewater Projects

| | | | | |
|----------------------------------|--------------|---|----------------|----------------------|
| A | \$1,000,000 | Install sewerage:along Country Club Road | Nelson Road | Prien Lake Road |
| A | \$250,000 | Plant B/C - Equipment Storage Building | | |
| A | \$1,850,000 | Lift Stations - Backup Power Generators | | |
| AD | \$2,500,000 | Hollyhill Sewer Lift Station Rebuild | | |
| AD | \$1,500,000 | Reroute force main from Ryan Street to Front Street | | |
| AD | \$3,300,000 | Sarver Street LS: rebuild/expand | | |
| B | \$5,000,000 | Chennault Sewage Diversion | Mallard Drive | East Prien Lake Road |
| B | \$3,000,000 | East Prien Lake Road: Upgrade | | |
| B | \$4,000,000 | Install lift station system near Prien Lake and Heard Roads | | |
| B | \$150,000 | Install sewerage in Turnberry, Fairway Lane area | | |
| B | \$1,340,000 | Lake Street - Line sewerage trunk | College Street | 18th Street |
| B | \$250,000 | Timberly Terrace sewage improvements | Raintree Cove | Carriage Lane |
| BD | \$35,000,000 | Plant D - Expansion | | |
| C | \$600,000 | Extend sewerage to west end Lisle Peters | | |
| C | \$275,000 | Install sewerage in Kara Bay subdivision | | |
| C | \$1,000,000 | Install sewerage in Lafanette Road area | Elliott Road | S. Prien Lake Road |
| C | \$1,000,000 | Install sewerage in Westridge Subdivision | | |
| C | \$5,000,000 | Reroute Chennault and Broad Street lift stations to Southern Loop | | |
| C | \$2,000,000 | Sewage in District E | | |
| C | \$10,000,000 | Sewerage transport line extensions and capacity increases | | |
| C | \$5,000,000 | Cheannault Sewer Phase II | Legion Street | Mallard Drive |
| CD | \$70,000,000 | Plant A - Rebuild Plant to new standards | | |
| CD | \$10,000,000 | Install Sewer on Red Davis | Highway 14 | Common Street |
| Water/Wastewater Projects | | | | |
| Ongoing | \$5,000,000 | Water/wastewater extensions and loopings | | |
| B | \$5,000,000 | Extend water and sewerage to LNG area | | |
| 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

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN**

FY22-23 through FY26-27 Drainage Improvement Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|---------------------|-------------------------------|--|-----------------------|-------------------|
| Ongoing | \$475,000 | Drainage rehab - 1st Avenue/Broad Street area | | |
| Ongoing | \$414,200 | Drainage rehab - 5th Avenue, Bancroft Street, and Alameda Street | | |
| Ongoing | \$122,000 | Drainage rehab - 6th Street | | |
| Ongoing | \$62,300 | Drainage rehab - Alamo and Common Street Area | | |
| Ongoing | \$121,000 | Drainage rehab - Bank at 9th Street | | |
| Ongoing | \$125,000 | Drainage rehab - Belden Street South of Broad | | |
| Ongoing | \$185,400 | Drainage rehab - College Street Outfalls Phase 2 | | |
| Ongoing | \$74,000 | Drainage rehab - Deaton Street | | |
| Ongoing | \$458,800 | Drainage rehab - E. Prien Lake Road and 5th Avenue Area | | |
| Ongoing | \$416,100 | Drainage rehab - Elm Street | | |
| Ongoing | \$890,600 | Drainage rehab - Ford at 6th Street | | |
| Ongoing | \$213,100 | Drainage rehab - Ford at 6th Street Outfalls | | |
| Ongoing | \$232,000 | Drainage rehab - Heyd Park Area | | |
| Ongoing | \$416,100 | Drainage rehab - Lake and Sallier Street | | |
| Ongoing | \$21,500 | Drainage rehab - Liles Peters Road | | |
| Ongoing | \$223,700 | Drainage rehab - Miscellaneous Outfalls | | |
| Ongoing | \$178,950 | Drainage rehab - Oaks at Hyde Subdivision | | |
| Ongoing | \$59,600 | Drainage rehab - Opelousas and Jackson Street Area | | |
| Ongoing | \$440,500 | Drainage rehab - Prien Lake Road Phase 2 | | |
| Ongoing | \$97,000 | Drainage rehab - Sale and Ernest Area | | |
| Ongoing | \$259,000 | Drainage rehab - Sale and Hodges Street Area | | |
| Ongoing | \$126,200 | Drainage rehab - Terrace Subdivision | | |
| Ongoing | \$20,000,000 | Disaster Recovery - Drainage | | |
| Ongoing | \$475,000 | Drainage - Riverridge Drive | | |
| Ongoing | \$600,000 | Drainage project - Louisiana Avenue | | |
| Ongoing | \$245,050 | Enterprise Blvd Drainage - Phase 1 | 12th Street | 15th Street |
| Ongoing | \$1,000,000 | Foster Street | Michael Debakey Drive | Shell Beach Drive |
| Ongoing | \$75,000 | Improve Drainage on Riverview Drive | | |
| Ongoing | \$500,000 | Ongoing - Detention Pond Maintenance | | |
| Ongoing | \$1,000,000 | Ongoing: Citywide CCTV work on stormwater drains | | |
| Ongoing | \$1,000,000 | Ongoing: Citywide Ditch and Drainage Lateral Maintenance | | |

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

FY22-23 through FY26-27 Drainage Improvement Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|---|--------------------------------|--------------------------------|
| Ongoing | \$1,000,000 | Ongoing: Citywide misc. drainage improvements | | |
| Ongoing | \$1,000,000 | Ongoing: Detention Ponds, Drainage Initiatives | | |
| Ongoing | \$433,000 | Replace Kirkman Street drainage outfall | Kirkman/Opelousas Intersection | River |
| Ongoing | \$400,000 | West Oak Lane Drainage | | |
| Ongoing | \$650,240 | Inspection and Cleaning of Drainage Lines | Enterprise to 5th Avenue | 12th St to Prien Lake |
| Ongoing | \$548,880 | Inspection and Cleaning of Drainage Lines | Prien to McNeese | Louisiana Ave to 5th Avenue |
| Ongoing | \$972,200 | Inspection and Cleaning of Drainage Lines | Lake Street to Ryan | College Street to McNeese |
| Ongoing | \$616,596 | Inspection and Cleaning of Drainage Lines | Ryan to Louisiana Ave | College Street to McNeese |
| Ongoing | \$346,908 | Inspection and Cleaning of Drainage Lines | Ryan to Enterprise | 12th to Prien Lake |
| A | \$2,500,000 | Drainage Rehabilitation | Enterprise to 5th Avenue | 12th St to Prien Lake |
| A | \$2,500,000 | Drainage Rehabilitation | Prien to McNeese | Louisiana Ave to 5th Avenue |
| A | \$200,000 | Barbe Street Drainage Rehabilitation | | |
| A | \$172,500 | End of 1st Avenue off Mitchell Street | | |
| A | \$400,000 | Kirkman Street Drainage Outfall Study and Repairs | | |
| A | \$1,750,000 | Legendre Street Drainage Phase 3 | | |
| A | \$300,000 | Goos Blvd and Mill Street | Intersection | |
| Ongoing | \$350,000 | Install detention pond at Louisiana Avenue | | |
| B | \$2,500,000 | Drainage Rehabilitation | Lake Street to Ryan | College Street to McNeese |
| B | \$2,500,000 | Drainage Rehabilitation | Ryan to Louisiana Ave | College Street to McNeese |
| B | \$2,500,000 | Drainage Rehabilitation | Ryan to Enterprise | 12th to Prien Lake |
| B | \$500,000 | Enterprise Blvd Drainage - Phase 2 | 16th Street | Alamo Street |
| B | \$500,000 | Enterprise Blvd Drainage - Phase 3 | Alamo Street | Prien Lake Road |
| B | \$275,000 | Improve drainage on River Lane | Timberly Drive | Raintree Cove |
| B | \$150,000 | Install catch basins at Touchy and Lake Street | | |
| B | \$473,800 | Morgan & Shaw Street | | |
| B | \$400,000 | Opelousas Outfall | Jackson Street | Kirkman/Opelousas Intersection |
| BD | \$750,000 | Repair Missouri-Pacific Lateral Erosion | Highway 14 | Russell Street |
| C | \$2,357,500 | 3rd Avenue and 2nd Street - 11th Street | | |
| C | \$1,600,800 | 3rd Street | Rosteet Street | 6th Avenue |
| C | \$250,000 | 7th Avenue | 2nd Street | Dead End |
| C | \$450,000 | Meadow Lane and McNeese 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

FY22-23 through FY26-27 Drainage Improvement Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|---|-----------|-----------|
| C | \$350,000 | Michael Debakey Drive at Griffith Coulee lateral crossing | | |

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

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY22-23 through FY26-27 Downtown and Lakefront Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--|------------------------|--|--------------------|--------------|
| Civic Center Area Projects | | | | |
| Ongoing | \$1,000,000 | Ongoing: Civic Center facility and grounds improvements | | |
| Ongoing | \$440,000 | Replace Rosa Hart Theatre rigging systems and fire curtain | | |
| Ongoing | \$7,500,000 | Disaster Recovery Civic Center | | |
| B | \$5,000,000 | Civic Center Westside Festival Plaza -Bord du Lac Blvd.and boardwalk extension Phase III | | |
| B | \$250,000 | Upgrade Rosa Hart Theatre lighting to LED | | |
| C | \$6,000,000 | Bord du Lac Park Amphitheatre | | |
| C | \$500,000 | Civic Center Eastside Entrance - lighting, landscaping, fountain upgrade, irrigation | | |
| C | \$20,000,000 | Parking Garage for the DT/Civic Center area | | |
| Road and Pedestrian Projects | | | | |
| Ongoing | \$250,000 | Ongoing: Beautification of Interstate Exchanges | | |
| A | \$50,000 | Landscaping - State at University streets | | |
| B | \$350,000 | Lakeshore Drive Traffic Calming (Phase 1): Restriping and Signalization | Clarence Street | Broad Street |
| B | \$2,200,000 | Lakeshore Drive Traffic Calming (Phase 2): Beautification - medians, turn lanes, lights | Clarence Street | Broad Street |
| B | \$2,000,000 | Additional Downtown Streetscaping Projects | | |
| C | \$1,500,000 | East Civic Center Dr. - connector | Lakeshore Drive | Bord du Lac |
| C | \$1,500,000 | North Civic Center Dr. - connector | Lakeshore Drive | Bord du Lac |
| C | \$1,500,000 | Tract One A: South Civic Center Dr./ Kirby St. connector | Kirby Street | Civic Center |
| C | \$2,500,000 | Pine St. and Pryce St. connector including storm drainage | Veteran's Memorial | Lakefront |
| C | \$1,500,000 | North Bord du Lac Dr. reconfigure | | |
| Other Downtown/Lakefront Projects | | | | |
| Ongoing | \$3,500,000 | Port Wonder | | |
| Ongoing | \$2,500,000 | Lakefront/Downtown Improvements | | |
| Ongoing | \$575,000 | Downtown Streetscaping | | |
| A | \$300,000 | Extend fiber along Lakefront Boardwalk | | |
| A | \$2,200,000 | Lakefront Boardwalk Phase 2 | | |
| B | \$200,000 | Christmas lighting for Downtown | | |
| B | \$5,000,000 | Raise Elevation on Pinnacle Tract | | |
| BD | \$400,000 | Community Incubator in NLC | | |
| BD | \$5,000,000 | Harbor/Marina | | |

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

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY21-22 through FY25-26 Pedestrian Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------------------|------------------------|--|-------------------------------------|----------------------|
| Trail Projects | | | | |
| Ongoing | \$430,000 | 1st Avenue Trail (Phase 3) | Broad Street north | 10 Service Road |
| B | \$2,000,000 | Pedestrian & Bike Trail - Phase 2 Citywide | | |
| BD | \$54,000 | Rock trail south of Crest Subdivision | Corbina Road | E. approx. 1200 feet |
| Sidewalk Projects | | | | |
| Ongoing | \$75,000 | Bilbo Street | Clarence Street | Kirby Street |
| Ongoing | \$124,425 | Canal Street | Sale Road | W. McNeese Street |
| Ongoing | \$250,000 | E. McNeese Street (North Side) | Corbina @ McNeese | Mallard Club |
| Ongoing | \$46,712 | Illinois St. South Side | Brentwood Ave | E. Walton Street |
| Ongoing | \$58,950 | Madeline St South Side | Common St | Kirkman St |
| Ongoing | \$45,000 | Nelson Road (west side) | McNeese south | Apartment Complex |
| Ongoing | \$50,000 | Ongoing: Install, restripe street pedestrian crossings | | |
| Ongoing | \$400,000 | Ongoing: Sidewalk repairs - citywide | | |
| Ongoing | \$1,200,000 | Ongoing: Sidewalks new construction - citywide | | |
| Ongoing | \$121,500 | Power Center Parkway | 5th Avenue | Highway 14 |
| Ongoing | \$350,000 | Safe Routes Program - Barbe Elementary | | |
| Ongoing | \$102,639 | W. Sale Rd North Side | W. Prien | Existing Sidewalk |
| Ongoing | \$111,749 | W. Sale Rd South Side | W. Prien | Existing Sidewalk |
| Ongoing | \$800,000 | Weaver Rd. West Side | W. Sale | Country Club Rd |
| A | \$241,626 | 1st Ave. West Side | 12th Street | Prien Lake Road |
| A | \$250,000 | Nelson Road | Evergreen Apts | Country Club Rd |
| A | \$65,295 | Mt Talbot St South Side | McNabb St | Ball Fields |
| A | \$600,000 | Lisle Peters Road sidewalks - Phase 2 | E. St. Charles | west to end of road |
| B | \$241,277 | 1st Avenue East Side | 12th Street | Prien Lake Road |
| B | \$250,000 | Sale Road | Lake St | Ryan St |
| B | \$150,000 | Bilbo Street | Broad Street | Belden Street |
| B | \$22,947 | Frugé St. South Side | Malcolm St | Hwy 14 |
| B | \$321,480 | Kirkman St West Side | Prien Lake | Walters St |
| B | \$308,595 | Lake Street | Country Club Road South (east side) | Windsor Court |
| B | \$20,025 | Pear St. East Side | See Street | Katherine Street |
| B | \$2,000,000 | Pedestrian & Bike Trail - Phase 2 Citywide | | |
| B | \$135,000 | Rebuild sidewalks as necessary on Broad Street | | |
| B | \$250,000 | University Dr. West Side | State Street | Lake Street |
| B | \$13,578 | VE Washington Ave West Side | Mill | Belden 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

FY21-22 through FY25-26 Pedestrian Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|------------------------------|--------------------|----------------------|
| C | \$400,000 | Broad Street (North Side) | Hwy 14 | Enterprise Boulevard |
| C | \$400,000 | Broad Street (South Side) | Hwy 14 | Enterprise Boulevard |
| C | \$500,000 | Highway 14 (East Side) | Oak Park Boulevard | Power Center Parkway |
| CD | \$200,000 | Safe Routes to Public Places | | |

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

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY22-23 through FY26-27 Recreation Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|---|---|-----------------|
| Ongoing | \$450,000 | Ongoing: Recreation facility renovations & improvements | | |
| Ongoing | \$200,000 | Partners in Parks | | |
| Ongoing | \$2,500,000 | Disaster Recovery - Recreation Facilities | | |
| Ongoing | \$2,000,000 | Install club house, cart barn, road, parking lot at Mallard Golf Club | | |
| Ongoing | \$500,000 | Nellie Lutchter District Linear Park (CDBG 2019) | Enterprise Boulevard @ S. Division Street | |
| A | \$200,000 | Storage facility/ maintenance barn on Goodman Road | | |
| A | \$300,000 | Install parking at Goosport Recreation Center | | |
| A | \$400,000 | North Beach - Replace Restrooms | | |
| A | \$250,000 | Kayak and Walking Park | Hollyhill Road | S. of Sale Road |
| A | \$42,400 | Tuten Park - overlay parking lot | | |
| AD | \$300,000 | New park near Anita Drive, partner with Ward 3 and Housing Authority | | |
| BD | \$1,500,000 | North Beach Improvements (sand) | | |
| B | \$250,000 | General Moore Park - Install new restrooms | | |
| B | \$400,000 | Henry Heights - Lighting, concession, restrooms | | |
| B | \$150,000 | College Oaks - Renovate concession | | |
| B | \$500,000 | New park for SW LC | | |
| B | \$200,000 | Riverside Park Erosion - Relocate Trail | | |
| C | \$250,000 | Riverside Rec Center - outdoor deck | | |

FY22-23 through FY26-27 Bike Path Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|-------------------------------------|-----------------------|------------------|
| B | \$150,000 | Install bike lanes on Mill Street | Veteran's Memorial Dr | Highway 171/MLK |
| B | \$5,000 | Install bike lanes on Hodges Street | Alamo Street | Belden Street |
| B | \$50,000 | Install bike lanes on Kirby Street | Ryan Street | Louisiana Avenue |
| B | \$300,000 | Install bike lanes on 7th Street | Ryan Street | 4th Avenue |
| B | \$5,000 | Install bike lanes on 11th Street | Ryan Street | 4th Avenue |
| B | \$10,000 | Install bike lanes on 18th Street | Common Street | Highway 14 |

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

FY22-23 through FY26-27 City Building Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|---|-----------|-----------|
| Ongoing | \$1,000,000 | Ongoing City technology upgrades | | |
| Ongoing | \$150,000 | Misc. City Hall Improvements | | |
| Ongoing | \$15,000,000 | Disaster Recovery - Public Works Facilities | | |
| Ongoing | \$20,000,000 | Disaster Recovery - City Buildings | | |
| Ongoing | \$100,000 | Transit Passenger Shelters | | |
| Ongoing | \$250,000 | Concrete Transit Storage Building access drives | | |
| Ongoing | \$150,000 | Transit Surveillance and Security Equipment | | |
| Ongoing | \$500,000 | Disaster Recovery - Waterproof City Hall | | |
| A | \$300,000 | Citywide Alarm System Improvements | | |
| A | \$3,200,000 | Public Works complex improvements | | |
| B | \$1,250,000 | Historic City Hall waterproofing/repairs | | |
| B | \$600,000 | Replace City Hall Elevators | | |
| B | \$450,000 | Records Storage Facility - Police | | |
| B | \$1,500,000 | Locate a police substation in SLC | | |
| B | \$5,000,000 | Civic Center Walk Way Evaluation/Replacement | | |
| C | \$15,000,000 | New City Hall | | |

FY22-23 through FY26-27 Fire and Police Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|---------------------------------------|-----------|-----------|
| Ongoing | \$1,000,000 | Ongoing: Fire equipment purchases | | |
| Ongoing | \$1,000,000 | Misc. Fire Station Improvements | | |
| Ongoing | \$6,000,000 | Disaster Recovery - Fire Facilities | | |
| Ongoing | \$6,000,000 | Disaster Recovery - Police Facilities | | |
| AD | \$2,250,000 | Fire Station - Ham Reid Road | | |
| B | \$2,250,000 | Fire Station - Morganfield | | |
| C | \$2,250,000 | Firestation - Southpark area | | |
| C | \$2,500,000 | Firestation - NLC + Land | | |

Ongoing: Design, bid, or construction

A-1st or 2nd year

B-3rd to 5th year

C- 6th or later year

D-contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY21-22 through FY25-26 Major Projects

| CIP Category | Estimated Project Cost | Project | Limit One | Limit Two |
|--------------|------------------------|--|-----------------|----------------------|
| Ongoing | \$28,000,000 | Install Southern Loop WW extension | | |
| Ongoing | \$27,000,000 | SE - New 6.0 MGD Water Plant | | |
| Ongoing | \$20,000,000 | Disaster Recovery - Drainage | | |
| Ongoing | \$19,537,176 | W. Prien Lake Road (Parish Participation) | Cove Lane | Ihles Road |
| Ongoing | \$15,000,000 | Disaster Recovery - Public Works Facilities | | |
| Ongoing | \$11,000,000 | Sallier Street | Lake Street | Marine Street |
| Ongoing | \$10,500,000 | Disaster Recovery - Wastewater Facilities | | |
| Ongoing | \$7,500,000 | Disaster Recovery - City Buildings | | |
| Ongoing | \$7,000,000 | SE - New 6.0 MGD Water Plant Distribution Lines | | |
| Ongoing | \$6,000,000 | Disaster Recovery - Police Facilities | | |
| Ongoing | \$6,000,000 | Disaster Recovery - Fire Facilities | | |
| Ongoing | \$4,000,000 | Disaster Recovery - Water Facilities | | |
| Ongoing | \$2,500,000 | Disaster Recovery - Recreation Facilities | | |
| Ongoing | \$2,500,000 | Ongoing: Plant A Basin Rehabilitation | | |
| Ongoing | \$2,000,000 | Install electronic water meters | | |
| A | \$6,000,000 | Fitzenreiter Road widening | Highway 171 | Goos Boulevard |
| B | \$6,325,000 | Reconstruction - Kirkman Street | Prien Lake Road | Broad Street |
| B | \$5,000,000 | Chennault Sewage - Phase 1 | Mallard Drive | East Prien Lake Road |
| B | \$5,000,000 | Extend water and sewerage to LNG area | | |
| B | \$5,000,000 | Raise Elevation on Pinnacle Tract | | |
| B | \$5,000,000 | GW - Convert to 480 volt power | | |
| B | \$4,945,000 | Sallier Street | Lake Street | Ryan Street |
| BD | \$35,000,000 | Plant D - Phase 2 to enlarge capacity to ease other plants | | |
| BD | \$16,030,000 | Water - New Corbina Road Water Plant | | |
| BD | \$14,010,450 | E. Prien Lake St. | Ryan St. | Hwy 14 |
| BD | \$5,000,000 | Harbor/Marina | | |
| C | \$20,000,000 | Parking Garage for the DT/Civic Center area | | |

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding

| | | | | |
|----|--------------|---|------------------|-----------------|
| C | \$15,000,000 | New City Hall | | |
| C | \$9,315,000 | Reconstruction - 5th Avenue | McNeese Street | Prien Lake Road |
| C | \$9,200,000 | Reconstruction - Louisiana Avenue | McNeese Street | Prien Lake Road |
| C | \$8,372,000 | Prien Lake Road | Kirkman Street | 5th Avenue |
| C | \$6,060,000 | Reconstruction - Common Street | Prien Lake Road | Kirby Street |
| C | \$5,000,000 | Reroute Chennault and Broad Street lift stations to Southern Loop | | |
| C | \$5,000,000 | Chennault Sewage - Phase 2 | Legion Street | Mallard Drive |
| CD | \$70,000,000 | Plant A - Rebuild Plant to new standards | | |
| CD | \$40,000,000 | Enterprise Boulevard (complete extension) | Katherine Street | Highway 171/MLK |
| CD | \$15,500,000 | Enterprise Boulevard | Katherine Street | Goos Blvd |
| CD | \$10,000,000 | Install sewerage: along Red Davis Road | Highway 14 | Common 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

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EXHIBITS

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

SUMMARY OF BUDGETED PERSONNEL AND
POSITION TOTALS

GLOSSARY OF TERMS

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 \$67,441 for the cost of a mechanic.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

| | | Budgeted Amount |
|--------------------------------------|---|----------------------------|
| GENERAL FUND | | |
| <u>MARSHAL'S OFFICE</u> | | |
| 1 | Full Sized SUV - NEW | \$ 40,000 |
| | | <u>40,000</u> |
| <u>FIRE DEPARTMENT</u> | | |
| 2 | 3/4 Ton 4 Door Crew Cab Pickup Truck | 80,000 |
| 1 | 15 Passenger Van | 38,000 |
| | North Lake Charles Fire Station Upgrades | 165,000 |
| | Industrial Washer & Dryer | 15,500 |
| | Communications Equipment Upgrades | 20,000 |
| Total Fire Department | | <u>318,500</u> |
| <u>POLICE DEPARTMENT</u> | | |
| 15 | Full-Size Sport Utility Vehicle (Pursuit) | 562,500 |
| 2 | 1/2 Ton Pusuit Pickup Truck | 75,000 |
| 3 | Full Sized SUV (Non-pursuit) | 84,000 |
| 1 | Motorcycle | 20,000 |
| | Portable Radios | 65,000 |
| Total Police Department | | <u>806,500</u> |
| <u>PUBLIC WORKS</u> | | |
| <u>GENERAL FUND DIVISIONS</u> | | |
| Admin: | | |
| | Temporary Building | 250,000 |
| | | <u>250,000</u> |
| Streets: | | |
| | Air Compressor | 25,000 |
| | Walk Behind Concrete Saw | 16,000 |
| | Portable Camera System | 75,000 |
| Total Streets | | <u>116,000</u> |
| Trash Collection: | | |
| 1 | Grapple Truck | 195,000 |
| 1 | Front-end Loader | 190,000 |
| | Incinerator Repairs | 130,000 |
| Total Solid Waste-Trash | | <u>515,000</u> |
| Vehicle Maintenance: | | |
| 1 | 1/2 Ton Extended Cab Pickup | 33,500 |
| | GPS Tracking System | 75,000 |
| Total Vehicle Maintenance | | <u>108,500</u> |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

| | | Budgeted Amount |
|-----------------------------------|--|----------------------------|
| Communication and Traffic: | | |
| | Traffic System Updates | \$ 200,000 |
| | Replace Signal Cabinets | 36,000 |
| | Total Communication and Traffic | <u>236,000</u> |
| Grounds Maintenance: | | |
| 2 | 3/4 Ton Crew Cab Pickup Truck | 79,000 |
| 1 | 1/2 Ton Regular Cab Pickup | 31,000 |
| 1 | Mechanical Sweeper (3 wheel) | 235,000 |
| 1 | Tractor 4x4 with Cab | 70,000 |
| 1 | Rotary Mower | 18,000 |
| 3 | Zero Turn Radius Mower | 45,000 |
| | Total Grounds Maintenance | <u>478,000</u> |
| Engineering | | |
| 1 | 1/2 Ton Extended Cab Pickup Truck | <u>33,500</u> |
| | Total Engineering | <u>33,500</u> |
| | Total Public Works | <u>1,737,000</u> |
| TOTAL GENERAL FUND | | <u>\$ 2,902,000</u> |
| SPECIAL REVENUE FUNDS | | |
| <u>WASTEWATER FUND</u> | | |
| 2 | 1/2 Ton Extended Cab Pickup Truck | 67,000 |
| 1 | Tandem Dump Truck | 139,000 |
| 2 | Utility Vehicle Carts | 32,000 |
| 1 | Jet Vac Truck | 500,000 |
| | Miscellaneous Wastewater System Improvements | 445,000 |
| | Total Wastewater Fund | <u>1,183,000</u> |
| <u>RECREATION FUND</u> | | |
| Recreation Division: | | |
| 4 | Zero Turn Radius Mower | 50,000 |
| 5 | Fabric Shade Systems | 40,000 |
| | Playground Equipment | 200,000 |
| 2 | Disc Golf Sets | 16,200 |
| | Fencing at Various Parks | 75,000 |
| | Total Recreation Fund | <u>381,200</u> |

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

| | | Budgeted Amount |
|---|---|----------------------------|
| ENTERPRISE FUNDS | | |
| <u>TRANSIT FUND</u> | | |
| 5 | 35' Passenger Bus | \$ 3,621,997 |
| | Generator | 500,000 |
| 1 | Mid-Sized SUV | 38,000 |
| | Total Transit Fund | <u>4,159,997</u> |
| <u>WATER FUND</u> | | |
| Water Production and Distribution: | | |
| 3 | 1/2 Ton Regular Cab Pickup Truck | 91,500 |
| 1 | Backhoe with Hammer | 105,000 |
| | Casino Meter Replacements | 25,000 |
| | Miscellaneous Water System Improvements | 700,000 |
| | Total Water Fund | <u>921,500</u> |
| <u>CIVIC CENTER FUND</u> | | |
| | Food/Beverage POS System | 55,000 |
| 8 | Projectors | 40,000 |
| 1 | Forklift | 50,000 |
| | Total Civic Center Fund | <u>145,000</u> |
| INTERNAL SERVICE FUNDS | | |
| <u>RISK MANAGEMENT FUND</u> | | |
| 1 | Compact SUV | 29,000 |
| | Total Risk Management Fund | <u>29,000</u> |
| TOTAL ALL FUNDS | | <u>\$ 9,721,697</u> |

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BUDGETED
PERSONNEL
AND
POSITION TOTALS

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

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

| | BUDGETED 2013-2014 | | BUDGETED 2014-2015 | | BUDGETED 2015-2016 | | BUDGETED 2016-2017 | | BUDGETED 2017-2018 | | BUDGETED 2018-2019 | | BUDGETED 2019-2020 | | BUDGETED 2020-2021 | | BUDGETED 2021-2022 | | PROPOSED 2022-2023 | |
|-----------------------------------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|
| | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT |
| GENERAL FUND | | | | | | | | | | | | | | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | | | | | | | | | | | | | | |
| Mayor's Office | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 |
| City Council | 1 | 8 | 1 | 8 | 1 | 8 | 1 | 8 | 1 | 8 | 1 | 8 | 1 | 7 | 1 | 7 | 1 | 7 | 1 | 7 |
| City Marshal | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 |
| City Court | 16 | 2 | 16 | 2 | 16 | 2 | 16 | 2 | 16 | 2 | 16 | 2 | 16 | 2 | 16 | 2 | 16 | 2 | 16 | 2 |
| Legal Services | 6 | 3 | 6 | 3 | 6 | 3 | 6 | 3 | 6 | 3 | 6 | 3 | 7 | 2 | 7 | 2 | 7 | 2 | 7 | 2 |
| General Government | 40 | 13 | 40 | 13 | 40 | 13 | 40 | 13 | 40 | 13 | 40 | 13 | 41 | 11 | 41 | 11 | 41 | 11 | 41 | 11 |
| FINANCE | | | | | | | | | | | | | | | | | | | | |
| Administration Services | 2 | 0 | 2 | 0 | 2 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 |
| Accounting | 11 | 0 | 11 | 0 | 11 | 0 | 10 | 0 | 10 | 0 | 10 | 0 | 10 | 0 | 10 | 0 | 10 | 0 | 10 | 0 |
| Purchasing | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 |
| Finance | 18 | 0 | 18 | 0 | 18 | 0 | 18 | 0 | 18 | 0 | 18 | 0 | 18 | 0 | 18 | 0 | 18 | 0 | 18 | 0 |
| HUMAN RESOURCES-TOTAL | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 |
| FIRE - TOTAL | 182 | 0 | 182 | 0 | 182 | 0 | 182 | 0 | 182 | 0 | 182 | 0 | 182 | 0 | 182 | 0 | 182 | 0 | 182 | 0 |
| POLICE | 187 | 0 | 187 | 0 | 187 | 0 | 187 | 0 | 187 | 0 | 188 | 0 | 188 | 0 | 188 | 0 | 188 | 0 | 188 | 0 |
| POLICE - TOTAL | 187 | 0 | 187 | 0 | 187 | 0 | 187 | 0 | 187 | 0 | 188 | 0 | 188 | 0 | 188 | 0 | 188 | 0 | 188 | 0 |
| PUBLIC WORKS | | | | | | | | | | | | | | | | | | | | |
| Administration | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 11 | 0 | 11 | 0 | 11 | 0 | 10 | 0 | 12 | 1 |
| Streets | 25 | 0 | 25 | 0 | 25 | 3 | 25 | 3 | 25 | 3 | 25 | 3 | 25 | 3 | 25 | 3 | 25 | 3 | 25 | 3 |
| Recycling/Trash Collection | 29 | 0 | 29 | 0 | 29 | 9 | 29 | 9 | 29 | 9 | 29 | 9 | 29 | 9 | 29 | 9 | 29 | 9 | 28 | 9 |
| Solid Waste - General | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 | 14 | 0 |
| Vehicle Maintenance | 24 | 0 | 24 | 0 | 24 | 0 | 24 | 0 | 24 | 0 | 24 | 0 | 24 | 0 | 24 | 0 | 24 | 0 | 24 | 0 |
| Building Maintenance | 13 | 0 | 13 | 0 | 13 | 0 | 13 | 0 | 13 | 0 | 13 | 0 | 13 | 0 | 13 | 0 | 13 | 0 | 14 | 0 |
| Communication & Traffic | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 |
| Grounds Maintenance | 30 | 0 | 30 | 0 | 30 | 5 | 30 | 5 | 30 | 5 | 30 | 5 | 30 | 5 | 30 | 5 | 30 | 5 | 30 | 4 |
| Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 |
| Public Works | 157 | 0 | 157 | 0 | 157 | 17 | 157 | 17 | 157 | 17 | 157 | 17 | 157 | 17 | 157 | 17 | 156 | 17 | 158 | 17 |
| PLANNING & DEVELOPMENT | | | | | | | | | | | | | | | | | | | | |
| Planning Administration | 6 | 0 | 6 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 6 | 0 | 6 | 0 |
| Permit Center | 11 | 2 | 12 | 2 | 13 | 4 | 13 | 4 | 13 | 4 | 14 | 4 | 14 | 4 | 16 | 3 | 19 | 3 | 19 | 3 |
| Downtown Development | 3 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 |
| Planning & Development | 20 | 2 | 20 | 2 | 20 | 4 | 20 | 4 | 20 | 4 | 21 | 4 | 21 | 4 | 23 | 3 | 27 | 3 | 27 | 3 |

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET**

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

| | BUDGETED 2013-2014 | | BUDGETED 2014-2015 | | BUDGETED 2015-2016 | | BUDGETED 2016-2017 | | BUDGETED 2017-2018 | | BUDGETED 2018-2019 | | BUDGETED 2019-2020 | | BUDGETED 2020-2021 | | BUDGETED 2021-2022 | | PROPOSED 2022-2023 | |
|---------------------------------------|-----------------------|----|-----------------------|----|-----------------------|----|-----------------------|----|-----------------------|----|-----------------------|----|-----------------------|----|-----------------------|----|-----------------------|----|-----------------------|----|
| | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT |
| GENERAL FUND CONTINUED | | | | | | | | | | | | | | | | | | | | |
| GENERAL SERVICES | | | | | | | | | | | | | | | | | | | | |
| Administration | 4 | 0 | 4 | 0 | 6 | 0 | 6 | 0 | 6 | 0 | 6 | 1 | 6 | 1 | 6 | 1 | 6 | 1 | 6 | 2 |
| Building Services | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Printing Services | 5 | 0 | 5 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 |
| Information Systems | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 |
| Downtown Dev. District | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 2 |
| Community Service Grants | 3 | 0 | 3 | 0 | 3 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 |
| General Services | 19 | 3 | 19 | 3 | 19 | 5 | 20 | 5 | 20 | 5 | 20 | 6 | 20 | 6 | 20 | 6 | 20 | 6 | 20 | 8 |
| SUBTOTAL-GENERAL FUND | 627 | 18 | 627 | 18 | 627 | 39 | 628 | 39 | 628 | 39 | 630 | 41 | 631 | 39 | 633 | 38 | 636 | 38 | 638 | 40 |
| OTHER FUNDS | | | | | | | | | | | | | | | | | | | | |
| Wastewater (Public Works) | 65 | 0 | 65 | 0 | 65 | 1 | 65 | 1 | 65 | 1 | 68 | 1 | 68 | 1 | 68 | 1 | 68 | 1 | 68 | 1 |
| Wastewater Engineering (Public Works) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 |
| Recreation (Comm. Services) | 37 | 0 | 37 | 0 | 37 | 14 | 37 | 14 | 37 | 14 | 36 | 14 | 32 | 11 | 31 | 11 | 30 | 11 | 29 | 10 |
| Recreation (Lakefront/Downtown) | 1 | 0 | 1 | 0 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 |
| Police Grants | 2 | 0 | 2 | 0 | 9 | 0 | 9 | 0 | 9 | 0 | 7 | 0 | 7 | 0 | 7 | 0 | 7 | 0 | 2 | 0 |
| Community Development (Planning) | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 |
| AmeriCorps Grant (Comm. Services) | 1 | 0 | 1 | 0 | 1 | 1 | 2 | 0 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 |
| Transit (Public Works) | 19 | 0 | 19 | 0 | 19 | 1 | 19 | 1 | 19 | 1 | 19 | 1 | 19 | 1 | 19 | 1 | 19 | 1 | 19 | 1 |
| Civic Center (Comm. Services) | 21 | 0 | 21 | 0 | 21 | 8 | 21 | 8 | 21 | 8 | 21 | 8 | 21 | 8 | 21 | 8 | 21 | 8 | 21 | 8 |
| Golf Course (Comm. Services) | 10 | 2 | 10 | 2 | 10 | 6 | 10 | 6 | 10 | 6 | 10 | 6 | 10 | 6 | 10 | 6 | 10 | 6 | 2 | 0 |
| Water Utility (Public Works) | 55 | 2 | 55 | 2 | 55 | 7 | 55 | 7 | 55 | 7 | 55 | 7 | 55 | 7 | 55 | 7 | 55 | 7 | 55 | 7 |
| Water Engineering (Public Works) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 1 | 0 | 1 | 0 |
| Water Business Office (Finance) | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 | 12 | 0 |
| Risk Management (General Services) | 7 | 0 | 7 | 0 | 7 | 1 | 7 | 1 | 7 | 1 | 6 | 1 | 7 | 0 | 7 | 0 | 6 | 0 | 6 | 0 |
| Employee Group Ins (General Services) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 1 | |
| SUBTOTAL - OTHER FUNDS | 233 | 4 | 233 | 4 | 240 | 43 | 241 | 42 | 241 | 43 | 243 | 44 | 240 | 40 | 239 | 40 | 236 | 40 | 222 | 33 |
| TOTAL | 860 | 22 | 860 | 22 | 867 | 82 | 869 | 81 | 869 | 82 | 873 | 85 | 871 | 79 | 872 | 78 | 872 | 78 | 860 | 73 |

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

GLOSSARY OF TERMS

ACCOUNTING SYSTEM: The total structure of records and procedures that record, classify, and report information on the financial position and operations of the City of Lake Charles.

AL: Auto Liability (relating to insurance)

APPROPRIATION: An amount placed in the budget to be expended for a particular project or category of expenditure.

ARRA: American Recovery and Reinvestment Act

AUDIT: An investigation of the accuracy and correct operation of an agency's accounting system, including validation of inventories and existing equipment, documentation of proper legal authority to carry out agency activities, adequacy of controls on fraud, waste, and mismanagement, and the effectiveness of the agency's programs.

BALANCED BUDGET: A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

BEGINNING FUND BALANCE: The excess assets of a fund over its liabilities and reserves at the beginning of the fiscal year.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET: The Capital Budget is used for the budgeting of contract construction projects and capital acquisitions having a cost of \$100,000 or more and an expected life of ten (10) or more years.

CAPITAL BUDGET AUTHORIZATION SCHEDULE: This form shows the annual appropriation of funds for capital projects.

CAPITAL PROJECTS FUND: This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

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

D.A.R.E.: This stands for the Drug Abuse Resistance Education Program which provides drug abuse education to local schools.

DEBT SERVICE FUND: This fund accounts for the accumulation of resources and the payments made for principal, interest, and related costs on long-term debt obligations of governmental funds.

DEPARTMENT CAPITAL OUTLAY SUMMARY: This is a list of vehicle and equipment purchases that was approved for the fiscal year. It also lists major repairs and improvements that are smaller in nature and do not meet the threshold to be considered as a capital project.

DHH-DWRLF: Department of Health and Hospitals – Drinking Water Revolving Loan Fund

EMPLOYEE (FRINGE) BENEFITS: Amounts paid on behalf of employees; these amounts are included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are parts of the cost of personnel services.

ENDING FUND BALANCE: The excess assets of a fund over its liabilities and reserves at the end of the budget or fiscal year.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

GLOSSARY OF TERMS

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)

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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2022-2023 ANNUAL BUDGET**

GLOSSARY OF TERMS

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

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

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

RESERVE (FUND BALANCE): This represents the portion of a governmental fund's net assets that is not available for appropriation.

RESERVED FUND BALANCE: Those portions of a fund balance that are not appropriated for expenditure or that are legally segregated for a specific future use.

REVENUES: An item or source of income

SALARIES: Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions.

SALES TAX REVENUES: This is a source of income derived from City sales taxes.

SPECIAL REVENUE FUND: Special Revenue Funds are used to account for the proceeds of specific revenue sources which by law are designated to finance particular functions or activities of government.

WC: Workmen's Compensation

MISCELLANEOUS STATISTICS

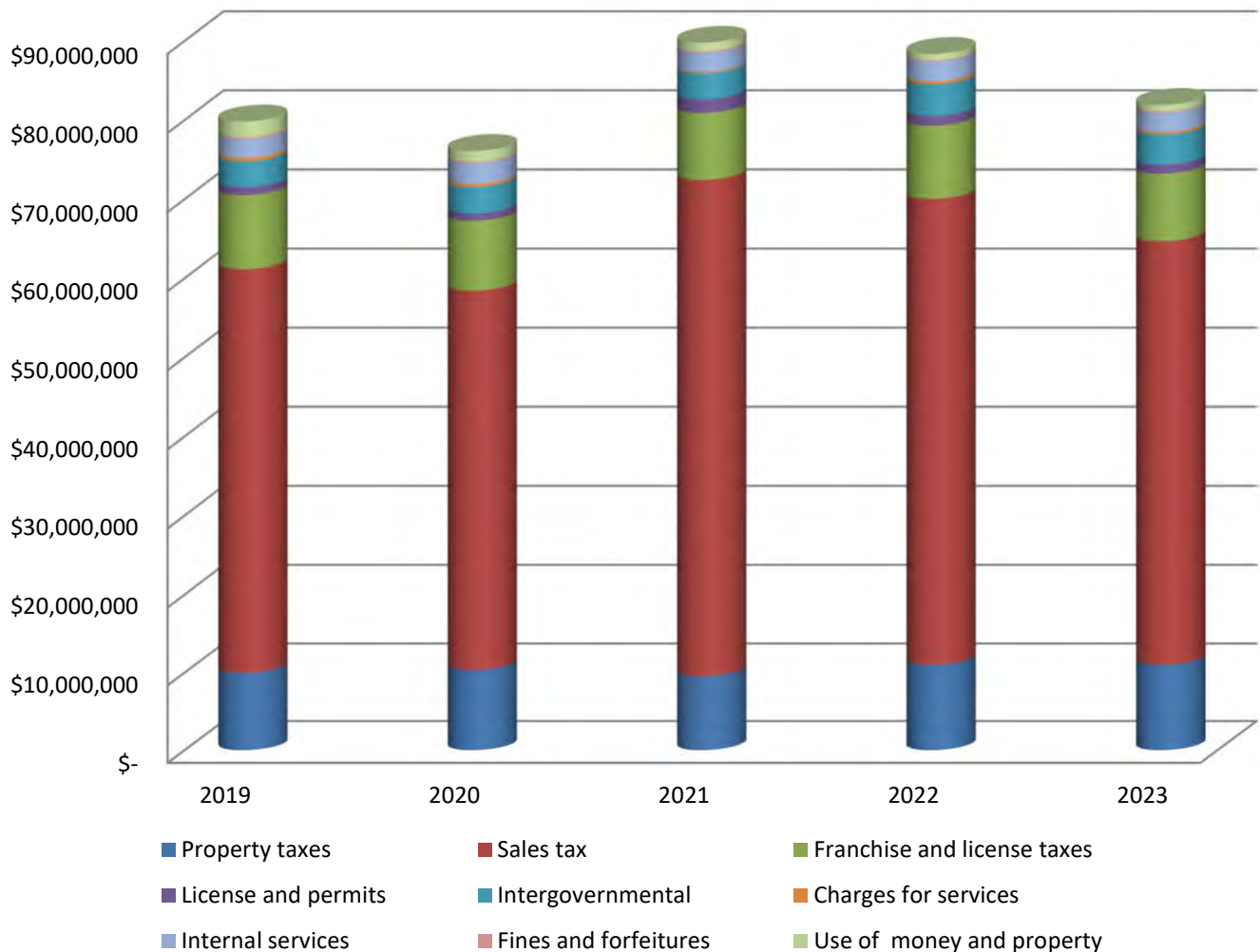
CITY OF LAKE CHARLES

FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

GENERAL FUND REVENUE COMPARISON

| Revenue | Actual Fiscal Year 2018-2019 | Actual Fiscal Year 2019-2020 | Actual Fiscal Year 2020-2021 | Projected Results EOY 2021-2022 | Budget 2022-2023 |
|-----------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------|
| Property taxes | \$ 9,979,513 | \$ 10,342,277 | \$ 9,538,262 | \$ 10,972,337 | \$ 10,977,360 |
| Sales tax | 51,174,939 | 48,083,755 | 62,894,406 | 59,059,000 | 53,690,000 |
| Franchise and license taxes | 9,373,012 | 8,852,855 | 8,487,087 | 9,257,981 | 8,560,000 |
| License and permits | 1,008,386 | 893,452 | 1,700,071 | 1,221,835 | 1,111,350 |
| Intergovernmental | 3,255,237 | 3,384,574 | 3,288,964 | 4,021,953 | 3,810,790 |
| Charges for services | 431,709 | 357,782 | 173,817 | 370,067 | 321,300 |
| Internal services | 2,381,846 | 2,641,939 | 2,411,945 | 2,509,245 | 2,450,000 |
| Fines and forfeitures | 242,224 | 195,363 | 231,726 | 162,703 | 192,600 |
| Use of money and property | 1,979,538 | 1,343,347 | 1,054,685 | 798,413 | 795,600 |
| Total operating revenues | <u>\$ 79,826,404</u> | <u>\$ 76,095,344</u> | <u>\$ 89,780,963</u> | <u>\$ 88,373,534</u> | <u>\$ 81,909,000</u> |

General Fund Revenues

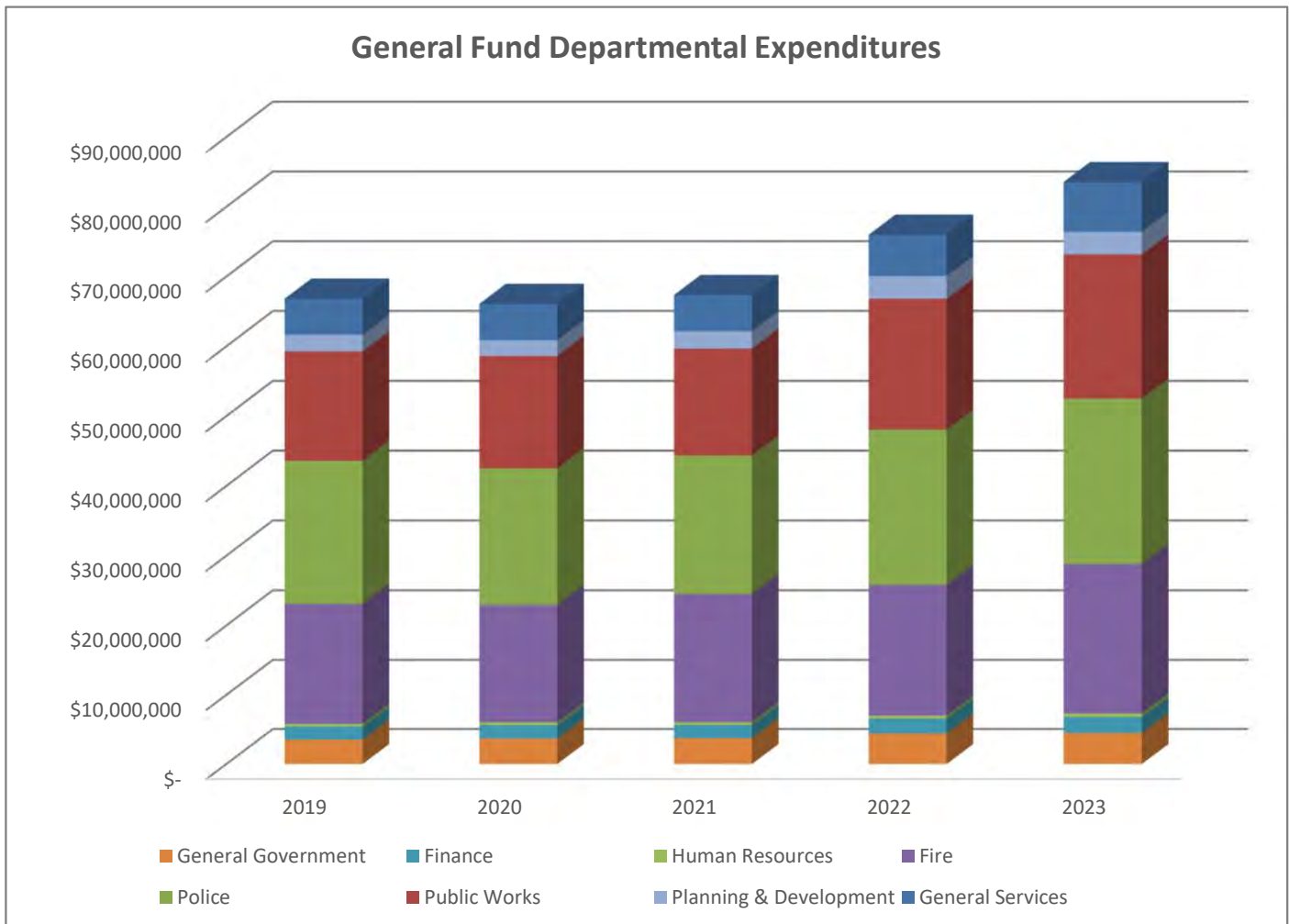


CITY OF LAKE CHARLES

FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY DEPARTMENT

| Department | Actual Fiscal Year 2018-2019 | Actual Fiscal Year 2019-2020 | Actual Fiscal Year 2020-2021 | Projected Results EOY 2021-2022 | Budget 2022-2023 |
|--------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------|
| General Government | \$ 3,529,417 | \$ 3,695,076 | \$ 3,763,436 | \$ 4,426,265 | \$ 4,505,558 |
| Finance | 1,875,037 | 1,900,721 | 1,885,244 | 2,130,554 | 2,283,672 |
| Human Resources | 416,168 | 413,019 | 396,814 | 437,661 | 517,180 |
| Fire | 17,278,379 | 16,947,807 | 18,480,718 | 18,817,905 | 21,505,774 |
| Police | 20,510,482 | 19,568,439 | 19,843,401 | 22,267,394 | 23,694,096 |
| Public Works | 15,675,002 | 16,102,483 | 15,305,796 | 18,743,442 | 20,657,274 |
| Planning & Development | 2,364,079 | 2,239,620 | 2,487,412 | 3,265,805 | 3,283,906 |
| General Services | 5,179,237 | 5,233,605 | 5,203,721 | 5,919,004 | 7,098,159 |
| Operating expenses | 66,827,801 | 66,100,770 | 67,366,542 | 76,008,030 | 83,545,619 |
| Transfers * not included below | 15,699,158 | 16,729,624 | 14,923,432 | 10,497,564 | 9,343,023 |
| Total expenditures | <u>\$ 82,526,959</u> | <u>\$ 82,830,394</u> | <u>\$ 82,289,974</u> | <u>\$ 86,505,594</u> | <u>\$ 92,888,642</u> |

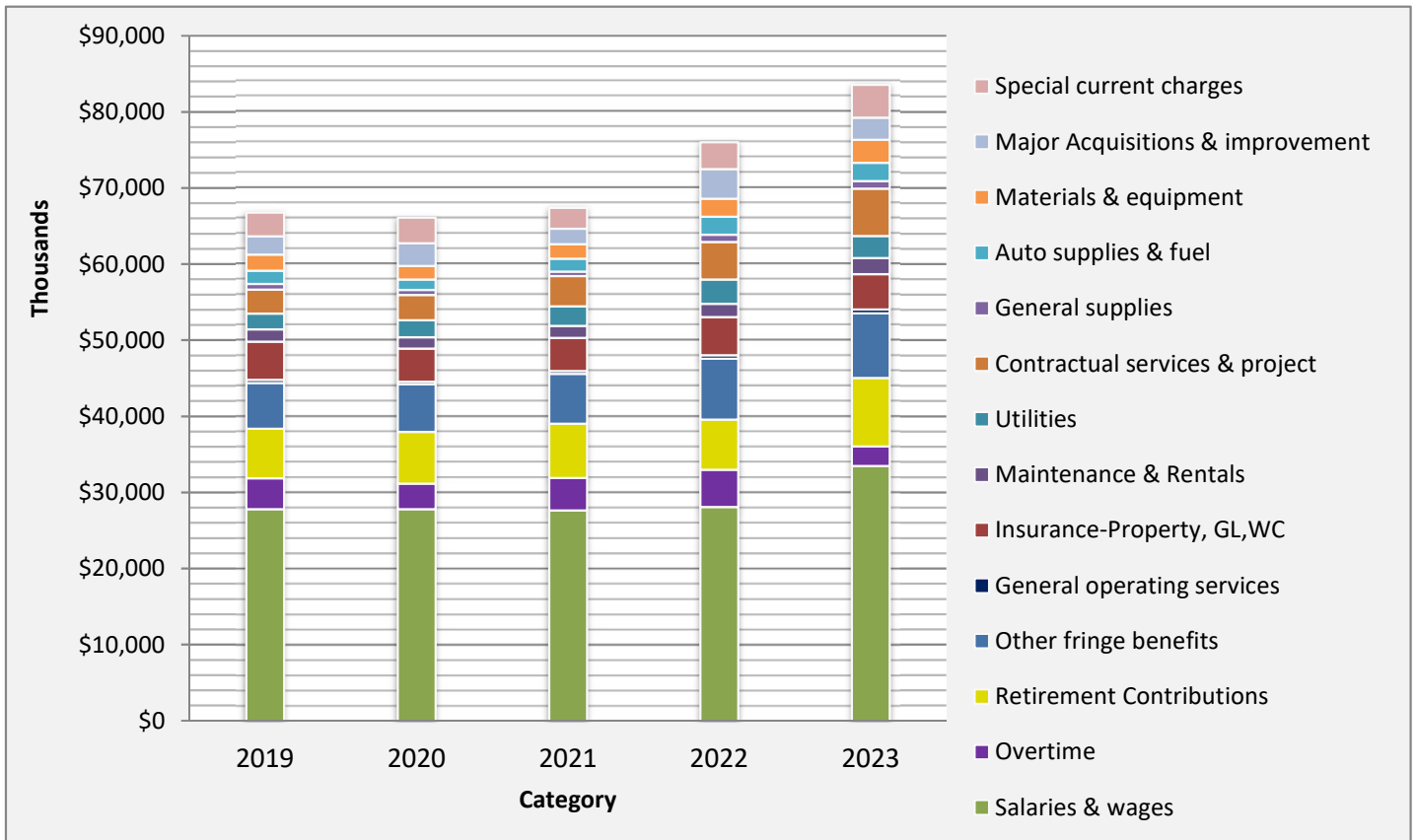


CITY OF LAKE CHARLES

FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

| Expenditure Category | Actual Fiscal Year 2018-2019 | Actual Fiscal Year 2019-2020 | Actual Fiscal Year 2020-2021 | Projected Results EOY 2021-2022 | Budget 2022-2023 |
|----------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------|
| Salaries & wages | \$ 27,795,772 | \$ 27,792,809 | \$ 27,615,987 | \$ 28,066,720 | \$ 33,472,996 |
| Overtime | 4,045,860 | 3,375,410 | 4,264,682 | 4,918,399 | 2,573,650 |
| Retirement Contributions | 6,517,827 | 6,777,400 | 7,143,708 | 6,577,053 | 8,983,350 |
| Other fringe benefits | 6,017,321 | 6,261,770 | 6,548,998 | 8,024,427 | 8,499,240 |
| General operating services | 404,888 | 333,164 | 368,080 | 431,297 | 513,930 |
| Insurance-Property, GL,WC | 5,029,759 | 4,371,956 | 4,379,771 | 5,025,120 | 4,636,892 |
| Maintenance & Rentals | 1,610,812 | 1,488,825 | 1,571,404 | 1,739,285 | 2,095,880 |
| Utilities | 2,089,854 | 2,233,347 | 2,559,357 | 3,180,850 | 2,939,100 |
| Contractual services & project | 3,135,271 | 3,321,869 | 3,980,886 | 4,932,469 | 6,191,100 |
| General supplies | 758,422 | 645,326 | 576,395 | 964,228 | 1,017,230 |
| Auto supplies & fuel | 1,732,513 | 1,375,846 | 1,688,461 | 2,359,568 | 2,376,800 |
| Materials & equipment | 2,120,143 | 1,766,728 | 1,913,894 | 2,372,200 | 3,028,250 |
| Major Acquisitions & improvement | 2,402,929 | 2,995,535 | 2,033,184 | 3,878,300 | 2,902,000 |
| Special current charges | 3,091,071 | 3,360,785 | 2,721,735 | 3,538,114 | 4,315,201 |
| Operating expenses | 66,752,442 | 66,100,770 | 67,366,542 | 76,008,030 | 83,545,619 |
| Transfers * not included below | 15,774,517 | 16,729,625 | 14,923,432 | 10,497,564 | 9,343,023 |
| Total expenditures | <u>\$ 82,526,959</u> | <u>\$ 82,830,395</u> | <u>\$ 82,289,974</u> | <u>\$ 86,505,594</u> | <u>\$ 92,888,642</u> |

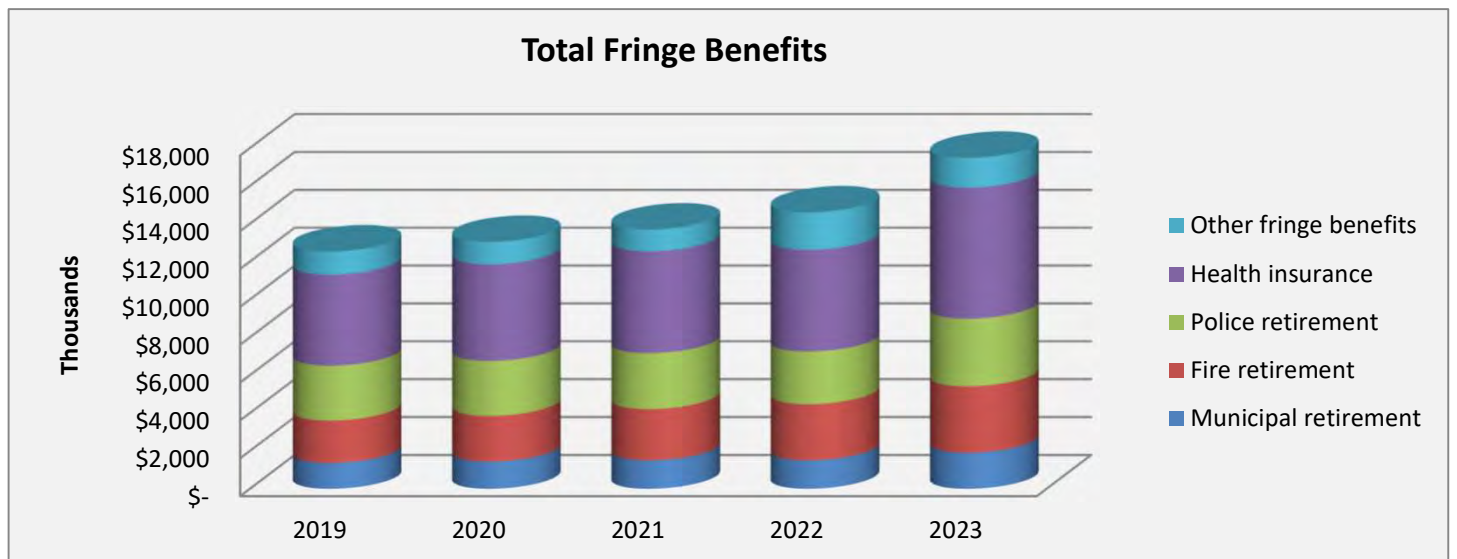
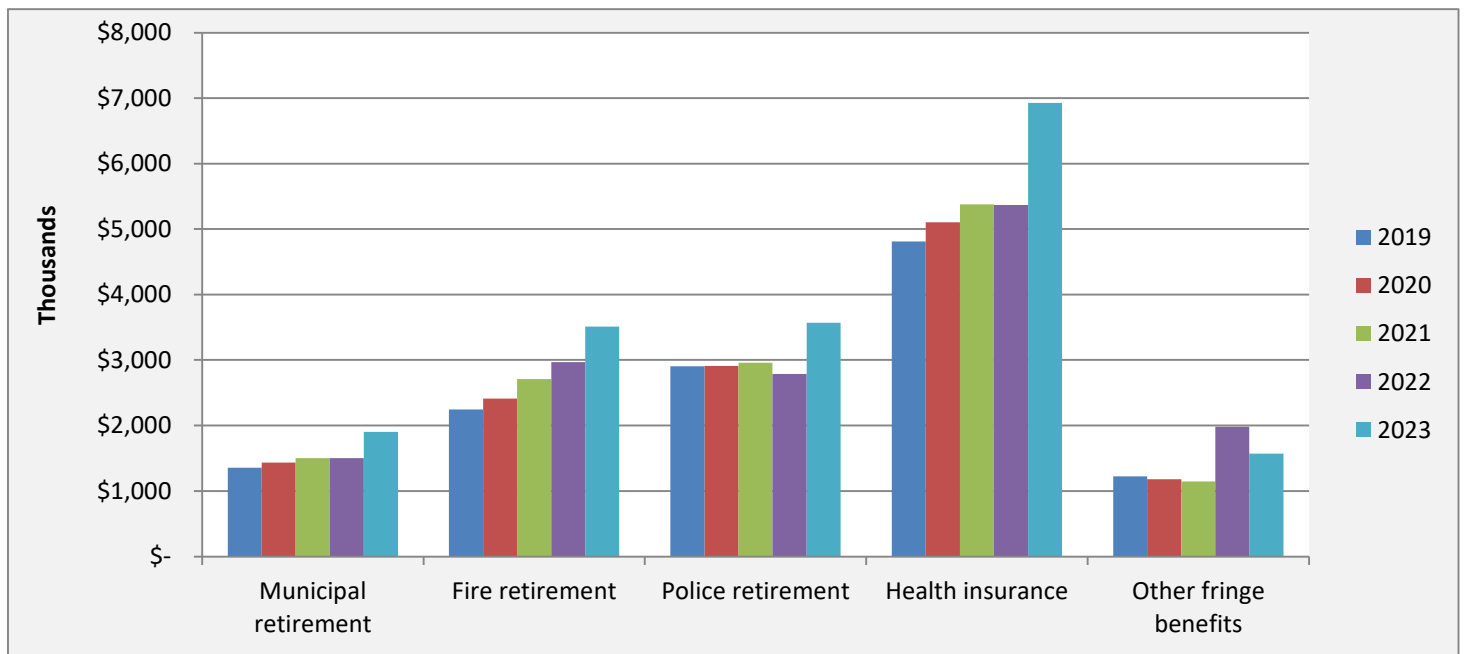


CITY OF LAKE CHARLES

FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

GENERAL FUND EXPENDITURE FRINGE BENEFIT COSTS

| Fringe Benefits | Actual | Actual | Actual | Projected | Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------|
| | Fiscal Year 2018-2019 | Fiscal Year 2019-2020 | Fiscal Year 2020-2021 | Fiscal Year 2021-2022 | |
| Municipal retirement | \$ 1,357,594 | \$ 1,433,395 | \$ 1,500,868 | \$ 1,499,692 | \$ 1,903,850 |
| Fire retirement | 2,244,074 | 2,410,452 | 2,707,634 | 2,966,872 | 3,509,500 |
| Police retirement | 2,902,329 | 2,908,986 | 2,958,436 | 2,785,489 | 3,570,000 |
| Health insurance | 4,808,607 | 5,105,813 | 5,379,629 | 5,368,366 | 6,926,600 |
| Other fringe benefits | 1,222,544 | 1,180,524 | 1,146,139 | 1,981,061 | 1,572,640 |
| Total fringe benefit costs | \$ 12,535,148 | \$ 13,039,170 | \$ 13,692,706 | \$ 14,601,480 | \$ 17,482,590 |



CITY OF LAKE CHARLES
FISCAL YEAR 2022- 2023 ANNUAL BUDGET

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

| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|--|-------------------|-------------------|-------------------|-------------------|
| Governmental Activities | | | | |
| Net investment in capital assets | \$ 228,301 | \$ 230,614 | \$ 240,382 | \$ 243,940 |
| Restricted | 31,734 | 23,169 | 22,757 | 24,596 |
| Unrestricted | 72,112 | 90,900 | 54,000 | 72,792 |
| Total governmental activities net assets | <u>\$ 332,147</u> | <u>\$ 344,683</u> | <u>\$ 317,139</u> | <u>\$ 341,328</u> |
| Business-Type activities | | | | |
| Net investment in capital assets | \$ 68,959 | \$ 68,562 | \$ 70,785 | \$ 69,095 |
| Assigned | 7,909 | 11,729 | 17,502 | 22,049 |
| Total governmental activities net assets | <u>\$ 76,868</u> | <u>\$ 80,291</u> | <u>\$ 88,287</u> | <u>\$ 91,144</u> |
| Primary Government | | | | |
| Net investment in capital assets | \$ 297,260 | \$ 299,176 | \$ 311,167 | \$ 313,035 |
| Restricted | 31,734 | 23,169 | 22,757 | 24,596 |
| Unrestricted | 80,021 | 102,629 | 71,502 | 94,841 |
| Total governmental activities net assets | <u>\$ 409,015</u> | <u>\$ 424,974</u> | <u>\$ 405,426</u> | <u>\$ 432,472</u> |

* GASB 68 adopted in 2015

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 259,977 | \$ 294,028 | \$ 307,134 | \$ 313,647 | \$ 325,072 | \$ 342,958 |
| 31,273 | 33,409 | 32,950 | 34,219 | 34,961 | 30,666 |
| 77,180 | 61,863 | 68,648 | 78,046 | 76,891 | 134,080 |
| <u>\$ 368,430</u> | <u>\$ 389,300</u> | <u>\$ 408,732</u> | <u>\$ 425,912</u> | <u>\$ 436,924</u> | <u>\$ 507,704</u> |
| | | | | | |
| \$ 68,622 | \$ 69,202 | \$ 73,313 | \$ 73,788 | \$ 76,941 | \$ 79,624 |
| 24,166 | 25,356 | 23,833 | 25,554 | 24,065 | 21,720 |
| <u>\$ 92,788</u> | <u>\$ 94,558</u> | <u>\$ 97,146</u> | <u>\$ 99,342</u> | <u>\$ 101,006</u> | <u>\$ 101,344</u> |
| | | | | | |
| \$ 328,599 | \$ 363,230 | \$ 380,447 | \$ 387,435 | \$ 402,013 | \$ 422,582 |
| 31,273 | 33,409 | 32,950 | 34,219 | 34,961 | 30,666 |
| 101,346 | 87,219 | 92,481 | 103,600 | 100,956 | 155,800 |
| <u>\$ 461,218</u> | <u>\$ 483,858</u> | <u>\$ 505,878</u> | <u>\$ 525,254</u> | <u>\$ 537,930</u> | <u>\$ 609,048</u> |

CITY OF LAKE CHARLES, LOUISIANA

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

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | \$ 4,644,212 | \$ 4,567,288 | \$ 4,778,135 | \$ 5,316,267 | \$ 5,612,894 | \$ 5,812,852 | \$ 6,062,340 | \$ 6,585,196 | \$ 6,834,478 | \$ 6,403,592 |
| Public safety | 30,667,312 | 31,412,865 | 32,257,586 | 33,401,455 | 36,589,474 | 37,722,822 | 38,772,282 | 42,491,635 | 47,227,209 | 37,981,928 |
| Public works | 29,047,659 | 28,841,269 | 30,295,303 | 32,980,130 | 34,279,219 | 42,253,530 | 42,804,319 | 44,160,415 | 83,647,950 | 113,640,107 |
| Planning and development | 2,981,902 | 2,991,321 | 2,663,000 | 2,672,381 | 2,521,348 | 2,656,677 | 2,820,828 | 3,291,552 | 2,808,734 | 2,881,961 |
| General services | 5,428,845 | 5,687,941 | 5,659,656 | 6,021,391 | 5,838,645 | 6,507,033 | 6,875,525 | 6,558,381 | 8,397,663 | 8,467,245 |
| Community services | 6,730,143 | 6,174,061 | 6,350,062 | 6,668,047 | 7,191,241 | 6,158,706 | 7,110,893 | 7,519,692 | 13,132,656 | 8,005,324 |
| Interest in long-term debt | 4,053,332 | 3,409,036 | 3,203,842 | 3,138,628 | 2,703,865 | 3,149,772 | 2,054,636 | 1,864,766 | 1,591,346 | 1,406,245 |
| Total governmental activities | 83,553,405 | 83,083,781 | 85,207,584 | 90,198,299 | 94,736,686 | 104,261,392 | 106,500,823 | 112,471,637 | 163,640,036 | 178,786,402 |
| Business-type activities | | | | | | | | | | |
| Civic center | 3,356,078 | 3,014,670 | 3,091,611 | 3,365,531 | 3,949,094 | 3,788,824 | 3,899,346 | 3,913,590 | 3,333,299 | 4,061,374 |
| Golf course | 1,489,217 | 1,539,186 | 1,612,629 | 1,648,783 | 1,680,137 | 1,718,210 | 1,873,811 | 1,815,144 | 2,844,809 | 1,538,622 |
| Transit | 2,298,862 | 2,354,540 | 2,714,383 | 2,917,813 | 3,066,511 | 3,361,381 | 3,655,630 | 3,896,717 | 4,234,999 | 3,816,851 |
| Water | 8,980,994 | 9,181,423 | 9,622,826 | 9,890,095 | 10,173,955 | 10,845,330 | 11,206,906 | 12,074,665 | 12,061,138 | 11,262,743 |
| Total business-type activities | 16,125,151 | 16,089,819 | 17,041,449 | 17,822,222 | 18,869,697 | 19,713,745 | 20,635,693 | 21,700,116 | 22,474,245 | 20,679,590 |
| Total primary government | <u>\$ 99,678,556</u> | <u>\$ 99,173,600</u> | <u>\$ 102,249,033</u> | <u>\$ 108,020,521</u> | <u>\$ 113,606,383</u> | <u>\$ 123,975,137</u> | <u>\$ 127,136,516</u> | <u>\$ 134,171,753</u> | <u>\$ 186,114,281</u> | <u>\$ 199,465,992</u> |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | \$ 5,067,281 | \$ 5,497,834 | \$ 5,423,120 | \$ 5,730,156 | \$ 5,997,403 | \$ 6,195,338 | \$ 6,469,760 | \$ 6,490,449 | \$ 6,512,956 | \$ 6,849,965 |
| Public works | 11,146,171 | 11,767,500 | 12,706,586 | 13,459,995 | 13,438,315 | 13,486,598 | 14,110,034 | 13,476,408 | 12,793,705 | 10,604,922 |
| Other activities | 1,106,880 | 1,108,756 | 996,480 | 744,123 | 751,477 | 753,544 | 847,379 | 950,164 | 603,456 | 248,435 |
| Operating grants and contributions | 5,037,836 | 5,237,139 | 4,428,311 | 4,675,984 | 4,002,036 | 5,142,923 | 4,522,002 | 5,011,047 | 51,496,877 | 108,912,925 |
| Capital grants and contributions | 2,991,355 | 3,949,165 | 7,243,043 | 5,516,540 | 8,346,684 | 4,838,875 | 2,408,146 | 6,019,529 | 12,491,015 | 14,267,362 |
| Total govmntl activity prgrm | 25,349,523 | 27,560,394 | 30,797,540 | 30,126,798 | 32,535,915 | 30,417,278 | 28,357,321 | 31,947,597 | 83,898,009 | 140,883,609 |
| Business-type activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Civic center | 975,050 | 941,963 | 968,322 | 1,000,078 | 1,138,735 | 971,360 | 1,033,378 | 1,021,589 | 513,434 | 194,362 |
| Golf course | 844,392 | 974,094 | 1,046,272 | 1,012,359 | 992,086 | 903,040 | 988,757 | 845,364 | 591,013 | 11,785 |
| Transit | 115,597 | 111,750 | 189,754 | 184,332 | 189,931 | 191,826 | 187,114 | 190,815 | 193,154 | 138,418 |
| Water | 10,657,748 | 11,327,208 | 12,066,695 | 12,687,985 | 12,300,282 | 13,215,887 | 13,802,115 | 13,138,924 | 12,790,717 | 11,740,967 |
| Operating grants and contributions | 1,422,853 | 1,515,747 | 1,647,581 | 2,303,705 | 2,834,655 | 2,751,946 | 3,043,540 | 3,103,043 | 4,168,748 | 5,138,737 |
| Capital grants and contributions | 3,184,780 | 541,173 | 7,795,194 | 801,268 | 266,752 | 261,931 | 982,009 | 179,704 | 1,819,470 | 2,680,279 |
| Total busnss-type prgrm revens | 17,200,420 | 15,411,935 | 23,713,818 | 17,989,727 | 17,722,441 | 18,295,990 | 20,036,913 | 18,479,439 | 20,076,536 | 19,904,548 |
| Total primary government program | <u>\$ 42,549,943</u> | <u>\$ 42,972,329</u> | <u>\$ 54,511,358</u> | <u>\$ 48,116,525</u> | <u>\$ 50,258,356</u> | <u>\$ 48,713,268</u> | <u>\$ 48,394,234</u> | <u>\$ 50,427,036</u> | <u>\$ 103,974,545</u> | <u>\$ 160,788,157</u> |

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Net (expense)/revenue | | | | | | | | | | |
| Governmental activities | \$ (58,203,882) | \$ (55,523,387) | \$ (54,410,044) | \$ (60,071,501) | \$ (62,200,771) | \$ (73,844,114) | \$ (78,143,502) | \$ (80,524,040) | \$ (79,742,027) | \$ (37,902,793) |
| Business-type activities | 1,075,269 | (677,884) | 6,672,369 | 167,505 | (1,147,256) | (1,417,755) | (598,780) | (3,220,677) | (2,397,709) | (775,042) |
| Total primary government net expenses | <u>\$ (57,128,613)</u> | <u>\$ (56,201,271)</u> | <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> |
| General Revenues and Other Changes in Net Assets | | | | | | | | | | |
| Governmental activities | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes | \$ 7,707,653 | \$ 8,176,273 | \$ 8,631,895 | \$ 9,163,826 | \$ 10,217,089 | \$ 10,616,469 | \$ 10,862,457 | \$ 11,246,318 | \$ 11,660,793 | \$ 10,742,317 |
| Sales taxes | 45,659,894 | 46,717,755 | 50,519,838 | 54,786,123 | 60,570,243 | 64,596,373 | 67,840,226 | 67,169,609 | 63,188,793 | 82,759,394 |
| Franchise taxes | 4,873,591 | 5,420,601 | 5,952,906 | 5,736,856 | 5,472,965 | 5,722,675 | 5,878,166 | 5,801,232 | 5,350,971 | 5,237,424 |
| Riverboat taxes | 9,713,282 | 9,691,942 | 9,664,375 | 11,054,210 | 10,799,768 | 10,657,944 | 10,735,679 | 11,045,968 | 9,413,068 | 7,844,826 |
| Grants and contributions not restricted to specific programs | 3,462,831 | 181,836 | 185,172 | 180,867 | 194,470 | 227,691 | 230,435 | 238,919 | 219,227 | 206,307 |
| Interest and investment earnings | 575,503 | 62,044 | 671,283 | 965,038 | 834,331 | 1,162,105 | 2,206,510 | 4,569,271 | 2,157,325 | 624,185 |
| Miscellaneous | 1,479,307 | 1,922,170 | 3,024,050 | 4,722,125 | 3,730,355 | 4,666,850 | 2,425,142 | 2,310,815 | 2,468,193 | 2,301,588 |
| Gain (loss) on sales of capital assets | - | - | - | - | - | - | - | - | - | - |
| Transfers | (3,545,790) | (4,113,925) | (3,645,582) | (2,348,768) | (2,515,786) | (2,935,905) | (2,757,752) | (4,677,725) | (3,704,830) | (1,033,408) |
| Total governmental activities | <u>69,926,271</u> | <u>68,058,696</u> | <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> |
| Business-type activities: | | | | | | | | | | |
| Grants and contributions not restricted to specific programs | - | - | - | - | - | - | - | - | - | - |
| Interest and investment earnings | 35,695 | (12,505) | 81,712 | 227,141 | 133,929 | 251,993 | 405,633 | 738,783 | 357,382 | 79,068 |
| Miscellaneous | - | - | - | 113,376 | 141,451 | - | - | - | - | - |
| Gain (loss) on sales of capital assets | - | - | - | - | - | - | - | - | - | - |
| Transfers | 3,545,790 | 4,113,925 | 3,645,582 | 2,348,768 | 2,515,786 | 2,935,905 | 2,757,752 | 4,677,725 | 3,704,830 | 1,033,408 |
| Total business type activities | <u>3,581,485</u> | <u>4,101,420</u> | <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> |
| Total primary government | <u>\$ 73,507,756</u> | <u>\$ 72,160,116</u> | <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> |
| Change in Net Assets | | | | | | | | | | |
| Governmental activities | \$ 11,722,389 | \$ 12,535,309 | \$ 20,593,893 | \$ 24,188,776 | \$ 27,102,664 | \$ 20,870,088 | \$ 19,277,361 | \$ 17,180,367 | \$ 11,011,513 | \$ 70,779,840 |
| Business-type activities | 4,656,754 | 3,423,536 | 10,399,663 | 2,856,790 | 1,643,910 | 1,770,143 | 2,564,605 | 2,195,831 | 1,664,503 | 337,434 |
| Total primary government | <u>\$ 16,379,143</u> | <u>\$ 15,958,845</u> | <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> |

CITY OF LAKE CHARLES, LOUISIANA
 Governmental Activities Tax and Other Revenues by Source
 Last Ten Fiscal Years
 (accrual basis of accounting)

| Fiscal Year | Property Tax | One Percent Sales Tax (1965) | * Additional One Percent Sales Tax (1987) | Employee's Pay Quarter cent Sales Tax (1995) | One-Quarter Cent Sales Tax Debt Reserve Fund (2016) | TIFF District One Percent Sales Tax (2018) | Riverboat Gaming Tax | Electric Utility Franchise | Gas Utility Franchise | Cable Television Franchise | Charges for Services User Fees Wastewater |
|--------------------|---------------------|-------------------------------------|--|---|--|---|-----------------------------|-----------------------------------|------------------------------|-----------------------------------|--|
| 2012 | 7,707,653 | 19,940,426 | 19,940,425 | 4,985,113 | - | - | 9,713,282 | 3,463,387 | 405,302 | 1,004,902 | 11,001,880 |
| 2013 | 8,176,273 | 20,638,460 | 20,638,461 | 5,159,621 | - | - | 9,691,942 | 4,009,040 | 396,650 | 1,014,911 | 11,601,657 |
| 2014 | 8,631,895 | 22,309,909 | 22,309,909 | 5,577,484 | - | - | 9,664,375 | 4,442,183 | 474,212 | 1,036,511 | 12,519,677 |
| 2015 | 9,163,826 | 24,233,672 | 24,233,672 | 6,058,418 | - | - | 11,054,210 | 4,339,524 | 420,979 | 976,353 | 13,323,763 |
| 2016 | 10,217,089 | 24,759,696 | 24,759,696 | 6,189,924 | 4,571,836 | - | 10,799,768 | 4,098,903 | 360,464 | 1,013,598 | 13,281,720 |
| 2017 | 10,616,469 | 25,695,368 | 25,695,368 | 6,423,849 | 6,372,113 | - | 10,657,944 | 4,295,722 | 406,840 | 1,020,114 | 13,221,450 |
| 2018 | 10,862,457 | 26,833,765 | 26,833,765 | 6,708,442 | 6,635,894 | 1,213 | 10,735,679 | 4,378,367 | 483,545 | 1,016,254 | 13,771,766 |
| 2019 | 11,246,319 | 26,711,079 | 26,711,079 | 6,677,655 | 6,619,849 | 48,461 | 11,045,969 | 4,306,206 | 478,226 | 1,016,801 | 12,667,693 |
| 2020 | 11,660,793 | 25,125,185 | 25,125,185 | 6,238,871 | 6,212,813 | 70,875 | 9,413,068 | 4,092,816 | 423,927 | 834,228 | 12,554,335 |
| 2021 | 10,742,317 | 32,801,002 | 32,801,002 | 8,200,244 | 8,198,239 | 168,171 | 7,844,826 | 4,243,419 | 418,240 | 575,764 | 10,547,714 |

* 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 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| November | \$ 405,728 | \$ 439,768 | \$ 451,838 | \$ 529,736 | \$ 535,012 | \$ 544,564 | \$ 595,135 | \$ 597,575 | \$ 528,901 | \$ 668,223 |
| December | 393,645 | 446,902 | 523,949 | 541,692 | 533,725 | 564,660 | 560,185 | 478,637 | 663,989 | 801,000 |
| January | 588,320 | 580,761 | 609,804 | 702,020 | 694,329 | 730,672 | 763,506 | 895,304 | 761,692 | 946,096 |
| February | 511,944 | 424,817 | 425,861 | 500,766 | 512,445 | 527,052 | 550,737 | 526,049 | 533,912 | 663,428 |
| March | 436,991 | 447,863 | 474,515 | 514,014 | 519,495 | 520,045 | 563,037 | 559,319 | 515,864 | 630,315 |
| April | 498,970 | 521,802 | 528,496 | 617,823 | 652,316 | 665,259 | 690,882 | 665,263 | 550,828 | 856,449 |
| May | 438,287 | 470,869 | 529,857 | 540,169 | 548,264 | 591,265 | 599,185 | 587,399 | 489,569 | 751,264 |
| June | 466,481 | 493,820 | 526,757 | 547,963 | 565,631 | 597,337 | 640,612 | 599,129 | 596,499 | 720,668 |
| July | 478,381 | 497,303 | 538,256 | 598,577 | 611,634 | 686,415 | 682,222 | 667,495 | 650,386 | 848,946 |
| August | 443,114 | 487,062 | 519,849 | 577,527 | 611,509 | 571,248 | 633,452 | 615,983 | 429,259 | 786,718 |
| September | 467,114 | 487,685 | 513,189 | 549,074 | 557,614 | 583,584 | 603,781 | 646,318 | 684,585 | 721,577 |
| October | 454,344 | 480,117 | 604,404 | 566,067 | 590,743 | 612,602 | 630,722 | 640,632 | 629,567 | 789,596 |
| Total | <u>\$ 5,583,319</u> | <u>\$ 5,778,769</u> | <u>\$ 6,246,775</u> | <u>\$ 6,785,428</u> | <u>\$ 6,932,717</u> | <u>\$ 7,194,703</u> | <u>\$ 7,513,454</u> | <u>\$ 7,479,102</u> | <u>\$ 7,035,052</u> | <u>\$ 9,184,281</u> |

CITY OF LAKE CHARLES, LOUISIANA

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Fund | | | | | | | | | | |
| Reserved | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved | - | - | - | - | - | - | - | - | - | - |
| Nonspendable | 543,389 | 478,983 | 525,480 | 621,486 | 666,530 | 684,120 | 568,580 | 629,864 | 836,789 | 457,128 |
| Committed | 2,567,929 | 2,363,360 | 2,853,169 | 2,413,358 | 2,061,843 | 3,561,194 | 4,145,634 | 3,472,701 | 5,996,241 | 4,485,828 |
| Unassigned | 22,245,646 | 23,053,203 | 25,996,329 | 28,338,533 | 27,297,165 | 30,764,493 | 35,078,544 | 32,989,637 | 23,524,122 | 32,905,185 |
| Total General Fund | 25,356,964 | 25,895,546 | 29,374,978 | 31,373,377 | 30,025,538 | 35,009,807 | 39,792,758 | 37,092,202 | 30,357,152 | 37,848,141 |
| All other governmental funds | | | | | | | | | | |
| Reserved | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved, reported in: | | | | | | | | | | |
| Special revenue funds | - | - | - | - | - | - | - | - | - | - |
| Capital projects funds | - | - | - | - | - | - | - | - | - | - |
| Nonspendable | 51,623 | 50,925 | 30,840 | 46,917 | 48,896 | 62,165 | 151,535 | 150,775 | 171,635 | 155,179 |
| Restricted | 31,731,731 | 23,962,211 | 22,754,774 | 24,595,560 | 31,272,991 | 33,409,232 | 32,950,498 | 34,219,348 | 34,961,022 | 30,665,638 |
| Committed | 50,934,223 | 57,358,834 | 57,603,158 | 65,108,250 | 72,116,986 | 55,063,188 | 56,953,479 | 72,725,077 | 78,562,670 | 128,925,381 |
| Assigned | 12,033,195 | 7,674,979 | 10,491,959 | 13,392,519 | 9,851,745 | 8,994,330 | 8,681,868 | 9,033,669 | 10,343,038 | 4,872,942 |
| Total all other governmental funds | 94,750,772 | 89,046,949 | 90,880,731 | 103,143,246 | 113,290,618 | 97,528,915 | 98,737,380 | 116,128,869 | 124,038,365 | 164,619,140 |
| Total all governmental funds | \$ 120,107,736 | \$ 114,942,495 | \$ 120,255,709 | \$ 134,516,623 | \$ 143,316,156 | \$ 132,538,722 | \$ 138,530,138 | \$ 153,221,071 | \$ 154,395,517 | \$ 202,467,281 |

* 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)

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|----------------|----------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|----------------|
| Revenues: | | | | | | | | | | |
| Taxes | \$ 65,208,410 | \$ 67,508,949 | \$ 71,638,915 | \$ 77,964,674 | \$ 81,278,866 | \$ 88,826,340 | \$ 92,009,560 | \$ 92,611,008 | \$ 87,324,814 | \$ 103,990,347 |
| Licenses and permits | 5,526,807 | 6,349,383 | 6,686,060 | 6,657,120 | 9,940,761 | 6,597,424 | 6,963,073 | 6,809,618 | 6,244,424 | 6,937,495 |
| Intergovernmental | 8,264,523 | 9,752,774 | 12,275,671 | 10,364,017 | 12,965,781 | 10,603,497 | 7,114,980 | 11,028,912 | 46,030,080 | 75,791,591 |
| Charges for services | 13,680,453 | 14,375,194 | 15,290,879 | 16,016,725 | 16,050,508 | 16,286,940 | 16,766,116 | 16,296,708 | 16,715,346 | 13,180,823 |
| Fines and forfeitures | 311,388 | 247,061 | 253,920 | 195,139 | 186,042 | 301,103 | 275,630 | 242,223 | 195,363 | 231,726 |
| Miscellaneous | 2,351,245 | 1,888,663 | 1,695,540 | 3,064,934 | 1,632,574 | 2,154,234 | 3,739,329 | 5,309,737 | 10,436,272 | 46,431,644 |
| Total revenues | 95,342,826 | 100,122,024 | 107,840,985 | 114,262,609 | 122,054,532 | 124,769,538 | 126,868,688 | 132,298,206 | 166,946,299 | 246,563,626 |
| Expenditures: | | | | | | | | | | |
| Current operating: | | | | | | | | | | |
| General government | 2,876,353 | 2,892,999 | 2,945,962 | 3,016,207 | 3,059,233 | 3,204,360 | 3,436,047 | 3,529,417 | 3,812,868 | 3,935,483 |
| Finance | 1,498,360 | 1,524,491 | 1,594,704 | 1,610,407 | 1,739,594 | 1,714,273 | 1,757,188 | 1,875,037 | 1,994,370 | 1,962,068 |
| Human Resources | 312,168 | 309,113 | 339,091 | 367,152 | 374,721 | 397,613 | 390,668 | 416,168 | 432,246 | 398,711 |
| Fire | 13,293,542 | 13,523,625 | 14,481,544 | 14,493,469 | 14,938,379 | 15,870,091 | 16,619,281 | 17,278,379 | 18,908,742 | 19,723,560 |
| Police | 17,108,345 | 18,311,542 | 17,911,230 | 18,096,917 | 18,530,921 | 19,770,508 | 20,102,125 | 21,014,854 | 23,976,208 | 21,839,150 |
| Public works | 21,183,964 | 21,449,006 | 22,045,127 | 22,093,947 | 23,986,800 | 26,421,585 | 25,131,848 | 25,497,159 | 66,926,406 | 96,722,775 |
| Planning and development | 2,785,459 | 2,793,690 | 2,535,761 | 2,679,361 | 2,521,354 | 2,611,276 | 2,741,631 | 3,160,533 | 2,703,139 | 2,898,670 |
| Community services | 4,913,007 | 5,516,244 | 5,343,835 | 5,389,074 | 5,509,270 | 5,998,397 | 6,019,381 | 5,975,181 | 10,855,986 | 13,784,514 |
| General services | 4,127,074 | 4,453,969 | 4,253,097 | 4,415,871 | 4,629,048 | 4,788,886 | 4,830,710 | 5,192,395 | 7,584,015 | 9,795,484 |
| Capital projects | 27,249,392 | 21,031,285 | 18,090,669 | 14,829,729 | 33,685,525 | 50,470,051 | 27,909,851 | 18,686,556 | 15,553,814 | 19,202,581 |
| Debt service: | | | | | | | | | | |
| Principal retirement | 5,836,224 | 6,947,090 | 6,790,771 | 5,405,386 | 5,722,670 | 6,664,637 | 6,833,190 | 8,043,321 | 7,332,101 | 7,479,854 |
| Bond issuance costs | - | - | - | - | - | - | - | - | - | - |
| Interest and fiscal charges | 4,247,927 | 3,603,630 | 3,398,436 | 4,591,559 | 2,854,289 | 2,719,730 | 2,450,417 | 2,260,548 | 1,987,128 | 1,715,604 |
| Total expenditures | 105,431,815 | 102,356,684 | 99,730,227 | 96,989,079 | 117,551,804 | 140,631,407 | 118,222,337 | 112,929,548 | 162,067,023 | 199,458,454 |
| Excess (deficiency) of revenues over expenditures | (10,088,989) | (2,234,660) | 8,110,758 | 17,273,530 | 4,502,728 | (15,861,869) | 8,646,351 | 19,368,658 | 4,879,276 | 47,105,172 |
| Other financing sources (uses): | | | | | | | | | | |
| Transfers in | 19,551,176 | 21,967,386 | 21,798,979 | 21,876,158 | 41,585,711 | 26,615,768 | 29,122,749 | 33,981,729 | 36,076,763 | 34,391,184 |
| Transfers out | (22,915,600) | (25,731,311) | (24,694,561) | (26,354,532) | (44,101,497) | (29,551,673) | (31,880,502) | (38,659,454) | (39,781,593) | (33,424,592) |
| Issuance of debt - refunding bonds | - | - | - | 15,825,000 | - | 24,140,000 | - | - | - | - |
| Issuance of debt | 4,222,067 | 833,344 | 98,037 | - | 6,812,591 | 8,012,943 | 102,818 | - | - | - |
| Premium on debt issuance | - | - | - | 906,376 | - | 3,687,728 | - | - | - | - |
| Bond refunding-cost of issuance | - | - | - | (270,617) | - | (378,726) | - | - | - | - |
| Pymnt refunded bond escrw-current | - | - | - | - | - | (5,920,000) | - | - | - | - |
| Pymnt refunded bond escrw-advance | - | - | - | (14,995,000) | - | (19,720,000) | - | - | - | - |
| Pymnt refunded bond escrw-interest | - | - | - | - | - | (1,801,605) | - | - | - | - |
| Total other financing sources(uses) | 857,643 | (2,930,581) | (2,797,545) | (3,012,615) | 4,296,805 | 5,084,435 | (2,654,935) | (4,677,725) | (3,704,830) | 966,592 |
| Net change in fund balances | \$ (9,231,346) | \$ (5,165,241) | \$ 5,313,213 | \$ 14,260,915 | \$ 8,799,533 | \$ (10,777,434) | \$ 5,991,416 | \$ 14,690,933 | \$ 1,174,446 | \$ 48,071,764 |
| Debt service as a percentage of noncapital expenditures | 13.53% | 13.24% | 12.90% | 12.29% | 10.47% | 10.23% | 9.69% | 10.75% | 6.83% | 5.46% |

Governmental Activities Tax Revenues by Source

Last Ten Fiscal Years

(modified accrual basis of accounting)

| Fiscal Year | Property Tax | One Percent Sales Tax ('65) | Additional One Percent Sales Tax ('87) | Employee's Pay Quarter cent Sales Tax ('95) | One-Quarter Cent Sales Tax Debt Reserve Fd ('16) | TIFF District One Percent Sales Tax ('18) | Riverboat Gaming Tax | Electric Utility Franchise | Gas Utility Franchise | Cable Television Franchise |
|-------------|--------------|-----------------------------|--|---|--|---|----------------------|----------------------------|-----------------------|----------------------------|
| 2012 | 7,707,653 | 19,940,426 | 19,940,425 | 4,985,113 | - | - | 9,713,282 | 3,463,387 | 405,302 | 1,004,902 |
| 2013 | 8,176,273 | 20,638,460 | 20,638,461 | 5,159,621 | - | - | 9,691,942 | 4,009,040 | 396,650 | 1,014,911 |
| 2014 | 8,631,895 | 22,309,909 | 22,309,909 | 5,577,484 | - | - | 9,664,375 | 4,442,183 | 474,212 | 1,036,511 |
| 2015 | 9,163,826 | 24,233,672 | 24,233,672 | 6,058,418 | - | - | 11,054,210 | 4,339,524 | 420,979 | 976,353 |
| 2016 | 10,217,089 | 24,759,696 | 24,759,696 | 6,189,924 | 4,571,836 | - | 10,799,768 | 4,098,903 | 360,464 | 1,013,598 |
| 2017 | 10,616,469 | 25,695,368 | 25,695,368 | 6,423,849 | 6,372,113 | - | 10,657,944 | 4,295,722 | 406,840 | 1,020,114 |
| 2018 | 10,862,457 | 26,833,765 | 26,833,765 | 6,708,442 | 6,635,894 | 1,213 | 10,735,679 | 4,378,367 | 483,545 | 1,016,254 |
| 2019 | 11,246,319 | 26,711,079 | 26,711,079 | 6,677,655 | 6,619,849 | 48,461 | 11,045,969 | 4,306,206 | 478,226 | 1,016,801 |
| 2020 | 11,660,793 | 25,125,185 | 25,125,185 | 6,238,871 | 294 6,212,813 | 70,875 | 9,413,068 | 4,092,816 | 423,927 | 834,228 |
| 2021 | 10,742,317 | 32,801,002 | 32,801,002 | 8,200,244 | 8,198,239 | 168,171 | 7,844,826 | 4,243,419 | 418,240 | 575,764 |

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 | | |
| 2012 | 2011 | 371,813,160 | 3,718,131,600 | 111,831,890 | 745,545,933 | 16,539,480 | 66,157,920 | 500,184,530 | 4,529,835,453 | 15.35 | 11.04% |
| 2013 | 2012 | 408,917,100 | 4,089,171,000 | 106,665,010 | 711,100,067 | 17,706,110 | 70,824,440 | 533,288,220 | 4,871,095,507 | 15.35 | 10.95% |
| 2014 | 2013 | 432,041,780 | 4,320,417,800 | 148,418,710 | 989,458,067 | 18,114,470 | 72,457,880 | 598,574,960 | 5,382,333,747 | 15.35 | 11.12% |
| 2015 | 2014 | 483,192,030 | 4,831,920,800 | 168,282,760 | 1,121,835,067 | 17,272,840 | 71,272,840 | 669,293,050 | 6,025,078,707 | 15.35 | 11.11% |
| 2016 | 2015 | 516,842,790 | 5,168,427,900 | 164,358,110 | 1,095,720,733 | 19,543,930 | 78,175,720 | 700,744,830 | 6,342,324,353 | 15.23 | 11.05% |
| 2017 | 2016 | 541,069,351 | 5,410,693,510 | 159,795,020 | 1,065,300,133 | 19,986,390 | 79,945,560 | 720,850,761 | 6,555,939,203 | 15.23 | 11.00% |
| 2018 | 2017 | 580,132,590 | 5,801,325,900 | 153,211,230 | 1,021,408,200 | 17,285,450 | 69,141,800 | 750,629,270 | 6,891,875,900 | 15.23 | 10.90% |
| 2019 | 2018 | 597,738,510 | 5,977,385,100 | 160,846,330 | 1,072,308,866 | 18,754,200 | 75,016,800 | 777,339,040 | 7,124,710,766 | 15.23 | 10.90% |
| 2020 | 2019 | 544,637,920 | 5,446,379,200 | 158,937,930 | 1,059,586,200 | 22,068,590 | 88,274,360 | 725,644,440 | 6,594,239,760 | 15.05 | 11.00% |
| 2021 | 2020 | 628,889,200 | 6,288,892,000 | 165,061,750 | 1,100,411,667 | 25,817,780 | 103,271,120 | 819,768,730 | 7,492,574,787 | 15.12 | 10.90% |

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 | | General Fund | Debt Service | | Parish Police Jury | Road Districts | Gravity Drainage | Recreation and Com Centers | Fire Protection | Airport Harbor & Terminal | Parish Water & Sewer | Parish Total |
| | | Funds | Total | | Funds | Total | | | | | | | | |
| 2011 | 2012 | 15.35 | 15.35 | 18.72 | 24.00 | 42.04 | 33.82 | 3.53 | 5.57 | 5.77 | 10.85 | 8.14 | 15.37 | 83.05 |
| 2012 | 2013 | 15.35 | 15.35 | 18.04 | 22.60 | 40.64 | 34.01 | 3.53 | 5.57 | 5.77 | 10.85 | 8.14 | 15.37 | 83.24 |
| 2013 | 2014 | 15.35 | 15.35 | 18.04 | 22.20 | 40.24 | 34.78 | 4.06 | 5.57 | 5.32 | 10.85 | 8.14 | 15.37 | 84.09 |
| 2014 | 2015 | 15.35 | 15.35 | 18.04 | 22.20 | 40.24 | 35.46 | 4.06 | 5.57 | 7.40 | 10.85 | 8.19 | 15.37 | 86.90 |
| 2015 | 2016 | 15.23 | 15.23 | 17.23 | 21.00 | 38.23 | 32.86 | 3.88 | 5.79 | 7.93 | 11.54 | 8.58 | 12.51 | 83.09 |
| 2016 | 2017 | 15.23 | 15.23 | 17.23 | 21.00 | 38.23 | 34.29 | 3.88 | 5.79 | 7.59 | 11.54 | 8.58 | 12.43 | 84.10 |
| 2017 | 2018 | 15.23 | 15.23 | 17.23 | 29.85 | 47.08 | 34.29 | 3.88 | 5.79 | 7.95 | 11.54 | 8.58 | 14.24 | 86.27 |
| 2018 | 2019 | 15.23 | 15.23 | 17.23 | 42.10 | 59.33 | 34.09 | 3.88 | 5.79 | 7.60 | 11.54 | 8.58 | 14.24 | 85.72 |
| 2019 | 2020 | 15.05 | 15.05 | 17.00 | 37.00 | 54.00 | 34.51 | 3.83 | 5.71 | 7.82 | 11.38 | 8.45 | 14.33 | 86.03 |
| 2020 | 2021 | 15.12 | 15.12 | 17.00 | 31.50 | 48.50 | 36.51 | 3.83 | 5.71 | 7.42 | 11.38 | 8.45 | 14.33 | 87.63 |

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.

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Principal Property Taxpayers

Tax Year December 31, 2020 and December 31, 2011

for Fiscal Year Ended September 30, 2021 and September 30, 2012

| Taxpayer | Type of Business | 2021 | | Percentage of Total Valuation | 2012 | | |
|---|--------------------------------|-------------------------------|------|-------------------------------------|-------------------------------|------|-------------------------------------|
| | | Assessed Valuation 2020 | Rank | | Assessed Valuation 2011 | Rank | Percentage of Total Valuation |
| GOLDEN NUGGET LAKE CHARLES LLC | Hotel/Casino | \$61,446,640 | 1 | 7.50 % | | | |
| PNK (LAKE CHARLES) LLC | Hotel/Casino | 40,732,920 | 2 | 4.97 % | 41,295,060 | 1 | 8.26 % |
| ENTERGY GULF STATES LOUISIANA LLC | Electric Utility | 14,142,500 | 3 | 1.73 % | 8,613,140 | 3 | 1.72 % |
| OSG 204 LLC | Shipping | 7,963,650 | 4 | 0.97 % | | | |
| FIRST HORIZON BANK * IBERIA BANK IN 2020 | Bank | 6,783,110 | 5 | 0.83 % | 2,354,590 | 10 | 0.47 % |
| WAL-MART REAL ESTATE BUSINESS TRUST | Retail | 4,771,350 | 6 | 0.58 % | 10,238,300 | 2 | 2.05 % |
| CROWLEY MARINE SERVICES | Marine Services | 3,844,740 | 7 | 0.47 % | | | |
| BRADD LLC | Real Estate Services | 3,784,930 | 8 | 0.46 % | | | |
| BOLTON FORD LLC | Car Dealership | 3,743,790 | 9 | 0.46 % | | | |
| GMF-PRESERVATION OF AFFORDABILITY CO | Housing | 3,616,950 | 10 | 0.44 % | | | |
| CAPITAL ONE NA * HIBERNIA IN 2002 | Bank | | | | 5,393,070 | 4 | 1.08 % |
| BELL SOUTH TELECOMMUNICATIONS | Telephone | | | | 4,850,450 | 5 | 0.97 % |
| WOMEN'S & CHILDREN'S HOSPITAL | Hospital | | | | 4,847,130 | 6 | 0.97 % |
| CARBOLINE CO | Petrochemical Manufacturing | | | | 3,999,900 | 7 | 0.80 % |
| JP MORGAN CHASE BANK NA | Bank | | | | 3,198,720 | 8 | 0.64 % |
| SIMON DEBARTOLO GROUP | Bank | | | | 2,657,940 | 9 | 0.53 % |
| | | <u>150,830,580</u> | | <u>18.41%</u> | <u>87,448,300</u> | | <u>17.49%</u> |

2021 Total city valuation: \$ 819,768,730

2012 Total city valuation: \$ 500,184,530

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% | | | | Employee's Pay | School Board | | Law Enforcement | Tourism | | | |
| | | | General Fund | | Waste | Capital | | | | | General | Promotion | Total | |
| | | | Public Safety | Public Works | Water | Recreation | Project | | | | | | | |
| 2011 | 2012 | 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% |
| 2012 | 2013 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.25% | 1.50% | 0.50% | 0.75% | 3.97% | 0.03% | 9.00% |
| 2013 | 2014 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.25% | 1.50% | 0.50% | 0.75% | 3.97% | 0.03% | 9.00% |
| 2014 | 2015 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.25% | 1.50% | 0.50% | 0.75% | 3.97% | 0.03% | 9.00% |
| 2015 | 2016 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.25% | 1.50% | *1.00% | 0.75% | 3.97% | 0.03% | 9.25% |
| 2016 | 2017 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | ⁺ 0.50% | 1.50% | 1.00% | 0.75% | ^{**} 4.97% | 0.03% | 10.75% |
| 2017 | 2018 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.50% | 1.50% | 1.00% | 0.75% | ⁺⁺ 4.42% | 0.03% | 10.20% |
| 2018 | 2019 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.50% | 1.50% | 1.00% | 0.75% | 4.42% | 0.03% | 10.20% |
| 2019 | 2020 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.50% | 1.50% | 1.00% | 0.75% | 4.42% | 0.03% | 10.20% |
| 2020 | 2021 | 1.00% | 0.20% | 0.28% | 0.16% | 0.08% | 0.28% | 0.50% | 1.50% | 1.00% | 0.75% | 4.42% | 0.03% | 10.20% |

*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 2022 - 2023 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Principal Sales Taxpayers

Tax Year June 30, 2021 and June 30, 2012

for Fiscal Year Ended September 30, 2021 and September 30, 2012

| Type of Business | 2021 | | | 2012 | | |
|------------------|----------------------|------|-------------------------------|----------------------|------|-------------------------------|
| | Tax Paid | Rank | Percentage of Total Valuation | Tax Paid | Rank | Percentage of Total Valuation |
| Government | \$4,518,649 | 1 | 5.96% | \$2,215,575 | 2 | 5.53% |
| Retail | 4,268,824 | 2 | 5.63% | 5,615,224 | 1 | 14.02% |
| Building Supply | 2,639,400 | 3 | 3.48% | 719,414 | 5 | 1.80% |
| Retail | 1,990,151 | 4 | 2.62% | | | |
| Building Supply | 1,651,978 | 5 | 2.18% | | | |
| Hotel and Casino | 1,645,235 | 6 | 2.17% | | | |
| Building Supply | 1,407,190 | 7 | 1.85% | | | |
| Food | 1,188,351 | 8 | 1.57% | 745,560 | 4 | 1.86% |
| Building Supply | 1,140,135 | 9 | 1.50% | | | |
| Retail | 944,876 | 10 | 1.25% | 674,190 | 6 | 1.68% |
| Hotel and Casino | | | | 1,248,972 | 3 | 3.12% |
| Health Care | | | | 618,322 | 7 | 1.54% |
| Retail | | | | 573,680 | 8 | 1.43% |
| Grocery | | | | 556,884 | 9 | 1.39% |
| Retail | | | | 447,345 | 10 | 1.12% |
| | <u>\$ 21,394,789</u> | | <u>28.20%</u> | <u>\$ 13,415,166</u> | | <u>33.49%</u> |

2021 Total sales tax: \$ 75,871,157

2012 Total sales tax: \$ 40,060,054

CITY OF LAKE CHARLES, LOUISIANA

Ratios of Outstanding Debt

Last Ten Fiscal Years

| Fiscal Year | Bonded Debt | | | | | | | | | | | | Loans | | | Total of All Debt | Percentage of Personal Income | Per Capita |
|-------------|-------------------|----------------------|--------------------------------------|------------------------------|--|------------------------------|---|------------------------------|---|------------------------------|---|-------------------|---------------------------|--------------------------------|------------------------|-------------------|-------------------------------|------------|
| | Pension Refunding | LCDA Sewer Refunding | Deferred Amount LCDA Sewer Refunding | 2007 LCDA Public Improvement | Deferred Amoun LCDA Public Improvement | 2010 LCDA Public Improvement | Deferred Amount LCDA Public Improvement | 2014 LCDA Public Improvement | Deferred Amount LCDA Public Improvement | 2017 LCDA Public Improvement | Deferred Amount LCDA Public Improvement | Total Bonded Debt | DEQ Loan Direct Placement | LC City Court Direct Placement | Total Direct Placement | | | |
| | Bonds | Bonds | Bonds | Bonds | 2007 Bonds | Bonds | 2010 Bonds | Refinancing Bonds | 2014 Bonds | Refinancing Bonds | 2017 Bonds | | | | | | | |
| 2012 | 1,930,000 | 13,610,000 | 352,828 | 28,370,000 | 808,565 | 35,960,000 | 1,470,503 | - | - | - | - | 82,501,896 | 5,140,268 | 2,905,000 | 8,045,268 | 90,547,164 | 3.45% | 1,255 |
| 2013 | 805,000 | 12,290,000 | 313,625 | 26,995,000 | 753,436 | 34,165,000 | 1,370,241 | - | - | - | - | 76,692,302 | 5,015,612 | 2,805,000 | 7,820,612 | 84,512,914 | 3.17% | 1,150 |
| 2014 | - | 10,930,000 | 313,625 | 25,565,000 | 753,436 | 32,315,000 | 1,370,241 | - | - | - | - | 71,247,302 | 4,146,649 | 2,700,000 | 6,846,649 | 78,093,951 | 2.93% | 1,063 |
| 2015 | - | 9,535,000 | 235,219 | 9,080,000 | 256,639 | 30,410,000 | 1,169,717 | 15,775,000 | 854,085 | - | - | 67,315,660 | 3,934,648 | 2,590,000 | 6,524,648 | 73,840,308 | 2.75% | 986 |
| 2016 | - | 8,100,000 | 196,016 | 7,530,000 | 224,560 | 28,445,000 | 1,069,455 | 15,605,000 | 784,364 | - | - | 61,954,395 | 10,509,239 | 2,475,000 | 12,984,239 | 74,938,634 | 2.68% | 985 |
| 2017 | - | 6,600,000 | 156,813 | - | - | 6,685,000 | 259,273 | 15,430,000 | 714,643 | 24,140,000 | 3,687,728 | 57,673,457 | 17,558,182 | 2,360,000 | 19,918,182 | 77,591,639 | 2.69% | 1,010 |
| 2018 | - | 5,045,000 | 117,610 | - | - | 4,550,000 | 172,849 | 13,710,000 | 644,922 | 24,140,000 | 3,318,955 | 51,699,336 | 16,656,001 | 2,235,000 | 18,891,001 | 70,590,337 | 2.24% | 915 |
| 2019 | - | 3,430,000 | 78,407 | - | - | 2,315,000 | 86,425 | 11,925,000 | 575,201 | 24,140,000 | 2,950,182 | 45,500,215 | 15,642,000 | 1,105,000 | 16,747,000 | 62,247,215 | 1.92% | 798 |
| 2020 | - | 1,750,000 | 39,204 | - | - | - | - | 11,760,000 | 505,480 | 22,425,000 | 2,581,409 | 39,061,093 | 14,618,000 | 965,000 | 15,583,000 | 54,644,093 | 1.62% | 697 |
| 2021 | - | - | - | - | - | - | - | 11,590,000 | 435,759 | 18,200,000 | 2,212,636 | 32,438,395 | 13,462,000 | 825,000 | 14,287,000 | 46,725,395 | 1.45% | 551 |

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)

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Debt limit | \$ 50,258 | \$ 53,554 | \$ 60,093 | \$ 67,169 | \$ 70,314 | \$ 75,308 | \$ 75,325 | \$ 78,017 | \$ 73,658 | \$ 83,219 |
| Total net debt applicable to limit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Legal debt margin | <u>\$ 50,258</u> | <u>\$ 53,554</u> | <u>\$ 60,093</u> | <u>\$ 67,169</u> | <u>\$ 70,314</u> | <u>\$ 75,308</u> | <u>\$ 75,325</u> | <u>\$ 78,017</u> | <u>\$ 73,658</u> | <u>\$ 83,219</u> |
| 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 | \$ 819,769 |
| Add back: exempt real property | <u>12,419</u> |
| Total assessed value | <u>\$ 832,188</u> |
| Debt limit (10% of total assessed value) | \$ 83,219 |
| Total outstanding General Obligation Bonds of City of Lake Charles | <u>-</u> |
| Legal capacity of City of Lake Charles for General Obligation Bonds | <u>\$ 83,219</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 \$32,438,395 outstanding bonded debt at September 30, 2021. 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 2022 - 2023 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) | |
| 2011 | 72,177 | 2,621,757 | 36,324 | 35.9 | 12,399 | 3,482 | 15,881 | 6.8 % |
| 2012 | 73,474 | 2,668,282 | 36,316 | 35.0 | 13,375 | 3,099 | 16,474 | 6.1 % |
| 2013 | 74,024 | 2,663,458 | 35,981 | 35.0 | 13,539 | 3,974 | 17,513 | 5.6 % |
| 2014 | 74,889 | 2,683,273 | 35,830 | 34.1 | 13,333 | 4,435 | 17,768 | 5.8 % |
| 2015 | 76,070 | 2,795,649 | 36,751 | 31.8 | 13,357 | 4,430 | 17,787 | 4.2 % |
| 2016 | 76,848 | 2,879,110 | 37,465 | 34.1 | 13,451 | 3,998 | 17,449 | 4.2 % |
| 2017 | 77,117 | 3,154,856 | 40,910 | 35.0 | 12,756 | 4,366 | 17,122 | 3.2 % |
| 2018 | 78,001 | 3,240,006 | 41,538 | 35.2 | 12,678 | 4,354 | 17,032 | 3.8 % |
| 2019 | 78,396 | 3,366,481 | 42,942 | 36.2 | 13,457 | 3,591 | 17,048 | 9.4 % |
| 2020 | 84,872 | 3,216,140 | 37,894 | 37.6 | 12,471 | 3,029 | 15,500 | 12.6 % |

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 2022 - 2023 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Operating Indicators by Function
Last Ten Fiscal Years

| Function | Fiscal Year | | | | | | | | | |
|---|--------------------|------------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| General Government: | | | | | | | | | | |
| Legal: Requests for Legal Action | 51 | 96 | 102 | 103 | 87 | 75 | 69 | 82 | 106 | 41 |
| Printing/Communication: | | | | | | | | | | |
| Number of mail pieces metered | 175,019 | 100,651 | 121,273 | 85,851 | 79,967 | 61,347 | 60,135 | 63,037 | 58,242 | 52,116 |
| Risk Management: | | | | | | | | | | |
| Accident reports/investigations | 377 | 415 | 457 | 503 | 553 | 558 | 558 | 425 | 397 | 349 |
| Claims | 186 | 205 | 226 | 249 | 273 | 322 | 322 | 207 | 222 | 191 |
| Finance/includes Water Business: | | | | | | | | | | |
| Checks issued | 23,699 | 19,750 | 12,025 | 11,652 | 13,520 | 11,412 | 11,408 | 11,616 | 10,066 | 9,729 |
| Occupational licenses processed | 5,845 | 5,382 | 5,134 | 5,193 | 5,206 | 5,230 | 5,263 | 5,273 | 4,327 | 4,230 |
| Purchase Orders processed | 2,800 | 2,825 | 2,653 | 2,694 | 2,938 | 2,840 | 2,606 | 2,820 | 2,447 | 2,744 |
| Water: Number of customers | 28,926 | 29,704 | 30,042 | 29,980 | 30,226 | 30,862 | 30,993 | 32,104 | 30,051 | 31,288 |
| Water: Average daily consumption (millions of gallons per day) | 9.03 | 8.65 | 8.42 | 8.75 | 8.68 | 10.73 | 9.65 | 9.26 | 8.52 | 9.72 |
| Human Resources: | | | | | | | | | | |
| Applications received | 1,250 | 1,328 | 1,100 | 971 | 1,011 | 956 | 825 | 1,016 | 500 | 532 |
| New hires | 364 | 436 | 325 | 416 | 412 | 417 | 438 | 385 | 80 | 122 |
| Employee Health Fair participants | 325 | 375 | 450 | 530 | 450 | 405 | 289 | 265 | N/A | 125 |
| Public Safety: | | | | | | | | | | |
| Fire: Calls for service | 2,768 | 2,807 | 2,996 | 3,299 | 3,619 | 3,979 | 4,543 | 4,327 | 5,533 | 4,754 |
| Fire: Code inspections | 4,000 | 7,386 | 2,929 | 2,929 | 2,929 | 2,929 | 2,929 | 3,613 | 1,086 | 2,722 |
| Police: Calls for service | 108,064 | 125,161 | 121,384 | 106,110 | 130,060 | 128,351 | 132,455 | 136,471 | 84,227 | 81,833 |
| Public Works: | | | | | | | | | | |
| Solid Waste: | | | | | | | | | | |
| Tons garbage collected | 23,951 | 25,018 | 25,563 | 25,855 | 26,782 | 27,048 | 27,283 | 26,613 | 29,002 | 32,266 |
| Tons incinerated | 4,163 | 4,340 | 8,343 | 4,920 | 4,761 | 4,351 | 4,787 | 4,160 | 3,729 | 355 |
| Tons trash collected | 6,208 | 6,212 | 7,053 | 7,032 | 7,295 | 7,557 | 7,214 | 8,184 | 7,752 | 10,328 |
| Streets: Work Orders | 1,234 | 1,370 | 1,734 | 1,556 | 2,054 | 2,054 | 2,054 | 1,822 | 1,550 | 678 |
| Transit: Bus riders | 223,407 | 228,068 | 267,126 | 265,459 | 258,442 | 262,603 | 261,964 | 289,645 | 95,627 | 77,763 |
| Vehicle Maintenance: Work Orders | 5,841 | 5,877 | 5,498 | 6,078 | 6,598 | 6,444 | 5,660 | 5,386 | 4,367 | 4,871 |
| Wastewater: Work Orders | 6,000 | 12,371 | 11,898 | 11,787 | 13,823 | 11,195 | 20,199 | 24,567 | 28,325 | 37,522 |
| Planning and Development: | | | | | | | | | | |
| Building permits issued | 4,356 | 4,762 | 4,122 | 4,603 | 4,840 | 4,331 | 3,983 | 4,981 | 5,973 | 4,415 |
| Community Development: | | | | | | | | | | |
| Down Payment Assistance | 24 | 17 | 14 | 17 | 11 | 3 | 4 | 3 | 0 | 1 |
| Rehab/Reconstruction | 13 | 12 | 8 | 5 | 3 | 6 | 5 | 9 | 1 | 5 |
| Street Projects | 2 | 2 | 1 | 0 | 0 | 2 | 2 | 3 | 2 | 1 |
| Community Services: | | | | | | | | | | |
| Recreation and Parks | | | | | | | | | | |
| Athletic teams | 313 | 877 ⁺ | 913 ⁺ | 823 | 808 | 751 | 654 | 751 | N/A | N/A |
| Summer camp attendance | 447 | 425 | 430 | 355 | 355 | 261 | 788 | 780 | N/A | N/A |
| Civic Center: Events | 353 | 352 | 340 | 356 | 344 | 332 | 347 | 329 | 148 | 83 |
| Golf Course: Rounds of golf | 30,318 | 36,317 | 36,641 | 33,000 | 32,780 | 30,439 | 33,070 | 27,508 | 20,407 | N/A |
| Art Center/Museum | | | | | | | | | | |
| Art exhibits | 16 | 15 | 15 | 16 | 15 | 16 | 16 | 15 | 5 | 12 |
| Concerts/events | 25 | 24 | 19 | 28 | 26 | 16 | 15 | 16 | 2 | 13 |

Source: Various city departments

+ Includes tournament teams

CITY OF LAKE CHARLES
FISCAL YEAR 2022 - 2023 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Capital Assets Statistics by Function
Last Ten Fiscal Years

| | Fiscal Year | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
| Fire Stations in City limits | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Fire Stations outside City limits | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Police: | | | | | | | | | | |
| Stations | 4 | 4 | 4 | 3 | 4 | 7 | 7 | 7 | 7 | 2 |
| Patrol units | 98 | 94 | 111 | 87 | 114 | 154 | 179 | 158 | 158 | 161 |
| Solid Waste/Recycling: | | | | | | | | | | |
| Collection trucks | 32 | 32 | 33 | 33 | 33 | 33 | 32 | 29 | 29 | 31 |
| Streets: | | | | | | | | | | |
| Streets (miles) | 503 | 534 | 534 | 535 | 549 | 553 | 562 | 562 | 562 | 562 |
| Streetlights | 14,000 | 10,000 | 10,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 9318 | 9318 |
| Traffic signals | 68 | 66 | 62 | 64 | 66 | 64 | 66 | 63 | 62 | 60 |
| Transit: | | | | | | | | | | |
| Public buses | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 6 | 8 | 9 |
| Para-transit buses | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 |
| Trolley | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Wastewater: | | | | | | | | | | |
| Sanitary sewers (miles) | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 |
| Storm sewers (miles) | 425 | 425 | 425 | 425 | 425 | 425 | 425 | 425 | 425 | 425 |
| Maximum daily treatment capacity (millions of gallons per day) | 18 | 18 | 18 | 18 | 18 | 18 | 20 | 20 | 20 | 20 |
| Water Utility: | | | | | | | | | | |
| Water mains (miles) | 465 | 430 | 470 | 473 | 480 | 480 | 490 | 495 | 495 | 525 |
| Fire hydrants | 2,954 | 3,000 | 3,000 | 3,050 | 3100 | 3150 | 3300 | 3350 | 3350 | 3350 |
| Maximum daily capacity (millions of gallons per day) | 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 |
| Parks | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 |
| Swimming pools | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Spray parks | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Tennis courts | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Community Centers | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Civic Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Golf Course | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Art Center/Museum | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

The City of Lake Charles fully complies with Title VI of the Civil Rights Act of 1964, Americans With Disabilities Act, and related statutes, executive orders, and regulations in all programs and activities. The City operates without regard to race, color, or national origin. Any person who believes him/herself or any specific class of persons, to be subjected to discrimination prohibited by Title VI and/or Americans with Disabilities Act may by him/herself or by representative file a written complaint with the City of Lake Charles. The City's Title VI Coordinator/ADA Coordinator may be reached by phone at (337) 491-1440, the Mayor's Action Line at (337) 491-1346, or contact the appropriate Department Head.

