

CITY OF CARENCRO, LOUISIANA



AMENDED BUDGET FYE NOVEMBER 30, 2021

and

BUDGET FYE NOVEMBER 30, 2022

CITY OF CARENCRO, LOUISIANA
 BUDGET
 Year Ending November 30, 2022

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CITY OF CARENCRO, LOUISIANA
BUDGET MESSAGE
November 30, 2022

I submit to you the budget for the fiscal year ended November 30, 2022, beginning December 1, 2021. This budget satisfies the legal requirement of filing as set forth under R.S. 39:1316 since the consolidated budget statement uses the uniform revenue and expenditure classifications and includes information similar to the information required by the form Annual Report on the Budget. This budget represents a continuation of present service levels. The budget documents attached include anticipated revenues and expenditures for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Funds and the Utility Fund, the Capital Projects Funds and the Utility Fund. Also, attached is a Capital Outlay Budget Request. There are certain significant aspects of the budget which are detailed below.

Revenues and expenditures have been budgeted by examining each line item and basing the 2022 budget on the approximate amounts for the two (2) prior years, taking into consideration economic factors and now changes or facts that are evident.

The more significant aspects of the budget are summarized below:

- (1) A -- Gas utility rates are budgeted based upon current rates being charged, estimating approximately the same amount of gas consumption as sold for FYE 11/30/21.
- B -- The water and sewer rates will change effective December 1, 2021 in accordance with City Ordinance No. 2013-011 which provides for water and sewer rates to be adjusted on December 1 of each year through the use of the "Five Year Plan" developed by the City Auditor to adequately meet the financial and operational needs of the Utility System.

	Current Rates			
	Water		Sewer	
	Residential	Commercial	Residential	Commercial
Minimum gallons/Base rate--				
1st 5,000 gallons, water; 3,000, sewer	23.25	n/a	24.25	n/a
1st 3,000 gallons, water; 3,000, sewer	n/a	25.25	n/a	28.35
Per 1,000 gallons over base rate	3.80	3.80	3.80	4.30
	Rates Effective December 1, 2021			
	Water		Sewer	
	Residential	Commercial	Residential	Commercial
Minimum gallons/Base rate--				
1st 5,000 gallons, water; 3,000, sewer	23.75	n/a	24.75	n/a
1st 3,000 gallons, water; 3,000, sewer	n/a	25.75	n/a	28.85
Per 1,000 gallons over base rate	3.90	3.90	3.90	4.40

- C -- Garbage rates will change effective December 1, 2021 in accordance with the contract agreement with Pelican Waste. For the year ended 11/30/22, the price will increase from \$20.26 to \$20.87--an increase of 5.61 cents per month.

- (2) The budget includes the following expenditures/expenses for 11/30/22:

Operational-	
Retirement contribution (continuation)	\$ 892,912
Group Insurance (city contributes employee premium & 1/2 for dependents)--continuation	572,627
Total operating expenditures continuations	\$ 1,465,539
(3) Salary increases (4%) projected for city employees	\$ 137,420
(4) Capital Outlay (See Capital Outlay Budget Request (page 3 of Budget Document))	\$ 13,334,495

Sincerely,

Gwen Martin
City Clerk

CITY OF CARENCRO, LOUISIANA
CONSOLIDATED BUDGET
November 30, 2022

	Year Ended November 30,		
	2020 Actual	2021 Estimated	2022 Budget
Revenues:			
Taxes	\$ 11,906,194	\$ 15,177,591	\$ 15,966,350
Licenses and permits	1,383,766	742,543	753,200
Intergovernmental	3,172,564	5,225,201	6,933,709
Fines and forfeits	371,201	458,232	467,200
Charges for services	4,511,303	4,934,072	5,017,200
Miscellaneous	111,447	112,029	65,830
Total revenues	<u>21,456,475</u>	<u>26,649,668</u>	<u>29,203,489</u>
Expenditures:			
General government -			
Administration	945,485	1,071,418	1,129,985
Planning department	835,055	365,832	377,577
Public safety -			
Police	3,041,658	3,019,264	3,700,461
Civil Service Board	2,242	2,109	2,191
Fire	890,175	992,593	1,045,555
Mayor's Court	163,163	206,493	220,477
Highways and streets	1,118,816	913,418	1,100,085
Culture and tourism	984,101	1,370,855	1,479,500
Community Center	84,879	56,549	80,340
Debt service -			
Principal retirement	1,405,565	2,063,508	1,503,225
Interest and fiscal charges	293,373	380,888	335,287
Capital outlay - governmental funds	5,571,453	4,749,403	4,879,495
Capital outlay - Utility projects	-	2,445,411	5,575,000
Utility fund expenses	4,363,067	4,677,553	5,139,634
Total expenditures	<u>19,699,032</u>	<u>22,315,294</u>	<u>26,568,812</u>
Excess (deficiency) of revenues over expenditures	<u>1,757,443</u>	<u>4,334,374</u>	<u>2,634,677</u>
Nonoperating utility revenues (expenses):			
Interest income	18,053	10,000	10,000
Interest expense	(168,028)	(161,559)	(157,126)
Bond issuance costs	-	-	-
Non-employer contributions	23,915	24,000	24,000
Total nonoperating revenues (expenses)	<u>(126,060)</u>	<u>(127,559)</u>	<u>(123,126)</u>
Excess (deficiency) before transfers and contribution	<u>1,631,383</u>	<u>4,206,815</u>	<u>2,511,551</u>

CITY OF CARENCRO, LOUISIANA
CONSOLIDATED BUDGET
November 30, 2022

	Year Ended November 30,		
	2020 Actual	2021 Estimated	2022 Budget
Other financing sources (uses):			
Proceeds from issuance of bonds	-	5,000,000	-
Proceeds from capital lease/loan	369,514	-	-
Transfers in	8,013,270	7,706,602	8,190,937
Transfers in (Utility Assets)	1,576,825	-	-
Transfers out	(9,590,095)	(7,706,602)	(8,190,937)
Total other financing sources (uses)	<u>369,514</u>	<u>5,000,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,000,897	9,206,815	2,511,551
Fund balances and retained earnings, beginning	33,091,123	35,092,020	44,312,035
Capital contributions	<u>-</u>	<u>13,200</u>	<u>235,000</u>
Fund balances and retained earnings, ending	<u>\$ 35,092,020</u>	<u>\$ 44,312,035</u>	<u>\$ 47,058,586</u>

CITY OF CARENCRO, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
November 30, 2022

Project Description	Total Estimated Cost	Cost Incurred FYE 11-30-2022	Anticipated Completion Date	Method of Financing
GOVERNMENTAL FUNDS--				
General Fund:				
Police department -				
1	\$ 1,000	\$ 1,000	11/30/22	General Fund revenues
2	16,000	16,000	11/30/22	General Fund revenues
3	65,000	65,000	11/30/22	General Fund revenues
4	45,000	45,000	11/30/22	General Fund revenues
5	30,000	30,000	11/30/22	General Fund revenues
	<u>157,000</u>	<u>157,000</u>		
Fire department-				
6	20,000	20,000	11/30/22	General Fund revenue/LCG grant
7	2,000	2,000	11/30/22	General Fund revenues
	<u>22,000</u>	<u>22,000</u>		
	<u>179,000</u>	<u>179,000</u>		
Capital projects/Sales tax funds:				
8	1,038,885	900,000	11/30/22	State grant/1967 sales tax funds
9	100,000	100,000	11/30/22	S5M bond (2019)
10	220,000	220,000	11/30/22	TIF sales tax revenues
11	5,106,880	320,000	11/30/22	S5M Bond Proceeds (2019)
12	5,000,000	3,160,495	11/30/22	S5M Bond Proceeds (2021) TIF
	<u>11,465,765</u>	<u>4,700,495</u>		
	<u>11,644,765</u>	<u>4,879,495</u>		
Capital outlay - Utility Projects				
13	4,203,000	2,500,000	11/30/22	State grant - 100% funding
14	1,025,000	50,000	11/30/22	State grant in TIF Sales Tax Fund
15	500,000	50,000	11/30/22	State grant in TIF Sales Tax Fund
16	375,000	375,000	11/30/22	TIF sales tax revenues
17	10,300,000	1,700,000	11/30/22	ARPA Funds/federal/state grant
18	440,000	440,000	11/30/22	State grant -75% funding
19	400,000	460,000	11/30/22	Federal grant - 100% funding
	<u>17,243,000</u>	<u>5,575,000</u>		
	<u>28,887,765</u>	<u>10,454,495</u>		
UTILITY FUND-				
20	3,000,000	2,400,000	11/30/22	Utility revenues
21	260,000	260,000	11/30/22	Utility funds/LCG refund
22	100,000	100,000	11/30/22	Utility revenues
23	120,000	120,000	11/30/22	Utility revenues
	<u>120,000</u>	<u>2,880,000</u>		
	<u>\$29,007,765</u>	<u>\$13,334,495</u>		

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Taxes	\$ 813,396	\$ 828,743	\$ 838,000	1.12%
Licenses and permits	1,383,766	742,543	753,200	1.44%
Intergovernmental	1,403,560	710,605	631,709	-11.10%
Fines and forfeits	371,201	458,232	467,200	1.96%
Miscellaneous	18,642	87,520	40,790	-53.39%
Total revenues	<u>3,990,565</u>	<u>2,827,643</u>	<u>2,730,899</u>	<u>-3.42%</u>
Expenditures:				
General government -				
Administrative	803,373	906,098	952,410	5.11%
Planning and code department	835,055	365,832	377,577	3.21%
Public safety -				
Police	3,041,658	3,019,264	3,700,461	22.56%
Civil Service Board	2,242	2,109	2,191	3.89%
Fire	890,175	992,593	1,045,555	5.34%
Mayor's Court	163,163	206,493	220,477	6.77%
Highways and streets	1,118,816	913,418	1,100,085	20.44%
Community Center	84,879	56,549	80,340	42.07%
Debt service	137,845	151,346	60,639	-59.93%
Capital outlay	879,490	255,111	179,000	-29.83%
Total expenditures	<u>7,956,696</u>	<u>6,868,813</u>	<u>7,718,735</u>	<u>12.37%</u>
Deficiency of revenues over expenditures	<u>(3,966,131)</u>	<u>(4,041,170)</u>	<u>(4,987,836)</u>	<u>23.43%</u>
Other financing sources:				
Proceeds from capital lease/loan	369,514	-	-	0.00%
Transfers in	3,530,000	4,905,000	5,720,000	16.62%
Total other financing sources	<u>3,899,514</u>	<u>4,905,000</u>	<u>5,720,000</u>	<u>16.62%</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>(66,617)</u>	863,830	732,164	<u>-15.24%</u>
Fund balance, beginning	<u>803,496</u>	<u>736,879</u>	<u>1,600,709</u>	
Fund balance, ending	<u>\$ 736,879</u>	<u>\$ 1,600,709</u>	<u>\$ 2,332,873</u>	

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF REVENUES
 November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Taxes -				
Ad valorem taxes	\$ 329,633	\$ 336,790	\$ 340,000	0.95%
Franchise taxes: video services				
Electric	428,249	421,202	425,000	0.90%
Cable TV and video	55,514	55,166	57,000	3.32%
Gas	-	15,585	16,000	2.66%
Total taxes	<u>813,396</u>	<u>828,743</u>	<u>838,000</u>	<u>1.12%</u>
Licenses and permits:				
Code department permits	1,006,679	331,336	335,000	1.11%
Plan Reviews	-	200	200	0.00%
Insurance licenses	214,760	221,243	223,000	0.79%
Occupational licenses-beer, liquor, etc.	162,327	189,764	195,000	2.76%
Total licenses and permits	<u>1,383,766</u>	<u>742,543</u>	<u>753,200</u>	<u>1.44%</u>
Intergovernmental:				
Federal Grants -				
Homeland Security 2016 flooding	-	3,570	-	-100.00%
FEMA Hurricanes Laura/Delta	-	115,791	-	-100.00%
Various	842,078	-	-	0.00%
State of Louisiana -				
Beer taxes	18,133	19,183	20,000	4.26%
On-behalf payments (supplemental pay)	197,757	186,472	228,000	22.27%
State grants	-	8,000	-	-100.00%
Intergovernmental agreement--DOTD	20,715	20,715	20,715	0.00%
Local -				
2% insurance proceeds	81,748	111,353	84,272	-24.32%
Proceeds from LCG - fire service	42,188	42,188	71,322	69.06%
School Board - resource officer grant	200,941	203,333	207,400	2.00%
Total intergovernmental	<u>1,403,560</u>	<u>710,605</u>	<u>631,709</u>	<u>-11.10%</u>
Fines, forfeits, etc.:				
Fines and forfeits	158,816	188,429	195,000	3.49%
Police dept. traffic detail	205,925	262,886	265,000	0.80%
Police special detail and accident reports	6,460	6,917	7,200	4.09%
Total fines, forfeits, etc.	<u>371,201</u>	<u>458,232</u>	<u>467,200</u>	<u>1.96%</u>
Miscellaneous:				
Interest	1,515	390	390	0.00%
Community Center rentals	12,080	18,450	20,000	8.40%
Donations/sale of bricks (Veteran's Memorial)	3,600	800	400	-50.00%
Other Sources (includes sales of vehicles)	1,447	67,880	20,000	-70.54%
Total miscellaneous	<u>18,642</u>	<u>87,520</u>	<u>40,790</u>	<u>-53.39%</u>
Total revenues	<u>\$ 3,990,565</u>	<u>\$ 2,827,643</u>	<u>\$ 2,730,899</u>	<u>-3.42%</u>

CITY OF CARENCRO, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES)
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Expenditures:				
General government -				
Administrative -				
Salary - Mayor	\$ 79,512	\$ 81,897	\$ 81,897	0.00%
Council salaries	70,000	72,317	72,317	0.00%
City Manager	79,392	81,774	81,774	0.00%
Salary increase total (4%)	-	-	9,431	100.00%
Retirement plan contribution	23,255	25,369	26,384	4.00%
Group insurance	14,463	15,665	16,742	6.88%
Payroll taxes	14,240	14,657	18,769	28.05%
Insurance	72,414	66,423	71,786	8.07%
Office expense	37,876	12,732	14,000	9.96%
Advertisements and recordations	4,807	5,548	4,200	-24.30%
Cell phones	-	3,242	3,400	4.87%
Consultant services	36,000	36,000	36,000	0.00%
Dues and subscriptions	6,761	8,536	9,000	5.44%
Legal fees	83,398	41,918	42,000	0.20%
Accounting and auditing fees	33,000	32,175	34,000	5.67%
Engineering	132,658	285,934	300,000	4.92%
Janitorial services	-	11,160	11,160	0.00%
Travel/conferences expenses	3,539	8,899	12,000	34.85%
Gas and repairs	3,171	13,353	14,500	8.59%
Auto allowance--Mayor	13,569	9,600	9,600	0.00%
Auto/Cell allowance--City Manager	9,600	10,800	10,800	0.00%
Telephone and cable-internet	22,460	20,488	22,500	9.82%
Rent - senior citizens	6,000	6,000	6,000	0.00%
Repairs and maintenance	41,425	24,527	22,000	-10.30%
Senior citizen compensation	9,860	9,126	9,200	0.81%
Supplies	-	126	2,000	1487.30%
Risk management	-	1,250	1,250	0.00%
Uniforms	212	-	2,000	100.00%
Website	5,324	6,253	7,200	15.14%
Miscellaneous	437	329	500	51.98%
Total administrative	<u>803,373</u>	<u>906,098</u>	<u>952,410</u>	<u>5.11%</u>
Planning department -				
Salaries	54,147	81,491	82,562	1.31%
Salary increase (4%)	-	-	3,302	100.00%
Retirement plan contribution	7,188	12,289	12,952	5.40%
Group insurance	5,809	11,588	13,415	15.77%
Payroll taxes	4,019	5,976	6,392	6.96%
Cell phones	300	300	300	0.00%
Insurance	2,387	2,692	2,854	6.02%
Inspection fees/Uniform Code council	760,067	249,887	252,000	0.85%
Supplies	1,138	1,609	1,800	11.87%
Training	-	-	2,000	0.00%
Total planning department	<u>835,055</u>	<u>365,832</u>	<u>377,577</u>	<u>3.21%</u>
Total general government	<u>\$ 1,638,428</u>	<u>\$ 1,271,930</u>	<u>\$ 1,329,987</u>	<u>4.56%</u>

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
 November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Expenditures:				
Public safety -				
Police department -				
Salaries	1,449,579	1,150,794	1,371,541	19.18%
Police Chief Salary	78,511	80,866	80,866	0.00%
Overtime	77,308	52,169	65,000	24.60%
Salary increase total (4%)	-	-	67,429	100.00%
Supplemental pay salary	165,918	148,543	192,000	29.26%
Retirement plan contribution	185,312	468,463	568,045	21.26%
Group insurance	207,868	214,598	273,950	27.66%
Payroll taxes	120,734	113,215	146,069	29.02%
Insurance	229,609	232,569	245,200	5.43%
Auto fuel	69,306	72,518	85,000	17.21%
Auto repairs & maintenance	30,058	120,856	100,000	-17.26%
Equipment expenditures & supplies	68,841	13,155	25,000	90.04%
Maintenance & repairs	21,909	14,651	17,000	16.03%
Drug testing	1,997	1,892	2,000	5.71%
Drug task force	2,211	1,145	4,000	249.34%
Janitorial service	-	3,660	4,700	28.42%
Legal fees	650	2,262	5,000	121.04%
Meth Lab Cleanup	-	-	1,000	100.00%
Bryne Grant expense	4,931	-	-	0.00%
School safety program	-	136	3,000	2105.88%
Cell phones/Aircards	-	23,518	32,000	36.07%
Computer consultant	-	7,220	7,500	3.88%
Computer Software Maint	-	15,200	30,000	100.00%
Criminal investigations	-	9,870	10,000	1.32%
Website	-	-	1,000	100.00%
Office expense	14,152	7,241	14,000	93.34%
Radio user fees	2,470	2,960	3,000	1.35%
Supplies	11,921	3,528	5,000	41.72%
Telephone	12,306	16,227	23,000	41.74%
Training	32,777	17,601	30,000	70.44%
Uniforms	8,616	7,763	18,000	131.87%
Utilities	33,303	8,497	9,000	5.92%
School resource officer	185,312	185,796	197,561	6.33%
Miscellaneous	6,859	3,151	6,000	90.42%
Auto Allow-Chief, Asst Chief, & 4 supervisors	19,200	19,200	57,600	200.00%
Total police department	<u>3,041,658</u>	<u>3,019,264</u>	<u>3,700,461</u>	<u>22.56%</u>
Civil service board -Fire/Police				
Salary - secretary	1,941	1,941	1,941	0.00%
Website	301	168	250	48.81%
Total civil service department	<u>2,242</u>	<u>2,109</u>	<u>2,191</u>	<u>3.89%</u>

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
 November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Expenditures:				
Fire department -				
Salaries	384,394	436,159	417,079	-4.37%
Overtime	31,530	29,756	30,000	0.82%
Salary increase total (4%)	-	-	10,506	100.00%
Supplemental pay salary	31,840	37,929	36,000	-5.09%
Group insurance	43,354	48,401	49,224	1.70%
Payroll taxes	32,596	35,243	39,748	12.78%
Retirement plan contribution	71,489	85,376	90,598	6.12%
Auto/truck expense	43,160	35,423	50,000	41.15%
Auto - gas and oil	10,052	11,448	14,500	26.66%
Cable and internet services	3,624	2,656	5,500	107.08%
Drug testing	361	371	500	34.77%
Equipment expenditures	15,514	43,557	15,000	-65.56%
Equipment testing - PIAL	5,310	-	20,000	100.00%
Grounds maintenance	3,588	3,312	5,000	50.97%
Insurance	93,034	105,080	111,400	6.01%
Cell phones	960	960	1,000	4.17%
Cell phone allowance	2,100	2,100	2,100	0.00%
Radio user fees	5,010	1,015	4,000	294.09%
Repairs and maintenance	12,352	6,475	15,000	131.66%
Supplies	5,889	9,615	10,000	4.00%
Software subscriptions	-	4,007	9,000	124.61%
Telephone	6,880	7,640	8,200	7.33%
Utilities	11,118	12,557	14,000	11.49%
Training	3,781	3,643	8,000	119.60%
Uniforms	6,072	3,832	6,500	69.62%
Website	380	470	500	6.38%
Volunteer Pay Per Call Program	59,355	57,700	60,000	3.99%
Fire prevention program	-	-	3,000	100.00%
Auto Allowance-Fire Chief	-	7,200	7,200	0.00%
Miscellaneous	6,432	668	2,000	199.40%
Total fire department	890,175	992,593	1,045,555	5.34%
Mayor's Court:				
Salary - Court clerk	5,832	6,513	7,117	9.27%
Salary - Bailiff	-	3,184	4,160	30.65%
City Magistrate	14,515	4,709	5,200	10.43%
Legal fees	5,988	10,162	7,000	-31.12%
Fine fees	105,123	147,014	160,000	8.83%
Supplies	-	-	1,000	100.00%
Traffic detail expenditures	31,705	34,911	36,000	3.12%
Total Mayor's Court	163,163	206,493	220,477	6.77%
Total public safety	4,097,238	4,220,459	4,968,684	17.73%

CITY OF CARENCRO, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Highways and streets -				
Salaries	268,923	285,636	390,878	36.84%
Overtime	7,511	1,200	1,500	25.00%
Salary increase total (4%)	-	-	13,014	100.00%
Group insurance	47,404	52,839	69,847	32.19%
Payroll taxes	20,150	20,757	30,898	48.86%
Retirement plan contribution	39,440	39,719	52,448	32.05%
Auto expense	22,671	34,222	32,000	-6.49%
Ditches/trees cleaning, grubbing	339,952	19,025	50,000	162.81%
Demolition/dumping fees	192	124	1,000	706.45%
Engineering fees	74,988	79,914	85,000	6.36%
Street equipment repairs and maintenance	49,472	101,447	102,000	0.55%
Inmate labor	3,116	-	-	0.00%
Insurance	43,955	54,031	57,000	5.49%
Maintenance	61,007	81,000	63,000	-22.22%
Street lighting	105,189	114,387	117,000	2.28%
Supplies	25,637	16,898	20,000	18.36%
Training	-	-	-	0.00%
Uniforms	9,209	12,219	14,500	18.67%
Total highways and streets	<u>1,118,816</u>	<u>913,418</u>	<u>1,100,085</u>	<u>20.44%</u>
Operations of Community Center:				
Salaries	1,408	2,344	4,000	70.65%
Payroll taxes	111	182	306	68.13%
Janitorial services	-	12,700	20,500	61.42%
Insurance	12,232	14,183	15,034	6.00%
Equipment and supplies	47,087	576	10,000	1636.11%
Grounds maintenance	11,833	-	-	0.00%
Repairs and maintenance	-	12,664	15,000	18.45%
Utilities	6,242	7,062	8,000	13.28%
Telephone	5,966	6,838	7,500	9.68%
Total community center	<u>84,879</u>	<u>56,549</u>	<u>80,340</u>	<u>42.07%</u>
Debt service -				
Principal	130,565	138,508	53,225	-61.57%
Interest	7,280	12,838	7,414	-42.25%
Total debt service	<u>137,845</u>	<u>151,346</u>	<u>60,639</u>	<u>-59.93%</u>

CITY OF CARENCRO, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Capital outlay -				
General government:				
Hurricane Ida	-	8,858	-	-100.00%
Equipment	2,788	-	-	0.00%
Prejean Road Pavement	-	29,251	-	-100.00%
Hurricane Laura	-	71,062	-	-100.00%
COVID 19 supplies	-	1,674	-	-100.00%
Public safety:				
Police department -				
Vehicles	461,509	-	-	0.00%
Vehicle and officers equipment	-	46,292	30,000	-35.19%
Furnishings	-	-	1,000	100.00%
Computers/ program	-	12,750	45,000	252.94%
Portable radios	-	47,139	-	-100.00%
Street cameras	-	22,909	65,000	183.73%
Police Bullet Proof Vests	-	-	16,000	100.00%
Fire department -				
Equipment	-	15,176	20,000	31.79%
Security access system	-	-	2,000	100.00%
Highways and streets:				
Equipment	415,193	-	-	0.00%
Total capital outlay	<u>879,490</u>	<u>255,111</u>	<u>179,000</u>	<u>-29.83%</u>
Total expenditures	<u>\$ 7,956,696</u>	<u>\$ 6,868,813</u>	<u>\$ 7,718,735</u>	<u>12.37%</u>
Other financing sources:				
Proceeds from capital lease/loan	369,514	-	-	0.00%
Transfers from 1967 Sales Tax Fund	1,490,000	1,860,000	2,500,000	34.41%
Transfers from 1993 Sales Tax Fund	1,840,000	2,620,000	2,770,000	5.73%
Transfer from 2016 Sales Tax Fund	-	425,000	450,000	5.88%
Transfer from TIF Fund	200,000	-	-	0.00%
Total other financing sources	<u>\$ 3,899,514</u>	<u>\$ 4,905,000</u>	<u>\$ 5,720,000</u>	<u>16.62%</u>

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
1967 SALES TAX FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Taxes - 1% sales tax	\$ 3,016,476	\$3,983,550	\$ 4,200,000	5.43%
Miscellaneous -				
Interest	7,199	1,191	1,150	-3.44%
Total revenues	<u>3,023,675</u>	<u>3,984,741</u>	<u>4,201,150</u>	<u>5.43%</u>
Expenditures:				
Current -				
General government:				
Professional fees	12,895	15,355	17,000	10.71%
Collection expense	22,167	29,750	31,500	5.88%
Total general government	<u>35,062</u>	<u>45,105</u>	<u>48,500</u>	<u>7.53%</u>
Excess of revenues over expenditures	<u>2,988,613</u>	<u>3,939,636</u>	<u>4,152,650</u>	<u>5.41%</u>
Other financing sources (uses):				
Transfer to General Fund	(1,490,000)	(1,860,000)	(2,500,000)	34.41%
Transfer to 2014 Sales Tax Bond Fund	(657,185)	(657,282)	(656,268)	-0.15%
Transfer to 2019 Sales Tax Bond Fund	(297,801)	(267,505)	(269,609)	0.79%
Transfer to Hotel/Motel Sales Tax Fund	(5,000)	-	-	0.00%
Transfer to Utility Fund	(150,000)	(100,000)	-	-100.00%
Transfer to Capital Projects Fund	(215,000)	-	-	0.00%
Total other financing sources (uses)	<u>(2,814,986)</u>	<u>(2,884,787)</u>	<u>(3,425,877)</u>	<u>18.76%</u>
Excess of revenues over expenditures and other uses	173,627	1,054,849	726,773	<u>-31.10%</u>
Fund balance, beginning	<u>355,774</u>	<u>529,401</u>	<u>1,584,250</u>	
Fund balance, ending	<u>\$ 529,401</u>	<u>\$1,584,250</u>	<u>\$ 2,311,023</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
1993 SALES TAX FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Taxes - 1% sales tax	\$3,016,476	\$3,983,550	\$4,200,000	5.43%
LCG Funding - Carencro Park	-	608,877	-	-100.00%
Interest	2,358	1,396	1,300	-6.88%
Total revenues	<u>3,018,834</u>	<u>4,593,823</u>	<u>4,201,300</u>	<u>-8.54%</u>
Expenditures:				
Current -				
General government:				
Professional fees	12,946	15,410	17,000	10.32%
Collection expense	22,167	29,750	31,500	5.88%
Total general government	<u>35,113</u>	<u>45,160</u>	<u>48,500</u>	<u>7.40%</u>
Culture and recreation:				
Trans to PARC - sales tax	972,766	1,310,000	1,385,000	5.73%
Trans to PARC - Carencro Park	-	59,800	82,500	37.96%
Total culture and recreation	<u>972,766</u>	<u>1,369,800</u>	<u>1,467,500</u>	<u>7.13%</u>
Total expenditures	<u>1,007,879</u>	<u>1,414,960</u>	<u>1,516,000</u>	<u>7.14%</u>
Excess of revenues over expenditures	2,010,955	3,178,863	2,685,300	-15.53%
Other financing uses:				
Transfer to General Fund	(1,840,000)	(2,620,000)	(2,770,000)	5.73%
Excess (deficiency) of revenues over expenditures and other uses	170,955	558,863	(84,700)	<u>-115.16%</u>
Fund balance, beginning	<u>273,910</u>	<u>444,865</u>	<u>1,003,728</u>	
Fund balance, ending	<u>\$ 444,865</u>	<u>\$1,003,728</u>	<u>\$ 919,028</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
2016 SALES TAX FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Taxes - 1% sales tax	\$ 3,015,136	\$ 3,983,550	\$ 4,200,000	5.43%
Miscellaneous -				
Interest	24,684	9,387	9,500	1.20%
Total revenues	<u>3,039,820</u>	<u>3,992,937</u>	<u>4,209,500</u>	<u>5.42%</u>
Expenditures:				
Current -				
General government:				
Professional fees	12,926	15,355	17,500	13.97%
Collection expense	22,167	29,750	31,500	5.88%
Total expenditures	<u>35,093</u>	<u>45,105</u>	<u>49,000</u>	<u>8.64%</u>
Excess of revenues over expenditures	<u>3,004,727</u>	<u>3,947,832</u>	<u>4,160,500</u>	<u>5.39%</u>
Other financing uses:				
Transfer to Utility Fund	(1,590,000)	(875,000)	(900,000)	2.86%
Transfer to General Fund	-	(425,000)	(450,000)	5.88%
Total other financing uses	<u>(1,590,000)</u>	<u>(1,300,000)</u>	<u>(1,350,000)</u>	<u>3.85%</u>
Excess of revenues over expenditures and other uses	1,414,727	2,647,832	2,810,500	<u>6.14%</u>
Fund balance, beginning	<u>4,267,486</u>	<u>5,682,213</u>	<u>8,330,045</u>	
Fund balance, ending	<u>\$ 5,682,213</u>	<u>\$ 8,330,045</u>	<u>\$ 11,140,545</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Taxes--1% sales tax	\$ 2,035,659	\$ 2,387,900	\$ 2,517,500	5.43%
State grant	12,000	2,222,713	100,000	-95.50%
Interest	10,773	8,750	9,000	2.86%
Total revenues	<u>2,058,432</u>	<u>4,619,363</u>	<u>2,626,500</u>	<u>-43.14%</u>
Expenditures:				
Current -				
General government:				
Collection fees	14,814	17,800	18,800	5.62%
Engineering	3,593	-	-	0.00%
Repairs and maintenance	8,986	-	-	0.00%
Professional fees	9,428	12,127	12,750	5.14%
Total general government	<u>36,821</u>	<u>29,927</u>	<u>31,550</u>	<u>5.42%</u>
Debt service - bond issuance costs	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-100.00%</u>
Capital outlay -				
Highways and streets:				
Fire Station/Truck	111,726	1,839,505	3,160,495	71.81%
Culture and recreation:				
Historic House/Welcome Center	74,160	23,361	220,000	841.74%
	<u>185,886</u>	<u>1,862,866</u>	<u>3,380,495</u>	<u>81.47%</u>
Utility Fund projects -				
Evangeline Downs/Lift Stations along Frontage	-	1,030,716	50,000	-95.15%
Gas Line/Sonnier Rd/Buzz	-	1,191,997	50,000	-95.81%
Gloria Switch Sewer Lines	-	13,211	375,000	2738.54%
	<u>-</u>	<u>2,235,924</u>	<u>475,000</u>	<u>-78.76%</u>
Total capital outlay	<u>185,886</u>	<u>4,098,790</u>	<u>3,855,495</u>	<u>-5.94%</u>
Total expenditures	<u>222,707</u>	<u>4,188,717</u>	<u>3,887,045</u>	<u>-7.20%</u>
Excess (deficiency) of revenues over expenditures	<u>1,835,725</u>	<u>430,646</u>	<u>(1,260,545)</u>	<u>-392.71%</u>
Other financing uses:				
Proceeds from issuance of bonds	-	5,000,000	-	-100.00%
Transfer to 2011 Sales Tax Bond Fund	(100,318)	(295,020)	-	-100.00%
Transfer to 2013 Sales Tax Bond Fund	(416,590)	-	-	0.00%
Transfer to 2021 Sales Tax Bond Fund	-	(578,789)	(585,060)	1.08%
Transfer to General Fund	(200,000)	-	-	0.00%
Transfer to Utility Fund (for projects)	(743,895)	-	-	0.00%
Total other financing uses	<u>(1,460,803)</u>	<u>4,126,191</u>	<u>(585,060)</u>	<u>-114.18%</u>
Excess (deficiency) of revenues over expenditures and other uses	374,922	4,556,837	(1,845,605)	<u>-140.50%</u>
Fund balance, beginning	<u>1,392,115</u>	<u>1,767,037</u>	<u>6,323,874</u>	
Fund balance, ending	<u>\$ 1,767,037</u>	<u>\$ 6,323,874</u>	<u>\$ 4,478,269</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
HOTEL/MOTEL SALES TAX FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Taxes - 1% sales tax	\$ 9,051	\$ 10,298	\$ 10,850	5.36%
Miscellaneous -				
Interest	55	36	40	11.11%
Donation-Carencro Mardi Gras Assoc.	9,351	-	-	0.00%
Farmers Market Revenues	378	11	200	1718.18%
Total revenues	<u>18,835</u>	<u>10,345</u>	<u>11,090</u>	<u>7.20%</u>
Expenditures:				
Current -				
General government:				
Collections fees	<u>23</u>	<u>23</u>	<u>25</u>	<u>8.70%</u>
Culture and tourism:				
Farmers Market expenses	-	-	2,000	100.00%
Culture District	3,960	841	2,000	137.81%
Mardi Gras expenses	<u>7,375</u>	<u>214</u>	<u>8,000</u>	<u>3638.32%</u>
Total culture and tourism	<u>11,335</u>	<u>1,055</u>	<u>12,000</u>	<u>1037.44%</u>
Total expenditures	<u>11,358</u>	<u>1,078</u>	<u>12,025</u>	<u>1015.49%</u>
Excess (deficiency) of revenues over expenditures	7,477	9,267	(935)	-110.09%
Other financing sources:				
Transfer from 67 Sales Tax	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Excess (deficiency) of revenues and other sources over expenditures	12,477	9,267	(935)	<u>-110.09%</u>
Fund balance, beginning	<u>9,105</u>	<u>21,582</u>	<u>30,849</u>	
Fund balance, ending	<u>\$ 21,582</u>	<u>\$ 30,849</u>	<u>\$ 29,914</u>	

CITY OF CARENCRO, LOUISIANA
DEBT SERVICE FUNDS BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Intergovernmental -	\$ 372,000	\$ 372,000	\$ 372,000	0.00%
Miscellaneous - interest	6,953	1,771	1,850	4.46%
Total revenues	<u>378,953</u>	<u>373,771</u>	<u>373,850</u>	<u>0.02%</u>
Expenditures:				
Debt service -				
Principal retirement:				
2011 Sales Tax Bonds-TIF	90,000	385,000	-	-100.00%
2013 Sales Tax Bonds-TIF	165,000	515,000	-	-100.00%
2014 Sales Tax Bonds-67 ST	1,020,000	605,000	615,000	1.65%
2014 Sales Tax Bonds-PARC	-	285,000	290,000	1.75%
2019 Sales Tax Bond-67 ST	-	135,000	145,000	7.41%
2021 Sales Tax Bond-TIF	-	-	400,000	100.00%
Interest paid:				
2011 Sales Tax Bonds-TIF	11,524	8,256	-	-100.00%
2013 Sales Tax Bonds-TIF	12,215	5,124	-	-100.00%
2014 Sales Tax Bonds-67 ST	262,354	53,535	40,527	-24.30%
2014 Sales Tax Bonds -PARC	-	75,539	67,518	-10.62%
2019 Sales Tax Bond-67 ST	-	129,846	126,228	-2.79%
2021 Sales Tax Bond-TIF	-	<u>35,750</u>	<u>93,600</u>	<u>100.00%</u>
Total expenditures	<u>1,561,093</u>	<u>2,233,050</u>	<u>1,777,873</u>	<u>-20.38%</u>
Deficiency of revenues over expenditures	<u>(1,182,140)</u>	<u>(1,859,279)</u>	<u>(1,404,023)</u>	<u>-24.49%</u>
Other financing sources (uses):				
Transfer from 1967 Sales Tax Fund	954,986	924,787	925,877	0.12%
Transfer from TIF Sales Tax Fund	<u>516,908</u>	<u>873,809</u>	<u>585,060</u>	<u>-33.04%</u>
Total other financing sources (uses)	<u>1,471,894</u>	<u>1,798,596</u>	<u>1,510,937</u>	<u>-15.99%</u>
Excess (deficiency) of revenues and other sources over expenditures	289,754	(60,683)	106,914	<u>-276.18%</u>
Fund balance, beginning	<u>1,233,827</u>	<u>1,523,581</u>	<u>1,462,898</u>	
Fund balance, ending	<u>\$ 1,523,581</u>	<u>\$ 1,462,898</u>	<u>\$ 1,569,812</u>	

CITY OF CARENCRO, LOUISIANA
CAPITAL PROJECTS FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Intergovernmental -				
Federal grants-ARPA funds	\$ 500,322	\$ 100,099	\$ 1,700,000	1598.32%
State grants	829,514	1,210,907	3,730,000	208.03%
Miscellaneous -				
Interest	31,054	1,967	2,000	1.68%
Total revenues	<u>1,360,890</u>	<u>1,312,973</u>	<u>5,432,000</u>	<u>313.72%</u>
Expenditures:				
Capital outlay:				
Highways and streets -				
Arceneaux Road drainage improvements	58,820	377,208	900,000	138.60%
Andre St drainage improvements	315,833	-	-	0.00%
Andre St bridge	625,170	-	-	0.00%
Thoroughbred Bridge	-	3,927	100,000	2446.47%
CWEF grant project	-	800	-	-100.00%
Sidewalk projects	-	500	-	-100.00%
2019 Asphalt Overlay	3,084,912	2,227,628	320,000	-85.63%
Sosthene Drainage	121,842	205	-	-100.00%
Prejean Sub/Rampart Drainage	298,500	21,158	-	-100.00%
Other	1,000	-	-	0.00%
	<u>4,506,077</u>	<u>2,631,426</u>	<u>1,320,000</u>	<u>-49.84%</u>
Utility Fund projects -				
ARPA PH I	-	100,000	1,700,000	1600.00%
Gloria Switch Coulee Project	-	-	440,000	100.00%
2015 Wastewater Force main Ph I & II	-	81,481	2,500,000	2968.20%
Total Utility Fund projects	<u>-</u>	<u>181,481</u>	<u>4,640,000</u>	<u>2456.74%</u>
Total expenditures	<u>4,506,077</u>	<u>2,812,907</u>	<u>5,960,000</u>	<u>111.88%</u>
Deficiency of revenues over expenditures	<u>(3,145,187)</u>	<u>(1,499,934)</u>	<u>(528,000)</u>	<u>-64.80%</u>
Other financing sources (uses):				
Transfer from 1967 Sales Tax Fund	215,000	-	-	0.00%
Transfer from Utility Fund	700,000	-	-	0.00%
Transfer to Utility Fund (for projects)	(426,362)	-	-	0.00%
Total other financing sources (uses)	<u>488,638</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>(2,656,549)</u>	<u>(1,499,934)</u>	<u>(528,000)</u>	<u>-64.80%</u>
Fund balance, beginning	<u>5,324,840</u>	<u>2,668,291</u>	<u>1,168,357</u>	
Fund balance, ending	<u>\$ 2,668,291</u>	<u>\$ 1,168,357</u>	<u>\$ 640,357</u>	

CITY OF CARENCRO, LOUISIANA
LCDBG
CAPITAL PROJECTS FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Intergovernmental -				
Federal grant-LCDBG	\$ 55,168	\$ -	\$ 400,000	100.00%
Miscellaneous	-	-	-	0.00%
Total revenues	<u>55,168</u>	<u>-</u>	<u>400,000</u>	<u>100.00%</u>
Expenditures:				
Capital outlay - sewer improvements	-	28,006	460,000	1542.51%
Excess (deficiency) of revenues over expenditures	<u>55,168</u>	<u>(28,006)</u>	<u>(60,000)</u>	<u>114.24%</u>
Other financing sources (uses):				
Transfer from Utility Fund	351,376	28,006	60,000	114.24%
Transfer to Utility Fund (for projects)	<u>(406,568)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>(55,192)</u>	<u>28,006</u>	<u>60,000</u>	<u>114.24%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(24)	-	-	<u>0.00%</u>
Fund balance, beginning	<u>24</u>	<u>-</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF CARENCRO, LOUISIANA
STREETS & SIDEWALK CONSTRUCTION FUND
CAPITAL PROJECTS BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Revenues:				
Miscellaneous -				
Interest	\$ -	\$ -	\$ -	0.00%
Expenditures:				
Capital outlay -				
Sidewalk projects	-	-	-	0.00%
Excess of revenues over expenditures	-	-	-	0.00%
Other financing uses:				
Transfer to Capital Projects Fund	-	-	-	0.00%
Excess of revenues over expenditures and other uses	-	-	-	<u>0.00%</u>
Fund balance, beginning	<u>27</u>	<u>27</u>	<u>27</u>	
Fund balance, ending	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 27</u>	

CITY OF CARENCRO, LOUISIANA
UTILITY FUND BUDGET
November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Operating revenues:				
Charges for services -				
Gas sales	\$ 593,665	\$ 723,220	\$ 766,500	5.98%
Water sales	1,484,925	1,602,950	1,665,350	3.89%
Sewer charges	1,428,687	1,539,450	1,607,850	4.44%
Garbage collection	709,724	780,097	815,500	4.54%
Connection fees	236,212	243,483	110,000	-54.82%
Delinquent and service charges	46,630	42,875	50,000	16.62%
Miscellaneous	11,460	1,997	2,000	0.15%
Total operating revenues	<u>4,511,303</u>	<u>4,934,072</u>	<u>5,017,200</u>	<u>1.68%</u>
Operating expenses:				
Salaries	722,534	758,329	884,214	16.60%
Salary increase total (4%)	-	-	33,738	100.00%
Overtime	84,255	96,540	102,000	5.66%
Group insurance	101,970	116,782	149,449	27.97%
Payroll taxes	56,315	60,691	72,618	19.65%
Retirement plan contribution	103,336	118,436	142,485	20.31%
Retirement plan - GASB 68	(15,442)	-	-	0.00%
Gas purchased	115,848	163,923	160,000	-2.39%
Cathodic protection survey	1,255	1,410	1,500	6.38%
Garbage collection fees	643,831	694,827	725,000	4.34%
Hazard collection fees	530	14,597	15,000	2.76%
Repairs and maintenance	358,131	329,866	385,500	16.87%
Supplies	361,212	298,260	337,000	12.99%
Contractual services	19,397	22,302	23,000	3.13%
Chemicals	329,807	322,458	385,000	19.40%
Truck operation	46,161	93,559	94,750	1.27%
Equipment repairs and maintenance	7,258	19,892	17,500	-12.02%
Utilities	157,386	202,568	210,000	3.67%
Telephone	11,842	12,630	15,000	18.76%
Cell phones	6,094	9,355	10,000	6.89%
Bad debts	8,937	10,133	12,000	18.42%
Office supplies and postage	45,547	39,355	40,000	1.64%
Insurance	118,913	142,057	150,580	6.00%
Drug testing expenses	1,411	1,547	1,650	6.66%
Risk management fee(1/2)	1,250	1,250	1,250	0.00%
Engineering	58,568	75,883	80,000	5.43%
Professional fees	31,520	31,895	33,500	5.03%
Miscellaneous	4,689	196	5,000	2451.02%
Weed spraying	15,705	16,155	17,000	5.23%
Meter reader	10,854	4,565	-	-100.00%
Travel, seminars, in-service training, etc.	12,458	11,489	15,500	34.91%
Depreciation	919,471	983,750	995,200	1.16%
Uniforms expense	22,024	22,853	24,200	5.89%
Total operating expenses	<u>4,363,067</u>	<u>4,677,553</u>	<u>5,139,634</u>	<u>9.88%</u>
Operating income (loss)	<u>148,236</u>	<u>256,519</u>	<u>(122,434)</u>	<u>-147.73%</u>

CITY OF CARENCRO, LOUISIANA
 UTILITY FUND BUDGET (CONTINUED)
 November 30, 2022

	Year Ended November 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
Nonoperating revenues (expenses):				
Interest income	18,053	10,000	10,000	0.00%
Interest expense	(168,028)	(161,559)	(157,126)	-2.74%
Non-employer contributions	23,915	24,000	24,000	0.00%
Gain (loss) on disposal of assets	-	-	-	0.00%
Total nonoperating revenues (expenses)	<u>(126,060)</u>	<u>(127,559)</u>	<u>(123,126)</u>	<u>-3.48%</u>
Income (loss) before contributions and transfers				
	<u>22,176</u>	<u>128,960</u>	<u>(245,560)</u>	<u>-290.42%</u>
Transfers in (out):				
Transfers from TIF Sales Tax Fund (for projects)	743,895	-	-	0.00%
Transfers from Capital Projects Fund (for projects)	426,362	-	-	0.00%
Transfer from LCDBG Fund (for projects)	406,568	-	-	0.00%
Transfer from (to) LCDBG Sewer Improvements Fund	(351,376)	(28,006)	(60,000)	114.24%
Transfers to Capital Projects Fund	(700,000)	-	-	0.00%
Transfers from 1967 Sales Tax Fund	150,000	100,000	-	-100.00%
Transfers from 2016 Sales Tax Fund	1,590,000	875,000	900,000	2.86%
Net transfers in (out)	<u>2,265,449</u>	<u>946,994</u>	<u>840,000</u>	<u>-11.30%</u>
Net income	2,287,625	1,075,954	594,440	-44.75%
Capital contributions	<u>-</u>	<u>13,200</u>	<u>235,000</u>	<u>1680.30%</u>
Increase in retained earnings	2,287,625	1,089,154	829,440	<u>-23.85%</u>
Retained earnings, beginning of year	<u>19,430,519</u>	<u>21,718,144</u>	<u>22,807,298</u>	
Retained earnings, end of year	<u>S 21,718,144</u>	<u>S 22,807,298</u>	<u>S 23,636,738</u>	

CITY OF CARENCRO, LOUISIANA
UTILITY FUND BUDGET BY DEPARTMENT
November 30, 2022

	81 Gas			82 Water			83 Sewer			84 Sanitation			85 G & A			Total	
	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated
Operating revenues:																	
Charges for services -																	
Gas sales	\$ 593,665	\$ 723,220	\$ 766,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,665	\$ 723,220
Water sales	-	-	-	1,484,925	1,602,950	1,665,350	-	-	-	-	-	-	-	-	-	1,484,925	1,602,950
Sewer charges	-	-	-	-	-	-	1,428,687	1,539,450	1,607,850	-	-	-	-	-	-	1,428,687	1,539,450
Garbage collection	-	-	-	-	-	-	-	-	-	780,097	815,500	-	-	-	-	780,097	815,500
Connection fees	9,212	17,955	10,000	227,000	225,528	100,000	46,630	17,150	50,000	-	-	-	-	-	236,212	243,483	
Delinquent and service charges	-	8,146	-	17,579	17,579	-	-	-	-	-	-	-	-	-	46,630	42,875	
Miscellaneous revenues -	-	380	-	819	798	2,000	-	-	-	-	-	-	-	-	11,460	11,460	
Total operating revenues	602,877	749,701	776,500	1,723,385	1,846,876	1,767,350	1,475,317	1,557,398	1,657,850	709,724	815,500	-	-	-	4,511,303	4,934,072	
Operating expenses:																	
Salaries	169,431	172,376	179,839	215,374	216,657	256,151	35,666	47,770	101,920	-	-	-	-	-	302,063	321,526	346,304
Salary increase (4%)	-	-	7,191	-	-	8,618	-	-	4,077	-	-	-	-	-	-	-	13,852
Overtime	28,276	28,037	30,000	52,622	55,119	58,000	2,193	1,445	2,000	-	-	-	-	-	1,164	11,939	12,000
Group insurance	12,949	13,862	14,747	34,843	43,390	49,169	5,809	7,377	22,949	-	-	-	-	-	48,369	52,153	62,584
Payroll taxes	14,294	14,899	16,603	19,053	18,799	20,255	2,791	3,801	8,109	-	-	-	-	-	20,177	23,192	27,651
Retirement plan contribution	24,156	26,719	28,990	30,704	33,648	41,039	5,175	8,232	16,430	-	-	-	-	-	43,301	49,837	56,026
Retirement plan - GASB 68	(3,552)	-	-	(4,632)	-	-	(772)	-	-	-	-	-	-	-	(6,486)	-	(15,442)
Gas purchased	115,848	163,923	160,000	-	-	-	-	-	-	-	-	-	-	-	115,848	163,923	160,000
Catholic protection survey	1,255	1,410	1,500	-	-	-	-	-	-	643,831	725,000	-	-	-	1,255	1,410	1,500
Garbage collection fees	-	-	-	-	-	-	-	-	-	530	15,000	-	-	-	643,831	694,827	725,000
Hazard collection fees	49,540	38,521	40,000	105,608	232,085	248,000	174,899	38,687	75,000	-	-	-	-	-	30,084	20,573	22,500
Repairs and maintenance	38,685	40,662	42,000	288,507	220,000	250,000	33,789	36,894	43,000	-	-	-	-	-	231	704	2,000
Supplies	-	-	-	2,115	5,064	5,500	17,282	17,238	17,500	-	-	-	-	-	-	-	-
Contractual services	-	-	-	193,391	135,315	185,000	136,416	187,143	200,000	-	-	-	-	-	-	-	-
Chemicals	-	-	-	15,264	26,488	27,000	11,541	11,469	11,750	-	-	-	-	-	-	-	-
Truck operation	19,356	55,602	56,000	3,919	3,919	1,000	2,938	15,973	16,500	-	-	-	-	-	19,892	19,892	17,500
Equipment repairs and maint.	4,320	-	-	45,216	57,903	60,000	102,847	132,161	135,000	-	-	-	-	-	46,161	7,258	94,750
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cell phones/cards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	32,161	34,533	36,605	73,454	92,668	98,228	9,322	10,135	10,743	-	-	-	-	-	9,323	12,504	15,000
Drug testing fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	20,338	24,065	25,000	38,230	51,818	55,000	-	-	-	-	-	11,842	12,630	15,000
Miscellaneous	2,105	-	2,000	2,390	-	2,500	-	-	-	-	-	-	-	-	194	196	500
Weed spraying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter reader expense	10,854	4,565	-	-	-	-	-	-	-	-	-	-	-	-	31,520	31,895	33,500
Travel, seminars, training, etc.	12,000	11,400	11,500	458	14	2,000	454,004	526,500	528,000	-	-	-	-	-	15,705	16,155	17,000
Depreciation	7,232	7,250	8,200	306,858	298,000	307,000	454,004	526,500	528,000	-	-	-	-	-	151,377	152,000	152,000
Uniform expense	6,776	7,252	7,500	8,753	7,860	8,200	6,495	6,216	6,500	-	-	-	-	-	-	-	-
Allocation of general and administrative expenses	145,215	154,653	169,963	217,824	231,980	254,946	326,736	347,969	382,420	36,304	42,492	-	-	-	(726,079)	(773,265)	(849,821)
Total operating expenses	690,901	775,664	812,638	1,626,140	1,702,974	1,907,606	1,365,361	1,450,828	1,636,898	680,665	782,492	-	-	-	4,363,067	4,677,553	5,139,634
Operating income (loss)	\$ (88,024)	\$ (25,963)	\$ (36,138)	\$ 97,245	\$ 143,902	\$ (140,256)	\$ 109,956	\$ 106,570	\$ 20,952	\$ 29,059	\$ 33,008	\$ -	\$ -	\$ -	\$ 148,236	\$ 256,519	\$ (122,454)