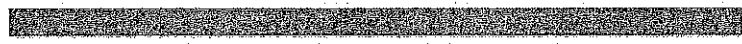


CITY OF CARENCRO, LOUISIANA



AMENDED BUDGET FYE NOVEMBER 30, 2020

and

BUDGET FYE NOVEMBER 30, 2021

CITY OF CARENCRO, LOUISIANA
 BUDGET
 Year Ending November 30, 2021

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CITY OF CARENCRO, LOUISIANA
BUDGET MESSAGE
November 30, 2021

I submit to you the budget for the fiscal year ended November 30, 2021, beginning December 1, 2020. 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 2021 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 11/30/20.
- B -- The water and sewer rates will change effective December 1, 2020 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	
	<u>Residential</u>	<u>Commercial</u>	<u>Residential</u>	<u>Commercial</u>
Minimum gallons/Base rate--				
1st 5,000 gallons, water; 3,000, sewer	22.75	n/a	23.75	n/a
1st 3,000 gallons, water; 3,000, sewer	n/a	24.75	n/a	27.85
Per 1,000 gallons over base rate	3.70	3.70	3.70	4.20

	Rates Effective December 1, 2020			
	Water		Sewer	
	<u>Residential</u>	<u>Commercial</u>	<u>Residential</u>	<u>Commercial</u>
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

- C -- Garbage rates will change effective December 1, 2019 in accordance with the contract agreement with Pelican Waste. For the year ended 11/30/20, the price will increase from \$19.67 to \$20.26--an increase of \$.59 cents per month.

- (2) The budget includes the following expenditures/expenses for 11/30/21:

Operational-	
Retirement contribution (continuation)	\$ 834,881
Group Insurance (city contributes employee premium & 1/2 for dependents)--continuation	519,804
Total operating expenditures continuations	<u>\$ 1,354,685</u>

- (3) Salary increases (3%) projected for city employees \$ 92,293

- (4) Capital Outlay (See Capital Outlay Budget Request (page 3 of Budget Document) \$ 10,822,973

Sincerely,

Gwen Martin
City Clerk

CITY OF CARENCRO, LOUISIANA
 CONSOLIDATED BUDGET
 November 30, 2021

	Year Ended November 30,		
	2019 Actual	2020 Estimated	2021 Budget
Revenues:			
Taxes	\$ 10,861,183	\$ 11,435,607	\$ 11,503,000
Licenses and permits	626,426	1,301,863	946,000
Intergovernmental	3,611,047	2,632,286	5,392,508
Fines and forfeits	441,184	400,476	404,400
Charges for services	4,208,345	4,475,033	4,593,930
Miscellaneous	245,495	119,805	92,775
Total revenues	<u>19,993,680</u>	<u>20,365,070</u>	<u>22,932,613</u>
Expenditures:			
General government -			
Administration	1,147,270	960,452	1,017,918
Planning department	236,888	756,933	534,024
Public safety -			
Police	2,743,721	2,973,516	3,321,566
Civil Service Board	-	2,184	2,050
Fire	838,096	901,405	957,716
Mayor's Court	194,950	177,597	191,090
Highways and streets	589,227	796,590	887,349
Culture and tourism	909,011	963,185	1,028,633
Community Center	70,573	57,049	101,341
Debt service -			
Principal retirement	1,170,008	1,361,305	1,813,508
Interest and fiscal charges	275,328	293,890	422,977
Capital outlay - governmental funds	3,544,147	6,887,298	6,881,990
Capital outlay - Utility projects	-	2,206,718	3,525,000
Utility fund expenses	3,947,225	4,349,067	4,694,803
Total expenditures	<u>15,666,444</u>	<u>22,687,189</u>	<u>25,379,965</u>
Excess (deficiency) of revenues over expenditures	<u>4,327,236</u>	<u>(2,322,119)</u>	<u>(2,447,352)</u>
Nonoperating utility revenues (expenses):			
Interest income	43,224	7,500	6,900
Interest expense	(137,767)	(189,630)	(182,192)
Bond issuance costs	-	-	-
Non-employer contributions	23,021	20,000	20,000
Gain (loss) on disposal of assets	-	-	-
Total nonoperating revenues (expenses)	<u>(71,522)</u>	<u>(162,130)</u>	<u>(155,292)</u>
Excess (deficiency) before transfers and contribution	<u>4,255,714</u>	<u>(2,484,249)</u>	<u>(2,602,644)</u>

CITY OF CARENCRO, LOUISIANA
CONSOLIDATED BUDGET
November 30, 2021

	Year Ended November 30,		
	2019 Actual	2020 Estimated	2021 Budget
Other financing sources (uses):			
Proceeds from issuance of bonds	5,000,000	-	5,000,000
Proceeds from capital lease/loan	-	-	275,235
Transfers in	6,902,340	5,832,994	7,700,658
Transfers in (Utility Assets)	1,670,436	-	-
Transfers out	<u>(8,572,776)</u>	<u>(5,832,994)</u>	<u>(7,700,658)</u>
Total other financing sources (uses)	<u>5,000,000</u>	<u>-</u>	<u>5,275,235</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	9,255,714	(2,484,249)	2,672,591
Fund balances and retained earnings, beginning	23,800,697	33,091,123	30,606,874
Capital contributions	<u>34,712</u>	<u>-</u>	<u>-</u>
Fund balances and retained earnings, ending	<u>\$ 33,091,123</u>	<u>\$ 30,606,874</u>	<u>\$ 33,279,465</u>

CITY OF CARENCRO, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
November 30, 2021

Project Description	Total Estimated Cost	Cost Incurred FYE 11-30-2021	Anticipated Completion Date	Method of Financing
GOVERNMENTAL FUNDS--				
General Fund:				
John Deere Rotary Cutter-street dept	\$ 21,615	\$ 21,615	11/30/21	General Fund revenues
Police department -				
Furnishings	3,000	3,000	11/30/21	General Fund revenues
Portable Radios	47,140	47,140	11/30/21	General Fund revenues
Street Cameras	30,000	30,000	11/30/21	General Fund revenues
Computer Program & Terminal Server	14,000	14,000	11/30/21	General Fund revenues
Equipment for vehicles/officers-body cameras	44,000	44,000	11/30/21	General Fund revenues
Total police department	<u>138,140</u>	<u>138,140</u>		
Fire department-				
Equipment	20,000	20,000	11/30/21	General Fund revenue/LCG grant
Air packs (33) and compressor	275,235	275,235	11/30/21	General Fund revenues
Security access system	2,000	2,000	11/30/21	General Fund revenues
Total fire department	<u>297,235</u>	<u>297,235</u>		
Total General Fund	<u>456,990</u>	<u>456,990</u>		
Capital projects/Sales Tax funds:				
Arceneaux Rd. Drainage Improvements	1,038,885	900,000	11/30/21	State grant/1967 sales tax funds
Welcome Center	75,000	75,000	11/30/21	TIF sales tax revenues
2019 Asphalt Overlay	5,106,880	450,000	11/30/21	\$5M Bond Proceeds (2019)
Fire Station/Trucks	5,000,000	5,000,000	11/30/21	\$5M Bond Proceeds (2021) TIF
	<u>11,220,765</u>	<u>6,425,000</u>		
Capital outlay - Utility Projects				
2015 Wastewater Force main Ph I & II	4,203,000	1,500,000	11/30/21	State grant - 100% funding
Evangeline Downs/Lift Stations along Frontage	1,025,000	750,000	11/30/21	State grant in TIF Sales Tax Fund
Gas Line	500,000	500,000	11/30/21	State grant in TIF Sales Tax Fund
Gloria Switch Sewer Lines	375,000	375,000	11/30/21	TIF sales tax revenues
LCDBG Project - sewer plant lift stations upgrade	400,000	400,000	11/30/21	Federal grant - 100% funding
Total capital outlay utility projects	<u>6,503,000</u>	<u>3,525,000</u>		
Total cap. outlay - governmental funds	<u>18,180,755</u>	<u>10,406,990</u>		
UTILITY FUND-				
Water Meter Replacement	295,983	295,983	11/30/21	Utility revenues
Relining sewer mains	120,000	120,000	11/30/21	Utility revenues
Total cap. outlay - Utility Fund	<u>415,983</u>	<u>415,983</u>		
Total capital outlay	<u>\$18,596,738</u>	<u>\$10,822,973</u>		

CITY OF CARENCRO, LOUISIANA
GENERAL FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Taxes	\$ 799,473	\$ 791,785	\$ 796,000	0.53%
Licenses and permits	626,426	1,301,863	946,000	-27.33%
Intergovernmental	664,767	1,038,360	586,508	-43.52%
Fines and forfeits	441,184	400,476	404,400	0.98%
Miscellaneous	49,013	21,250	24,100	13.41%
Total revenues	<u>2,580,863</u>	<u>3,553,734</u>	<u>2,757,008</u>	<u>-22.42%</u>
Expenditures:				
General government -				
Administrative	1,016,131	831,932	884,918	6.37%
Planning and code department	236,888	756,933	534,024	-29.45%
Public safety -				
Police	2,743,721	2,973,516	3,321,566	11.70%
Civil Service Board	-	2,184	2,050	-6.14%
Fire	838,096	901,405	957,716	6.25%
Mayor's Court	194,950	177,597	191,090	7.60%
Highways and streets	589,227	796,590	887,349	11.39%
Community Center	70,573	57,049	101,341	77.64%
Debt Service	90,707	94,427	178,846	89.40%
Capital outlay	138,151	540,111	456,990	-15.39%
Total expenditures	<u>5,918,444</u>	<u>7,131,744</u>	<u>7,515,890</u>	<u>5.39%</u>
Deficiency of revenues over expenditures	<u>(3,337,581)</u>	<u>(3,578,010)</u>	<u>(4,758,882)</u>	<u>33.00%</u>
Other financing sources:				
Proceeds from capital lease/loan	-	-	275,235	100.00%
Transfers in	<u>3,573,000</u>	<u>3,603,500</u>	<u>4,495,000</u>	<u>24.74%</u>
Total other financing sources	<u>3,573,000</u>	<u>3,603,500</u>	<u>4,770,235</u>	<u>32.38%</u>
Excess of revenues and other sources over expenditures	235,419	25,490	11,353	<u>-55.46%</u>
Fund balance, beginning	<u>568,077</u>	<u>803,496</u>	<u>828,986</u>	
Fund balance, ending	<u>\$ 803,496</u>	<u>\$ 828,986</u>	<u>\$ 840,339</u>	

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF REVENUES
 Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Taxes -				
Ad valorem taxes	\$ 314,135	\$ 348,953	\$ 350,000	0.30%
Franchise taxes: video services				
Electric	433,007	372,543	375,000	0.66%
Cable TV and video	45,977	56,499	57,000	0.89%
Gas	6,354	13,790	14,000	1.52%
Total taxes	<u>799,473</u>	<u>791,785</u>	<u>796,000</u>	<u>0.53%</u>
Licenses and permits:				
Code department permits	235,927	909,057	550,000	-39.50%
Plan Reviews	-	270	1,000	270.37%
Insurance licenses	223,010	219,111	220,000	0.41%
Occupational licenses-beer, liquor, etc.	167,489	173,425	175,000	0.91%
Total licenses and permits	<u>626,426</u>	<u>1,301,863</u>	<u>946,000</u>	<u>-27.33%</u>
Intergovernmental:				
Federal Grant	115,773	112,867	-	-100.00%
State of Louisiana -				
Beer taxes	17,258	17,544	18,000	2.60%
On-behalf payments (supplemental pay)	186,679	200,849	210,000	4.56%
State grants	-	8,000	8,000	0.00%
Intergovernmental agreement--DOTD	20,715	20,715	20,715	0.00%
DOTD Prejean Rd Pavement	-	302,614	-	-100.00%
Local -				
FEMA Hurricane Barry	-	52,489	-	-100.00%
2% insurance proceeds	85,153	81,748	84,272	3.09%
Proceeds from LCG - fire service	42,188	42,188	42,188	0.00%
School Board - resource officer grant	197,001	199,346	203,333	2.00%
Total intergovernmental	<u>664,767</u>	<u>1,038,360</u>	<u>586,508</u>	<u>-43.52%</u>
Fines, forfeits, etc.:				
Fines and forfeits	192,595	184,768	186,000	0.67%
Police dept. traffic detail	242,530	209,505	212,000	1.19%
Police special detail and accident reports	6,059	6,203	6,400	3.18%
Total fines, forfeits, etc.	<u>441,184</u>	<u>400,476</u>	<u>404,400</u>	<u>0.98%</u>
Miscellaneous:				
Interest	6,866	2,043	2,100	2.79%
Community Center rentals	37,220	14,600	18,000	23.29%
Donations/sale of bricks (Veteran's Memorial)	2,050	3,150	3,000	-4.76%
Other Sources (includes sales of vehicles)	2,877	1,457	1,000	-31.37%
Total miscellaneous	<u>49,013</u>	<u>21,250</u>	<u>24,100</u>	<u>13.41%</u>
Total revenues	<u>\$ 2,580,863</u>	<u>\$ 3,553,734</u>	<u>\$ 2,757,008</u>	<u>-22.42%</u>

CITY OF CARENCRO, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES)
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Expenditures:				
General government -				
Administrative -				
Salary - Mayor	\$ 77,196	\$ 79,512	\$ 79,512	0.00%
Council salaries	60,127	70,000	70,150	0.21%
City Manager	77,079	79,392	79,392	0.00%
Salary increase (3%)	-	-	6,868	100.00%
Retirement plan contribution	21,598	23,255	25,369	9.09%
Group insurance	11,194	14,462	15,860	9.67%
Payroll taxes	12,590	14,777	18,047	22.13%
Insurance	42,874	77,154	81,010	5.00%
Office expense	25,206	14,226	15,000	5.44%
Advertisements and recordations	7,032	4,850	5,000	3.09%
Cell phones	2,511	2,768	3,000	8.38%
Computer Consultant	-	725	1,500	106.90%
Consultant services	36,000	36,000	36,000	0.00%
Dues and subscriptions	9,225	8,711	9,000	3.32%
Legal fees	48,291	30,979	31,000	0.07%
Accounting and auditing fees	28,400	31,715	33,000	4.05%
Engineering	430,637	237,842	250,000	5.11%
Janitorial services	11,160	11,160	11,160	0.00%
Travel/conferences expenses	13,888	3,874	12,000	209.76%
Gas and repairs	4,611	2,821	3,000	6.35%
Auto allowance--Mayor	6,000	9,600	9,600	0.00%
Auto/Cell allowance--City Manager	7,200	10,800	10,800	0.00%
Telephone and cable-internet	19,228	19,345	19,700	1.84%
Rent - senior citizens	6,000	6,000	6,000	0.00%
Repairs and maintenance	35,506	24,462	34,000	38.99%
Senior citizen compensation	10,645	9,137	9,200	0.69%
Supplies	2,535	2,000	2,000	0.00%
Risk management	1,250	1,250	1,250	0.00%
Uniforms	1,604	54	1,500	2677.78%
Website	5,670	4,429	4,500	1.60%
Miscellaneous	874	632	500	-20.89%
Total administrative	<u>1,016,131</u>	<u>831,932</u>	<u>884,918</u>	<u>6.37%</u>
Planning department -				
Salaries	50,353	54,147	81,126	49.83%
Salary increase (3%)	-	-	1,435	100.00%
Retirement plan contribution	6,503	7,374	12,797	73.54%
Group insurance	4,637	5,809	15,860	173.02%
Payroll taxes	3,734	4,020	6,316	57.11%
Cell phones	300	300	300	0.00%
Insurance	1,751	2,372	2,490	4.97%
Inspection fees/Uniform Code council	169,034	681,793	412,500	-39.50%
Supplies	576	1,118	1,200	7.33%
Training	-	-	-	0.00%
Total planning department	<u>236,888</u>	<u>756,933</u>	<u>534,024</u>	<u>-29.45%</u>
Total general government	<u>\$ 1,253,019</u>	<u>\$ 1,588,865</u>	<u>\$ 1,418,942</u>	<u>-10.69%</u>

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
 Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Expenditures:				
Public safety -				
Police department -				
Salaries	1,102,367	1,179,400	1,204,845	2.16%
Police Chief Salary	76,143	78,511	78,511	0.00%
Overtime	74,068	64,912	65,000	0.14%
Salary increase (3%)	-	-	44,124	100.00%
Supplemental pay salary	151,127	166,711	174,000	4.37%
Retirement plan contribution	356,713	434,063	533,480	22.90%
Group insurance	154,926	211,785	243,136	14.80%
Payroll taxes	113,269	119,823	134,360	12.13%
Insurance	204,611	244,523	256,750	5.00%
Auto fuel	81,627	66,270	85,000	28.26%
Auto repairs & maintenance	30,062	35,173	40,000	13.72%
Equipment expenditures & supplies	27,413	28,735	25,000	-13.00%
Maintenance & repairs	25,570	19,146	15,000	-21.65%
Drug testing	1,844	1,997	2,000	0.15%
Drug task force	3,682	2,333	8,000	242.91%
Janitorial service	3,660	3,660	4,700	28.42%
Legal fees	350	500	5,000	900.00%
Meth Lab Cleanup	-	-	2,000	100.00%
Bryne Grant expense	3,248	4,931	8,000	62.24%
School safety program	-	-	3,000	100.00%
Cell phones/Aircards	26,663	28,639	32,000	11.74%
Computer consultant	6,960	7,080	7,500	5.93%
Computer Software Maint	-	-	20,000	100.00%
Criminal investigations	-	-	10,000	100.00%
Website	225	-	1,000	100.00%
Office expense	10,713	9,855	15,000	52.21%
Radio user fees	2,500	2,470	2,700	9.31%
Supplies	23,244	5,984	5,000	-16.44%
Telephone	11,141	13,131	23,000	75.16%
Training	22,547	15,086	30,000	98.86%
Uniforms	17,845	8,993	18,000	100.16%
Utilities	7,783	6,699	7,200	7.48%
School resource officer	181,413	188,675	193,060	2.32%
Miscellaneous	7,607	5,231	6,000	14.70%
Auto Allowance-Chief & Asst Chief	14,400	19,200	19,200	0.00%
Total police department	<u>2,743,721</u>	<u>2,973,516</u>	<u>3,321,566</u>	<u>11.70%</u>
Civil service board -Fire/Police				
Salary - secretary	-	1,940	1,800	-7.22%
Website	-	244	250	2.46%
Total civil service department	<u>-</u>	<u>2,184</u>	<u>2,050</u>	<u>-6.14%</u>

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
 Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Expenditures:				
Fire department -				
Salaries	329,771	385,083	373,735	-2.95%
Overtime	28,122	31,297	30,000	-4.14%
Salary increase (3%)	-	-	7,650	100.00%
Supplemental pay salary	35,552	34,138	36,000	5.45%
Group insurance	37,465	45,041	49,307	9.47%
Payroll taxes	29,583	32,811	35,755	8.97%
Retirement plan contribution	65,783	73,180	83,689	14.36%
Auto/truck expense	70,440	51,744	50,000	-3.37%
Auto - gas and oil	11,435	10,356	14,500	40.02%
Cable and internet services	3,799	3,634	5,500	51.35%
Drug testing	366	361	500	38.50%
Equipment expenditures	17,286	12,972	15,000	15.63%
Equipment testing - PIAL	3,017	5,310	8,000	50.66%
Grounds maintenance	4,166	4,040	5,000	23.76%
Insurance	85,576	100,075	105,080	5.00%
Cell phones	940	960	1,000	4.17%
Cell phone allowance	2,100	2,100	2,100	0.00%
Radio user fees	3,297	2,370	4,000	68.78%
Repairs and maintenance	12,085	14,792	15,000	1.41%
Supplies	10,579	5,934	10,000	68.52%
Software subscriptions	2,311	3,040	4,000	31.58%
Telephone	6,457	6,943	7,200	3.70%
Utilities	12,241	11,272	11,500	2.02%
Training	7,157	4,326	8,000	84.93%
Uniforms	4,206	6,000	6,500	8.33%
Website	380	400	500	25.00%
Volunteer Pay Per Call Program	41,768	52,490	56,000	6.69%
Fire prevention program	-	-	3,000	100.00%
Auto Allowance-Fire Chief	-	-	7,200	100.00%
Miscellaneous	12,214	736	2,000	171.74%
Total fire department	<u>838,096</u>	<u>901,405</u>	<u>957,716</u>	<u>6.25%</u>
Mayor's Court:				
Salary - Court clerk	4,522	3,708	4,790	29.18%
Salary - Bailiff	1,908	1,498	2,800	86.92%
City Magistrate	9,929	12,616	13,000	3.04%
Legal fees	8,000	6,275	6,400	1.99%
Fine fees	137,168	121,293	130,000	7.18%
Supplies	64	100	100	0.00%
Traffic detail expenditures	33,359	32,107	34,000	5.90%
Total Mayor's Court	<u>194,950</u>	<u>177,597</u>	<u>191,090</u>	<u>7.60%</u>
Total public safety	<u>3,776,767</u>	<u>4,054,702</u>	<u>4,472,422</u>	<u>10.30%</u>

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
 Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Highways and streets -				
Salaries	129,150	276,016	323,650	17.26%
Overtime	2,023	7,176	8,000	11.48%
Salary increase (3%)	-	-	9,709	100.00%
Group insurance	23,370	48,372	60,350	24.76%
Payroll taxes	9,409	20,434	25,500	24.79%
Retirement plan contribution	18,074	40,805	51,670	26.63%
Auto expense	18,733	18,779	20,000	6.50%
Ditches/trees cleaning, grubbing	19,940	45,267	30,000	-33.73%
Demolition/dumping fees	2,310	192	10,000	5108.33%
Engineering fees	80,195	95,129	100,000	5.12%
Street equipment repairs and maintenance	35,702	30,668	32,000	4.34%
Inmate labor	60,262	3,116	-	-100.00%
Insurance	27,494	47,114	49,470	5.00%
Maintenance	32,519	17,876	19,000	6.29%
Street lighting	103,081	104,298	105,500	1.15%
Supplies	20,689	31,125	32,000	2.81%
Training	-	-	-	0.00%
Uniforms	6,276	10,223	10,500	2.71%
Total highways and streets	<u>589,227</u>	<u>796,590</u>	<u>887,349</u>	<u>11.39%</u>
Operations of Community Center:				
Salaries	4,424	1,584	24,000	1415.15%
Payroll taxes	347	123	1,836	1392.68%
Janitorial services	20,508	4,333	21,000	384.65%
Insurance	11,730	13,147	13,805	5.00%
Equipment and supplies	1,563	4,334	5,000	15.37%
Grounds maintenance	3,415	3,042	3,200	5.19%
Repairs and maintenance	14,432	18,332	20,000	9.10%
Utilities	7,590	6,182	6,300	1.91%
Telephone	6,564	5,972	6,200	3.82%
Total community center	<u>70,573</u>	<u>57,049</u>	<u>101,341</u>	<u>77.64%</u>
Debt service -				
Principal	80,008	86,305	158,508	83.66%
Interest	10,699	8,122	20,338	150.41%
Total debt service	<u>90,707</u>	<u>94,427</u>	<u>178,846</u>	<u>89.40%</u>

CITY OF CARENCRO, LOUISIANA
 GENERAL FUND BUDGET
 SUMMARY OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) (CONTINUED)
 Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Capital outlay -				
General government:				
Equipment	1,700	9,830	-	-100.00%
Prejean Road Pavement	-	383,226	-	-100.00%
Hurricane Laura	-	2,800	-	-100.00%
COVID 19 supplies	-	14,567	-	-100.00%
Public safety:				
Police department -				
Vehicles	25,476	28,657	-	-100.00%
Vehicle and officers equipment	52,270	37,915	44,000	16.05%
Furnishings	-	-	3,000	100.00%
Computers/ program	32,500	976	14,000	1334.43%
Portable radios	-	47,140	47,140	0.00%
Street cameras	-	-	30,000	100.00%
Fire department -				
Equipment	26,205	15,000	20,000	33.33%
Security access system	-	-	2,000	100.00%
Air packs (33) and compressor	-	-	275,235	100.00%
Highways and streets:				
Equipment	-	-	21,615	100.00%
Total capital outlay	<u>138,151</u>	<u>540,111</u>	<u>456,990</u>	<u>-15.39%</u>
Total expenditures	<u>\$ 5,918,444</u>	<u>\$ 7,131,744</u>	<u>\$ 7,515,890</u>	<u>5.39%</u>
Other financing sources:				
Proceeds from capital lease/loan		-	275,235	100.00%
Transfers from 1967 Sales Tax Fund	1,525,000	1,640,000	1,860,000	13.41%
Transfers from 1993 Sales Tax Fund	1,798,000	1,903,500	1,910,000	0.34%
Transfer from 2016 Sales Tax Fund	250,000	-	425,000	100.00%
Transfer from TIF Fund	-	60,000	300,000	400.00%
Total other financing sources	<u>\$ 3,573,000</u>	<u>\$ 3,603,500</u>	<u>\$ 4,770,235</u>	<u>32.38%</u>

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
1967 SALES TAX FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Taxes--1% sales tax	\$ 2,734,906	\$ 2,890,000	\$ 2,900,000	0.35%
Miscellaneous -				
Interest	17,435	2,847	3,000	5.37%
Total revenues	<u>2,752,341</u>	<u>2,892,847</u>	<u>2,903,000</u>	<u>0.35%</u>
Expenditures:				
Current -				
General government:				
Professional fees	13,328	13,500	14,500	7.41%
Collection expense	23,652	21,166	21,000	-0.78%
Total general government	<u>36,980</u>	<u>34,666</u>	<u>35,500</u>	<u>2.41%</u>
Excess of revenues over expenditures	<u>2,715,361</u>	<u>2,858,181</u>	<u>2,867,500</u>	<u>0.33%</u>
Other financing sources (uses):				
Transfer to General Fund	(1,525,000)	(1,640,000)	(1,860,000)	13.41%
Transfer to 2014 Sales Tax Bond Fund	(657,661)	(657,185)	(657,282)	0.01%
Transfer to 2019 Sales Tax Bond Fund	(80,335)	(297,801)	(267,505)	-10.17%
Transfer to Hotel/Motel Sales Tax Fund	-	(5,000)	-	-100.00%
Transfer to Capital Projects Fund	(568,000)	(255,000)	(75,000)	-70.59%
Total other financing sources (uses)	<u>(2,830,996)</u>	<u>(2,854,986)</u>	<u>(2,859,787)</u>	<u>0.17%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>(115,635)</u>	<u>3,195</u>	<u>7,713</u>	<u>141.41%</u>
Fund balance, beginning	<u>471,409</u>	<u>355,774</u>	<u>358,969</u>	
Fund balance, ending	<u>\$ 355,774</u>	<u>\$ 358,969</u>	<u>\$ 366,682</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
1993 SALES TAX FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Taxes--1% sales tax	\$ 2,734,906	\$ 2,890,000	\$ 2,900,000	0.35%
LCG Funding - Carencro Park	-	-	609,000	100.00%
Interest	8,376	8,000	8,500	6.25%
Total revenues	<u>2,743,282</u>	<u>2,898,000</u>	<u>3,517,500</u>	<u>21.38%</u>
Expenditures:				
Current -				
General government:				
Professional fees	13,330	13,550	14,500	7.01%
Collection expense	23,652	21,166	21,000	-0.78%
Total general government	<u>36,982</u>	<u>34,716</u>	<u>35,500</u>	<u>2.26%</u>
Culture and recreation:				
Trans to PARC - sales tax	890,044	951,750	954,833	0.32%
Trans to PARC - Carencro Park capital	-	-	59,800	100.00%
Total culture and recreation	<u>890,044</u>	<u>951,750</u>	<u>1,014,633</u>	<u>6.61%</u>
Total expenditures	<u>927,026</u>	<u>986,466</u>	<u>1,050,133</u>	<u>6.45%</u>
Excess of revenues over expenditures	1,816,256	1,911,534	2,467,367	29.08%
Other financing uses:				
Transfer to General Fund	<u>(1,798,000)</u>	<u>(1,903,500)</u>	<u>(1,910,000)</u>	0.34%
Excess of revenues over expenditures and other uses	18,256	8,034	557,367	<u>6837.60%</u>
Fund balance, beginning	<u>255,654</u>	<u>273,910</u>	<u>281,944</u>	
Fund balance, ending	<u>\$ 273,910</u>	<u>\$ 281,944</u>	<u>\$ 839,311</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Taxes--1% sales tax	\$ 1,857,621	\$ 1,966,945	\$ 2,000,000	1.68%
State grant	-	-	1,250,000	100.00%
Interest	29,665	10,785	11,000	1.99%
Total revenues	<u>1,887,286</u>	<u>1,977,730</u>	<u>3,261,000</u>	<u>64.89%</u>
Expenditures:				
Current -				
General government:				
Collection fees	14,555	14,972	15,500	3.53%
Professional fees	9,160	9,500	10,000	5.26%
Total general government	<u>23,715</u>	<u>24,472</u>	<u>25,500</u>	<u>4.20%</u>
Debt service - bond issuance costs	-	-	60,000	100.00%
Capital outlay -				
Highways and streets:				
Rue Basin Bridge improvements	23,145	34,651	-	-100.00%
Overlay project	10,029	12,653	-	-100.00%
Fire Station/Truck	-	99,980	5,000,000	4901.00%
Various drainage projects	3,500	-	-	0.00%
Culture and recreation:				
Historic House/Welcome Center	140,680	39,585	75,000	89.47%
	<u>177,354</u>	<u>186,869</u>	<u>5,075,000</u>	<u>2615.81%</u>
Utility Fund projects -				
Evangeline Downs/Lift Stations along Frontag	-	1,221,668	750,000	-38.61%
Gas Line	-	-	500,000	100.00%
Gloria Switch Sewer Lines	-	-	375,000	100.00%
	<u>-</u>	<u>1,221,668</u>	<u>1,625,000</u>	<u>33.01%</u>
Total capital outlay	<u>177,354</u>	<u>1,408,537</u>	<u>6,700,000</u>	<u>375.67%</u>
Total expenditures	<u>201,069</u>	<u>1,433,009</u>	<u>6,785,500</u>	<u>373.51%</u>
Excess of revenues over expenditures	<u>1,686,217</u>	<u>544,721</u>	<u>(3,524,500)</u>	<u>-747.03%</u>
Other financing uses:				
Proceeds from issuance of bonds	-	-	5,000,000	100.00%
Transfer to 2011 Sales Tax Bond Fund	(102,730)	(100,318)	(102,906)	2.58%
Transfer to 2013 Sales Tax Bond Fund	(178,532)	(175,249)	(176,965)	0.98%
Transfer to 2020 Sales Tax Bond Fund	-	-	(451,000)	100.00%
Transfer to General Fund	-	(60,000)	(300,000)	400.00%
Transfer to Utility Fund (for projects)	(809,009)	-	-	0.00%
Total other financing uses	<u>(1,090,271)</u>	<u>(335,567)</u>	<u>3,969,129</u>	<u>-1282.81%</u>
Excess (deficiency) of revenues over expenditures and other uses	595,946	209,154	444,629	<u>112.58%</u>
Fund balance, beginning	<u>796,169</u>	<u>1,392,115</u>	<u>1,601,269</u>	
Fund balance, ending	<u>\$ 1,392,115</u>	<u>\$ 1,601,269</u>	<u>\$ 2,045,898</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
2016 SALES TAX FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Taxes--1% sales tax	\$ 2,727,721	\$ 2,890,000	\$ 2,900,000	0.35%
Miscellaneous -				
Interest	88,687	34,476	35,000	1.52%
Total revenues	<u>2,816,408</u>	<u>2,924,476</u>	<u>2,935,000</u>	<u>0.36%</u>
Expenditures:				
Current -				
General government:				
Professional fees	13,330	13,500	15,000	11.11%
Collection expense	20,132	21,166	21,500	1.58%
Total expenditures	<u>33,462</u>	<u>34,666</u>	<u>36,500</u>	<u>5.29%</u>
Excess of revenues over expenditures	<u>2,782,946</u>	<u>2,889,810</u>	<u>2,898,500</u>	<u>0.30%</u>
Other financing uses:				
Transfer to Utility Fund	(700,000)	(400,000)	(875,000)	0.00%
Transfer to Capital Projects Fund	(905,000)	-	-	0.00%
Transfer to General Fund	(250,000)	-	(425,000)	100.00%
Total other financing uses	<u>(1,855,000)</u>	<u>(400,000)</u>	<u>(1,300,000)</u>	<u>225.00%</u>
Excess of revenues over expenditures and other uses	927,946	2,489,810	1,598,500	<u>-35.80%</u>
Fund balance, beginning	<u>3,339,540</u>	<u>4,267,486</u>	<u>6,757,296</u>	
Fund balance, ending	<u>\$ 4,267,486</u>	<u>\$ 6,757,296</u>	<u>\$ 8,355,796</u>	

CITY OF CARENCRO, LOUISIANA
SPECIAL REVENUE FUND
HOTEL/MOTEL SALES TAX FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Taxes--1% sales tax	\$ 6,556	\$ 6,877	\$ 7,000	1.79%
Miscellaneous -				
Interest	242	68	75	10.29%
Donation-Carencro Mardi Gras Assoc.	6,000	3,351	3,500	4.45%
Farmers Market Revenues	27	399	400	0.25%
Total revenues	<u>12,825</u>	<u>10,695</u>	<u>10,975</u>	<u>2.62%</u>
Expenditures:				
Current -				
General government:				
Collections fees	-	-	-	0.00%
Culture and tourism:				
Farmers Market expenses	-	-	2,000	100.00%
Culture District	4,950	4,060	4,000	-1.48%
Culture and tourism	14,017	-	-	0.00%
Mardi Gras expenses	-	7,375	8,000	8.47%
Total culture and tourism	<u>18,967</u>	<u>11,435</u>	<u>14,000</u>	<u>22.43%</u>
Total expenditures	<u>18,967</u>	<u>11,435</u>	<u>14,000</u>	<u>22.43%</u>
Excess (deficiency) of revenues over expenditures	(6,142)	(740)	(3,025)	308.78%
Other financing sources:				
Transfer from 67 Sales Tax	-	5,000	-	-100.00%
Excess of revenues and other sources over expenditures	(6,142)	4,260	(3,025)	<u>-171.01%</u>
Fund balance, beginning	<u>15,247</u>	<u>9,105</u>	<u>13,365</u>	
Fund balance, ending	<u>\$ 9,105</u>	<u>\$ 13,365</u>	<u>\$ 10,340</u>	

CITY OF CARENCRO, LOUISIANA
DEBT SERVICE FUNDS BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Local contributions - PARC, Inc.	\$ 345,100	\$ 372,000	\$ 372,000	0.00%
Miscellaneous - interest	22,231	7,037	7,200	2.32%
Total revenues	<u>367,331</u>	<u>379,037</u>	<u>379,200</u>	<u>0.04%</u>
Expenditures:				
Debt service -				
Principal retirement:				
2011 Sales Tax Bonds-TIF	85,000	90,000	90,000	0.00%
2013 Sales Tax Bonds-TIF	160,000	165,000	165,000	0.00%
2014 Sales Tax Bonds-67 ST	580,000	590,000	605,000	2.54%
2014 Sales Tax Bonds-PARC	265,000	275,000	285,000	3.64%
2019 Sales Tax Bond-67 ST	-	155,000	135,000	-12.90%
2020 Sales Tax Bond-TIF	-	-	375,000	100.00%
Interest paid:				
2011 Sales Tax Bonds-TIF	13,869	11,524	9,112	-20.93%
2013 Sales Tax Bonds-TIF	15,448	11,890	8,607	-27.61%
2014 Sales Tax Bonds-67 ST	78,690	66,220	53,535	-19.16%
2014 Sales Tax Bonds -PARC	90,884	83,351	75,539	-9.37%
2019 Sales Tax Bond-67 ST	-	112,783	129,846	15.13%
2020 Sales Tax Bond-TIF	-	-	66,000	100.00%
Total expenditures	<u>1,288,891</u>	<u>1,560,768</u>	<u>1,997,639</u>	<u>27.99%</u>
Deficiency of revenues over expenditures	<u>(921,560)</u>	<u>(1,181,731)</u>	<u>(1,618,439)</u>	<u>36.95%</u>
Other financing sources (uses):				
Transfer from 1967 Sales Tax Fund	737,996	954,986	924,787	-3.16%
Transfer from TIF Sales Tax Fund	281,262	275,567	730,871	165.22%
Total other financing sources (uses)	<u>1,019,258</u>	<u>1,230,553</u>	<u>1,655,658</u>	<u>34.55%</u>
Excess (deficiency) of revenues and other sources over expenditures	97,698	48,822	37,219	<u>-23.77%</u>
Fund balance, beginning	<u>1,136,129</u>	<u>1,233,827</u>	<u>1,282,649</u>	
Fund balance, ending	<u>\$ 1,233,827</u>	<u>\$ 1,282,649</u>	<u>\$ 1,319,868</u>	

CITY OF CARENCRO, LOUISIANA
 CAPITAL PROJECTS FUND BUDGET
 Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Intergovernmental -				
Federal grants	\$ 1,346,869	\$ 331,032	\$ -	-100.00%
State grants	897,526	785,946	2,175,000	176.74%
Miscellaneous -				
Interest	23,520	31,592	-	-100.00%
Total revenues	<u>2,267,915</u>	<u>1,148,570</u>	<u>2,175,000</u>	<u>89.37%</u>
Expenditures:				
Debt service - bond issuance costs	<u>65,738</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Capital outlay:				
Highways and streets -				
Arceneaux Road drainage improvements	41,281	97,604	900,000	822.09%
N. University Laterals	155,303	-	-	0.00%
Andre St drainage improvements	2,461,036	381,213	-	-100.00%
Andre St, bridge	390,023	618,980	-	-100.00%
Sidewalk projects	58,232	-	-	0.00%
Butcher Switch overlay	12,281	34,210	-	-100.00%
Sosthene Drainage	-	121,737	-	-100.00%
Prejean Sub/Rampart Drainage	-	356,501	-	-100.00%
2019 Asphalt Overlay	106,807	4,550,073	450,000	-90.11%
Other	3,679	-	-	0.00%
	<u>3,228,642</u>	<u>6,160,318</u>	<u>1,350,000</u>	<u>-78.09%</u>
Utility Fund projects -				
2015 Wastewater Force main Ph I & II	-	841,161	1,500,000	78.32%
Total capital outlay	<u>3,228,642</u>	<u>7,001,479</u>	<u>2,850,000</u>	<u>-59.29%</u>
Total expenditures	<u>3,294,380</u>	<u>7,001,479</u>	<u>2,850,000</u>	<u>-59.29%</u>
Deficiency of revenues over expenditures	<u>(1,026,465)</u>	<u>(5,852,909)</u>	<u>(675,000)</u>	<u>-88.47%</u>
Other financing sources (uses):				
Proceeds from issuance of bonds	5,000,000	-	-	0.00%
Transfer from Sidewalk/Lamp Fund	19,300	-	-	0.00%
Transfer from 1967 Sales Tax Fund	568,000	255,000	75,000	-70.59%
Transfer from 2016 Sales Tax Fund	905,000	-	-	0.00%
Transfer from Utility Fund	-	300,000	600,000	100.00%
Transfer to Utility Fund (for projects)	(370,204)	-	-	0.00%
Total other financing sources (uses)	<u>6,122,096</u>	<u>555,000</u>	<u>675,000</u>	<u>21.62%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,095,631	(5,297,909)	-	<u>-100.00%</u>
Fund balance, beginning	<u>229,209</u>	<u>5,324,840</u>	<u>26,931</u>	
Fund balance, ending	<u>\$ 5,324,840</u>	<u>\$ 26,931</u>	<u>\$ 26,931</u>	

CITY OF CARENCRO, LOUISIANA
LCDBG
CAPITAL PROJECTS FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Intergovernmental -				
Federal grant-LCDBG	\$ 356,785	\$ 104,948	\$ 400,000	281.14%
Miscellaneous	-	-	-	0.00%
Total revenues	<u>356,785</u>	<u>104,948</u>	<u>400,000</u>	<u>281.14%</u>
Expenditures:				
Capital outlay - sewer improvements	-	143,889	400,000	177.99%
Excess of revenues over expenditures	<u>356,785</u>	<u>(38,941)</u>	<u>-</u>	<u>-100.00%</u>
Other financing sources (uses):				
Transfer from Utility Fund	117,782	38,941	-	-100.00%
Transfer to Utility Fund (for projects)	<u>(491,223)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>(373,441)</u>	<u>38,941</u>	<u>-</u>	<u>-100.00%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(16,656)	-	-	<u>0.00%</u>
Fund balance, beginning	<u>16,680</u>	<u>24</u>	<u>24</u>	
Fund balance, ending	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>	

CITY OF CARENCRO, LOUISIANA
STREETS & SIDEWALK CONSTRUCTION FUND
CAPITAL PROJECTS BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Revenues:				
Miscellaneous -				
Interest	\$ 299	\$ -	\$ -	0.00%
Expenditures:				
Capital outlay -				
Sidewalk projects	-	-	-	0.00%
Excess of revenues over expenditures	299	-	-	0.00%
Other financing uses:				
Transfer to Capital Projects Fund	(19,300)	-	-	0.00%
Excess (deficiency) of revenues over expenditures and other uses	(19,001)	-	-	0.00%
Fund balance, beginning	19,028	27	27	
Fund balance, ending	\$ 27	\$ 27	\$ 27	

CITY OF CARENCRO, LOUISIANA
UTILITY FUND BUDGET
Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Operating revenues:				
Charges for services -				
Gas sales	\$ 669,041	\$ 581,500	\$ 610,600	5.00%
Water sales	1,354,030	1,470,000	1,525,600	3.78%
Sewer charges	1,329,431	1,433,430	1,490,250	3.96%
Garbage collection	654,257	700,880	722,480	3.08%
Connection fees	136,129	219,052	157,500	-28.10%
Delinquent and service charges	45,990	52,185	67,500	29.35%
Miscellaneous	19,467	17,986	20,000	11.20%
Total operating revenues	<u>4,208,345</u>	<u>4,475,033</u>	<u>4,593,930</u>	<u>2.66%</u>
Operating expenses:				
Salaries	686,366	713,300	808,242	13.31%
Salary increase (3%)	-	-	22,507	100.00%
Overtime	67,133	77,476	81,000	4.55%
Group insurance	84,797	101,970	135,291	32.68%
Payroll taxes	53,368	56,142	69,902	24.51%
Retirement plan contribution	96,086	103,372	127,876	23.70%
Retirement plan - GASB 68	59,902	60,000	60,000	0.00%
Gas purchased	168,081	103,333	120,000	16.13%
Catholic protection survey	4,197	1,262	1,400	10.94%
Garbage collection fees	632,305	646,620	668,220	3.34%
Hazard collection fees	-	15,000	15,000	0.00%
Repairs and maintenance	197,498	311,052	393,000	26.35%
Supplies	157,947	300,129	308,000	2.62%
Contractual services	21,817	19,594	21,200	8.20%
Chemicals	280,034	299,842	295,000	-1.61%
Truck operation	39,679	46,774	50,000	6.90%
Equipment repairs and maintenance	22,314	6,669	23,000	244.88%
Utilities	159,772	148,476	153,000	3.05%
Telephone	10,073	11,894	12,500	5.10%
Cell phones	6,853	6,078	6,500	6.94%
Bad debts	8,588	9,439	9,500	0.65%
Office supplies and postage	37,435	37,178	40,000	7.59%
Insurance	91,101	127,820	134,215	5.00%
Drug testing expenses	1,083	1,375	1,500	9.09%
Risk management fee(1/2)	1,250	1,250	1,250	0.00%
Engineering	43,479	53,756	50,000	-6.99%
Professional fees	26,540	30,960	32,000	3.36%
Miscellaneous	289	394	1,500	280.71%
Weed spraying	15,681	15,729	16,000	1.72%
Meter reader	10,858	10,816	12,000	10.95%
Travel, seminars, in-service training, etc.	4,853	13,458	5,000	-62.85%
Depreciation	939,187	995,200	995,200	0.00%
Uniforms expense	18,659	22,709	25,000	10.09%
Total operating expenses	<u>3,947,225</u>	<u>4,349,067</u>	<u>4,694,803</u>	<u>7.95%</u>
Operating income (loss)	<u>261,120</u>	<u>125,966</u>	<u>(100,873)</u>	<u>-180.08%</u>

CITY OF CARENCRO, LOUISIANA
 UTILITY FUND BUDGET (CONTINUED)
 Year Ending November 30, 2021

	Year Ended November 30,			%
	2019 Actual	2020 Estimated	2021 Budget	
Nonoperating revenues (expenses):				
Interest income	43,224	7,500	6,900	-8.00%
Interest expense	(137,767)	(188,650)	(182,192)	-3.42%
Interest - operating lease expense		(980)		
Bond issuance costs	-	-	-	0.00%
Non-employer contributions	23,021	20,000	20,000	0.00%
Gain (loss) on disposal of assets	-	-	-	0.00%
Total nonoperating revenues (expenses)	<u>(71,522)</u>	<u>(162,130)</u>	<u>(155,292)</u>	<u>-4.22%</u>
Income (loss) before contributions and operating transfers	<u>189,598</u>	<u>(36,164)</u>	<u>(256,165)</u>	<u>608.34%</u>
Transfers in (out):				
Transfers from TIF Sales Tax Fund (for projects)	809,009	-	-	0.00%
Transfers from Capital Projects Fund (for projects)	370,204	-	-	0.00%
Transfer from LCDBG Fund (for projects)	491,223	-	-	0.00%
Transfer from (to) LCDBG Sewer Improvements Fund	(117,782)	(38,941)	-	-100.00%
Transfers to Capital Projects Fund	-	(300,000)	(600,000)	100.00%
Transfers from 2016 Sales Tax Fund	700,000	400,000	875,000	118.75%
Net transfers in (out)	<u>2,252,654</u>	<u>61,059</u>	<u>275,000</u>	<u>350.38%</u>
Net income	2,442,252	24,895	18,835	-24.34%
Capital contributions	<u>34,712</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Increase in retained earnings	2,476,964	24,895	18,835	<u>-24.34%</u>
Net assets, beginning of year	<u>16,953,555</u>	<u>19,430,519</u>	<u>19,455,414</u>	
Net assets, end of year	<u>\$ 19,430,519</u>	<u>\$ 19,455,414</u>	<u>\$ 19,474,249</u>	

CITY OF CARENCO, LOUISIANA
UTILITY FUND BUDGET BY DEPARTMENT
Year Ending November 30, 2021

	81 Gas			82 Water			83 Sewer			84 Sanitation			85 G & A			Total		
	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget
Operating revenues:																		
Charges for services -																		
Gas sales	\$ 669,041	\$ 581,500	\$ 610,600	\$ 1,354,030	\$ 1,470,000	\$ 1,525,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 669,041	\$ 581,500	\$ 610,600
Water sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,354,030	1,470,000	1,525,600
Sewer charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,329,431	1,433,430	1,490,250
Garbage collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	654,257	700,880	722,480
Connection fees	5,104	7,215	7,500	131,025	211,837	150,000	-	-	-	-	-	-	-	-	-	136,129	219,052	157,500
Delinquent and service charges	9,198	8,871	11,475	18,396	21,918	28,350	-	-	-	-	-	-	-	-	-	45,990	52,185	67,500
Miscellaneous revenues -	3,893	3,057	3,400	7,787	7,555	8,400	-	-	-	-	-	-	-	-	-	19,467	17,986	20,000
Total operating revenues	687,236	600,643	632,975	1,511,238	1,711,310	1,712,350	1,355,614	1,462,200	1,526,125	1,526,125	700,880	722,480	4,208,345	4,475,033	4,593,930	4,208,345	4,475,033	4,593,930
Operating expenses:																		
Salaries	160,086	164,964	167,533	217,672	217,127	251,520	32,355	35,360	89,440	89,440	-	-	276,253	295,849	299,749	686,566	713,300	808,242
Salary increase (3%)	-	-	5,026	-	-	7,545	-	-	1,061	1,061	-	-	-	-	8,875	-	-	22,507
Overtime	24,856	26,119	28,000	41,319	48,759	50,000	958	1,864	2,000	2,000	-	-	38,506	48,369	52,932	67,133	77,476	81,000
Group insurance	10,606	12,949	14,042	30,958	34,844	43,427	4,637	5,808	24,890	24,890	-	-	18,531	20,488	23,840	84,797	101,970	135,251
Payroll taxes	13,533	14,124	15,343	18,835	18,774	23,643	2,756	7,076	14,857	15,672	-	-	38,242	43,300	48,304	53,368	56,142	69,092
Retirement plan contribution	22,048	24,156	26,747	31,285	30,742	40,155	4,511	5,174	12,670	12,670	-	-	23,961	20,375	20,375	96,086	103,372	127,876
Retirement plan - GASIB 68	168,081	13,777	13,200	19,169	20,340	20,340	6,085	6,085	18,000	18,000	-	-	-	-	-	168,081	103,333	120,000
Gas purchased	4,197	1,262	1,400	-	-	-	-	-	-	-	-	-	-	-	-	4,197	1,262	1,400
Catholic protection survey	-	-	1,400	-	-	-	-	-	-	-	-	-	-	-	-	632,305	646,620	668,220
Garbage collection fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,233	15,000	15,000
Hazard collection fees	22,250	49,203	80,000	89,206	115,793	160,000	51,809	114,981	120,000	120,000	-	-	917	481	1,000	197,498	311,052	393,000
Repairs and maintenance	30,869	39,646	42,000	98,111	219,619	220,000	28,050	40,383	45,000	45,000	-	-	-	-	-	157,947	300,129	308,000
Supplies	-	1,262	1,400	6,960	2,660	2,800	14,857	15,672	17,000	17,000	-	-	-	-	-	21,817	19,594	21,200
Contractual services	-	-	-	124,911	198,966	175,000	155,123	100,876	120,000	120,000	-	-	-	-	-	280,034	299,842	295,000
Chemicals	-	-	-	16,321	17,142	18,000	10,817	11,754	13,000	13,000	-	-	-	-	-	39,679	46,774	50,000
Track operation	12,541	17,878	19,000	5,181	5,000	5,000	15,776	4,938	16,000	16,000	-	-	-	-	-	22,314	6,669	23,000
Equipment repairs and maint.	1,357	1,731	2,000	45,498	44,555	46,000	105,109	94,852	97,000	97,000	-	-	-	-	-	159,772	148,476	153,000
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,165	10,073	12,500
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,073	11,894	12,500
Cell phones/aircards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,853	6,078	6,500
Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,588	9,439	9,500
Office supplies and postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,435	37,178	40,000
Insurance	24,208	34,566	36,295	57,983	78,945	82,895	6,087	10,019	10,520	10,520	-	-	-	-	-	91,101	127,820	134,211
Drug testing fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,575	1,500
Risk management fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	1,250	1,250
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,479	53,756	50,000
Professional fees - acct. and audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,540	30,960	32,000
Miscellaneous	19	-	500	76	-	500	-	34,763	30,000	30,000	-	-	-	-	-	289	394	1,500
Weed spraying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,681	15,729	16,000
Meter reader expense	10,858	10,816	12,000	-	-	-	-	-	-	-	-	-	-	-	-	10,858	10,816	12,000
Travel, seminars, training, etc.	1,550	1,000	1,000	836	1,458	2,000	958	-	-	-	-	-	-	-	-	2,000	13,458	9,500
Depreciation	8,190	8,200	8,200	352,598	447,000	447,000	453,103	415,000	415,000	415,000	-	-	123,000	123,000	125,000	939,187	995,200	995,200
Uniform expense	5,802	7,105	7,500	6,482	9,354	10,000	5,143	6,250	6,500	6,500	-	-	-	-	-	18,659	22,709	25,000
Allocation of general and administrative expenses	135,693	221,131	232,912	203,540	228,265	240,426	305,309	228,265	240,426	240,426	-	-	33,923	35,666	37,566	-	-	-
Total operating expenses	670,521	765,645	834,098	1,373,189	1,753,336	1,866,231	1,233,287	1,134,800	1,273,668	1,273,668	697,286	720,786	3,947,225	4,349,067	4,694,820	3,947,225	4,349,067	4,694,820
Operating income (loss)	\$ 16,715	\$ (163,002)	\$ (201,123)	\$ 138,049	\$ (42,026)	\$ (153,901)	\$ 120,327	\$ 327,400	\$ 252,457	\$ 252,457	\$ 3,594	\$ 1,694	\$ -	\$ -	\$ -	\$ 261,120	\$ 125,966	\$ (100,87)